



**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS)**

(Affiliated to Bharathidasan University)
(Accredited with "A" Grade by NAAC; An ISO 9001:2015 Certified Institution)
SUNDARAKKOTTAI, MANNARGUDI – 614016.
TAMILNADU, INDIA.

M.Com. COMMERCE COURSE STRUCTURE UNDER CBCS

(For the candidates admitted in the academic year 2021 – 2022)

Eligibility: A pass in B.Com. / Bank Management / Computer Applications / Financial Management / B.Com. (Applied) / Co Operation / B.B.A. and other related Programmes equivalent to B.Com.

Sem.	Nature of the Course	Course Code	Title of the Course	Inst. Hrs/Week	Credit	Exam Hrs	Marks		
							CIA	ESE	Total
I	Core Course (CC– I)	21PCM101	Managerial Economics	5	4	3	25	75	100
	Core Course (CC– II)	21PCM102	Marketing of Services	5	4	3	25	75	100
	Core Course (CC– III)	21PCM103	International Environment for Business	5	4	3	25	75	100
	Core Course (CC– IV)	21PCM104	Direct Tax	5	4	3	25	75	100
	Core Course (CC– V)	21PCM105	Investment Management	5	4	3	25	75	100
	Elective Course (EC–I)	21PCME1A/ 21PCME1B	Management Information Systems/ Customer Relationship Management	5	4	3	25	75	100
	TOTAL				30	24			
II	Core Course (CC– VI)	21PCM206	Strategic Management	4	4	3	25	75	100
	Core Course (CC– VII)	21PCM207	Advanced Financial Management	5	6	3	25	75	100
	Core Course (CC– VIII)	21PCM208	Quantitative Techniques for Business Decision	5	5	3	25	75	100
	Core Course (CC–IX)	21PCM209	Human Resource Management	4	4	3	25	75	100
	Core Practical (CP– I)	21PCM210P	Fundamentals of Information Technology (Practical Only)	5	5	3	40	60	100
	Elective Course (EC–II)	21PCME2A/ 21PCME2B	Management Concepts and Organisational Behaviour/ Managerial Communication	4	4	3	25	75	100
	Extra Disciplinary Courses (EDC – I)	-	-	3	2	3	25	75	100
TOTAL				30	30				700
III	Core Course (CC– X)	-	-	5	5	3	25	75	100
	Core Course (CC– XI)	-	-	6	5	3	25	75	100
	Core Course (CC– XII)	-	-	6	5	3	25	75	100
	Core Course (CC– XIII)	-	-	6	5	3	25	75	100
	Elective Course (EC– III)	-	-	4	4	3	25	75	100
	EDC – II	-	-	3	2	3	25	75	100
	TOTAL				30	26	-	-	-
IV	Project Work	-	Dissertation (2 reviews-20+20=40 marks Report Valuation=35 marks) Viva = 25 Marks	30	10	-	25	75	100
TOTAL				30	10				
GRAND TOTAL				120	90	-	-	-	2000

CURRICULAM DESIGN

Subject	No. of Courses	Total Credits
Core Course	13	59
Core Practical	01	05
Elective Course(EC)	03	12
Extra Disciplinary Courses (EDC)	02	04
Project	01	10
TOTAL	20	90

Note:

	CIA	ESE
1. Theory	25	75
2. Practical	40	60
3. Project	25	75

Separate passing minimum is prescribed for Internal and External

FOR THEORY

The passing minimum for CIA shall be 40% out of 25 marks [i.e. 10 marks] The passing minimum for ESE shall be 40% out of 75 marks [i.e.30 marks]

FOR PRACTICAL

The passing minimum for CIA shall be 40% out of 40 marks [i.e. 16 marks] The passing minimum for ESE shall be 40% out of 60 marks [i.e. 24 marks]

The passing minimum not less than 50% in the aggregate.

ELECTIVE COURSES OFFERED BY THE DEPARTMENT

S. No.	Semester	Course Code	Elective Courses (Any One From The List)
1.	Elective Course (EC) – I	21PCME1A	Management Information Systems
2.	Elective Course (EC) – I	21PCME1B	Customer Relationship Management
3.	Elective Course (EC) – II	21PCME2A	Management Concepts and Organisational Behaviour
4.	Elective Course (EC) – II	21PCME2B	Managerial Communication
5.	-	-	-
6.	-	-	-

EXTRA DISCIPLINARY COURSES (EDC) OFFERED BY THE DEPARTMENT

S. No.	Semester	Course Code	Extra Disciplinary Courses (EDC) (Any one from the list)
1.	Extra Disciplinary Course (EDC) – I	21PCMED1A	Principles of Commerce
2.	Extra Disciplinary Course (EDC) – I	21PCMED1B	Principles of Accountancy
3.	Extra Disciplinary Course (EDC) – I	-	-
4.	Extra Disciplinary Course (EDC) – I	-	-

SEMESTER I

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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER-I- CC-I: MANAGERIAL ECONOMICS

Ins. Hrs. /Week : 5

Course Credit: 4

Course Code :21PCM101

OBJECTIVE:

- To offer expertise and knowledge on the application of economic theories and concepts to business decisions.
- To analyze the economic problems faced by the business.
- To develop the ability to apply the concepts, tools and techniques of economics in analyzing and interpreting business decisions.

UNIT— I: Basic Concepts of Managerial Economics

(16 Hours)

Nature and Scope of Managerial Economics – Concept of Managerial Economics - Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise.

UNIT— II: Demand analysis & Forecasting

(16 Hours)

Elasticity of demand- Factors influencing elasticity of demand – Techniques of demand Forecasting – Demand determinants – Demand distinctions – Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables.

UNIT— III: Cost and production analysis

(14 Hours)

Cost concepts – Cost and output relationship – cost control – Short run and Long run - cost functions- production functions – Break even analysis – Economies of scale of production.

UNIT— IV: Pricing

(14 Hours)

Pricing and output decisions in different market situations – Monopoly, Duopoly and oligopoly-competition- Perfect and Imperfect competition - Pricing policies – Types - Factors affecting pricing policies.

UNIT— V: National income

(15 Hours)

Inflation- Deflation – National Income- GDP- Business cycles –monetary and fiscal policy – Public finance- Government Institutions, State Governments, Local Self-Government, and Central Government– Industrial Sickness Causes – Remedies.

Total Lecture Hours- 75

COURSE OUTCOME

1. It helps to familiarize with the basic concept of Managerial Economics
2. Making the students to understand the demand and supply analysis in business applications and to apply marginal analysis to the firm under different market conditions
3. Integrate the concept of price and output decisions of firms under various market structures.
4. It easy to understand the pricing and output decisions under various Business Cycle and analyze the causes and consequences of different market conditions
5. Help the students to understand the trend of National income.

TEXT BOOK(S):

1. Gupta G.S. – Managerial Economics – Tata McGraw Hill, New Delhi.
2. Mithani D.M. – Managerial Economics – Himalaya Publishing House, Mumbai.
3. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
4. Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
5. Joel Dean, Managerial Economics – Prentice Hall, New York

REFERENCE BOOK(S):

1. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
2. Cauvery, SudhaNayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
3. H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition,
4. Samuelson&Nordhaus – Economics, Tata McGraw Hill
5. Wali and Kalkundrikar – Managerial Economics

E - RESOURCE:

1. <https://libguides.du.edu/epm4003/economics-eresources>
2. http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles_of_Managerial_Economics_15497.pdf
3. <http://www.mim.ac.mw/books/Samuelson%20Managerial%20Economics%20e.pdf>
4. https://ebooks.lpude.in/commerce/mcom/term_1/DECO405_MANAGERIAL_ECONOMICS_ENGLISH.pdf
5. <https://majalil.yolasite.com/resources/Managerial%20Economics%20Theory%20and%20Practice.pdf>

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M. Com., COMMERCE

SEMESTER-I CC- II: MARKETING OF SERVICES

Ins. Hrs. /Week: 5

Course Credit: 4

Course Code: 21PCM102

OBJECTIVES:

- To enable students to gain expert knowledge on marketing of various services.
- It helps build trust, empower service delivery personnel, establish uniform processes and promote customer satisfaction.
- To enable the students to understand clearly about the difference between product and services.

UNIT-I: Concept of Services Marketing

(16 Hours)

Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products- 7 P'S of Marketing Mix - Distinction between goods and services.

UNIT-II: Marketing strategies

(15 Hours)

Marketing strategies for service firms -with special reference to information, communication, consultancy, advertising, professional services, after -sales service, recruitment, training and tourism.

UNIT-III: Product support services

(15 Hours)

Product support services -pricing of services -problems of quality -innovations in services marketing of insurance -mutual fund - marketing for non-profit firms.

UNIT-IV: Tourism Services

(15 Hours)

Tourism Services: Marketing of Tourism Services – Tourism Products - Tourist Segments and their Characteristics - Tourism potential in India - Marketing Strategies for promoting tourism in India.

UNIT-V: Categories of Services

(14 Hours)

Marketing of Healthcare - Health Care Products -Characteristics – Categories of Services-Education –Transport Marketing- Hotel Marketing.

Total Lecture Hours- 75

COURSE OUTCOME:

1. Students can identify the major elements needed to improve the marketing of services.
2. It helps to demonstrate and explain the execution of marketing strategies for services.
3. Critically analyze the services marketing problems and apply their knowledge to develop and communicate recommended solutions.
4. It helps to acquire the knowledge of marketing of Healthcare, Education and Tourism Services.
5. Students can know about the Financial and Communication Services.

TEXT BOOK(S):

1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
3. C.B.Memoria & R.K.Suri, Marketing Management, Kitab Mahal,
4. Lovelock C. January 1999 Principles of Service Marketing and Management, Prentice Hall Publisher.
5. Baron Steve, Services Marketing Publisher: Palgrave Macmillan.

REFERENCE BOOK(S):

1. S.Shajahan, 2009, Services Marketing- Concepts & Practices, Himalaya Publishing House, New Delhi,.
2. Govind Apte, 2004, Service Marketing, Oxford Publications, New Delhi,
3. Lovelock, 1991, Christopher.H, Services Marketing, Prentice Hall, Englewood cliffs, N.J.
4. Ravi Shankar, 2008, Service Marketing, Excel Books, New Delhi.
5. Hardcover, Lovelock Christopher H, Principles of Service Marketing and Management, Publisher: Pearson Education (US)

E - RESOURCE:

1. <https://www.emerald.com/insight/content/doi/10.1108/01604951011040189/full/html>
2. <https://www.amazon.in/Service-Marketing-Text-Cases-2-Ed/dp/8131754472>
3. https://books.google.com/books/about/Services_Marketing_Text_And_Cases.html?id=EaADbjcwnrYC
4. <https://www.freebookcentre.net/business-books-download/Services-Marketing.html>
5. <https://www.textbooks.com/Catalog/BDQ/Services-Marketing.php>

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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER-I-CC-III: INTERNATIONAL ENVIRONMENT FOR BUSINESS

Ins. Hrs. /Week: 5 Course Credit: 4 Course Code: 21PCM103

OBJECTIVES

- To know the ethical, social and environmental challenges in global systems.
- To understand various issues related with current Business Environment.
- To aware of the global business environment and its impacts on businesses.

UNIT-- I: Introduction

(16 Hours)

International Environment – Meaning and concept –Need & Importance International Business-Factors Affecting International Business Environment- Role of International Business in Economic Development.

UNIT-- II: Current Issues in Business Environment

(15 Hours)

Current Issues in Business Environment – Urbanization – Population – Public distribution system – Natural environment – Various aspects of the natural environment – Pollution – Environmental management.

UNIT-- III: Globalization

(15 Hours)

Globalization - Meaning and Dimensions - Features of Current Globalization - Essential Conditions for Globalization - Globalization of Indian business.

UNIT-- IV: Foreign Direct Investment

(15 Hours)

Foreign Direct Investment - Concept, Advantages and Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNCs - MNC in India.

UNIT--V: Bank & Financial Institution in India

(14 Hours)

World Bank – International Monetary Fund (IMF) – The General Agreement on Tariffs and Trade (GATT) –The World Trade Organization- Reserve Bank of India – EXIM Bank.

Total Lecture Hours- 75

COURSE OUTCOME:

1. It helps to understand the basic concepts of international business environment.
2. It provides knowledge of current issues of international business environment.
3. They can get knowledge about various aspects of Globalization.
4. It helps to know the concepts of FDI and MNCs in India.
5. It gives an idea about the various International Banks and Financial Institutions relates with international business.

TEXT BOOK(S):

1. Sanjay Kumar, 2020, Business Environment, Straight Forward Publisher.
2. Dr. V.C.Sinha, Edition: Latest, 2018, Business Environment, SBPD Publishing House.
3. John Daniels / Lee Radebaugh / Daniel Su, Pearson, International Business: Environments And Operations, Pearson publisher
4. S. Tamer Cavusgil (Author), Gary Knight (Author), 30 November 2017, International Business, Pearson Publisher: The New Realities.
5. S Tamer Cavusgil and Gary Knight and John Riesenberger, 12-May-2021, International Business, Publisher: PEARSON INDIA.

REFERENCE BOOK(S):

1. Francis Cherunilam. 2000, Business Environment, Himalaya Publishers.
2. Gupta. C. B., 2014, Business environment, (8th Edition), McGraw Hill Education India Private Limited.
3. Avadhani.V. A., 2004, Essentials of Business Environment, (2nd Edition), Himalaya Publication, Mumbai.
4. Shaikh Saleem, 2009, Business Environment, (2nd Edition), Dorling Kindersley (India) Private Limited.
5. SCP Panel of Experts,2018, International Business Environment

E - RESOURCE:

1. <https://www.amazon.in/International-Business-Environment-Text-Cases/dp/8120311418>
2. <https://open.umn.edu/opentextbooks/textbooks/72>
3. <https://www.routledge.com/The-International-Business-Environment-A-Handbook-for-Managers-and-Executives/Davies/p/book/9781498731157>
4. <https://www.flipkart.com/international-business-environment-text-cases/p/itm157e20b51a437>
5. http://sjput.in/pdf/ibiii_ibe.pdf

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M.Com. COMMERCE

SEMESTER-I-CC-IV: DIRECT TAX

Ins. Hrs. /Week: 5

Course Credit: 4

Course Code: 21PCM104

OBJECTIVES:

- To provide complete knowledge about concepts and procedures of Income Tax.
- To calculate Taxable incomes from various heads.
- To learn how to calculate taxable incomes.

UNIT- I: Basic Concept of Income Tax (16 Hours)

Income tax act - Definition- Income- Agricultural Income - Assessee - Previous Year -Assessment year- Residential Status –Scope of Total Income- Capital and Revenue -Receipts and Expenditure-Exempted Incomes.

UNIT-II: Income from Salaries & House Property (15 Hours)

Computation of Income from Salaries, Taxable Allowance, gratuity, Pension and Income from House Property.

UNIT-III: Income from business or profession (14 Hours)

Computation of Profits and Gains of business or profession- Capital Gain- Calculation of Short & Long term Capital Gain.

UNIT-IV: Income from other sources (15 Hours)

Computation of Income from other sources- Set- Off and Carry Forward of losses-deduction from Gross Total Income (80C to 80U only) -Assessment of Individuals.

UNIT— V: Procedure for Assessment (15 Hours)

Income Tax Authorities – Types of Assessment- Procedure for Assessment – Advance Payment of Tax- Powers & Duties of IT Authorities - PAN Card- Tax Deducted at Source (TDS) -Tax collected at Source. Practical Applications of E-Filing.

Total Lecture Hours- 75

Note: Theory 20 %: Problems – 80%

COURSE OUTCOME:

1. Students can get a complete knowledge about the procedures, rules and regulations of assessee, assessment year and residential status of individuals.
2. It helps to calculate taxable incomes from salaries and house property
3. Students will be able to understand the calculation of income from business or profession.
4. Students can learn about the losses and deductions from gross total income and tax liability.
5. It helps to understand the procedures of PAN card & E-Filing.

TEXT BOOK(S):

1. DingarPagare, "Tax Laws", S.Chand&Sons, New Delhi.
2. Vinod K.Singhania, "Direct Taxes", Taxmann's Publications, NewDelhi.
3. Gaur &Narang, "Income Tax Law & Practice", DP Kalyani Publishers, New Delhi.
4. Hariharan.N , Income tax law and practice, Vijay Nicole imprints.
5. T.S.Reddy& Hari Prasad Reddy, "Income Tax Theory, Law & Practice", MarghamPublications, Chennai.

REFERENCE BOOK(S):

1. Dr.H.C.Mehrotra- Income Tax Law and Practice, Sahithya Bhavan Publications, UttarPradesh.
2. Dr.Bhagawathi Prasad - Law& Practice of Income Tax India, Vishwa Prakashan Publishers, Delhi.
3. Murthy, Income Tax- Vijay Nicole, Chennai
4. Bhattacharya S, Indian income tax and practice.
5. Singharia V K, Direct taxes law and practice.

E - RESOURCE:

1. <https://www.flipkart.com/income-txtheory-law-practice-madras-university/p/itmffbf28ce12418>
2. <https://www.flipkart.com/income-taxtheory-law-practice-madras-university/p/itmffbf28ce12418>
3. <https://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
4. <https://www.indiamart.com/proddetail/income-tax-theory-law-practice-book-17813231212.html>
5. <https://books2home.com/books/income-tax-theory-law-and-practice-for-a-y-2020-21-t-s-reddy- y-hari-prasad-reddy/>

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PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com. COMMERCE

SEMESTER: I- CC-V: INVESTMENT MANAGEMENT

Ins. Hrs. /Week: 5

Course Credit: 4

Course Code: 21PCM105

OBJECTIVES

- To make the student to understand the investment opportunities and portfolio Management.
- To develop investment policy statement for institutional investors.
- To develop an appropriate portfolio for a given investors and market Conditions.

UNIT-I: Financial System

(16 Hours)

Indian Financial System – Structure and constituents of Indian Financial System, Investment Management-Nature and scope-Objectives– Process – Investment Media Security, Non-security Form of Investment- gilt edged securities – Sources of Investment information.

UNIT-II: SEBI

(15 Hours)

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

UNIT-III: Security Analysis

(15 Hours)

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

UNIT-IV: Portfolio Analysis

(14 Hours)

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

UNIT-V: Mutual Fund

(15 Hours)

Market for Futures, Options and other financial derivatives -Investment companies in India-Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds. Recent trends in derivative markets in India.

Total Lecture Hours- 75

COURSE OUTCOME:

1. It provides the complete knowledge of structure and constituents of Indian Financial System.
2. It helps to know the guidelines of SEBI relates with issues of Securities.
3. It explains the various types of analysis of securities traded in the market.
4. It helps to develop an appropriate portfolio for a given investor and market condition.
5. Students can learn about functions and operations of Mutual fund in India.

TEXT BOOKS:

1. Gupta L.C.: Return of Equities – The Indian Experience (New Delhi OXFORD).
2. Bhalla V.K.: Investment Management and Portfolio Management (S.Chand & Co.Delhi).
3. Dr S Gurusamy –Security Analysis & Portfolio Management –Vijay Nicole Imprints PVT Ltd, Chennai.
4. Fisher & Jordon: Security Analysis and Portfolio Management.
5. S.Tamer Cavusgil and Gary Knight and John Riesenberger November 2017 Security Analysis Portfolio Management, Publisher PEARSON INDIA.

REFERENCE BOOK(S):

1. M.Y.Khan : Indian Financial System, Fifth edition, Tata McGraw Hill.
2. L.M.Bhole : Financial Institutions and Markets, Fourth edition, Tata McGraw Hill 3.
3. P. N.Varshney, D.K.Mittal : Indian Financial System, Vth edition, Sultan Chand & Sons.
4. H.R.Machiraju: Indian Financial System, Vikas Publishing House.
5. Punithavathy Pandian : Security Analysis and Portfolio Management (Vikas Publishing House)

E - RESOURCE:

1. <http://eprints.rclis.org/5635/1/Naclin2002.pdf>
2. http://pages.stern.nyu.edu/~adamodar/New_Home_Page/invemgmt/invmg.htm
3. <https://www.freebookcentre.net/business-books-download/Investment-and-Portfolio-Management.html>
4. <https://www.springer.com/gp/book/9783540888017>
5. https://books.google.co.in/books/about/Investment_Management.html?id=5gPEYhbSWPYC

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PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

SEMESTER: I- EC- I (a): MANAGEMENT INFORMATION SYSTEMS

Ins. Hrs. /Week: 5

Course Credit: 4

Course Code: 21PCME1A

OBJECTIVES

- To Understand the basic Concepts of Management Information System
- To revitalize business processes, improve business decision making and gain competitive advantage.
- To Describe and evaluate information systems, development processes and techniques.

UNIT-I: Fundamentals of Information Systems (15 Hours)

Fundamentals of Information Systems: Concept of Information – Concept of System, Sub-system, System Approach – Information System – Meaning and Definition of MIS - MIS Design, Development, Implementation and Maintenance.

UNIT-II: Information Technology Concepts & Architecture (16 Hours)

Information Technology Concepts & Architecture: Computer Hardware - Trends in computer Hardware - Computer Peripherals - Computer Software – System Software: OS, DAMS, OOPS – Application Software: Spread Sheet – Graphic Packages. Database Management – File Management – Database Models - Database Management System.

UNIT-III: Telecommunications and Networks (15 Hours)

Telecommunications and Networks: Trends in Telecommunication– Telecommunication Network Model – Types of Telecommunication Networks – Telecommunication Media – Processors – Network Topologies – Network Architecture and Protocol.

UNIT-IV: Information System Applications (14 Hours)

Information System Applications: Information System for Business Functions - Accounting, Finance, Manufacturing and Inventory Control, Marketing and Human resource Information System.

UNI -V: Strategic and Managerial Implications of Information System (15 Hours)

Strategic and Managerial Implications of Information System: Managing Information System Resources – TPS Office Automation – Decision Support System – Executive Information System – Artificial Intelligence.

Total Lecture Hours- 75

Note: Question Paper shall cover 100% Theory.

COURSE OUTCOME:

1. Students can acquire fundamental knowledge about Management Information System.
2. It gives knowledge about Information Technology Concepts & Architecture.
3. Students can understand the Telecommunications and Networks in MIS.
4. It develops knowledge on various applications of Information System
5. It provides an idea about the Strategic and Managerial Implications of Information System

TEXT BOOK(S):

1. Raj Sahil, 2017, Management Information System , Second Edition , By Pearson
2. Indrajit Chatterjee , 2010 Edition ,Management Information Systems, PHI Learning Publisher.
3. Laudon Jane, 2017, Management Information Systems, Publisher: Pearson Education Limited
4. Hugh Watson, , December 2015, Management Information Systems, WILEY INDIA Publisher
5. Haag Stephen, Management Information Systems for the Information Age, Publisher: McGraw-Hill Education – Europe.

REFERENCE BOOK(S):

1. James O'Brien, "Management Information Systems", Tata McGraw Hill Publishing Company Limited.
2. L.M.Prasad & Usha Prasad, "Management Information Systems", S.Chand & Company
3. A.K.Gupta, "Management Information Systems", S.Chand & Company Ltd., New Delhi
4. Dr.Sushila Madan, "Management Information and Control Systems", Taxmann's Publications.
5. D.P.Goyal, "Management Information Systems", MacMillan India Ltd. New Delhi.

E - RESOURCE:

1. <https://www.freebookcentre.net/business-books-download/Management-Information-Systems.html>
2. http://dinus.ac.id/repository/docs/ajar/Kenneth_C.Laudon,Jane_P_.Laudon_-_Management_Information_Sysrem_13th_Edition_.pdf
3. <https://guides.library.ubc.ca/mis/books>
4. https://ebooks.lpude.in/management/mba/term_4/DMGT505_MANAGEMENT_INFORMATION_SYSTEM.pdf
5. <https://www.mheducation.com/highered/management-information-systems.html>

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PG & RESEARCH DEPARTMENT OF COMMERCE
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SEMESTER: I- EC – I (b): CUSTOMER RELATIONSHIP MANAGEMENT

Ins. Hrs. /Week: 5

Course Credit: 4

Course Code: 21PCME1B

OBJECTIVES

- To facilitate the students to understand the process of CRM, implementation of CRM strategies and customization of services
- To make the students to understand the organizational need, benefit and process of creating long term value for individual customers.
- To disseminate knowledge regarding the Concept of e-CRM.

UNIT-I: Concept of CRM

(16 Hours)

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

UNIT-II: Modules in CRM

(15 Hours)

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

UNIT-III: Tools in CRM

(15 Hours)

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

UNIT-IV: CRM Implementation

(14 Hours)

CRM Implementation- Choosing the right CRM Solution- Frame works for Implementing CRM- a Step-by-Step Process- Five Phases of CRM Projects.

UNIT-V: Development of Customization

(15 Hours)

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

Total Lecture Hours- 75

COURSE OUTCOME:

1. It provides the complete knowledge of Emerging Concepts, Need and Applications of CRM
2. Students can get an idea about the various Phases and Modules in CRM
3. It helps to understand data mining process and different phases of data warehouse technology
4. It helps to evaluate CRM implementation strategies and framework
5. Students can know how to use CRM in call centre using CTI.

TEXT BOOKS:

1. Kaushik Mukerjee , 25, July 2017 , Customer Relationship Management: A Strategic Approach to Marketing. PHL learning Pvt. Ltd.
2. Adrian Payne, Routledge 26, July 2012, Hand book of Customer Relationship Management.
3. Customer Relationship Management Concepts and Technologies – Francis Buttle
4. Customer Relationship Management Concepts, Strategy and Tools, Kumar. V. Reinartz weaner.
5. Roberts-Phelps Graham, Customer Relationship Management , Publisher: Thorogood

REFERENCE BOOK(S):

1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
2. Paul Greenberg (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
3. William, G. Zikmund, Raymond McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.
4. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill.
5. Francis Buttle Butterworth – Heinemann 2009, Customer Relationship Management concepts and technologies.

E – RESOURCE:

1. <https://managementhelp.org/customers/customer-relationship-management.htm>
2. https://en.wikipedia.org/wiki/Customer_relationship_management
3. <https://www.diva-portal.org/smash/get/diva2:1019285/FULLTEXT01.pdf>
4. <https://www.businessballs.com/customer/crm-customer-relationship-management/>
5. <https://www.businessballs.com/customer/crm-customer-relationship-management/>

SEMESTER II

**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS)**



SUNDARAKKOTTAI, MANNARGUDI- 614016
(For the Candidates admitted in the academic year 2021 – 2022)

PG & RESEARCH DEPARTMENT OF COMMERCE
M.COM., COMMERCE

SEMESTER: II- CC-VI: STRATEGIC MANAGEMENT

Ins. Hrs. /Week: 4

Course Credit: 4

Course Code: 21PCM206

OBJECTIVES:

- To make an understanding the concepts and application of strategic management techniques
- To expose students to various perspectives and concepts in the field of Strategic
- To help the students master the analytical tools of strategic management

UNIT – I: Introduction to Strategic Management (14 Hours)

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

UNIT - II: SWOT Analysis on Strategic Management (12 Hours)

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

UNIT - III: Strategy Formulation (12 Hours)

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

UNIT - IV: Strategy Implementation (12 Hours)

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

UNIT - V: Strategic Control and Evaluation (10Hours)

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

COURSE OUTCOME:

1. Understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
2. Explain the basic concepts, principles and practices associated with strategy formulation and implementation.
3. To create a company vision and mission statement and understand their importance for effectiveness of organization.
4. To design corporate, business and functional strategies according to external environment and internal capabilities;
5. Understand the reasons which prevent effectiveness of organization.

TEXT BOOKS:

1. John A. Pearce II, Richard B. Robinson Jr. (A.I.T.B.S. Publishers – J-5,6, Krishnan Nagar, Delhi – 110051).
2. Strategic Management – Awareness and change – John L. Thompson (Cheapman & Hall 32 Second Main Road CIT East, Chennai – 35).
3. Strategic Management-J. David Hunger and Thomas L. Wheelen (Addison – Wesley Longman) (Available at Higginbotham's Ltd., Chennai).
4. Strategic Management – Gregory G. Dess and Alex Miller.
5. Garth Saloner, Andrea Shepard, et al. | 1 January 2008, Strategic Management

REFERENCE BOOK(S):

1. Subba Rao, P, Business Policy and strategic Management, Himalaya Publishing House, Mumbai, 2003.
2. Vipin Gupta, Kamala and Srivasam R, 2006, Business Policy and strategic Management, Prentice Hall of India Private Limited, New Delhi,
3. Barney & Hesterly, 2009, Strategic Management and Competitive Advantage Concepts, Prentice Hall of India Private Limited, New Delhi.
4. Abbas Alkafaji, Richard Alan Nelson, April 3, 2003 Published, Strategic Management Formulation and Implementation and Controlling a Dynamic Environment, ,
5. Strategic Management-J. David Hunger and Thomas L. Wheelen (Addison – Wesley Longman) (Available at Higginbotham's Ltd., Chennai).

E - RESOURCE:

1. <https://www.tandfonline.com/action/cookieAbsent>
2. <https://open.oregonstate.education/strategicmanagement/>
3. <https://www.kau.edu.sa/Files/0057862/Subjects/Strategic%20Management%20Book.pdf>
4. <https://old.mu.ac.in/wp-content/uploads/2014/04/Introduction-to-Strategic-Management-book.pdf>
5. https://www.researchgate.net/publication/328139417_FUNDAMENTALS_of_STRATEGIC_MANAGEMENT_Second_edition

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PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

SEMESTER: II- CC-VII: ADVANCED FINANCIAL MANAGEMENT

Ins. Hrs. /Week: 5

Course Credit: 6

Course Code: 21PCM207

OBJECTIVES

- To enable the students to understand the concepts and application of financial management tools
- To help the students to understand the importance of financial management
- To enable the students to describe how people analyze the corporate leverage under different conditions.

UNIT-I: Concept of Financial Management

(15 Hours)

Financial Management: Meaning, nature and scope of finance; financial goal – Profit Maximization and Wealth Maximization; Finance functions – investment, financing and dividend decisions - Role of Finance Manager.

UNIT-II: Capital budgeting

(15 Hours)

Investment Decision: Capital budgeting - Meaning - Nature - Need - Importance – Capital budgeting process - Factors affecting capital investment decisions - capital budgeting appraisal methods - Traditional and Discounted cash flow Techniques - Capital Rationing.

UNIT-III: Leverage

(16 Hours)

Leverage: Meaning-Measurement of leverages - Effect of Operating and Financial Leverage on Profit - Analyzing alternate financial plans - combined financial and operating leverages - Dividend policy: Factors determining dividend pay-out - Forms of dividend - stability in dividend policy

UNIT-IV: Capital Structure

(14 Hours)

Capital Structure: Meaning – Significance- Theories of Capital Structure – Net Income Approach - Net Operating Income Approach – MM Hypothesis – Traditional approach – Determinants of Capital Structure.

UNIT-V: Working capital Management

(15 Hours)

Management of working capital: Meaning - Significance and Types of working capital - calculating operating cycle period and estimation of working capital requirements - sources of working capital – Factors affecting Working Capital- Management of cash, receivables and inventory.

Total Lecture Hours- 75

COURSE OUTCOME:

1. It provides complete knowledge of objectives of financial management, profit maximization and wealth maximization.
2. It helps to understand the meaning and factors affecting capital budgeting.
3. It helps to make the discussion about leverage and dividend policy.
4. Students can understand the concept of an optimal capital structure.
5. It helps to evaluate the importance of effective working capital management and its inventory.

TEXT BOOK(S):

1. M.Y.Khan & P.K.Jain, Financial Management, Text and Problems. Tata McGraw-Hill Publishing Company Ltd, New Delhi.
2. P.V. Kulkarni & B.G. Sathyaprasad, Financial Management –Himalaya Publishing House, Mumbai.
3. S.N.Maheswari, “Financial Management principles and practice,”Sultan Chand & Sons, New Delhi.
4. I.M.Pandey. Financial Management, Vikas Publishing House Pvt Ltd, New Delhi.
5. Sharma.P.K and ShashiK.Gupta, Financial Management, Kalyani Publishers
6. Mishra Susanta, 2004, Advanced Financial Management, Everest Publishing House.

REFERENCE BOOK(S):

1. James C. Van Horne & John M. Wachowicz, Jr. Fundamentals of Financial Management- PHI Learning Private Limited, New Delhi.
2. Srinivasan, Financial Management, Vijay Nicole, Chennai
3. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. Dr. S.P. Gupta Advanced Financial Management, Revised Edition 2021, Sahitya Bhawan Publications.
5. Dr. F.C. Sharma, Rachit Mittal, Dr. R.U. Singh, Financial Management, Edition: 1SBPD Publications.

E - RESOURCE:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p4.html>
2. <https://www.accaglobal.com/content/dam/acca/global/PDF-students/acca/p4/studyguides/afm-sg-sept18-jun19.pdf>
3. <https://old.mu.ac.in/wp-content/uploads/2014/04/Accountancy-Paper-III-Advance-Financial-Management-Final-Book.pdf>
4. <https://www.pragationline.com/advanced-financial-management-mba-sem3/>
5. <https://www.indiaclass.com/financial-management-reference-books/>

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PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com. COMMERCE

SEMESTER: II- CC-VIII: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION

Ins. Hrs. /Week: 5

Course Credit: 5

Course Code: 21PCM208

OBJECTIVES

- To develop knowledge on the application of statistical tools in decision making in the business.
- To know the procedure and logic in the application of statistical tools in carrying out the research.
- To enable the students to understand the concepts and application of Linear Programming.

UNIT-I: Quantitative Techniques

(16 Hours)

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

UNIT-II: Probability

(15 Hours)

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

UNIT-III: Sampling

(15 Hours)

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

UNIT-IV: Transportation

(15 Hours)

Transportation problems – initial basic feasible solution - Modi method – assignment problems.

UNIT-V: Simplex Method

(14 Hours)

Linear Programming –Graphical Method- Maximisation and Minimisation – Simplex Method - Maximisation and Minimisation.

Total Lecture Hours- 75

Note: Theory 25 Marks: Problems 50 Marks

COURSE OUTCOME:

1. Students can understand the fundamentals of Quantitative Techniques and know what the tools available in business decision making are.
2. It helps to know the calculation of Probability, Binomial & Poisson distribution.
3. It provides an idea about an acceptance or rejection of any assumption by testing of hypothesis.
4. It explains quick and effective way of getting solution by using LPP
5. Students can obtain solution to the problem easily by using graphical representation.

TEXT BOOKS:

1. S. Gurusamy, Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
2. D. Joseph Anbarasu, Business Statistics –Vijay Nicole Imprints Pvt. Ltd., Chennai. C.R.Kothari, Quantitative Techniques –Vikas Publishing House, New Delhi.
3. Anderson, Quantitative Methods For Business, 12Th Edition by, Cengage Learning
4. Umeshkumar Dubey, December 12, 2016 by Chapman and Hall/ CRC, Quantitative Techniques in Business, Management and Finance Published.
5. Verma M, Edition: 2, 2020, Quantitative Techniques, Publisher: Vayu Education of India

REFERENCE BOOK(S):

1. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
2. Hooda, R.P: Statistics for Business and Economics, Macmillan 3rd edition, New Delhi.
3. C R Kothari, 2013, Quantitative Techniques, S Chand Publishing, New Delhi.
4. S.P. Gupta, Statistical Methods - Sultan Chand & Sons, New Delhi – 600 002.
5. R. Kipp Martin, Jeffrey D Camm, et al. | 1 February 2013 Quantitative Methods for Business

E - RESOURCE:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/quantitative-analysis/>
2. <https://www.freebookcentre.net/business-books-download/Quantitative-Techniques-For-Business.html>
3. https://www.researchgate.net/publication/326648352_Quantitative_Techniques_in_Business_Decisions_Telugu
4. <https://mrcet.com/downloads/MBA/digitalnotes/Quantitative%20Analysis%20for%20Business%20Decisions.pdf>
5. http://www.pvpsiddhartha.ac.in/autonomus_syllabus12/mba/1-5.pdf

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PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

SEMESTER: II-CC-IX: HUMAN RESOURCE MANAGEMENT

Ins. Hrs. /Week: 4

Course Credit: 4

Course Code: 21PCM209

OBJECTIVES

- To impart knowledge on the concepts and principles of HRM followed in different types of organization.
- To develop Motivation skills among the students.
- To provide knowledge to find out right Manpower and their skills.

UNIT-I: Concept of Human Resource Management

(14 Hours)

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

UNIT-II: Human Resource Planning

(10 Hours)

Man Power Planning – Characteristics: Need, Process - Job Analysis Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits – Job Enrichment-Job Enlargement –Re-Engineering.

UNIT-III: Recruitment & Selection

(10 Hours)

Recruitment – Meaning & Definition –Sources of Recruitment- Factors Determining Recruitment - Selection- Meaning & Definition - Selection Procedure, - Interviews – Types of Interview- Placement – Induction.

UNIT-IV: Training & Development

(13 Hours)

Training –Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Motivation- Need & Importance - Theories of Motivation - Promotion – Types, Merits- Demotions; Carrier Planning – Transfers.

UNIT-V: Performance Appraisal

(13 Hours)

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods. Grievance- Meaning, Causes of Grievance- Grievance Redressal procedure. Employee Compensation – Bonus – Incentives – Fringe Benefits.

Total Lecture Hours- 60

COURSE OUTCOME:

1. It provides the complete knowledge about the basic concepts of HRM.
2. It helps to determine the number of Manpower required for the job.
3. It provides knowledge about procedures of Recruitment and Selection.
4. It helps to improve the performance of the employee by providing proper Training.
5. Students can able to measure and improve the performance of employees and increase their future potential value to the company

TEXT BOOKS:

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi
2. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
3. Dale Yoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
4. S.S. Khanka, Human Resource Management, S.Chand & Sons, New Delhi.
5. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.

REFERENCE BOOK(S):

1. Alan Price Human Resource Management, Cengage Learning EMEA, 2011
2. R.L. Mathis and J.H. Jackson, 2007, Human Resource Management, South Western College Dr.P. Subba Rao, Personnel and Human Resource Management, HPH, Mumbai
3. L.M. Prasad, Human Resources Management, Jain Book Agency, New Delhi.
4. Dr. Ashwathappa, Human Resource Management, McGraw Hill Education (India) Pvt. Limited, New Delhi.
5. Michael Armstrong, 1988, Resource Management Practice

E - RESOURCE:

1. <http://www.whatishumanresource.com/e-hrm>
2. http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf
3. <https://open.umn.edu/opentextbooks/textbooks/71>
4. <https://www.freebookcentre.net/business-books-download/Introduction-to-Human-Resource-Management.html>
5. <https://www.infobooks.org/free-human-resources-books-pdf/>

SENGAMALA THAYAR EDUCATIONAL TRUST WOMEN'S COLLEGE



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PG & RESEARCH DEPARTMENT OF COMMRECE

M.Com., COMMERCE

SEMESTER-II-CP-I: FUNDAMENTALS OF INFORMATION TECHNOLOGY (P)

Ins. Hrs. /Week : 5

Course Credit: 5

Course Code : 21PCM210P

OBJECTIVES:

- To enable the students to acquire knowledge of Information Technology.
- To enable the students to understand the fundamentals of mobile and cloud computing.
- To impart knowledge of the concepts related to database and operations on databases.

UNIT-I: Introduction to Computer

(15 Hours)

Introduction to Computers – Classification of Computers – Generations of Computer – Memory Units – Auxiliary Storage Devices – Input and Output Devices – Operating System – Computer Networks-Overview of Network – Communication Processors – Communication Media – Types of Networks.

UNIT-II: System Software

(14 Hours)

Software – System Software – Overview of DOS, UNIX, Windows Operating Systems – Programming Languages – Compiler – Interpreter – Application Software – Evaluation of Software Packages.

UNIT-III: Computerized Accounting

(16 Hours)

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting - Procedure for creating a new company – Groups Creation - Ledger Creation. Vouchers creations – Payment voucher –Receipts voucher – Sales voucher – Purchase voucher – Journal voucher – Contra voucher-Features and Configuration.

UNIT-IV: Creation of a new company

(15 Hours)

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

UNIT-V: Vouchers creations

(15 Hours)

Vouchers creations – Voucher entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Journal voucher and Contra vouchers. Reports Creation of Stock Category Groups & items - Preparation of Final Accounts - Preparation of Ratios- GST application -Configuring for Printing – diverse reports- Maintenance tells about back up- Restoring, re-writing of books-security passwords- Bank.

Total Lecture/Practical Hours - 75

Internal : 40 Marks

University Examinations: Practical-60 Marks

Examination Duration : Practical 3 hours

COURSE OUTCOME:

1. It explains the basic concepts of Computer.
2. Students can understand about System software.
3. It helps to learn about accounting package.
4. Students can able to get an idea about Company Creation.
5. It helps to create vouchers entry in accounting package.

TEXT BOOKS:

1. Dr.S.V.SrinivasaVallabhan - Computer Applications in Business, Sultan Chand, New Delhi
2. Alexis Leon and Mathews Leon by Fundamentals of Information Technology.Vikas PublishingCompany, New Delhi
3. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.
4. Chetan Srivastava, Fundamentals of Information Technology, Kalyani Publication.
5. Dr Hardeep Singh, Vishal Sharma, : A Book Of Fundamentals Of Information Technology_ LakhanpalPublishers

REFERENCE BOOK(S):

1. SubhashBatnagar- Information and Communication Technology in Development, Sage Pub. India,Pvt.,2002
2. Suresh, K.Basandra, Computers Today, Galgotia, 2000
3. Rajiv Midha and S. Brinda, 3 August 2013, Fundamentals of Information Technology, TaxmannPublications Private Limited; 1st edition
4. Dr. Anirban Das & Dr. Santanu Chakrabarty , 1 January 2014January 2017, Fundamentals of Information Technology & Business Applications Paperback – 1, Lawpoint Publications; 2nd edition
5. A. Ravichandran (Author), 1 January 2014 , Fundamentals of Information Technology, Khanna BookPublishing Company; First edition

E - RESOURCE:

1. <https://digitalcommons.unl.edu/libphilprac/762/#:~:text=With%20advances%20in%20ICT%2C%20electronic,world%20into%20an%20information%20age>
2. https://imed.bharativedyapeeth.edu/media/pdf/bca_sem_i.pdf
3. <https://www.bookganga.com/eBooks/Books/details/5309917198751264239?BookName=Fundamentals-of-Information-Technology>
4. <http://www.velsuniv.ac.in/Curriculum/BSc-Information-Technology.pdf>
5. <http://bteup.ac.in/Syllabus/folder1920/356%20nsqf%20irdt.pdf>

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PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

**SEMESTER-II-EC-II (a): MANAGEMENT CONCEPTS AND ORGANIZATIONAL
BEHAVIOUR**

Ins. Hrs. /Week : 4

Course Credit: 4

Course Code : 21PCME2A

OBJECTIVES:

- To make the students to understand the basics of individual behaviour and group behaviour of people at work
- To enable the students to gain knowledge relating to overall development of the organization.
- To identify different motivational theories and evaluate motivational strategies used in a variety of organizational settings.

UNIT-I: Concept of Organizational Behaviour (15 Hours)

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

UNIT-II: Perception & Learning (10 Hours)

Perception: Process – Factors influencing perception - Distortion in Perception Learning: Theories of Learning Attitudes: Factors influencing Attitude. Job Satisfaction – Meaning and Determinants.

UNIT-III : Personality & group Cohesiveness (10 Hours)

Personality: Theories of Personality- Determinants – types – Emotional Intelligence – Features – Group Dynamics: Formal and Informal Groups – group Cohesiveness. – Sources of power – Power centers – Power and Politics.

UNIT-IV: Leadership & Motivation (12 Hours)

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication Stress: Meaning – Individual - Organizational dimensions of Stress- Stress Management Techniques: Individual and Organizational.

UNIT-V: Organization change (13 Hours)

Organization change –Process –Causes of resistance to change and overcoming resistance to change – organization Development – OD process and Techniques – Organization Culture – Factors influencing organization culture – Organizational Effectiveness – Process and factors influencing Organizational Effectiveness.

Total Lecture Hours- 60

COURSE OUTCOME:

1. It expresses an idea about basic concepts of organizational behaviour.
2. It helps to know the process and factors influencing perception.
3. It provides an idea about the group dynamics, personality, Sources of power, Power centers, Power and politics.
4. Student can able to identify personal dimensions of Motivation, Leadership and Stress management techniques.
5. It helps to understand causes of organization change and factors influencing organization culture.

TEXT BOOKS:

1. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
2. K. Aswathappa – Essentials of Organisational Behaviour, McGraw Hill, Delhi.
3. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition.
4. Sarma V S Veluri, Organisational Behaviour - An Interactive Learning Approach -Text and Cases, Jaico Publishing House, 2009. .
5. McShane L Steven and Mary Von Glinow., Organizational Behaviour, McGraw Hill Education India, 2010.

REFERENCE BOOK(S):

1. Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi
2. Greenberg Jerald and Baron A Robert, Behaviour in Organisations, Prentice Hall of India Learning Private Limited, 2009
3. Robbins P Stephen, Judge A Timothy and Sanghi Seema, Organizational Behaviour, Pearson Education, 2009.
4. Prof. Agarwal), Management Concepts and Organisational Behaviour , SBPD Publication.
5. Aswathappa, Edition: 2nd Edition, 2011, Management and Organisational Behaviour 2nd Edition , Himalaya Publishing House

E - RESOURCE:

1. <https://www.freebookcentre.net/business-books-download/Management-Concepts- and-Organizational-Behaviour.html>
2. https://library.iimb.ac.in/iimb_library
3. https://content.kopykitab.com/ebooks/2013/08/1794/sample/sample_1794.pdf
4. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-101.pdf>
5. http://www.crectirupati.com/sites/default/files/lecture_notes/MOB-notes.pdf

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PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com., COMMERCE

SEMESTER-II-EC-II (b): MANAGERIAL COMMUNICATION

Ins. Hrs. /Week : 4

Course Credit: 4

Course Code : 21PCME2B

OBJECTIVES:

- To impart knowledge on the theory of communication and to educate the communication techniques used in business organizations.
- To understand the nature and scope of communication and its implications in the real time business world.
- To familiarize the basic writing skills which lay a strong foundation for writing business documents

UNIT-I: Introduction

(13 Hours)

Managerial Communication - Concept – Evolution and Growth - Functions – Principles - Objectives – Communication as Management Tool, Process - Social Process. Exploring the Nature of Human Communication Process - types of managerial communication- communication barriers- ethical communication- professionalism in communication.

UNIT-II: Communication Channels

(13 Hours)

Communication Process - Self Confidence - Essentials for Effective Communication - - Types and channels of communication: classification of communication channels -Group Communication, Net Work- Wheel Pattern - Y-Pattern- Chain Pattern Cycle Pattern and Free Flow pattern.

UNIT-III: Non Verbal Communication

(10 Hours)

Non Verbal Communication - Kinesics, Para-language, Proxemics, Signals. Listening- Importance, Process- Types - Barriers to Effective Listening- Steps in Better Listening - Selection or placement interviews -discipline interviews - appraisal interviews exit interviews.

UNIT-IV: Business Communication Skills

(13 Hours)

To Know the Forms of Letter in Business Communication Business communication skills: business letters – routine letters – bad news and persuasion letters – sales letters- collection letters – job application letters- Developing oral business communication skills – reading skills for effective business communication SQ3R techniques of reading.

UNIT-V: Group Communication

(11 Hours)

Group Communication – Group and Team Interactions - Team Briefing – Introduction – Process – Sample - Benefits- Format-Prerequisites for Successful Briefing - Internal Communication – Memos / Circulars / Notes Writing business reports- Types of business reports, format for business reports, steps in report preparation- Public speaking and negotiations.

Total Lecture Hours- 60

COURSE OUTCOME:

1. It Imparts knowledge on the managerial communication, evolution and growth
2. Student can learn about Communication process and essentials of effective Communication.
3. It helps to understand Non- Verbal Communication and listening.
4. Student will be able to write various types of business letters and develop their communication skills.
5. It helps to develop report writing skills among the students.

TEXT BOOKS:

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

REFERENCE BOOK(S):

1. Mary Ellen Guffey, Business Communication: Process and Product, 5e, south western Thomson publishing, Mason, OH, 2005.
2. Namita Gopal, Business Communication, new age international publishers, E New Delhi, 2009.
3. Raymond V Lesikar, John D Pettit, and Mary E Flatly. 2009. Lesikar's basic Business Communication. 11th ed. Tata McGraw – Hill, New Delhi.
4. Penrose and Rasberry, Business communication for managers: An advanced approach, 5e, south – western college pub, 2007.
5. Asha Kual, Business communication, prentice hall of India, New Delhi, 2007.

E-RESOURCES:

1. <https://open.umn.edu/opentextbooks/textbooks/672>
2. <https://us.sagepub.com/en-us/nam/managerial-communication/book255046>
3. https://www.researchgate.net/publication/263470312_Managerial_Communication
4. <https://gtumbanotes.files.wordpress.com/2011/06/managerial-communication.pdf>
5. <https://www.elsevier.com/books/managerial-communication/lillico/978-0-08-016633-9>

**SENGAMALA THAYAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS)**



SUNDARAKKOTTAI, MANNARGUDI- 614016
(For the Candidates admitted in the academic year 2021 – 2022)

PG & RESEARCH DEPARTMENT OF COMMERCE
M.Com, COMMERCE

SEMESTER-II-EDC –I (a): PRINCIPLES OF COMMERCE

Ins. Hrs. /Week: 3

Course Credit: 2

Course Code: 21PCMED1A

OBJECTIVES:

- To impart the students about the basic principles of commerce and business.
- To understand the various types of business available.
- To make the students to understand various rules and regulation to start the business.

UNIT-I: Introduction

(9 Hours)

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: Business Organisation

(8 Hours)

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

(9 Hours)

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

(9 Hours)

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

(10 Hours)

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.

Total Lecture Hours- 45

COURSE OUTCOME:

1. It provides complete knowledge of the basic concepts of Business.
2. It helps to understand the various forms of organisation and factors affecting the choice of business organisation.
3. Students will be able to understand the concepts and procedures of partnership firm.
4. Students will be able to understand the legal formalities of joint stock companies.
5. It helps to understand Co-operative Organisation Principles and its types.

TEXT BOOKS:

1. Principles of Commerce, Dr.C.D.Balaji, Dr.G.Prasad Margam Pulication.
2. Principles of Commerce, Hari Gunison Brown,Classic Reprint Series.
3. Dr. C.D. Balaji , January 1999 Principles of Commerce Margham Publications; 2016th edition
4. Harry Gunnison Brown , May 8, 2017 Principles of Commerce: A Study of the Mechanism, the Advantages, and the Transportation Costs of Foreign and Domestic Trade (Classic Reprint)
5. James William Gilbart , September 27, 2015, Lectures on the History and Principles of Ancient Commerce (Classic Reprint) Paperback

REFERENCES BOOK(S):

1. General Commercial Knowledge– Dr. Vinayagaru – S. Chand & Co, New Delhi.
2. Business Organisation & Management– R.K. Sharma & Gupta –Kalyani Publishers – New Delhi.
3. Principles of Commerce–O.R.Krishnasamy.
4. Business Organisation and Management–Y.K.Bhoosan.
5. Khursid H. Siddiqui ,Principles of Commerce, Rehbar Publisher

E- RESOURCES:

1. <https://www.slideshare.net/mobile/HareshRajendran/e-resources-for-economics-commerce-and-management-students>
2. <https://www.selfstudys.com/books/tamilnadu/state-books/class-12th/commerce-core/1-principles-of-management/391253>
3. <https://www.flipkart.com/books/economics-business-and-management-books/general-commerce-books/pr?sid=bks%2Cxjk%2Cskm>
4. <https://shop4books.co.in/s4b-abspub-0006.html>
5. https://www.researchgate.net/publication/343254518_Principles_of_International_Commerce_and_Business

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(For the Candidates admitted in the academic year 2021 – 2022)

PG & RESEARCH DEPARTMENT OF COMMERCE

M.Com., COMMERCE

SEMESTER-II EDC-I (b): PRINCIPLES OF ACCOUNTANCY

Ins. Hrs. /Week : 3

Course Credit: 2

Course Code : 21PCMEDIB

OBJECTIVES:

- To equip the students with the skill of basic concepts of accounting
- To make the students to prepare journal, ledger and final accounts easily.
- To acquaint the students to understand the concepts of non trading concerns.

UNIT-I: Introduction

(10 Hours)

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: Trail Balance & BRS

(8 Hours)

Journal – Ledger – Trail Balance – Rectification of Errors – Opening and Closing Entries – Bank Reconciliation Statement- Depreciation Accounting–Methods of Depreciation.

UNIT-III : Subsidiary Books & Single Entry

(10 Hours)

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

(9 Hours)

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: Non-Trading Concern

(8 Hours)

Accounting for Non-Trading Concern– Receipts and Payments Account–Income and Expenditure Account –Distinction between Capital and Revenue Expenditure.

Total Lecture Hours- 45

COURSE OUTCOME:

1. It helps to learn the Principles and concepts of Accountancy
2. It makes the students to prepare journal and ledger easily.
3. It explains the importance of preparation of subsidiary books.
4. Students can develop the skill of preparing accounts and financial statements of various types of business.
5. Students will equip the knowledge of Trading and Non – trading accounts

TEXT BOOKS:

1. R.L. Gupta Advanced Accountancy,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “Advanced Accounting,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced Accounting,” S. Chand &Co, New Delhi.
4. M.C. Shukla, “Advanced Accounts,” S. Chand and Co., New Delhi.
5. Gupta V.K. Gupta R.L, January 2019, Principles and Practice of Accountancy, Sultan Chand and Sons.

REFERENCES BOOK(S):

1. Principles of Accounting–Reddy&Murthy–Margam Publications, Chennai.
2. Advanced Accounting–S.P.Jain&K.L.Narang–Kalyani Publishers, New Delhi.
3. Advanced Accounting–R.L.Gupta–Sultan Chand&Co, New Delhi.
4. Principles of Accounting–Dr.N.Vinayagam-Sultan Chand&Co, New Delhi.
5. Jerry J. Weygandt, 12 January 2015, Accounting Principles, Twelfth Edition, Loose-Leaf

E-RESOURCES:

1. <https://libguides.msjc.edu/>
2. <https://open.umn.edu/opentextbooks/textbooks/694>
3. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
4. <https://openstax.org/details/books/principles-financial-accounting>
5. <https://www.principlesofaccounting.com/>
