



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

[An Autonomous College Affiliated to Periyar University, Salem, Tamil Nadu]

[Accredited by NAAC with 'A' Grade with CGPA of 3.27]

[Recognized 2(f) & 12(B) Status under UGC Act of 1956]

Katteri – 636 902, Uthangarai (Tk), Krishnagiri (Dt)

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DEGREE OF MASTER OF COMMERCE CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS AND SYLLABUS FOR

M.Com. PROGRAM

(SEMESTER PATTERN)

(For Students Admitted in the College from the Academic Year 2020-2021 Onwards)



PROGRAM OUTCOMES (PO)

PO1	Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, International Business and Corporate Laws.
PO2	Students can equip professional interpersonal and entrepreneurial skills.
PO3	All-inclusive outlooks of the course offer a number of value based and job-oriented courses, which ensure that students are trained up-to-date.
PO4	Students can meet the academic expectation in the fields of NET, SET and TRB etc.
PO5	Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce and other related fields.

Programme Specific Outcomes (PSOs)

PSO1	To inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory law and practices.
PSO2	To impart the knowledge basic accounting principles and the latest application oriented corporate accounting methods.
PSO3	To develop the decision making skill through costing methods and practical application of management accounting principles.
PSO4	To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion, auditing and entrepreneurial development.
PSO5	To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles. To create awareness in application oriented research through research for business decisions.



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

Master of Commerce (M.COM)

Programme Pattern and Syllabus (CBCS)

(For Students Admitted in the College from the Academic Year 2020-2021 Onwards)

Sl. No.	Nature of the Course	Course Code	Name of the Course	Hours/Week	Credits	Marks		
						CIA	ESE	Total
SEMESTER – I								
1	Core – I	20PCM1C01	Marketing Management	6	4	25	75	100
2	Core – II	20PCM1C02	Accounting for Managerial Decision	6	4	25	75	100
3	Core – III	20PCM1C03	Financial Management	6	5	25	75	100
4	Core – IV	20PCM1C04	Modern Banking	6	4	25	75	100
5	Elective – I		From Group – A	6	4	25	75	100
Total				30	21	125	375	500
SEMESTER – II								
6	Core – V	20PCM2C05	Advanced Cost Accounting	6	4	25	75	100
7	Core – VI	20PCM2C06	Investment Analysis and Portfolio Management	4	4	25	75	100
8	Core – VII	20PCM2C07	Advanced Business Statistics	6	4	25	75	100
9	Core – VIII	20PCM2C08	E-Commerce	4	4	25	75	100
10	Elective – II		From Group – B	4	4	25	75	100
11	EDC	---	Extra Disciplinary Course (EDC) (Other than	4	4	25	75	100



			Commerce Major Subject)					
12	Common Course	20P2HR01	Human Rights	2	2	25	75	100
Total				30	26	175	525	700
SEMESTER – III								
13	Core – IX	20PCM3C09	Research Methodology	6	4	25	75	100
14	Core – X	20PCM3C10	Advanced Corporate Accounting	6	5	25	75	100
15	Core – XI	20PCM3C11	Human Resource Management	6	4	25	75	100
16	Core – XII	20PCM3C12	Income Tax and Tax Planning	6	4	25	75	100
17	Elective – III		From Group – C	6	4	25	75	100
Total				30	21	125	375	500
SEMESTER – IV								
18	Core – XIII	20PCM4C13	Indirect Taxes and GST	6	4	25	75	100
19	Core – XIV	20PCM4C14	Services Marketing	6	4	25	75	100
20	Core – XV	20PCM4PR01	Project	12	10	50	150	200
21	Elective – IV		From Group – D	6	4	25	75	100
Total				30	22	125	375	500
Cumulative Total				120	90	550	1650	2200

Note

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations



Extra Credit Courses (Part – IV)

Semester	Course	Credit
II	SWAYAM and MOOC	2
IV	SWAYAM and MOOC	2
Total		4

Elective Course

Semester	Paper Code	Paper Title	Credit
GROUP – A			
Semester – I	20PCM1E01	Organisational Behaviour	4
	20PCM1E02	Business Ethics and Corporate Governance	4
GROUP- B			
Semester – II	20PCM2E03	Financial Markets and Service	4
	20PCM2E04	International Business	4
GROUP – C			
Semester – III	20PCM3E05	Resource Management Techniques	4
	20PCM3E06	Retail Marketing	4
GROUP – D			
Semester – IV	20PCM4E07	Insurance and Risk Management	4
	20PCM4E08	Strategic Management	4

Extra Credit Course

1. Entrepreneurship
2. Financial Management for Manager
3. Global Marketing Management
4. Behavioural Analysis for Management Decision
5. Business Analysis for Management Decision
6. Consumer Behaviour
7. Direct Tax Law and Practice
8. Customer Relationship Management



ACADEMIC YEAR 2020 – 2021 ONWARDS

[EDC] EXTRA DISCIPLINARY PAPERS

MASTER OF COMMERCE OFFER TO OTHER DEPARTMENT STUDENTS

S. No.	Paper Code	Subject Title	Exam Hours	CIA (25%)	ESE (75%)	Total Marks	Credits
SEMESTER – II							
1.	20PCM2ED1	Business Communication	4	25	75	100	4
2.	20PCM2ED2	Principles of Commerce	4	25	75	100	4
3.	20PCM2ED3	Principles of Accounting	4	25	75	100	4

13. BREAK-UP OF MARKS AND CREDITS

The break-up of marks and credits for the M.Com. Degree Program is as follows:

Subject	Number of Subjects	Total Marks	Total Credits
Core Courses (Theory)	14	1400	58
Core Course (Project)	01	200	10
Elective Courses	04	400	16
Extra Disciplinary Course	01	100	04
Common Paper (Human Rights)	01	100	02
Extra Credit Course	02	-	04
Grand Total	23	2200	94



PROGRAMME SYLLABUS



Program: M.Com.				
Core – I		Course Code: 20PCM1C01		Course Title: Marketing Management
Semester I	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To inculcate knowledge about goals to be accomplished by an organization's overall marketing program such as sales, market share or profitability.
2. To learn practical application of marketing techniques and management of firm's marketing resources and activities.
3. To acquire knowledge in developing new products, services and their delivery to customers.

Unit – I

Definition and Meaning of Marketing and Marketing Management – Scope of Marketing Management – Nature and Importance of Marketing Management – Problems of Marketing Management – Difference Between Sales Management and Marketing Management – Functions of Marketing Management – Principles of Marketing Management – Organisation Structure of Marketing.

Unit – II

Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price Determination – Kinds of Pricing.

Unit – III

Channels of Distribution – Meaning – Basic Channels of Distribution – Selection of a Suitable Channel – Factors Influencing Selection of a Channel – Middlemen in Distribution – Kinds – Functions – Elimination of Middlemen – Arguments in Favour of and Against.

Unit – IV



Sales Promotion – Meaning and Definition – Objectives and Importance of Sales Promotion – Causes for Sales Promotion Activities – Types of Sales Promotion Programs – Salesmanship and Personal Selling – Steps in selling – Essentials of Salesmanship – Importance of Salesmanship – Qualities of a good salesman.

Unit – V

Meaning and Definition of Advertising – Advertising and Publicity – Objectives of Advertising – Functions – Advantages of Advertising – Advertisement Copy – Qualities of a Good Copy – Elements of an Advertising Copy – Objections Against Advertisement Copy – Media of Advertisement – Factors Governing the Selection of the Media – Advertising Agencies – Meaning and Definition – Benefits and Services of an Advertising Agency – Recent Trends in Marketing – E-Marketing – Green Marketing – Retailing – Features, Merits and Demerits.

NOTE: Question Paper Will Cover 100% Theory

Books for Study

1. C.B. Mamoria and Joshi, Marketing management, Kita Mahal, New Delhi, 2019.
2. Dr. C.B. Gupta and Dr. N. Rajan Nair, Marketing management, Sultan Chand and Son, New Delhi, 2019.
3. Philip Kotler, Marketing Management, Pearson Education (P) Ltd., New Delhi, 2019.

Books for Reference

1. R.S.N. Pillai and Bagavathi, Modern Marketing, S. Chand and Co., New Delhi, 2019.
2. Senthilkumar and Sasikumar, Principles of Marketing, Himalaya Publishing House, Mumbai. 2019.



Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Identify core concepts of marketing and marketing process.	K1, K2 & K3
CO2	Formulate new product strategy and brand strategies.	K3 & K4
CO3	Understand channels of distribution.	K4 & K5
CO4	Gain knowledge about salesmanship and sales promotion.	K5
CO5	Create the awareness about concept of advertising and media of advertisement.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – II		Course Code: 20PCM1C02		Course Title: Accounting for Managerial Decision
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

Course Objectives

1. To provide a penetrating and comprehensive analysis of the concepts, theories and techniques, an important source of financial information for internal decision making.
2. To know how accounting information can be used by the managers in performing their managerial functions of planning and controlling.
3. To help learners to understand the application of various management accounting tools in budgetary control and how to prepare budgets.

Unit – I

Nature and scope of Management Accounting – Functions – Distinction Between Financial Accounting and Management Accounting – Relationship Between Cost and Management Accounting – Tools and Techniques of Management Accounting – Meaning and Process of Financial Statement Analysis and Interpretation.

Unit – II

Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long Term Financial Position.

Unit – III

Funds Flow statement – Meaning and Concept of Funds and Flow of Funds – Importance or uses of Funds Flow Statements – Limitations – Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement– Comparison Between Funds Flow Statement and Cash Flow Statement – Uses of Cash Flow Statement – Limitations – Preparation of Cash Flow Statement.

Unit – IV



Budgeting and Budgetary Control – Meaning – Definition – Objectives of Budgetary Control – Essentials of Budgetary Control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget.

Unit – V

Standard Costing and Variance Analysis (Material, Labour and Sales Variance Only) – Advantages and Limitations of Standard Costing.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study

1. R.K. Sharma, Shashi, and K. Gupta, Management Accounting, Kalyani Publishers, New Delhi, 2020.
2. Manmohan Goyal, Management Accounting, Sahitya Bhawan Publishers and Distributors Pvt. Ltd., Uttar Pradesh, 2020.
3. Khan and Jain, Management Accounting, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2020.

Books for Reference

1. S.N. Maheswari, Management Accounting, Vikas Publications, New Delhi, 2020.
2. T.S. Reddy and Y. Hari Prasad Reddy, Management Accounting, Margan Publication, Chennai, 2020



Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand concept of management accounting, its importance and its role in decision making.	K1, K2 & K3
CO2	Develop knowledge about ratio analysis and interpretation of financial statements.	K4
CO3	Preparation of fund flow statement and cash flow statement.	K5
CO4	Get an idea about preparation of various types of budget.	K5
CO5	Acquire knowledge about standard costing techniques.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – III		Course Code:20PCM1C03		Course Title: Financial Management
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	5	100

Course Objectives

1. To introduce financial management concepts to the students.
2. To understand capital structure and dividend policy of the company.
3. To acquire knowledge of investment decisions and management of working capital.

Unit – I

Financial Management – Meaning, Nature, Scope and Objectives – Role and Functions of Financial Management – Financial Decisions – Relationship Between Risk and Return – Sources of Finance – Short – Term and Long – Term Finance.

Unit – II

Cost of Capital – Meaning and Importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital – Capital Budgeting – Techniques – ROI, Payback Period and Discounted Cash Flow.

Unit – III

Leverages – Financial Leverage – Operating Leverage – EBIT and EPS Analysis – Theories of Capital Structure – Net Income Approach – Net Operating Income Approach – MM Hypothesis – Determinants of Capital Structure – Capitalization – Over and Under Capitalization – Merits and Demerits.

Unit – IV

Dividend Theories: Walter's Model – Gordon and MM's Models – Dividend Policy – Forms of Dividend – Determinants of Dividend Policy.

Unit – V



Working Capital Management – Determinants and Computation of Working Capital – Payable Management – Cash Management – Receivables Management – Inventory Management.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study

1. Prasanna Chandra, Financial Management, McGraw Hill Pvt. Ltd, New Delhi, 2020.
2. I.M. Pandey, Financial Management, Vikas publishing House Pvt.Ltd, New Delhi, 2020.
3. Khan and Jain, Financial Management, McGraw Hill Pvt. Ltd, New Delhi, 2020.

Books for Reference

1. S.N. Maheswari, Financial Management, Sultan Chand and Son, New Delhi, 2020.
2. R.P. Rustagi, Fundamentals of Financial Management, Taxman Publications, Chennai, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge about basics of financial Management.	K1, K2, & K3
CO2	Learn about cost of capital and capital budgeting.	K3 & K4
CO3	Understand Financial leverages and capital structure.	K4 & K5
CO4	Acquire Knowledge about dividend policy and dividend theories.	K5& K6
CO5	Analysis of working capital Management, cash and inventory management.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – IV		Course Code:20PCM1C04		Course Title: Modern Banking
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

Course Objectives

1. To know about various functions of commercial banks.
2. To gain knowledge in different types of accounts, payments and security system.
3. To know recent trends in banking transactions.

Unit – I

Banking – Definition – Banking System – Role of Banks in Economic Development – Central Bank – Functions – Credit Control Measures – Role of RBI in Regulatory and Controlling Banks.

Unit – II

E-Banking – Meaning – E-Banking and Financial Services – Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Banking – Future Outlook.

Unit – III

Mobile Banking – Meaning – Services – Security Issues – Telephone Banking – Mechanism – Telephone Banking System – Call Centers.

Unit – IV

ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Electronic Money – Mode of Issue and Implications – E-Money and Monetary Policy – Policy Issues of RBI – Electronic Funds Transfer System – RTGS – Debit Card – Credit Card – IMPS – NEFT.

Unit – V

Indian Financial Network – Features – Application – Recent trends in Indian Banking – Payment Banking Books Merger Acquisition, Impact of Technology in Banking.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study



1. K.C. Shekhar and LakshmyShekhar, Indian Banking System, Vikas Publishing House Pvt. Ltd, New Delhi, 2019.
2. Muraleedhran, Modern Banking Theory and Practice: PHI Learning Pvt. Ltd, New Delhi, 2020.
3. O.P. Agarwal, Modern Banking of India, Himalaya Publishing House, Mumbai, 2020.

Books for Reference

- 1.S. Nataraj and R. Parameswaran, Indian Banking, S. Chand and Sons Publisher, New Delhi, 2020.
2. P.N. Varshney, S.L. Gupta, Principles of Banking, S. Chand and Sons Publisher, New Delhi, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Acquire knowledge in banking and financial system in India.	K1 & K2
CO2	Know about E-banking and Financial Services.	K3 & K4
CO3	Gain information about mobile banking and telephone banking.	K4 & K5
CO4	Gather knowledge about e-banking, m-banking and internet banking.	K5
CO5	Create knowledge regarding recent trends in Indian Banking.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – I		Course Code: 20PCM1E01		Course Title: Organisational Behaviour
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

Course Objectives

1. To acquire knowledge about nature and scope of organizational behaviour.
2. To gain knowledge about personality theories and behavior.
3. To know about organizational conflict and climate.

Unit – I

Introduction – Concept of Organisation – Characteristics of Organization – Types of Organization – Importance of Organisation – Organisational Behavior – Definitions, Nature and Scope – Evolution of Organizational Behavior, Hawthorne Studies.

Unit – II

Personality – Meaning and Nature – Determinates of Personality Measurement of Personality – Theories of Personality – Personality Facts Influencing Behavior at Work.

Unit – III

Motivation – Concept of Motivation – Nature of Motivation – Importance of Motivation in an Organization – Tools and Techniques of Motivation or Incentives – Theories of Motivation – Maslow's Need Hierarchy Theory – Theory X and Y and its Assumptions.

Unit – IV

Group Behaviour – Concepts of Group – Definition of Group, Characteristics of Group – Types of Groups – Reasons for Formation of Group – Stages of Group Information – Group Behavior – Group Cohesiveness – Factor Affecting Group Cohesiveness.

Unit – V

Communication – Importance – Types – Barrier – Organisational Conflict – Conflict in Organisatioanal Behaviours – Organisatioanal Change and Development.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study



1. K. Aswathappa, Organisational Behaviour, Himalaya Publishing House, Mumbai, 2020.
2. L.M. Prasad, Organisational Behaviour, Sultan Chand and Sons, New Delhi, 2020.
3. M.N. Mishra, Organisational Behaviour, Vikas Publishing, House Pvt. Ltd., New Delhi, 2020.

Books for Reference

1. Uma Sekaran, Organisational Behaviour, Tata McGraw Hill, New Delhi, 2020.
2. Sekaran, Organisational Behaviour Text and Cases, Tata McGraw Hill, New Delhi, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge about concept of organizational behaviour.	K1 & K2
CO2	Familiarize with concept of personality determinants and its theories.	K3 & K4
CO3	Learn about concept and theories of motivation.	K4
CO4	Gain knowledge about individual and group behaviour.	K5
CO5	Create the skills of interpersonal communication and control of organizational conflict.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – I		Course Code:20PCM1E02		Course Title: Business Ethics and Corporate Governance
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

Course Objectives

1. To make student conscious about ethical values in real life and in business.
2. To make students internalize ethical values and practices.
3. To enrich skills of the students to survive and meet the challenges in business.

Unit – I

Ethics in Business: Definition of Business Ethics – A Model of Ethics – Ethical Performance in Business – Managerial Values and Attitudes – Ethical Congruence – Managerial Philosophy – Types of Ethics – Code of Ethics – Importance of Ethics in Business.

Unit – II

Ethical Theories and Corporate Social Responsibility: Cognitivism and Non-cognitive – Consequentialism vs. Non-consequentialism – Utilitarianism – Religion and Ethics; Kantianism vs. Utilitarianism; Business and Religion; Ethics and Social Responsibility: Corporate Social Responsibility – Changing Expectations – Diagnostics Model of Social Responsiveness – Four Faces of Social Responsibility – Ethical Climate in Companies.

Unit – III

Ethics in Marketing: Ethical Dilemmas in Marketing – Unethical Marketing Practices Ethical and Social Issues in Advertising – Common Deceptive Marketing Practices – Role of Consumerism – Ethics in Finance – Unethical Financial Practices – Creative Accounting – Hostile Take Over – Tax Evasion – Corporate Crimes.

Unit – IV

Ethics in Human Resources Management: Human Resource System – Psychological Expectancy Model – Human Resource Management Practices and Ethical Implications Individualism vs. Collectivism in Human Resource Management Practices Ethics and Information Technology – Ethical Issues Relating to Computer Applications – Security Threats



– Computer Crime – Computer Viruses – Software Piracy – Hacking – Computer Crime Prevention – Ethical Dilemmas and Considerations.

Unit – V

Concept of Corporate Governance – Importance – Corporate Governance and Agency Theory – Benefits of Good Corporate Governance – Present Scenario in India – Reforming Board of Directors, Birla Committee, Naresh Chandra Committee, Narayana Murthy Committee, and Corporate Governance Code Future Scenario – Changes in Corporate Governance Issues as Per New Companies Act 2013.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. S.K. Chakraborty, Foundations of Managerial Work Contributions from Indian Thought, Himalaya Publishing House, Bombay, 2019.
2. Albuquerque, Business Ethics, Oxford University Press, New Delhi, 2019.
3. Dr. Sanjay Mohapatra, Business Ethics and Corporate Governance, Pearson India Publications, Chennai, 2019.

Books for Reference

1. Gupta L.C., Corporate Management and Accountability, McMillan Institution for FM and Research, Chennai, 2019.
2. A.C. Fernando, Business Ethics and Corporate Governance, Pearson India Publications, Chennai, 2019.



Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge about ethical values in real life and in business.	K1, K2 & K3
CO2	Understand ethical theories and corporate social responsibility.	K3 & K4
CO3	Recognize ethics in marketing and role of consumerism.	K4 & K5
CO4	Know about ethics in HRM practices and ethical implications.	K5
CO5	Create knowledge about concept of corporate governance.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – V		Course Code: 20PCM2C05		Course Title: Advanced Cost Accounting
Semester II	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To familiarize students about the importance of cost ascertainment, reduction and control.
2. To develop skills needed to apply costing techniques for stock maintenance.
3. To help students to understand procedures to calculate cost of the products and services.

Unit – I

Cost Accounting – Meaning and Definition – Importance – Cost Concept – Differences Between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of Cost – Classification of Cost – Preparation of Cost Sheet Including Tender.

Unit – II

Material Cost Control – Fixation of Various Stock Levels – Economic Order Quantity – Purchase Procedure – Issue of Materials – Pricing of Material Issues – Inventory Control and Verification – Labour Cost Control – Time Keeping – Wage Payment and Incentive Schemes – Idle Time and Overtime – Labour Turnover.

Unit – III

Overheads – Meaning, Classification According to Functions and Variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine Hour Rate.

Unit – IV

Reconciliation of Cost and Financial Profits – Job Costing – Contract Costing.

Unit – V

Process Costing – Losses and Gains – Inter Process Transfer Pricing – Joint and By Products Costing.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study



1. Jain and Narang, Cost Accounting, McGraw Hill, Noida, U.P, 2020.
2. Arora M.N, Practical Costing, Himalaya Publishing, Mumbai, 2020.
3. Maheshwari S.N, Cost Accounting, Sultan Chand and Sons, New Delhi, 2020.

Books for Reference

1. Senthilkumar and Maruthamuthu, Advanced Cost Accounting, Vikas Publishing House, New Delhi, 2020.
2. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Publication, Chennai, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Acquire knowledge about cost accounting and preparation of cost sheet.	K1, K2 & K3
CO2	Get deep insight into material cost control and labour cost control.	K3 & K4
CO3	Learn about overheads, its classification, apportionment, reapportionment and absorption of overheads.	K4 & K5
CO4	Gain knowledge about job costing and contract costing.	K5
CO5	Application of knowledge towards process costing, joint and by-products.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – VI		Course Code: 20PCM2C06		Course Title: Investment Analysis and Portfolio Management
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To know about various sources of investments and SEBI guidelines.
2. To find various sources and techniques of security analysis.
3. To acquire knowledge about valuation of securities and risk in portfolio management.

Unit – I

Investment – Meaning – Nature and Scope – Objectives – Speculation – Gambling – Investment Process – Risk & Return – Measurement of Risk & Return – SEBI – Factors Determining Risk & Return.

Unit – II

Investment Alternatives and Strategies: Sources of Investment Information – Investor Classification: Valuation of Securities.

Unit – III

Fundamental Analysis: Economic – Industry and Company Analysis – Sources of Information for Analysis.

Unit – IV

Technical Analysis – Types of Charts – Dow Theory, Elliott Wave Theory, Odd – Lot Theory, Breadth of Market, Relative Strength Analysis – Moving Average Analysis – Efficient Market Hypothesis.

Unit – V

Portfolio Analysis and Management: Portfolio Risk and Return – Diversification – Markowitz Model – Sharpe model: Single Index Model – CAPM – Arbitrage Pricing Theory – Evaluation.

NOTE: Question Paper Will Cover 100% Theory.



Books for Study

1. S. Kevin, Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd., New Delhi, 2019.
2. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai, 2019.
3. Punithavathy Pandian, Security Analysis and Portfolio Management Vikas Publishing House Pvt. Ltd., New Delhi, 2019.

Books for Reference

1. L. Natarajan, Investment Management, Margham Publication, Chennai, 2019.
2. Bhalla, Tuteja, Investment Management, S. Chand and Sons Publisher, New Delhi, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand about investment options and SEBI guidelines.	K1, K2 & K3
CO2	Acquire knowledge about investment strategies and valuation of securities.	K3 & K4
CO3	Learn about fundamental analysis and its sources of information.	K4 & K5
CO4	Gain knowledge about technical analysis and market efficiency.	K5
CO5	Know about CAPM and risk free lending and borrowings.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – VII		Course Code: 20PCM2C07		Course Title: Advanced Business Statistics
Semester II	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To promote skill of applying statistical techniques in business.
2. To gain knowledge of students application of statistical tools in excel and SPSS package.
3. To enable students to apply statistical tools in analysis and interpretation of data in the research.

Unit – I

Computation of Basic Statistics – Measures of Central Tendency – Dispersion and Relations – Excel work and SPSS.

Unit – II

Multivariate Analysis – Partial and Multiple Correlation – Regression – Factor Analysis.

Unit – III

Probability Theorems Distributions – Binomial, Poisson and Normal Distributions – Characteristics and Applications.

Unit – IV

Testing of Hypothesis – Standard Error and Sampling Distribution – Errors in Testing Hypothesis – Large Samples Test – Tests of Significance – Z test – Small Samples Test – 't' test.

Unit – V

Testing of Hypothesis – Parametric Tests – F-Test – One-way – Two-way – χ^2 Test and Goodness of Fit – Yates Correction – Uses of χ^2 Test.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study



1. Gupta S.P, Statistical Methods, Sultan Chand and Sons, New Delhi,2020.
2. Wilson. M, Business Statistics, Himalaya Publishing House, Mumbai, 2020.
3. Pillai and Bagavathi, Statistical Methods, S. Chand and Co. Ltd., New Delhi, 2020.

Books for Reference

1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy, 2020.
2. S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, McGraw Hill, Education(India), Noida, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Promote skill of applying statistical techniques in business.	K1, K2 & K3
CO2	Learn about correlation and regression analysis for research.	K3 & K4
CO3	Applications and knowledge of probability theorems.	K5
CO4	Test hypothesis by using of advanced statistical tools.	K5 & K6
CO5	Apply statistical tools in analysis and interpretation of data.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – VIII		Course Code: 20PCM2C08		Course Title: E – Commerce
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To acquire knowledge about concepts of E-Commerce and the channels of E- Commerce.
2. To know about various models and usage of E-Commerce and its applications.
3. To understand security risk and sources of threats of E-Commerce.

Unit – I

E-Commerce – Meaning and Concept – E-Commerce Vs Traditional Commerce – Features of E-Commerce – Need for E-Commerce – Channels of E-Commerce – Internet – Concepts and Technologies – Web Technologies – Global Publishing Concept – Universal Reader Concept – Client Server – Concept – Hyper Text Concept–Commercial Uses of Hypertext – URLs, HTTP, HTML, HTML Forms and CGI Gateway Services.

Unit – II

E-Commerce Models – Infrastructure for E-Commerce Models – Supply Chain Management – Remote Servicing – Digitalization of Prospectus and Servicing – Online Advertising and Marketing – E-Commerce – Electronic Cataloguing – Order Generation – Cost Estimation – Pricing – Accounting – Order Selection – Order Prioritization – Order Scheduling – Order Fulfilling – Delivery Order – Receipt Management – Past Sale Services.

Unit – III

Web Site Meaning – Web Site Design Principles – Technologies of Web Site – Various Methods of Customer Communication Through Web Site – Electronic Payment Systems – Features – Types of E-Payment – Use of Various E-Cards for Business Payments – Implications – Probable Risks in Using E-Cards – Managing the Risks – Recent Trends in Electronic Payment and Receipt.

**Unit – IV**

Business to Business Contract Through E-Commerce – Need – Technologies – Paperless Trading – Concept EDI – Standards – VANS – EDI Service – Internet Based EDI – FTP Based Messaging – Using E-Commerce – Work Flow Management – Product Differentiation – Organization – Re-Structuring – Logistics Management – Knowledge Management – Mass Customerization.

Unit – V

Features of IT Act 2000 – Security Risks – Risk Management Approaches – Legal Framework of E-Commerce – Multi Media and E-Commerce – Multimedia Technologies – Desktop Video Conferencing – Broad Band Networks – Related Concepts – ATM and Cell relay – Visa Cards.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Bhasker, Electronic Commerce and Applications, McGraw Hill Education (India) Ltd, New Delhi, 2019.
2. Agarwala, K.N and Deeksha Agarwala, Business on the Net E-Commerce What's and How's of, Macmillan, New Delhi, 2020.
3. Schneider and Gray D, Electronic Commerce, Course Technology, New Delhi, 2020.

Books for Reference

1. Diwan Prag and Sunil Sharma, Electronic Commerce, Micro Soft Press, Washington, 2019.
2. Kamallesh K Bajaj, Debjani Nag, E-Commerce – The Cutting Edge of Business, TMH, New Delhi, 2019.



Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Familiarize concept of E-Commerce.	K1, K2 & K3
CO2	Carry out procedures for order procurement, order processing and post sales services.	K3 & K4
CO3	Know website principles, methods of customer Communication and handle electronic payment systems.	K4 & K5
CO4	Analyze the categories of E-Commerce and its applications.	K5
CO5	Identify security issues of E-Commerce and its applications.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – II		Course Code: 20PCM2E03		Course Title: Financial Markets and Services
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To understand about basic knowledge of financial system and RBI guidelines.
2. To know about banking, merchant banking, financial markets functions and feature.
3. To learn about foreign exchange market and its operations.

Unit – I

Nature and Role of Financial System: An overview of the Indian Financial System – Financial Sector Reforms – RBI – Securities and Exchange Board of India.

Unit – II

Banking Institutions: Commercial Bank – Co-operative Banks – Functions – Small Savings – Unit Trust of India Mutual Funds – Non-Banking Financial Institutions: Role – Types – Loan Companies – Investment Companies – Hire Purchase Finance – Equipment Leasing Company – Housing Finance – Mutual Benefit Financial Company – Residuary – Non-Banking Company.

Unit – III

Merchant Banks – Venture Capital Funds – Credit Rating – Public Deposits with Non-Banking Companies – Non-Bank Statutory Financial Organizations.

Unit – IV

Financial Markets – Call Money Market – Treasury Bills Market – Commercial Bills Market – Markets for Commercial Paper and Certificates of Deposits – The Discount Market – Market for Financial Guarantee – Government (Gilt-Edged) Securities Market.

Unit – V



Industrial Securities Market – International Dimensions of Financial Markets – Foreign Exchange Market and Foreign Capital Market.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2019.
2. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall Pvt. Ltd, New Delhi, 2019.
3. Dharmaraj E, Financial Services, S. Chand and Sons Publisher, New Delhi, 2019.

Books for Reference

1. S. Gurusamy, Financial Markets and Institutions, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2019.
2. Pandian P, Financial Services and Markets, Vikas Publications, New Delhi, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand basic knowledge of financial system and RBI guidelines.	K1, K2 & K3
CO2	Know about banking functions and investment patterns.	K3 & K4
CO3	Gather knowledge about Merchant banking and its function.	K4
CO4	Gain information about financial markets, functions and features.	K5
CO5	Analyse about industrial securities investment.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – II		Course Code:20PCM2E04		Course Title: International Business
Semester II	Hours/Week	Total Hours	Credits	Total Marks
	4	60	4	100

Course Objectives

1. To familiarise with concepts and importance of international business opportunities and barriers.
2. To provide an understanding of global business operations.
3. To acquire knowledge about foreign trade policies and organizations

Unit – I

International Trade – Meaning – Nature and Scope – Gains from International Trade – Barriers to International Trade – Foreign Trade and Economic Growth – Terms of Trade – Forms of International Business.

Unit – II

Foreign Exchange Rate – Determination of Foreign Exchange Rate – Factors Influencing Foreign Exchange Rate – Different Type of Exchange Rate – Dealers in Foreign Exchange – Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI).

Unit – III

Balance of Payment – Disequilibrium in Balance of Payment – Causes and Effects of Disequilibrium – Measures to Correct Disequilibrium – Recent Trends in Balance Of Payment (BOP) in India.

Unit – IV

Export Trade – Import Trade – Procedures & Documentations – Processing of Export Order – Regional Economic Grouping – GATT – WTO – TRIPS – TRIMS EXIM Bank, Asian Bank.

Unit – V



India's Trade Policy – Institutional Infrastructure for Export Promotion in India – SEZ – Role of SEZ in International Business – International Economic Institutions – IMF – World Bank – UNCTAD.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. SubbaRao, International Business, Himalaya Publishing House, 2019.
2. C. Jeevanandam, Foreign exchange and Risk Management, Sultan Chand and Sons, 2019.
3. L.R. Varshney and Bhattacharyya, International Marketing Management, Sultan Chand and Sons, New Delhi, 2019.

Books for Reference

1. Francis Cherunilam, International Business (Text and Cases), PHI Learning Private Limited, Mumbai, 2019.
2. K. Aswathappa, International Business, McGraw Hill, Chennai, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Acquire knowledge about foreign trade, opportunities and challenges.	K1, K2 & K3
CO2	Provide an insight into the sources of finance for foreign trade.	K3 & K4
CO3	Know about balance of payment and recent trends.	K4 & K5
CO4	Understand export trade policies and organization.	K5
CO5	Get an idea about institutional infrastructure polices and economic conditions.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
EDC		Course Code: 20PCM2ED01		Course Title: Business Communication
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
2. To enhance students writing skills in various forms of business letters and reports.
3. To know basic techniques of modern forms of communication.

Unit – I

An Introduction to Communication – Historical Background – Meaning – Objectives of Communication – Role of Communication – The Significance of Communication – Essentials of Good Communication – Communication Networks – Guidelines for Effective Communication – Types of Communication – Media of Communication – Barriers of Effective Communication.

Unit – II

An Effective Business Letters – Essentials of an Effective Business Letters – Objectives – Functions of a Business Letters – Kinds of Business Letter – Principles of Letter Writing – Structure and Layout of Business Letters – Styles of Presentation.

Unit – III

Sales Letter – Main Objectives – Characteristics – Functions – Advantages and Qualities of a Sales Letter – Types of Sales Letter – Hints for Drafting Sales Letters – Enquiries and Replies – Specimen of Enquiry Letters – Goodwill Letters.

Unit – IV

Circular Letter – Salient Features – Objectives – Situation that need Circular Letters – Circular announcing Reduction Sale – Circular announcing Opening of a Branch – A Circular Letter announcing Expansion of Business and Opening of a New Branch – Agency Letters.

Unit – V



Banking Correspondence – Types of Bank Correspondence – Request to Open a Savings Account – Current Account – Overdraft facilities – Online Banking – ATM Services – Insurance Correspondence – Types of Insurance Correspondence – Enquiry for Surrender Value

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Rajendra Pal and J.S. Korahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2019.
2. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd., Mumbai, 2019.
3. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi, 2019.

Books for Reference

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R S. Chand and Co. Publishers, New Delhi, 2019.
2. R.S.N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2019.



Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Know about various modern methods of communication and communication networks.	K1 & K2
CO2	Learn about how to write the business letter, layout, kinds and functions etc.	K2 & K3
CO3	Know about writing of sales letter, enquiry, and goodwill letter.	K3 & K4
CO4	Prepare circular letter and agency letter.	K5
CO5	Demonstrate to write bank correspondence.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
EDC		Course Code: 20PCM2ED02		Course Title: Principles of Commerce
Semester	Hours/Week	Total Hours	Credits	Total Marks
II	4	60	4	100

Course Objectives

1. To acquire and equip students with latest knowledge in the field of commerce.
2. To know about different forms of business activities.
3. To develop skills in the field of trade/finance, insurance organizations and industry with basic commercial know-how.

Unit – I

Introduction to Business – Concepts – Objectives – Business, Profession and Employment – Essential of a Successful Business – Scope of Business – Commerce, Trade and Industry – Classification of Trade and Industry.

Unit – II

Forms of Business Organisation – Factors Influencing Choice of Suitable form of Organisation – Sole Trade – Definitions – Characteristics – Advantages – Disadvantages – Social Desirability of Sole – Trader – One Man Control – Problems of Expanding.

Unit – III

Partnership – Meaning – Characteristics – Kinds of Partners – Registration – Partnership Deed – Merits and Demerits of Partnership – Rights and Duties of Partners – Implied Authority – Dissolution of Partnership Firm – Joint Hindu Family Firms – Meaning – Characteristics – Advantages and Disadvantages – Difference from Partnership.

Unit – IV

Joint Stock Company – Background and Introduction – Definitions – Characteristics – Kinds of Companies – Distinction between Private and Public Company – Merits and Demerits – Distinction between Partnership and Dissolution of Company.

**Unit – V**

Co-operative Organisation – Principles of Co-operatives – Types of Co-operative Societies – Advantages and Limitations of Co-operatives – Distinction from Joint Stock Company – Public Enterprises and Utilities – Characteristics – Objectives – Forms of Public Enterprises – Trade Association and Chamber of Commerce – Functions – Objectives.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. R.K. Sharma and Gupta, Business Organisation and Management, Kalyani Publishers, Chennai, 2019.
2. Dinkar Pagare, Business Organisational Management, S. Chand and Co, New Delhi, 2019.
3. Y.K. Bhoosan, Business Organisation and Management, S. Chand and Co, New Delhi, 2019.

Books for Reference

1. Dr. Vinayagaru, General Commercial Knowledge, S. Chand and Co, New Delhi, 2019.
2. O.R. Krishnasamy, Principles of Commerce, S. Chand and Co, New Delhi, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand basic concepts of business, trade and commerce.	K1 & K2
CO2	Learn about different forms of business organization.	K2 & K3
CO3	Know about concept of partnership, types, functions etc.	K3 & K4
CO4	Gain knowledge about concepts and functions of joint stock companies.	K5
CO5	Acquire concept of co-operative society and public enterprise.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
EDC		Course Code: 20PCM2ED03		Course Title: Principles of Accounting
Semester	Hours/Week	Total Hours	Credits	Total Marks
II	4	60	4	100

Course Objectives

1. To familiarize basic concepts of accounting and its features.
2. To understand procedures involved in the accounting process and its applications.
3. To identify various approaches in modern accounting practices.

Unit – I

Basic Accounting Concepts and Conventions – Meaning of Accounting – Definitions – Functions – Principles of Accountancy – Groups Interested in Accounting Information – Rules of Double Entry System – Distinction Between Single and Double Entry System.

Unit – II

Journal – Ledger – Balancing of Accounts – Bank Reconciliation Statement – Trail Balance – Types of Errors – Opening and Closing Entries – Depreciation Accounting – Methods of providing Depreciation.

Unit – III

Subsidiary Books – Cash Book – Simple Cash Book – Two Column Cash Book – Three Column Cash Book – Petty Cash Book – Single Entry – Definition and Salient Features – Statement of Affairs – Conversion Method.

Unit – IV

Final Accounts – Trading, Profit and Loss Account – Balance Sheet – Adjustments – Classification of Assets and Liabilities – Difference Between Trial Balance and Balance Sheet [Simple Problems].

Unit – V

Depreciation–Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity.

NOTE: Question Paper Will Cover 50% Theory and 50% Problems.



Books for Study

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2020.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2020.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2020.

Books for Reference

1. Dr. S Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2020.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand fundamental accounting concepts, principles, conventions and final accounts.	K1 & K2
CO2	Learn about preparation of journal, ledger, trial balance etc.	K2 & K3
CO3	Impart knowledge with relevance to preparation of subsidiary books.	K3 & K4
CO4	Know about preparation final accounts of companies.	K5
CO5	Create knowledge regarding methods of providing depreciation.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low

Master of Commerce



Commerce



Program: M.Com.				
Core – IX		Course Code: 20PCM3C09		Course Title: Research Methodology
Semester III	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To know about basic concepts of research, types and its usage.
2. To know about various types of tools for collecting data, sampling methods, developing of hypothesis and testing of hypothesis in the effective manner.
3. To gain knowledge about types of reports and preparation of research report in the correct manner.

UNIT – I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Empirical, Historical and Case Study – Research Design – Components of the Research Design.

UNIT – II

Meaning of Census – Sample – Sampling Techniques – Random and Non Random Sampling – Size of the Sample – Sampling Error.

UNIT – III

Collection of Data – Primary and Secondary Data – Tools of collection of Data – Questionnaire – Scaling Techniques – Personal Interview – Interview schedule – Observation, Pilot Study and Pre-testing.

UNIT – IV

Analysis and Interpretation of Data – Hypothesis – Characteristics of a Good Hypothesis – Formulation and Testing of Hypothesis – Methods of Testing Hypothesis – t-test, One Way, Two Way Analysis – χ^2 Square Test – ANOVA.

UNIT – V

Research Report – Types of Reports – Steps in Drafting a Research Report – Quality of Research Report.

NOTE: Question Paper Shall Cover 100% Theory.



Books for Study

1. Kothari C. R, Research Methodology, Wiley Eastern Ltd, New Delhi, 2019.
2. Amar Chand D, Research Methods in commerce, Emerald Publishers, Chennai, 2019.
3. C.R. Kothari and GouravGarg, Research Methodology Methods and Techniques, New age International Publishers, New Delhi, 2019.

References Books

1. Senthilkumar and Sasikumar, Project Methodology, Himalaya Publishing House Pvt. Ltd., Mumbai, 2019.
2. Krishnaswamy and Obul Reddy, Research Methodology and Statistical Tools, Himalaya Publishing House Pvt. Ltd, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand business research and can frame a research design.	K1, K2 & K3
CO2	Understand concepts of sampling and techniques of sampling.	K3 & K4
CO3	Know about data collection methods and applications of various tools.	K4 & K5
CO4	Interpret data by applying appropriate tests.	K5
CO5	Draft effective reports that suit the needs of target audience.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – X		Course Code: 20PCM3C10		Course Title: Advanced Corporate Accounting
Semester III	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To understand accounting principles and procedures of joint stock companies as per the provisions of the Companies Act, 2013.
2. To familiarize students with accounting treatment for issue of shares and debenture to run the company with long term source of funds.
3. To enable students to learn about the accounting principles and procedures of banking and insurance companies.

Unit – I

Issue, Forfeiture and Re-Issue of Equity Shares – Issue and Redemption of Preference Shares – Issue and Redemption of Debentures.

Unit – II

Final Accounts of Joint Stock Companies – Preparation of Profit & Loss Account and Balance Sheet (New Format).

Unit – III

Amalgamation as per AS 14 – Types of Amalgamation – Methods of Accounting for Amalgamation – Absorption – Internal Reconstruction – External Reconstruction.

Unit – IV

Liquidator's Final Statement of Accounts – Calculation of Liquidator's Remuneration – Accounting for Holding Companies – Preparation of Consolidated Balance Sheet

**Unit – V**

Accounting of Banking Companies – Preparation of Profit and Loss Account and Balance Sheet (New Format) – Accounting for Insurance companies (New Format)

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study

1. P.C. Tulsian, Corporate Accounting, Tata McGraw Hill, New Delhi, 2020.
2. Gupta. R. L. and Radhaswamy .M, Corporate Accounting, Sultan Chand and Sons, New Delhi, 2020
3. Sukhla. M.C. and Grewal. T.S., Advanced Accounts, S. Chand and Co., New Delhi, 2020.

Books for Reference

1. Maheshwari. S.N. and Maheshwari. S.K Advanced Accountancy, Vol. II Vikas Publishing House, New Delhi, 2020.
2. Jain. S.P and Narag, Corporate Accounting, K.L, Kalyani Publishers, Ludhiana, 2020.
3. Arulanandam M.A. and Raman, K.S, Advanced Accountancy, Himalaya Publishing House. New Delhi, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge about issue, forfeiture and re-issue of shares and redemption of preference shares and debentures.	K1, K2 & K3
CO2	Understand preparation of final accounts of joint stock companies.	K3 & K4
CO3	Acquire knowledge about amalgamation, absorption and reconstruction.	K4 & K5
CO4	Computation of liquidators' final statement of A/c and understanding the concept of holding companies.	K5
CO5	Preparation of final accounts of banking and Insurance Companies	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – XI		Course Code: 20PCM3C11		Course Title: Human Resource Management
Semester III	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To understand objectives and importance of human resource management.
2. To acquire knowledge of recruitment process, training, motivation and management of conflict etc.
3. To gain knowledge about personality development and organizational climate.

Unit – I

Human Resource Management – Definition – Objectives and Functions – Role and Qualities of HR Manager – Personnel Principles and Policies.

Unit – II

Human Resource Planning – Characteristics – Need of Planning – HRP Process – Job Analysis – Job Design – Job Description – Job Specification.

Unit – III

Recruitment and Selection Process – E-Recruiting Placement and Induction – Training and Development – Promotion – Demotions – Transfers – Separation – Performance Appraisal.

Unit – IV

Organisation Conflict – Conflict in Organisational Behaviours – Individual aspect of Conflict – Organisational Conflict – Leadership – Leadership Theories.

Unit – V

Discipline – Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure.

NOTE: Question Paper Will Cover 100% Theory.



Books for Study

1. Venkataraman C.S. and Srivastava B.K, Human Resource Management, Tata McGraw Hill, New Delhi, 2019.
2. D.K. Bhattacharyya, Human Resource Management, Himalaya Publishing House, Mumbai, 2019.
3. Arun Monappa, Human Resource Management in Industrial Relations, Tata McGraw Hill, New Delhi, 2019.

Books for Reference

1. Dale Yodder and Paul D, Standohar, Personnel Management and Industrial Relations, Sterling Publishers, New Delhi, 2019.
2. S.S. Khanka, Human Resource Management, S. Chand, New Delhi, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Know about human resource management and role of human resource managers.	K1, K2 & K3
CO2	Learn about human resource planning, job analysis, job specifications etc.	K4
CO3	Acquire knowledge about recruitment, selection, training and job evaluation of human resources.	K5
CO4	Develop knowledge relating to causes of conflict and management of conflict.	K5
CO5	Create the awareness for management of indiscipline among the employees and grievances redressal forum.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – XII		Course Code: 20PCM3C12		Course Title: Income Tax and Tax Planning
Semester III	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To acquire knowledge about theoretical concepts with working of problems under various heads of income.
2. To know about rules and procedures of income tax and controlling power of income tax authorities.
3. To inculcate practical knowledge about assessment of Individuals and computation of tax liability.

Unit – I

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U/S10.

Unit – II

Computation of Salary Income – Salary Items – Allowances – Perquisites – Savings Eligible for Deduction – Calculation of House Property Income – Annual Value – Deductions – Exempted House Property Incomes – Tax Planning.

Unit – III

Income From Business – Expenses Allowed – Expenses Disallowed – Computation of Professional Income – Calculation of Capital Gain – Meaning – Types – Exempted Capital Gain – Tax Planning.

Unit – IV

Computation of Income from Other Sources – Incomes Chargeable Under Other Source – Deductions from Other Source Income – Set-Off and Carry Forward of Losses – Tax Planning.

**Unit – V**

Deductions from Gross Total Income (As Per New Amendments) – Clubbing of Income – Income Tax Authorities – Assessment of Individual – Rates of Income Tax.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study

1. V.P. Gaur and D.B. Narang, Income Tax Law and Practice, Kalyani Publishers, 2020.
2. Dr. H.C. Mehrotra and S.P. Goyal, Income Tax Law and Practice, Satiya Bhava Publication, Agra, 2020.
3. Dr. Vinod K. Sighania, Income Tax Law and Practice, Taxman Publications, New Delhi, 2020

Books for Reference

1. Hariharan, Income Tax Law and Practice, McGraw Hill Educations (India) Ltd, New Delhi, 2020.
2. T.S. Reddy and Y.S. Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge with regard to basic concepts of income tax.	K1, K2 & K3
CO2	Familiarize with computation of salary income and house property income.	K4
CO3	Get an exposure about provisions relating to Income from business and profession and capital gain.	K5
CO4	Learn about computation of income from other sources, deductions, procedure for set-off and carry forward of losses.	K5
CO5	Computation of total income and tax liability of an individual.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – III		Course Code: 20PCM3E05		Course Title: Resource Management Techniques
Semester III	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To promote skill of applying statistical techniques in business.
2. To enable students to apply the statistical tools in analysis and interpretation of data.
3. To gather practical knowledge about statistical application of tools in the research.

Unit – I

Resource Management Techniques – Introduction – Nature – Application of RMT in Decision Making – Modeling – Classification of Models – Principles of Modeling.

Unit – II

Linear Programming Problem – Assumptions – Formulation of Linear Programming – Problems and Solutions – Graphic Method – Simplex Method – Big. M Method (Not exceeding Z Variables).

Unit – III

Transportation Problem – IBFS North West Corner Rule – Least Cost Method – Vogel's Approximation Method – Optimum Solution – Modi Method – Assignment Problem – Minimization – Balanced – Unbalanced.

Unit – IV

Decision Theory – Decision Theory Under Uncertainty – Maxi Min Criterion – Maxi Max Criterion – Mix I Max Regret Criterion – Decision Theory under Risk – Expected Monetary Value – Expected Opportunity Loss – Expected Value under Perfect Information – Decision Tree.

**Unit – V**

Network Analysis – Basic Concepts – Construction of Network – Critical Path Method (CPM) – Program Evaluation Review Technique (PERT) – Demand Forecasting – Time series – Secular Trend – Method of Moving Average – Method of Least Squares – Seasonal Indices – Method of Simple Average Method of Link Relatives.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study

1. Prof. V. Sundaresan, K.S. Ganapathy Subramanian and K. Ganesan Resource Management Technique, A.R. Publications, Chennai, 2020.
2. Vohra N.D, Quantitative Techniques in Management, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2020.
3. Gupta S.P, Statistical Methods, Sultan Chand and Sons Publications, New Delhi, 2020.

Books for Reference

1. Dr. G. Balaji, Resource Management Techniques, G. Balaji Publishers, Chennai, 2020.
2. Dr. L.M. Palanivelu and C. Kotiswari, Resource Management Techniques, Charulatha Publications, Chennai, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Know about Resource management techniques and models.	K1, K2 & K3
CO2	Formulate linear programming problems and solution using simplex method.	K4
CO3	Gather knowledge about transportation and assignment problem.	K5
CO4	Acquire Knowledge about decision theory using statistical methods.	K5
CO5	Familiarise CPM and PERT, techniques of analysis, network time series and trend analysis.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – III		Course Code: 20PCM3E06		Course Title: Retail Marketing
Semester III	Hours/Week	Total Hours	Credits	Total Marks
	6	90	4	100

Course Objectives

1. To enable students to apply principles, practices, and concepts used in retail marketing management.
2. To make students describe about complex nature and environment of retail marketing management together with buying and selling of goods, services, and ideas to the final consumer.
3. To understand conceptual and organizational aspects of retail sector, including strategic planning and management in retail industry.

Unit – I

Retail Marketing – Introduction, Definition and Significance – Characteristics of Retailing – Traditional and Non-traditional Retailing – Global Trends in Retailing – Retailing in Indian Scenario – New Trends in Indian Retailing – Future Prospective of Retailing in India.

Unit – II

Retail Environment – Micro and Macro Environmental Influences – Changing Retail Environment in India – Retail Consumers – Retail Consumer Buying Process – Factors Affecting Consumer Decision Process.

Unit – III

Retail Formats – Different Types of Retail Stores – Ownership Based, Store Based, Non-Store Based, and Web Based Retail Location – Choice of Location, Store Layout and Designs – Positioning of Retail Shops, Retail Store Image – Retail Service Quality Management.

**Unit – IV**

Retail Pricing – Factors Influencing Retail Pricing – Retail Pricing Policies – Retail Merchandising – Phases in Developing a Merchandise Plan – Key Areas in Merchandise Management – Service Retailing vs. Product Retailing – Retail Branding and Strategies – Retail Marketing Mix.

Unit – V

Retail Channel Management – Retail Sales Promotion Techniques – Retail Advertising – E-Retailing in India – Role of Information Technology in Retailing.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. A. Hustafa, Retail Marketing, Himalaya Publishing House, Mumbai, 2019.
2. Andrew J. Navman and Peter Cullon, Organisation Retailing Environment, Thomson Publications, 2019.
3. Gilbert, Retail Marketing Management, Pearson India, Chennai, 2019.

Books for Reference

1. Berman, Retail Management, Prentice Hall of India, New Delhi, 2019.
2. David Gilbrath, Retail Marketing Management, Prentice Hall, New Delhi, 2019.



Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Apply principles, practices, and concepts used in retail marketing management.	K1, K2 & K3
CO2	Describe complex nature and environment of retail marketing management together with the buying and selling of goods, services, and ideas to the final consumer.	K3 & K4
CO3	Understand various types of retail stores and retail service quality management.	K4 & K5
CO4	Learn about the retail pricing and techniques.	K5
CO5	Gain knowledge about the concept of retail channel management.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – XIII		Course Code: 20PCM4C13		Course Title: Indirect Taxes and GST
Semester IV	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To provide basic knowledge about indirect tax, types and its principles.
2. To understand about assessment of GST and collection procedures.
3. To know about percentage of tax in GST and the goods exempted from the GST.

Unit – I

Principles of Taxation – Objectives of Taxation – Federal Finance System – Types of Taxes – Indirect Taxes merits and Demerits – Direct Taxes Advantages and Disadvantages – Difference Between Direct Tax and Indirect Taxes.

Unit – II

Customs Act – Objectives – Types – Important Definitions – Levy and Collection of Customs Duty – Exemptions – Customs Duty Drawback – Duties – Powers to Prohibit Import and Export Goods – Prohibited Items of Exports and Imports.

Unit – III

Introduction to GST – Introduction – Stages of Evolution of GST – Subsuming of Taxes – Constitutional Background – Benefits of Implementing GST – Structure of GST – CGST – SGST – UTGST – IGST – Important Concepts and Definitions under CGST Act and IGST Act – GSTN – HSN Code SAC Code – GST Council – Structure, Powers and Functions.

Unit – IV

Justification for GST – Advantages – Shortcomings at the State Level – Applicability – Apportionment of GST Between Central and States – Assessment and Audit Under GST – Demands and Recovery – Appeals and Revision – Advance Ruling Offences and Penalties.

**Unit – V**

Tax Collection and Reverse Charge Mechanism – Levy and Collection Tax – Rates of GST – Scope of Supply – Composite and Mixed Supplies, E-Commerce under GST Regime – Liability to Pay Tax, Reverse Charge Mechanism – Composition Scheme of Levy – Value of Taxable Supply – Interstate Supply – Intra State Supply.

NOTE: Question Paper Shall Cover 100% Theory.

Books for Study

1. Vinod K Singania, Indirect Taxes, Taxman's Publications, New Delhi, 2020.
2. H.C Mehrotra, Indirect Taxes, Sahitya Bhavan Publications, New Delhi, 2020.
3. C. A. Raja Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publications, New Delhi, 2020.

Books for Reference

1. V.S. Datey, All About GST, Taxman Publications, New Delhi, 2020.
2. Dr.Vandana Bangar and Dr.Yogendra Bangar, Beginner's Guide to GST, Aadhya Prakashan Banagar, New Delhi, 2020.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand basic concepts of indirect Tax and its principles.	K1, K2 & K3
CO2	Know about customs act and its powers.	K3 & K4
CO3	Learn about basics of GST.	K4 & K5
CO4	Develop skills in preparation of GST.	K5
CO5	Create the skills for filling of return and registration procedures.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – XIV		Course Code: 20PCM4C14		Course Title: Services Marketing
Semester	Hours/Week	Total Hours	Credits	Total Marks
IV	6	90	4	100

Course Objectives

1. To understand importance of service sector in the business.
2. To identify challenges in marketing of services.
3. To impart knowledge about the role of technology in service marketing.

Unit – I

Services – Meaning and Concept – Salient Features of Marketing Services – Significance of Services Marketing – Emerging Key Services – Benefits and Limitations of Marketing

Unit – II

Financial Service – Service Marketing Mix – Product Marketing Mix – Logistics Management – Supply Chain Management

Unit – III

Transport marketing – Concept – Marketing Management of Rail Transport – Road Transport – Air Transport – Water Transport – Product Planning and Development – Marketing Mix for Transportation.

Unit – IV

Tourism Marketing – Concept – Users of Tourism Services – Product Planning and Development –Marketing Mix for Tourism Marketing – Merits and Demerits of Tourism Marketing

Unit – V

Courier Service Marketing – Conceptual Frame work – Rationale behind Courier Service – Marketing Mix for Courier Service – Tele Communication Service Marketing – Concept – Importance – Marketing Mix for Telecommunication Service.



NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Nargundkar, Services Marketing Text and Cases, Tata McGraw – Hill (India) Pvt. Ltd., New Delhi, 2019.
2. Zeithaml, Services Marketing, McGraw Hill (India) Pvt. Ltd., New Delhi, 2019.
3. S. M. Jha, Services Marketing, Himalaya Publishing House, Mumbai, 2019.

References Book

1. Dr. B. Balaji, Services Marketing and Management, S. Chand and Co .Ltd., New Delhi, 2019.
2. Vasanthi Venugopal and Raghu, Services Marketing, Himalaya Publishing House, Mumbai, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge about concepts of service marketing.	K1, K2 & K3
CO2	Familiarize with concept of service marketing mix, logistics and supply chain management.	K3 & K4
CO3	Learn about transportation service and marketing strategies.	K4 & K5
CO4	Get deep insight into tourism marketing concept.	K5
CO5	Know about the concept of Courier and telecommunication service.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – XV		Course Code: 20PCM4PR01		Course Title: Project Work
Semester IV	Hours/Week 12	Total Hours 180	Credits 10	Total Marks 100

Course Objectives

1. To make the students for understanding the preparation of project report.
2. To increase skills of analyse, apply and appreciate tools and methodologies for analysis of data.
3. To gain knowledge about giving of suitable solution about the particular problems.

Marks Allotted

Dissertation	–	150
Viva-Voce	–	50
Total	–	200

Guidelines for Project Work

(a) Topic

The topic of the project work shall be assigned to the candidate before the end of second semester.

(b) No. of Copies of the Project Report

The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the college library and one copy can be returned to the student.

(c) Format to be Followed

The formats / certificate for project report to be submitted by the students are given below:

Format for the preparation of project report:

- (a) Title page
- (b) Bonafide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) Text of the project
- (f) Bibliography



(g) Appendix

Format of the Title Page:

TITLE OF THE PROJECT REPORT

**Project Report Submitted to
Sri Vidya Mandir Arts & Science College (Autonomous) in partial
fulfillment of the requirement for the Award of the Degree of
Master of Commerce**

Submitted by

(Student Name & Reg. No.)

Under the Guidance

[Guide Name & Designation]



Department Name with College Address

Month – Year

***Format of the Certificate:*****CERTIFICATE**

This is to certify that the Project Report entitled _____ submitted to the Sri Vidya Mandir Arts and Science College (Autonomous), Katteri – 636 902, Uthangarai in partial fulfillment of the requirement for the award of the degree of Master of Commerce is a record of bonafied project work carried out by under my supervision and guidance. No part of this project report work has been submitted for the award of any degree, diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :

Place:

Signature of the Head of the Department

Signature of the Supervisor

Date of Viva – Voce Exam:

Internal Examiner

External Examiner

**Format of the Certificate:****DECLARATION**

I hereby declare that the project work entitled..... submitted to the Sri Vidya Mandir Arts and Science College (Autonomous), Katteri – 636 902, Uthangarai in partial fulfillment of the requirements for the award of the degree of MASTER OF COMMERCE is are cord of original research work done by me, under the supervision and guidance of and it has not formed the basis for the award of any Degree/ Diploma/ Associateship / Fellowship or Other Similar title to any candidate of any University.

Date :

Signature of the Supervisor

Place:

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand basics of research report in the commerce field.	K1, K2 & K3
CO2	Know about identification of problem selections and collections of reviews.	K3 & K4
CO3	Gain knowledge about framing of hypothesis.	K5
CO4	Gather information about data collection and analysis.	K5
CO5	Develop the skills of preparation of project report.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – IV		Course Code: 20PCM4E07		Course Title: Insurance and Risk Management
Semester	Hours/Week	Total Hours	Credits	Total Marks
IV	6	90	4	100

Course Objectives

1. To understand nature of insurance and principles governs in general insurance.
2. To gain an insight in the nature of life insurance, fire insurance and marine insurance and to know procedures for making claims against different kinds of insurance policies.
3. To impart theoretical base on fundamental principles of insurance business.

Unit – I

Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk – Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance – Types of Insurance – Life, Fire and Marine.

Unit – II

Life Insurance – Introduction to Life Insurance – Features of Life Insurance – Essentials of Life Insurance, Different Types of Life Policies – Annuities, Formation of Life Insurance Contracts – Assignment and Nominations – Lapses and Revivals of Policies – Surrender Value, Paid Up Value, Loans – Claims – Procedure for Claims – Settlement of Claims – Death and Maturity.

Unit – III

Types of General Insurance – Fire, Marine and Miscellaneous Insurance – Policies and Procedures – Risk Covered – Settlement of Claims.

Unit – IV

Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders Interest – Actuary – Meaning – SOA.

Unit – V



Risk management and control – Methods of Risk management – Risk management by individuals and corporations – Tools for Controlling Risk.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Dr. P.K. Gupta, Insurance and Risk Management, Himalaya Publishing House, Mumbai, 2019.
2. Alka Mittal and S.L Gupta, Principles of Insurance and Risk Management, S. Chand and Sons Publisher, New Delhi, 2019.
3. Nalini Prava Tripathy and Prabir Pai, Insurance – Theory and Practice, Prentice Hall Pvt. Ltd, New Delhi, 2019.

Books for Reference

1. Mark S. Dorfman, Introduction to Risk Management and Insurance, Prentice Hall Pvt. Ltd., New Delhi, 2019.
2. P. Periyasamy, Fundamentals of Insurance, Vijay Nicole Publication, Chennai. House, Mumbai, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand concept of insurance and principles.	K1, K2& K3
CO2	Learn about Life insurance policies, procedures and Settlement.	K3 & K4
CO3	Enrich the students about fire, marine and other insurance policies.	K4 & K5
CO4	Gain knowledge about various provisions regarding IRDA Act.	K5
CO5	Know about risk management and control by management and corporations.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – IV		Course Code: 20PCM4E08		Course Title: Strategic Management
Semester IV	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To introduce students with key strategy concepts and to help them for integrate and apply their prior learning in various business situations.
2. To enable students for recognize different stages of industry evolution and recommend strategies appropriate to each stage.
3. To appraise resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.

Unit – I

Defining Strategy – Strategic Management – Vision and Mission Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis.

Unit – II

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Take over and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – Process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marketing.

Unit – III

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information Systems Strategies.

Unit – IV

Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation –Resource Allocation.

**Unit – V**

Evaluation and Control in Strategic Management – measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control.

Note: Question Paper Will Cover 100% Theory.

Books for Study

1. Pearce, Strategic Management Formulation, Implementation and Control, Tata McGraw Hill, New Delhi, 2019.
2. S. Sankaran, Business Policy and Strategic Management, Margham Publications, Chennai, 2019.
3. Kazmi, Strategic Management and Business Policy, Tata McGraw Hill, New Delhi, 2019.

Books for Reference

1. Periasamy. P, Strategic Management, Himalaya Publishing House Pvt. Limited Mumbai, 2019.
2. G. SatyaSekhar, Business Policies and Strategic Management, IK International Publication, Bangalore, 2019.

Course Outcomes (COs)

On successful completion of the course, the students will be able to

COs Number	CO Statement	Knowledge Level
CO1	Understand concepts and functions of strategies management.	K1, K2& K3
CO2	Gain knowledge about modernization and disinvestment.	K3 & K4
CO3	Acquire knowledge about functional strategies, logistics and HRM.	K4 & K5
CO4	Know about strategy implementation and relationship.	K5
CO5	Evaluation of controlling strategic management.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low