

G.T.N ARTS COLLEGE (Autonomous), DINDIGUL

Choice Based Credit System for **M.Com.**

SCHEME OF EXAMINATION

(For those who joined in June 2017 and after)

FIRST SEMESTER

Part	Study Comp.	Course Code	Course Title	Hrs per cycle	Credit	Internal Marks	External Marks	Total marks
III	Core Course I	17PCOC11	Advanced Financial Accounting	6	5	25	75	100
III	Core Course II	17PCOC12	Human Resource Management	6	4	25	75	100
III	Core Course III	17PCOC13	Financial Markets and Services	6	5	25	75	100
III	Core Course IV	17PCOC14	Computerised Accounting and Office Automation	6	4	25	75	100
III	Core Course V	17PCOC15	Advanced Business Statistics	6	5	25	75	100
			TOTAL	30	23			

SECOND SEMESTER

Part	Study Comp.	Course Code	Course Title	Hrs per cycle	Credit	Internal Marks	External Marks	Total marks
III	Core Course VI	17PCOC21	Accounting for Managerial Decisions	6	5	25	75	100
III	Core Course VII	17PCOC22	Investment Management	6	5	25	75	100
III	Core Course VIII	17PCOC23	Banking Technology	6	4	25	75	100
III	Core Course IX	17PCOC24	Advertising and Sales Promotion	6	4	25	75	100
III	Core Course X	17PCOC25	Quantitative Techniques for Management	6	5	25	75	100
			TOTAL	30	23			

THIRD SEMESTER

Part	Study Comp.	Course Code	Course Title	Hrs Per Cycle	Credit	Internal Marks	External Marks	Total Marks
III	Core Course XI	17PCOC31	Advanced Corporate Accounting	6	5	25	75	100
III	Core Course XII	17PCOC32	Legal Environment of Business	6	4	25	75	100
III	Core Course XIII	17PCOC33	Direct Taxes	6	5	25	75	100
III	Core Course XIV	17PCOC34	Organisational Behaviour	6	4	25	75	100
III	Non Major Elective I	17PCON31	Retail Management	6	4	25	75	100
			TOTAL	30	22			

FOURTH SEMESTER

Part	Study Comp.	Course Code	Course Title	Hrs Per	Credit	Internal Marks	External Marks	Total Marks
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III	Core Course XV	17PCOC41	Financial Management	6	5	25	75	100
III	Core Course XVI	17PCOC42	Indirect Taxes	6	5	25	75	100
III	Core Course XVII	17PCOC43	International Marketing	6	4	25	75	100
III	Core Course XVIII	17PCOC44	Customer Relationship Management	6	4	25	75	100
III	Core Course XIX	17PCOC45	Entrepreneurial Development	6	4	25	75	100

Programme	I M.COM	Credits:	5
Semester	I	No. of Hrs per week	6
Course Title	Advanced Financial Accounting		
Course Code	17PCOC11	Max. Marks	100
		Part	III

Objectives

To enable the students to acquire knowledge of the accounting principles, policies and accounting standards, to understand the procedures involved in the single entry system, to enable the students to acquire knowledge of the branch and department accounts, and to understand the procedures involved in the partnership accounting and inflation accounting.

Unit I 18 Hours

Accounting Principles and Policies: Basic Accounting Concepts – Conventions - Accounting Standards - Meaning -Need of Accounting Standards-Significance of Accounting Standards-International Accounting Standards - Accounting Standards in India - List of Indian Accounting Standards.

Unit II 18 Hours

Single Entry System: Meaning – Features - Merits and Limitations - Distinction between Single Entry System and Double Entry System - Methods of Ascertainment of Profit or Loss -Statement of Affairs Method – Conversion Method.

Unit III 18 Hours

Branch Accounts: Meaning-Objectives Types of Branch-Dependent Branches - Debtors System (cost and invoice price method) – Final Account System - Stock and Debtors System. (Foreign Branches excluded)

Departmental Accounts: Meaning – Objectives – Advantages - Allocation and Apportionment of Departmental Expenses - Departmental Trading and Profit & Loss Account.

Unit IV 18 Hours

Partnership Accounts: Past Adjustment and Guarantee-Admission of a Partner- Retirement and Death of a Partner –Dissolution of a Firm-Piece Meal Distribution - Sale to a Company and Amalgamation of firms.

Unit V 18 Hours

Inflation Accounting: Introduction - Meaning -Features-Merits and Limitations - Different Methods of Inflation Accounting - Current Purchasing Power Method (CPP)-Current Cost Accounting Method (CCA).(Theory only)

Text Book

1. Reddy,T.S. and Murthy, A. (2013) *Advanced Accountancy* Vol. I, Margham Publications, Chennai.

Reference Books

1. Shukla, M.C. Grewal, T.S. and Gupta, S.C (2013), *Advanced Accounts*, S.Chand, New Delhi.
2. Jain, S.P. and Narang, K.L,(2013), *Advanced Accountancy*, Kalyani Publishers, Ludhiana.
3. Iyengar. S.P.,(2013), *Advanced Accounting*, Sultan Chand & Sons, New Delhi.
3. Maheshwari.S.N.(2013), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.

Note: Questions shall be set as between theory and problems in the ratio of 20% and 80% respectively.

Programme	I M.COM	Credits:	4
Semester	I	No. of Hrs per week	6
Course Title	Human Resource Management		
Course Code	17PCOC12	Max. Marks	100
		Part	III

Objectives

To encourage the young human resource about HR concepts, principles and practices and develop the HR in the employable market

Unit I

18 Hours

Human Resource Management – Nature, Scope, Characteristics, Importance, Functions – Organisation – Role and Status of HR Manager – HR Policies – Nature, Importance, Types and Formulation – Human Resource Planning – Process – Job Analysis and Job Design – Recruitment, Selection and Placement.

Unit II

18 Hours

Developing Human Resources – Training – Importance of Training, Methods of Training – Executive Development – Importance and Process – Career Planning and Development – Process, Advantages and Limitations – Human Resource Development – Need, Objectives and Principles – Employee Empowerment – Importance and Barriers.

Unit III

18 Hours

Performance Appraisal – Objectives, Importance and Methods – Job Evaluation – Objectives, Process, Advantages and Limitations – Wages and Salary Administration – Methods of Wage Payment – Essentials of Sound Incentive Plan – Types of Wages and Incentive Plans.

Unit IV

18 Hours

Managing and Retaining Human Resources – Transfers, Promotions and Separations – Absenteeism and Labour Turnover – Employee Health and Safety – Employee Welfare – Social Security – Work Environment – Discipline – Causes of Indiscipline – Employee Grievances – Causes and Redressal of Grievances.

Unit V

18 Hours

Industrial Relations – Objectives and Approaches - Industrial Disputes – Causes, Prevention and Settlement – Trade Unions – Functions -Trade Union Movement in India – Collective Bargaining – Objectives and Importance – Workers’ Participation in Management – Importance and Forms – Morale – Factors Influencing Employee Morale and Measures for Building High Morale – Job Satisfaction – Stress Management

Text Book

1. Subba Rao, P. (2010), *Personnel & Human Resource Management*, Himalaya Publishing House, New Delhi.

Reference Books

1. Tripathi, P.C. (2005), *Personnel Management and Industrial Relations*, Sultan Chand & Sons, New Delhi.
2. Prasad, L.M. (2013), *Human Resource Management*, Sultan Chand & Sons, New Delhi.
3. Aswathappa.,K., (1999), *Human Resource and Personnel Management*, Tata McGrawHill Publishing Company Limited, New Delhi.
4. Gupta.C.B. (2018), *Human Resource Management- Text and Cases*, Sultan Chand & Sons, New Delhi.
5. Sakthi K.Gupta. (2017), *Human Resource Management* ,Kalyani Publishers,Ludhiana.

Programme	I M.COM	Credits:	5
Semester	I	No. of Hrs per week	6
Course Title	Financial Markets and Services		
Course Code	17PCOC13	Max. Marks	100
		Part	III

Objectives

To acquire basic knowledge about the functions of financial system, classification markets and various financial services.

Unit I

18 Hours

Financial System – Functions - Development of Financial System in India - Financial Markets – Classification — Financial Instruments – Money Market – Features – Composition of Money Market – Features of Indian Money Market.

Unit II

18 Hours

Capital Market – Types - New Issues Market – Functions of New Issue Market – Methods of New Issues – Secondary Market – Organisation and Functions of Stock Exchange – Method of Trading in a Stock Exchange -Listing of Securities – Advantages of Listing – Procedure for Listing – OTCEI – NSE – SEBI – Functions of SEBI.

Unit III

18 Hours

Financial Services – Meaning – Fee Based Services – Fund Based Services – Credit Rating Agencies – Mutual Funds – Classification of Funds - Asset Securitisation.

Unit IV

18 Hours

Leasing and Hire Purchase – Housing Finance – Credit Cards – Venture Capital.

Unit V

18 Hours

Merchant Banking – Services of Merchant Banking – Progress of Merchant Banking in India – Factoring, Forfeiting and Bill Discounting - Benefits – Functions - Drawbacks .

Text Books

1. Gorden.E and Natarajan.K. (2017), *Financial Markets and Institutions*, Himalaya Publishing House, Edn. 11th, New Delhi.
2. Vinod Kumar, Atul Gupta, and Manmect Kaur. (2017) *Financial Market Institutions and Financial Services* Taxmann, New Delhi.

Reference Books

1. Gurusamy S.(2017), *Financial Markets and Institutions*, Thomson Publishers, Chennai,
2. Khan M. Y. (2016), *Financial Services*, Tata McGraw-Hill Publishing Company. Limited,New Delhi,
3. Bhole L.M.(2016), *Financial Institutions and Markets*, Tata McGraw Hill, New Delhi.

Programme	I M.COM	Credits:	4
Semester	I	No. of Hrs per week	6
Course Title	Computerized Accounting and Office Automation		
Course Code	17PCOC14	Max. Marks	100
		Part	III

Objectives

To help the students to have knowledge of the basic principles of office automation and to impart the accounting software knowledge among the students

Unit I

18 Hours

Windows – Introduction; Microsoft Office 2007 – New features (The Ribbon, Microsoft Office Button, Quick Access Toolbar, Mini Toolbar, Themes, live Preview – in brief), MS Word – Working with Word documents – Screen layout, Moving in the text, Selecting Text, Basic actions with documents (New, Open, Save, Close, Print), Editing document (Insert, Search and Replace text, Undo, Redo), Formatting text, Formatting paragraphs, Styles, Adding Tables, Inserting header and footer information and Inserting page number, Mail merge.

Unit II

18 Hours

Microsoft Office Excel 2007 – New features – Basic elements of Excel, Calculations (Formulas, formulas with references, functions – Sum, Average), Copying Cells(Simple copying, series, formulas), Formatting (Text and colour, number formats Date and Time, formatting tables, conditional formatting, themes and styles) Working with Tables (Creation, filtering-Auto filter, Advanced filter, Advanced filter with formulas)

Unit III

18 Hours

Microsoft Office PowerPoint 2007 – Basic elements, Starting a new presentation, Working with Slide text, Adjusting the Layout, Order and Look of styles, Adding tables, Charts and Diagrams.

Unit IV

18 Hours

Fundamentals of Tally.ERP9 - Salient Features, Functional features, Technology advantages, Payroll, Date migration; Getting functional with Tally.ERP9, Tally.ERP9 screen components, Mouse/Keyboard conventions, switching between screen areas, quitting Tally.ERP9; Creation/Setting up of company in Tally.ERP9, Base currency information, working with multiple components, Exercise to create another company.

Unit V

18 Hours

Complete Book keeping – Simple and easy voucher entry (User defined voucher types, flexible voucher numbering, flexible classification of Account Heads/Chart of Accounts), Books and Registers (Cash book, Bank book, Purchase register, Sales register, Journal register, Debit note register, Credit note register, Day book, General ledger), Preparation of Final Accounts using Tally ERP9, Short cut keys.

Text Books

1. MS Word practical notes, Informatics practical 2003, http://www2.univet.hu/users/szkovacs/Informatics_2014/MS%20Word%202007%20practical%20notes_08_09_2014.pd
2. Tally power of simplicity, www.yumpu.com/en/document/view/26825362/getting-started-with-auditors-edition-of-tallyerp-9

Reference Books

1. Torben Lage Frandsen, Microsoft Office Excel,2007, book Boon.com
2. Joyce Cox and Joon Preppemau, Microsoft Office PowerPoint 2007, Step by Step
3. Tally ERP9 at a Glance book – Tally solutions
<http://mirror.tallysolutions.com/tallyweb/tally/tallyerp/Tally.ERP%209%20at%20a%20Glance.pdf>

Programme	I M.COM	Credits:	5
Semester	II	No. of Hrs per week	6
Course Title	Accounting for Managerial Decisions		
Course Code	17PCOC21	Max. Marks	100
		Part	III

Objectives

To enable the students to know the basic principles and techniques of Management Accounting, understand the use of accounting tools for managerial decision-making. After successful completion of the course the student should have thorough knowledge on Management Accounting Practices prevailing in corporate sector.

Unit I

18 Hours

Management Accounting – Scope and Importance – Financial Statement Analysis - Ratio Analysis – Inter & Intra Firm Comparison – Fund Flow Analysis.

Unit II

18 Hours

Cash Flow Analysis – Meaning – Importance – Advantages – Limitations – Computation of Cash from Operations – Preparation of Cash Flow statements (According to AS-3)

Unit III

18 Hours

Standard Costing – Setting standards – Variance Analysis and reporting – Material, Labour, Overhead – Sales and Profit variance – Reporting and investigation of variances.

Unit IV

18 Hours

Budgeting and Budgetary Control – Sales Budgeting – Cash Budgeting – Budgeting for Revenue Expenditure – Budgetary Techniques – Flexible Budgeting – Zero Base Budgeting – Performance Budgeting – Programme Budgeting.

Unit V

18 Hours

Marginal Costing – Break Even Analysis – Differential Costing.

Text Book

1. Ramachandran, R. and Srinivasan,R. (2017)
Management Accounting, Sriram Publications, Tiruchy,

Reference Books

1. Reddy, T.S. & Hari Prasad Reddy Y. (2017). *Management Accounting*, Margham Publications, Chennai,
2. Murthy, A. & Gurusamy.(2015), *Management Accounting*, Tata McGraw Hill, New Delhi,
3. Maheshwari, S.N. (2016) *Management Accounting*, Sultan Chand & Sons, New Delhi.
4. Jain & Narang,.S.P. (2017), *Cost and Management Accounting* Kalyani Publisher, Ludhiana.
5. Saxena, V.K.. (2015) *Advanced Cost and Management Accounting*, S.Chand Publications, New Delhi.

Note: Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively.

Programme	I M.COM	Credits:	5
Semester	II	No. of Hrs per week	6
Course Title	Investment Management		
Course Code	17PCOC22	Max. Marks	100
		Part	III

Objectives

To familiarize the students with the principles and practices of Investment Management, to acquaint the students with the functioning of the Indian Capital Market and to equip students with Approaches and security valuation to investment management.

Unit I

18 Hours

Nature and Scope of Investment Management: What is Investment? – Financial and Economic Meaning of investment – Investment, Speculation and Gambling -Importance of investments – Investment media – Features of an Investment programme – The investment process – Structure of financial markets.

Unit II

18 Hours

New Issue Market – Meaning – Role of new issue market – Mechanics of floating New Issues – Credit Rating – Functions – Advantages and Disadvantages of Credit Rating – Depositories.

Unit III

18 Hours

Financial derivatives – Options and Futures – Valuation of options and futures.

Unit IV

18 Hours

Security Valuation – Elements of investment – Basic valuation models – Valuation of bonds and shares

Unit V

18 Hours

Approaches to Investment management – Fundamental Analysis – Technical Analysis – Efficient Market Theory.

Text Book

1. Natarajan. L. (2015), *Investment Management*, Margham Publishing House, Chennai.

Reference Books

1. Preeti Singh, (2017), *Investment Management*, Himalaya Publishing House, New Delhi.
2. Khan, M.Y. (2013), *Financial Services*, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Balla,. V.K. (2011), *Investment Management – Security Analysis and Portfolio management*, S.Chand & Co. New Delhi.

Programme	I M.COM	Credits:	4
Semester	II	No. of Hrs per week	6
Course Title	Banking Technology		
Course Code	17PCOC23	Max. Marks	100
		Part	III

Objectives

To familiarize the students with the various technologies in banking sector

Unit I

18 Hours

Banking Technology – Introduction to Banking Technology – Evolution of Banking Technology – Concepts – Existing Technology framework in Banking Sector.

Unit II

18 Hours

Computerized Banking – Core banking – Anywhere Banking – Anytime Banking – Home Banking – Internet Banking – Online Enquiry and update facilities ATM and Debit Card operations – Smart Card – Credit Card operations.

Unit III

18 Hours

Electronic Fund Transfer – Electronic Payment System – Electronic Clearing System –E-Cash – SWIFT – RTGS – Debit and Credit Clearing – RBI Net - Data Net- Bank Wire.

Unit IV

18 Hours

Information Technology – Banknet, RBI net, and Datanet, INET, Internet and E-mail – Impact of Technology – Technology Upgradation – Global Developments in Banking Technology

Unit V

18 Hours

Data Management and Privacy – Protecting – Confidentiality and Secrecy of Data – Cyber Laws and its Implementations – Cyber issues in Online Transactions.

Text Book

1. Rama,A, & Arunadevi, A (2010), *Introduction to Banking Technology*, New Century Book House Ltd.

Reference Books

1. Firdos T. Shroff, (2007), *Modern Banking Technology*, Northern Book Centre, New Delhi.
2. Jessica Keyes. (1998), *Banking Technology Hand Book* CRC Press, USA.
3. Rao, C.S. Arunajatesan. S. (2017) *Technology in Banking*, Margham Publications, Chennai.

Programme	I M.COM	Credits:	4
Semester	II	No. of Hrs per week	6
Course Title	Advertising and Sales Promotion		
Course Code	17PCOC24	Max. Marks	100
		Part	III

Objectives

To equip the students with the basic knowledge of advertising and sales promotion techniques and the impact of advertising media and sales promotion methods in the market.

Unit I

18 Hours

Advertising – Features, purpose, scope and function – Classifications – Social and economic aspects & ethical issues in advertising – Need for advertising.

Unit II

18 Hours

Advertising process – Advertising strategy – Psychology of target audience – Effectiveness of advertising – Buying behavior – Audience perception – Setting advertising objectives, advertisement planning and organization – Advertisement copy.

Unit III

18 Hours

Advertising media – Role of media – Print media – Radio and Television – Online advertising – Media research – Media selection – Advertising budget – Evaluation of effectiveness of advertising – Areas of assessment – Media testing – Case studies on advertising.

Unit IV

18 Hours

Sales promotions – Scope – Functions and importance – Sales promotional methods – Fundamentals of successful selling – Retail marketing – Case studies.

Unit V

18 Hours

Salesmanship – Salesmen Recruitment and Training – Personnel selling – Skills for good salesmanship – Training of sales personnel – Motivating and evaluating sales personnel – Sales records – Rewarding good salesmanship – Case studies.

Text Book

1. Mahendra Mohan. (2017), *Advertising Management – Concepts and Cases*, Tata McGraw Hill, New Delhi.

Reference Books

1. Philip Kotler and Kevin Lane Keller. (2015), *Marketing Management*, Pearson Education, Prentice Hall of India. , Ed.15th
2. Chunawalla, S.A., Sethis, K.C. (2017), *Foundation of Advertising- Theory and Practice* , Himalaya Publishing House, New Delhi.
3. Rathore,B.S.(2013), *Advertising Management*, Himalaya Publishing House, New Delhi. Ed.14
4. Mishra, M.N. (2014), *Sales Promotion and Advertising Management*, Himalaya Publishing House, New Delhi.
5. Sarmistha Sharma (2013), *The Essence of Advertising Management – An Indian Perspective*, Lambert Academic Publishing.

Programme	M.COM	Credits:	5
Semester	III	No. of Hrs per week	6
Course Title	Advanced Corporate Accounting		
Course Code	17PCOC31	Max. Marks	100
		Part	III

Objectives

To enable students to prepare the Final Accounts of Joint Stock Companies, Holding Companies, Banking and Insurance Companies and Double Accounting System.

Unit I

18 Hours

Company Final Accounts – Managerial Remuneration – Profit and Loss Account and Balance Sheet of a company.

Unit II

18 Hours

Accounts of Holding Companies – Fundamental Principles of Consolidation – Consolidated Balance Sheet – Consolidation when there is more than one company – Consolidation in the case of vertical Group – Reciprocal Stock Holding – Consolidated Profit and Loss A/c.

Unit III

18 Hours

Accounts of Banking Companies – Preparation of Profit and Loss A/c and Balance Sheet (New Form) – Preparation of Schedules.

Unit IV

18 Hours

Accounts of Insurance Companies – Final Accounts of Life Insurance Business – Valuation Balance Sheet – Final Accounts of General Insurance Business (Fire and Marine Only).

Unit V

18 Hours

Double Accounting System – Final Accounts under Double Accounting System (Old Forms) – Replacement of an Asset – Disposal of Surplus.

Text Book

1. Reddy T.S. and Murthy.A, (2014) *Corporate Accounting*, Margham Publications, Chennai,

Reference Books

1. Arulanandam M.A., & Raman.,K.S., (2013) *Advanced Accountancy*, Himalaya Publishing House, New Delhi,
2. Jain S.P. and Narang, K.L.,(2016) *Advanced Accountancy II*, Kalyani Publishers, Luthiana,
3. Shukla, M.C., Grewal. T.S.,(2016) *Advanced Accounts*, S.Chand & Company Ltd., New Delhi-2.

Note: Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively

Programme	M.COM	Credits:	4
Semester	III	No. of Hrs per week	6
Course Title	Legal Environment of Business		
Course Code	17PCOC32	Max. Marks	100
		Part	III

Objectives

To acquaint students with various laws, forces and regulatory measures governing business operations in India and its recent developments and to make the students to recognize the Indian legal environment and identify the challenges regarding Intellectual Property Rights (IPR) in the present scenario.

Unit I

18 Hours

Property Law for Business: Classification - Law of Property – Contract of Sales – Movable Property – Borrowing against Property as Security – Mortgages, Hypothecation, Hire Purchase and Lease of Property – Exchange/Gift/Assignment of Property – Intellectual Rights (IPR).

Unit II

18 Hours

Business Transaction and Cyber Law: Legal Frame work for IT related Transactions – Click-Wrap Agreements – Authentication of electronic Records – Attribution of electronic records – Legal Status for Electronic Records – Cyber Offences and Penalties.

Unit III

18 Hours

Competition and consumer Protection: – Competition Law in India – Restrictive and Unfair /trade Practices – Product Liability – Public Interest Litigating in India. - Consumer Protection Law in India.

Unit IV

18 Hours

SEBI Act, 1992 – Definition – Establishment of Act – Regulations, Powers and Functions of Board – Guidelines on IPO, Mutual Funds, Corporate Governance, Merchant banking – Penalties and adjudication.

Unit V

18 Hours

Environment Protection and Business Obligations – Sources, Causes and Effects – Kinds of Pollution. Foreign Exchange Management Act, 1999 – Need for FEMA – Objectives – FEMA Rules and policies – Regulation – Management – Authorized Person – Directorate of Enforcement – Current Scenario

Text Book

1. Sreenivasan, (2012) *Business Laws (Commercial Law)*, Margham Publications, Chennai.

Reference Books

1. Vadivalagan G., Rajarajan C.N, (2007), *Legal Environment of Business*, Vignesh Bala Publications, Chennai.
2. *SEBI Manual*, (2017) Taxmanns Publications.
3. Sulphey M.M, Azhar Basheer.(2014), *Laws of Business*, PHI Learning Publications, New Delhi., 3rd Edition
4. *FEMA Act- Bare Act Manual*
5. *IPR Act- Bare Act Manual*

Programme	M.COM	Credit	5
Semester	III	No. of Hrs per week	6
Course Title	Direct Taxes		
Course Code	17PCOC33	Max. Marks	100
		Part	III

Objective

To expose the students to the various concepts of Direct Taxes and to familiarize them with the computation of income under various heads.

Unit I **18 Hours**
Income Tax Act, 1961 – Definitions – Basis of charge – Residential status – Capital and revenue items – Exempted incomes

Unit II **18 Hours**
Computation of taxable income under different heads of incomes – Salary – House property.

Unit III **18 Hours**
Profits and gains from business or profession – Capital gains – Other sources

Unit IV **18 Hours**
Clubbing of income - Set off and carry forward of losses– Deduction from Gross Total Income.

Unit V **18 Hours**
Assessment of Individuals, HUFs, Partnership Firms and Companies .

Text Book

1. Mehrotra, M.C., and Goyal S.P., (2018) , *Income Tax Law and Accounts*, Sahitya Bhawan Publications, Agra – 282 003. Ed.59th

Reference Books

1. Vinod K. Singhania, Monika Sinhanian, (May, 2018) *Students Guide to Income Tax*, Taxmann Publication (P) Ltd., New Delhi – 110 005, Ed. 55.
2. Gaur, G.P., Narang, (2018) *Income Tax Law and Practice*, Kalyani Publishers, Ludhiana.
3. Jeevarathinam, M., Vijaya Vishnu Kumar. C. (June, 2018) *Income Tax Law and Practice*, Scitech Publication India (Pvt.) Ltd., Chennai, 600 045, Ed. 8

Note: Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively. Amendments made up to 6 months prior to the date of Examination is to be followed

Programme	M.COM	Credits:	4
Semester	III	No. of Hrs per week	6
Course Title	Organisational Behaviour		
Course Code	17PCOC34	Max. Marks	100
		Part	III

Objectives

To make students aware of the fundamentals of Organizational Behaviour, its importance and recent developments.

Unit I

18 Hours

Organizational Behavior: Meaning, definition and features – Various approaches to the study of organizational behaviour – Process of behavior – Models of Organizational behaviour – Individual Behaviour: Factors affecting Individual Behaviour – Personal factors – Characteristics – Environmental factors; Individual Behaviour and performance – The meaning and nature of personality; Determinants of personality; Development of personality; Major traits influencing organizational Behaviour.

Unit II

18 Hours

Definition of Motivation and Motive – Nature of motivation – Importance of Motivation – Techniques to increase Motivation – Theories of Motivation - Maslow's need Hierarchy Theory – Need Achievement Theory – Herzberg's motivation theory – Motivation techniques. Definition of Morale – Factors Affecting Morale – Causes of Low Morale – Factors Improving Morale – Meaning, Definition, Features and Types of Conflict – Causes of Conflict – Conflict Management – Preventive Measures and Curative measures.

Unit III

18 Hours

Group dynamics – Definition – Types of groups – Theories of group formation – Problems of informal groups – Group norms – Types, meaning of group cohesiveness – Five stages of group development – Meaning and nature of group decision making – Types – Steps – Styles – Techniques – Advantages and disadvantages in group decision making.

Unit IV

18 Hours

Stress management – Meaning and definition – Nature of Stress – Causes of Stress – Organization and Group Stresses – Individual Stresses – Consequences and Effects of Stress – Strategies for Reducing Stress – Individual Approaches and Organizational Approaches.

Unit V

18 Hours

Meaning of Change – Forces for Changes – Types of Changes – Managing planned Change– Planning, assessing and implementing the Change – Causes of Resistance to Change – Overcoming Resistance to Change – Meaning and Definition of Organizational Development – Characteristics – Needs – Benefits – Limitations – Steps in Organizational Development.

Text Book

1. Shashi K. Gupta & Rosy Joshi, (2014), *Organisational Behaviour.*, Kalyani Publishers, New Delhi ,10th revised edition,

Reference Books

1. Ghanekar, Anjali. (2009), *Organisational Behaviour*, Everest Publishing House. Pune.

2. Aswathappa K.,(2017), *Organisational Behaviour.*, Himalaya Publishing House., Mumbai.
3. Robbins S.P. Judge T.A., Sanghins (2009), *Organisational Behaviour*, Pearson Education, Kerala.

Programme	M.COM	Credits:	4
Semester	III	No. of Hrs per week	6
Course Title	Environmental Studies		
Course Code	17PCHN31	Max. Marks	100
		Part	III

Objectives

To learn the various types of pollutions, concepts of air pollution, Water pollution, soil pollution, and also analysis of pollutants and its classification, To study the effects and control of air pollution, Water pollution, soil pollution.

Unit I Introduction and Classification

18 Hours

Introduction – Environmental science – Environmental chemistry – Ecology - Definition- Eco – System – Cycling of mineral elements and gases – Phosphate cycle-carbon cycle Hydrogen cycle – Nitrogen cycle – Hydrological cycle Environmental segments – pollution and its types: Air pollution – water pollution – soil pollution – radioactive pollution thermal pollution – noise pollution – marine pollution other types of pollution – and its effects and control – remedial measures.

Unit II Air Pollution

18 Hours

Introduction- sources of air pollution – air pollutants – classification and effects of air pollutants – Oxides of nitrogen, sulphur and carbon – acid rain –effects and control – hydrogen sulphide – effects and control – carbon mono oxide effects and control- photo chemical smog-effects and control fly ash-effects and control – green house effect – global warming- effects and control – ozone layer – ozone depletion – chlorofluroro carbons – effects and control.

Unit III Water Pollution

18 Hours

Introduction – types of water – water pollution – water pollutants – classification – physical , chemical and biological inorganic pollutants and toxic metals – organic pollutants – radioactive pollutants in water – pesticides and fertilizers – suspended particles – water , quality – water quality index – ill effects of water pollutants fluorosis – water pollution control –water treatment – primary , secondary and tertiary treatment – desalination – reverse osmosis – sewage and industrial waste water treatment.

Unit IV Soil Pollution

18 Hours

Introduction- types of soil- soil pollution – types – indicators of soil pollution – plants as indicators of pollution – sources of soil pollution – fertilizers and pesticides – radio active pollutants – solid wastes – soil sediments as pollutant – soil erosion – treatment of soil pollutants –solid wastes – thermal methods – land filling composting – land protection – remedial measure for soil pollution.

Unit V Analysis of Pollutants

18 Hours

Introduction analysis of air pollutants – units – sampling –devices and methods for sampling – measurements: UV –visible spectrometry IR spectrometry – emission spectrometry – turbidimetry nephelometry – gas chromatography – HPLC – chemi-luminescence of nitrogen oxides –IR photometry – conductometry – analysis of water pollutants units sampling – devices and methods for sampling measurement : UV –Visible spectrometry titration – analysis of different water quality parameters – BOD-COD – analysis and monitoring of pesticides caroiogens and industrial pollutants .

Text Book

1. A.K. De,1994, Environmental Chemistry , Wiley Eastern Ltd.,Meerut,

Reference Books

1. Mukherjee.A.K. (1986), *Environmental pollution and health hazards* – Causes and Control Galgotia Press , New Delhi.

2. Manivasakam.N.(1985), *Physic chemical examination of water sewage and Industrial effluents*, Pragati Prakashan Publ., Meerut.
3. Sharma, B.K. and Kaur.H, (1997), *Environmental Chemistry*, Krishna Prakashan, Meerut.

Programme	M.COM	Credits:	5
Semester	IV	No. of Hrs per week	6
Course Title	Financial Management		
Course Code	17PCOC41	Max. Marks	100
		Part	III

Objectives

To acquaint the student with various concepts and techniques of Financial Management.

Unit I

18 Hours

Financial Management – Importance – Scope – Objectives – Functions – Sources of Finance- Capital Structure – Factors determining optimum Capital Structure - Theories of Capital Structure – Leverage – Types of Leverages.

Unit II

18 Hours

Cost of Capital – Importance – Specific costs – Weighted Average Cost of Capital - Marginal weight and Historical weight - Book value – Market value.

Unit III

18 Hours

Working Capital Management – Permanent and Temporary working capital – Changes in Working Capital – Determinants of Working Capital – Computation – Working capital financing – Trade credit, Bank credit, Commercial paper, Factoring.

Unit IV

18 Hours

Capital Budgeting – Importance – Methods of Capital Budgeting- Analysis of Risk and Uncertainty - Measurement of Risk.

Unit V

18 Hours

Dividend and Dividend Policy – Types of Dividend – Factors determining Dividend Policy – Types of Dividend Policy – Provisions Regarding Declaration and Payment of Dividend- Theories of Dividend.

Text Books

1. Khan, M.Y. and Jain,P.K. (2015), *Financial Management*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi..
2. Madana Mohan.M, Rao.G.S,Sheela.P (2015), *Financial Management*, Himalaya Publishing House, New Delhi

Reference Books

1. Pandey, I.M. (2015), *Financial Management*, Vikas Publising House Pvt Ltd., Noida, India.
2. Maheswari, S.N.(2014), *Elements of Financial Management*, Sultan Chand & Sons, New Delhi-2.
3. Ravindra, P.S. Kiran Kumar, V. Vijaya Kumar, P, (2015) *Financial Management*, Himalaya Publishing House Private Limited, Mumbai – 4.

Note: Questions shall be set as between theory and problem in the ratio of 50% and 50% respectively.

Programme	M.COM	Credits:	5
Semester	IV	No. of Hrs per week	6
Course Title	Indirect Taxes		
Course Code	17PCOC42	Max. Marks	100
		Part	III

Objectives

To gain the knowledge about indirect taxes in India and to equip students with the Customs Act, and to familiarize the students on the Goods And Service Tax Act 2017.

Unit I

18 Hours

Indirect Tax – Meaning – Objectives – Characteristics – Types of taxes – Difference between Direct and Indirect Taxes - Taxes capacity of Indirect Taxes – Merits and demerits of Indirect taxes.

Unit II

18 Hours

Customs Act, 1962 – Levy and Collection of Customs Duty - Types of Customs Duties – Restrictions on import and export under the Act – Valuation of goods – Transportation and Warehousing – Duty drawbacks – Baggage Rules – Powers of Customs Officers – Appeals – Penalties and Offences.

Unit III

18 Hours

Goods and Services tax Act 2017 – Definition – Administration – Officers under this Act – Appointment of Officers – Powers of Officers – Levy and Collection of tax – Time and value of Supply.

Unit IV

18 Hours

Registration – Persons liable for Registration – Person not liable for Registration – compulsory Registration – Procedure for Registration – Deemed Registration – Special Provision relating to casual taxable person and non-resident taxable person – Amendment of Registration – Cancellation of Registration.

Unit V

18 Hours

Tax invoice, creditor and debit notes – Accounts and records – Returns – Payments of tax, interest, penalty and other amounts – Tax deducted at Source - Collection of Tax at Source - Refund - Assessment of GST.

Text Book

1. Mehrotra, H.C. Agarwal, V.C. (2018), *Indirect Taxes*, Sahitya Bawan Publications, New Delhi.

Reference Book

1. Balachandran.V. (2018), *Indirect Taxation*, Sultan Chand & Sons, New Delhi.
2. R.Mohan Lavi. (2018), *Service Tax*, Bharat Law House (P) Ltd., New Delhi.
3. Datey. V.S.(2018), *Indirect Taxes*, Taxmann Publications (P) Ltd, New Delhi.

Note: Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively

Programme	M.COM	Credits:	4
Semester	IV	No. of Hrs per week	6
Course Title	International Marketing		
Course Code	17PCOC43	Max. Marks	100
		Part	III

Objectives

This course aims to enlighten the students on the conceptual clarity of international marketing to know the business implications, to understand the documentation for exporting, and to understand the procedures and strategies for international marketing and enable the student, to be aware of on the impact of international strategies on business.

Unit I **18 Hours**

International Marketing - Definition – Objectives – Problems- Decisions Involved- International Marketing Vs Domestic Marketing - International Marketing Environment - Political, Legal, Economic, Social and Cultural Environment.

Unit II **18 Hours**

Market Selection - Need for Market Selection, Market Selection Process - Determinants of Market Selection- - Market Entry Strategies – Direct Exporting – Forms of Organization in Direct Exporting, Indirect Exporting – Advantages and Limitations - Middlemen in Indirect Exporting .

Unit III **18 Hours**

International Marketing Channels – Main Channels of Distribution – Linking the Domestic and Overseas Channel – Factors Affecting Selection of Channels.

Unit IV **18 Hours**

Export Procedure and Documentation – Significance and Types – Export Procedure.

Unit V **18 Hours**

Export Finance – Payment Terms – Pre Shipment Finance – Post Shipment Credit – Letter of Credit – EXIM Bank – ECGC.

Text Book

1. Francis Cherunilam, (2015) *International Marketing*, Himalaya Publishing House, Mumbai.

Reference Books

1. Varshney R. L. Bahattacharya. B., (2015) *International Marketing Management- An Indian Perspective*, Sultan Chand & Sons, New Delhi,
2. Subba Rao P. (2015), *International Business*. Himalaya Publications House, Mumbai.
3. Johny K Johansson, (2015) *Global Marketing: Foreign Entry, Local Marketing, and Global Management*, Mc Graw Hill, Irwin. New Delhi.
4. Barbara Stottinger, Boda. B. Scheleg Elmilch and Shaoming Zou, (2015), *International Marketing in the fast changing World.*, Emerald Group Publishing Limited (UK) India, New Delhi.
5. Daniel W. Baack. Eric G. Harris, Donald Baack., (2012), *International Marketing*, Sage Publications India Private Ltd., New Delhi.

Programme	M.COM	Credits:	4
Semester	IV	No. of Hrs per week	6
Course Title	Customer Relationship Management		
Course Code	17PCOC44	Max. Marks	100
		Part	III

Objectives

To make the students to understand CRM concepts and framework, CRM implementation strategies, Role of CRM in managing customers, data, information and technology and the changing phase of CRM as an enabled function and benefits delivered by CRM and competitive advantage provided to the organizations.

Unit I

18 Hours

Introduction to Customer Relationship Management (CRM) – Evolution of CRM – Customer focused manufacturing company – Customer focused service sector company – Forces driving CRM – Key principles – CRM cycle – CRM program.

Unit II

18 Hours

Framework for CRM – Components – CRM Process – Collaborative CRM – Models of CRM – CRM Technologies – Electronic Point of Sale (EPOS) – Sales Force Automation – Customer Service help desk – Call centers – Systems Integration.

Unit III

18 Hours

Building Customer Relationship Management – Customer Acquisition – Customer Interaction Management (CIM) – Routes to CIM – eCRM – Need to Adopt e- CRM – Key e-CRM Features

Unit IV

18 Hours

CRM Implementation – CRM framework – CRM Implementation Systems –Integration of CRM with EPR system – CRM integration attributes – CRM and ERP – Computer Telephony Integration (CTI) – PC based Telephony – Automated Outbound Dialing (AOD) – Customer Contract Centre Reporting.

Unit V

18 Hours

Integration of CRM with Data warehouse – Selection of Data Mining Technologies – Data Mining Process – Efficiency Customer Response (ECR) – Making ECR work – CRM in practice – CRM Practice in ICICI – CRM Business Cycle – Guidelines for Success – Knowing your providers.

Text Book

1. Peer Mohamed,H. and Sahadevan. A. (2015), *Customer Relationship Management – A step by step approach*, Vikas Publishing House, New Delhi.

Reference Books

1. Sheela Rani, S.(2008), *Customer Relationship Management*, Margam Publication, Chennai.
2. Alok Kumar Rai.(2012), *Customer Relationship Management.*, Ed.2, PHI Learning P.Ltd, Delhi
3. Shainesh, G. and Atul Parvatiyar, (2001), “*Customer Relationship Management, Emerging Concepts Tools and Applications*, Tata McGraw hill Education, New Delhi.

Programme	M.COM	Credits:	4
Semester	IV	No. of Hrs per week	6
Course Title	Entrepreneurial Development		
Course Code	17PCOC45	Max. Marks	100
		Part	III

Objectives

To enable students to understand the concept of Entrepreneurship, to make students gain knowledge on the supporting services available for entrepreneurs, to equip students to prepare a suitable business plan and provide assistance in obtaining required funds to start an enterprise and to motivate the students to become successful entrepreneur.

Unit I

18 Hours

Entrepreneurship – Meaning – Importance – Qualities of Entrepreneurs – Types of Entrepreneurs – Factors affecting growth of entrepreneurship – Internal, External, Socio, Demographic, Political and Economic.

Unit II

18 Hours

Theories of Entrepreneurship – Maslow Need Hierarchy theory, Herzberg's theory, McClelland's Achievement Motivation theory- Entrepreneurship Competencies – Meaning, Components, Knowledge, Skill, Traits and Motives – Entrepreneurship culture.

Unit III

18 Hours

Project formulation – Preparation of project report – Project appraisal – Financial analysis – Profitability analysis – Social cost benefit analysis – Implementation of enterprise building.

Unit IV

18 Hours

Entrepreneurial Development – Role of Institutions – NSIC, TIIC, SIPCOT, KVIC, DIC, NABARD and Commercial Banks.

Unit V

18 Hours

Women Entrepreneurs: Concept of women entrepreneurship – function and role of women entrepreneurs – growth of women entrepreneurship in India – recent trends in development of women entrepreneurs – TREAD (Trade Related Entrepreneurship Assistance and Development for Women): product group and states identified for the programme – financial Assistance and grant assistance available under the programme.

Text Book

1. Gordon K.Natarajan. E. (2017), *Entrepreneurship Development*, Himalaya Publishing House, New Delhi.

Reference Books

1. Khanka S.S. (2015), *Entrepreneurial Development*, S.Chand & Co. Ltd, New Delhi.
2. Desai Vasant. (2016), *Entrepreneurial Development and Management*, Himalaya Publishing House, New Delhi.
3. Satish Taneja. (2017), *Entrepreneur Development*, Himalaya Publishing House, Dew Delhi.

