

GOVERNMENT COLLEGE FOR WOMEN (AUTO)

KUMBAKONAM

Department of Commerce

M.Com Syllabus

(for students admitted during 2018-2019)

GOVERNMENT COLLEGE FOR WOMEN (AUTO)
KUMBAKONAM
M.Com., Course Structure under CBCS
(For the Candidates admitted from the academic year 2018-19 onwards)

Sem.	Course	Course Title	Subject code	Instr. Hours	Credit
I	Core Course – I	Indian Financial System	P18COC101	6	5
	Core Course – II	Management Concepts	P18COC102	6	5
	Core Course – III	Advanced Cost Accounting	P18COC103	6	5
	Core Course – IV	Financial Management	P18COC104	6	4
	Elective course I	Managerial Economics/ Insurance Management	P18CO1EC1:1 / P18CO1EC1:2	6	4
	Total				30
II	Core Course – V	Strategic management	P18COC205	6	5
	Core Course – VI	Retail Marketing	P18COC206	6	5
	Core Course – VII	Quantitative Techniques for Business Decisions	P18COC207	6	5
	Core Course –VIII	Income Tax Theory Law and Practice	P18COC208	6	5
	Elective course II	Business Environment / Goods and services Tax	P18CO2EC2:1 / P18CO2EC2:2	6	4
	NCGPA(Internship)	INT	-	-	2
Total				30	24
III	Core Course – IX	International Financial Management	P18COC309	6	5
	Core Course –X	Research Methodology	P18COC310	6	5
	Core Course –XI	Financial Services	P18COC311	6	5
	Core Course – XII	Advanced Corporate Accounting	P18COC312	6	4
	Elective course III	Computer Applications in Business / E- Commerce	P18CO3EC3:1 T/P P18CO3EC3:2	6	4
	Total				30
IV	Core Course – XIII	Entrepreneurial Development	P18COC413	6	5
	Core Course – XIV	Security analysis and Portfolio Management	P18COC414	6	5
	Core Course – XV	Project	P18PWCO415	12	6
	Elective course IV	Human Resource Management and Industrialrelation/Organization Behavior	P18CO4EC4:1 / P18CO4EC4:2	6	4
Total				30	20
Total				120	90

M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - I
Core Course - I

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

INDIAN FINANCIAL SYSTEM – (P18COC101)

UNIT-I

Indian Financial system- concepts – financial markets – money market – meaning and importance – features – objectives – composition – segments of Indian Money market – difference between money market and capital market.

UNIT-II

New issue market – meaning – new issue market vs stock exchange – functions of NIM – methods of floating new issue – guidelines – instruments of issue – players – advantages of NIM - disadvantages.

UNIT-III

Secondary market – meaning - service of stock exchanges – listing of securities – advantages – listing procedure – obligations – registration of stock brokers – functions of brokers – kinds of brokers –steps in trading – online trading modus operandi – merits – speculative transactions - defects of Indian capital market.

UNIT-IV

Securities and Exchange Board of India – objectives – functions- powers – organization – SEBI guidelines for primary market, secondary market, bonus shares, rights issue, debentures and underwriters. Investors protection – need – factors – measures. NSE – Objectives – features; BSE -segments.

UNIT-V

Depository system – definition and meaning – objectives – activities – interacting institutions –depository process - trading in a depository system - SEBI (depository and participants) Regulation Act – benefits – NSDL – CDSL.

Text Book:

Financial markets and services, E. Gordon & K. Natarajan, Himalaya publishers.

Reference Books:

Financial Services (Indian Financial system), B. Santhanam, Margham publications, Chennai.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - I
Core Course - II

Internal Marks	: 25	Instruction hrs	: 6
External Marks	: 75	Credit	: 5
Total Marks	: 100	Exam Hrs	: 3

MANAGEMENT CONCEPTS – (P18COC102)

UNIT-I

Management- nature - importance - school of thoughts- Taylor - Henry Fayol – Peter Drucker – Planning - nature – importance - steps - types of planning – types of plans – barriers to effective planning- measures for making planning effective.

UNIT-II

Organization - meaning, nature and significance – steps – organization structure – factors – types of organization – Departmentation – need – principles – merits and demerits – factors – basis of departmentation - Organizational change – nature – process - factors – resistance – overcoming resistance to change.

UNIT-III

Direction- concepts – nature – elements – significance – principles – Supervision - role and functions - qualities - Motivation – nature – importance – types – process - Maslow’s need hierarchy theory- Herzberg’s theory- McGregor’s theory.

UNIT-IV

Leadership – nature – objectives – role of a leader – qualities – leadership styles - leadership theory- Traits theory, behavioral theory, situation theory. Communication – elements – process – principles - essentials - benefits – barriers – steps to overcome.

UNIT-V

Control – nature - process – importance - types - techniques of control – financial – operating – inventory - Corporate governance – objectives – nature – benefits – issues – principles – Business Ethics – factors – importance – unethical practices.
Ethics.

Text Books:

L.M. Prasad- Principles and Practice of Management- Sultan Chand & Sons, New Delhi.

C.D. Balaji – Principles of Management – Margham Publications, Chennai.

Reference Book:

Dinkar Pagare- Business Organisation & Management – Sultan Chand & Sons.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - I
Core Course - III

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

ADVANCED COST ACCOUNTING – (P18COC103)

UNIT-I

Marginal costing - break even analysis – applications of marginal costing – key factor decision – make or buy – plant merger decision – product mix or sales mix.

UNIT-II

Standard Costing - variance analysis- material cost – labour cost- overhead cost variances, Sales Variance, Profit Variance.

UNIT-III

Budgeting and budgetary control- classification of budgets- zero base budgeting.

UNIT-IV

Operating and operation cost – meaning – advantages – classification – computation of cost unit in road transport business, power house or boiler house costing – hospital costing – canteen costing – hostel costing.

UNIT-V

Process costing – meaning, advantages and disadvantages – costing procedure, important aspects of process costing – process losses, inter process profits, work-in-progress and equivalent production, joint product costing and By product costing – further processing decisions.

Text Book:

Cost Accounting – S.P. Jain and K.L. Narang – Sultant Chand publications.

Reddy and Murthy -Advance Cost Accounting – Margham publications.

Reference Books:

Cost Accounting – RSN Pillai & Bagavathy.

Theory and problems shall be in the ratio 30:70 percent

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	---
Problem	5 questions	8 questions	5 questions

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - I
Core Course - IV

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

FINANCIAL MANAGEMENT – (P18COC104)

UNIT-I

Financial management- objectives, functions, relationship between financial management and other areas of management- time value of money- future and present value of a single amount and annuity – cost of capital: cost of debt, cost of preference shares, cost of equity and retained earnings, weighted average cost of capital.

UNIT-II

Capital structure- factors affecting capital structure, optimal capital structure- capital structure theories- Leverage: operating leverage, financial leverage and combined leverage.

UNIT-III

Dividend Policy - theories- Walter, Gordon, MM - relationship with value of firms- stock dividend- rights issue.

UNIT-IV

Capital budgeting- importance- payback- ARR- Discounted Cash Flow- IRR -Net Present Value- profitability index accounting rate of return- benefit cost ratio – Risk analysis - capital budgeting – capital gearing and capital rationing.

UNIT-V

Value based management- Marakon approach- Alcar approach – McKinsey approach- Economic Value Added- EVA and incentive compensation.

Text Book:

S.N. Maheswari- Management Accounting & Financial Control- Sultan Chand & Sons.
Prasanna Chandra, Financial Management: Theory and Practice, Tata McGraw Hill

Reference Books:

Shashi K. Gupta & R.K. Sharma – Financial Management- Kalyani Publishers.

Theory and problems shall be in the ratio 30:70 percent

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	---
Problem	5 questions	8 questions	5 questions

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - I
Elective Course – I a

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

MANAGERIAL ECONOMICS – (P18CO1EC1:1)

UNIT-I

Managerial Economics- scope-demand determinants- demand forecasting- methods of demand forecasting.

UNIT-II

Production function- return to scale- cost concepts- cost output relationship economies & diseconomies of scale- break even analysis.

UNIT-III

Market structure and pricing decisions- pricing under perfect competition - Monopoly, oligopoly and monopolistic competition- pricing methods.

UNIT-IV

Profit management- nature and measurement of profit- profit policies- profit planning and forecasting.

UNIT-V

Macro economics- business cycle- economic forecasts- uses- methods- input- output analysis-National Income- concepts- GNP-GDP-NNP.

Text Book:

R.L. Varshney and K.L. Maheswari, Managerial Economics-Sultan Chand & Sons- New Delhi.

Reference Books:

D.N. Dwivedi, Managerial Economics, Vikas Publishing House Pvt. Ltd.

S. Sankaran- Managerial Economics- Margham Publications.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - I
Elective Course – I b

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

INSURANCE MANAGEMENT – (P18CO1EC1:2)

UNIT I

Insurance – functions – nature – principles – kinds – types of insurance organization – role of insurance – individual – business – society.

UNIT II

Insurance contract – general contract – insurable interest – utmost good faith – principles of indemnity – difference between different types of insurance contract - Nature of life insurance contract.

UNIT III

Marine insurance – subject matter – documents – elements – Fire insurance – causes – prevention of loss – fire insurance contract – elements – kinds of policies – policy conditions – implied and expressed.

UNIT IV

Transport and motor insurance – progress – challenges – kinds of policies – procedure – Health insurance – prospects.

UNIT V

Risk management – need and objectives – principles – strategies – association of risk management – risk management in life insurance and general insurance – reinsurance – methods – advantages.

Textbook recommended:

Insurance principles and Practices, M.N. Mishra & S.B. Mishra, S. Chand Publications, New Delhi.

Reference Books:

Principles of Insurance and risk management, Alka Mittal & SL Gupta, Sultan Chand & Sons, New Delhi.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - II
Core Course - V

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

STRATEGIC MANAGEMENT – (P18COC205)

UNIT-I

Strategy – tactics - levels of strategy - strategic decision- strategic management- benefits- limitations - approaches- process- participants in strategic management.

UNIT-II

SWOT Analysis- Environmental Scanning and Industry analysis- Forecasting- Internal scanning-Mission- objectives- stakeholder theory- Cyert and March's behavioural theory- social responsibility and business ethics.

UNIT-III

Strategy formulation- business strategy- corporate strategy- divertional strategy- portfolio analysis- BCG Growth/share matrix- strategic choice- strategic alliances.

UNIT-IV

Strategic implementation - organization for action- staffing- leading - MBO- total quality management- functional strategies - diversification, acquisition and joint venture.

UNIT-V

Strategic Control and evaluation- establishing strategic control- implementation control- special alert control- evaluation techniques- managing change- participants in strategic evaluation and control strategies for competing in global market- strategies for MNC's companies- strategies for diversified companies.

Text Book:

L.M. Prasad, Business Policy and Strategic Management, Sultan Chand & Sons.

Dr. S. Sankaran, Business Policy and Strategic Management, Margham Publications, Chennai.

Book for Reference:

Francis Cherunilam, Strategic Management, Himalaya publishing house, Mumbai.

R.N. Srivastava. – International & Strategic Management.

V.S. Ramaswamy and S. Nanakumari – Strategic Planning for Corporate Success.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - II
Core Course - VI

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

RETAIL MARKETING – (P18COC206)

OBJECTIVES:

Students develop an in depth understanding of retail and international retail marketing.

UNIT-I

Retail marketing - Functions of retailers – Characteristics of retailers – Types of retailers – Retail location – Strategies. Branding in Retailing – Brand positioning – Brand name – Brand awareness – advantage.

UNIT-II

Retail Promotion – Promotional advertising – Sales promotion, objectives and Types – Consumerism – reasons for consumerism – evaluation of legislation for consumer protection. E-tailing in India – reasons for growth – challenges to E-tailing.

UNIT-III

Supply chain management – Supply chain structure – objectives Problems – Services of wholesalers – Retail logistics.

UNIT-IV

International retailing – Meaning, Development of international retailing – Factors motivating Retailers to Internationalization, push factors, pull factors – concept of International retailing – Measuring Retail structures, Entry methods – Factors determining market entry strategy.

UNIT-V

Role of information Technology in retailing – Competitive advantages – limitations – system – Online Retailing.

Text Book:

Retail marketing, Dr. L. Natarajan, Margham Publications, Chennai.

Reference books:

Introduction to Retailing, P.K. Madhavan, Vijay Nicole imprints private ltd., Chennai.

OUTCOME:

- The student able to demonstrate the accurate knowledge about Retail Marketing.
- Students develop an in-depth understanding of online retail marketing.
- The student understand recent trend in international retailing.
- Identity the various back-end aspects of retail business.
- The student aware of the moral and ethical dilemmas that face the retail marketing in todays business environment.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - II
Core Course - VII

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS (P18COC207)

UNIT-I

Correlation - regression- time series analysis.

UNIT-II

Probability distribution - binomial distribution- poison distribution- normal distribution.

UNIT-III

Testing of hypothesis- null hypothesis, alternative hypothesis- type I error- type II error- ANOVA – chi- square test.

UNIT-IV

Transportation problem: North-west corner method, Least-cost method and Vogel's Approximation method - assignment problem.

UNIT-V

Theory of games- types of games- value of games for pure strategy – mixed strategy - dominance- rule for dominance- solution through graphic method.

Text Book:

Kanti Swarup, P.K. Gupta, Man Mohan- Operations Research- Sultan Chand & Sons- New Delhi.

Reference Book:

S.P. Gupta- Statistical Methods- Sultan Chand & sons – New Delhi.
Prem Kumar Gupta & D.S. Hira- Operations Research- S. Chand.

Theory and problems shall be in the ratio 20:80 percent

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	1 questions	---
Problem	5 questions	9 questions	5 questions

M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - II
Core Course - VIII

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

INCOME TAX THEORY LAW AND PRACTICE – (P18COC208)

UNIT-I

Concept of direct tax – Income Tax – Definition – Bases of charge – Residential Status – Scope of Total Income – Exempted Income – concept of tax avoidance – Evasion – Tax Planning – Meaning and Importance

UNIT-II

Aggregation of Income – Clubbing of Income – Set off and Carry forward of Losses – Set off Losses within Head – Speculation Loss – Outside Head – Capital Losses of firms – Return of Loss – Deduction from Gross Total Income – Rates of Tax.

UNIT-III

Assessment of Income of an Individual and Firms – Computation of Tax Liability

UNIT-IV

Procedures for Assessment – Types of Assessment, Self Assessment – Best judgement assessment – Regular assessment – Reassessment – Income tax Returns, Types of Returns - Penalties and Prosecutions - PAN, TAN, TIN – E-Filing – Tax Holiday.

UNIT-V

Collections of Tax – Deduction of Tax at source, Advance Tax , Tax on assessment through demand Notice – Fine and recovery of Taxes - Refund of Tax - Settlement Commission – Application for settlement – Calculation of additional Income Tax – Procedure on receipt of applications.

Text Book:

1. T.S. Reddy, Y. Hari Prasad Reddy- Income Tax Theory Law and Practice, Margham Publications, Chennai.

Reference Books:

1. Gaur & Narang, Income Tax Law & Practice- Kalyani Publishers.
2. Dr. N.Hariharan - Income Tax Law & Practice – Vijay Nicole Pvt Ltd.
3. Dinkar Pagare- Income Tax Law & Practice- Sultan Chand & Sons.
4. Vinod K. Singhania – Income Tax- Taxman.

Theory and problems shall be in the ratio 25:75 percent

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	---
Problem	5 questions	8 questions	5 questions

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - II
Elective Course – II a

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

BUSINESS ENVIRONMENT – (P18CO2EC2:1)

UNIT I

Business environment: nature of business environment - scope and objectives of business environment – economic environment – Environmental scanning- Micro – Macro - natural and technological environment – demographic environment

UNIT II

Business and society – societal environment – social responsibility of business – consumer rights – consumerism and business – Corporate governance – need – importance of outcomes.

UNIT III

Industrial policies and regulations – industrial policy- IDRA and industrial licensing – privatization and disinvestment – village and small industries – industrial sickness – price and distribution controls.

UNIT IV

Economic and development – planning in India – industrial development strategy – planning and development of agriculture

UNIT V

Global environment – international investment- multinational corporations – development and regulation of foreign trade – FEMA – international trading environment: trade strategy – trade blocs – forms of integration: EU – NAFTA – SAARC – BRIC.

Text Book:

Francis Cherunillam – Business Environment: text and cases, Himalaya Publishing House.

Reference books:

Dr. C.D. Balaji – Business environment, Margham Publications, Chennai.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III

Core Course - IX

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

GOODS AND SERVICES TAX (GST) – (P18CO2EC2:2)

UNIT I

Indirect tax – issues – features of amendment bill 2014 – GST – features – significance – difference between present tax structure and GST – GST governance – GST council

UNIT II

GST network – floor rates of GST with band – GST tax rates – impact of GST on general business – systems of GST – current challenges - Differential Treatment for Alcohol, Tobacco and Petroleum Products - Financial Services - Immovable Properties - Small Scale Industries

UNIT III

GST at a glance - Distinction between Goods and Services Supply which is Neither Goods Nor Service and hence out of GST - Who is Liable to Pay GST - Concession to Small Taxable Persons - Concession to Small Taxable Persons - Rate of Tax Under GST - Concessional Rates for Small Dealers (Composition Scheme) - GST Input - Output Account - Profit and Loss Account

UNIT IV

Administration – levy, exemptions and collections from tax – scope, time and value of supply – place and supply of goods and services

UNIT V

Input tax credit – transfer – Registration – returns – payment of tax
Textbook recommended:

GST the essentials of goods and services tax, Dr. Thomas Joseph Thoomkzyh, Dr. Jaya Jacob, Ms. Chinnu Mariam Chacko, Himalaya publishing house, Mumbai.

Reference books:

GST in India, C.A. Pritam Mahure,

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - X

EXTRA CREDIT COURSE
INTERNSHIP

SUBJECT CODE: INT Credit: 2 credits (Extra credits)

The curriculum includes the internship for students for 30 hours during the summer vacation after the second semester of all PG programs.

OBJECTIVES

The following are the intended objectives of internship training:

- To Enhance the employability skills of the students.
- To expose students to the industrial/Societal environment, which cannot be simulated in the classroom hence creating competent professionals for the industry and other organizations.
- To Provide possible opportunities to learn, understand, and sharpen the real-time technical/managerial skills required at the job.

Duration: 30 hours at the minimum

Period: During the summer vacation which could be completed within the third semester.

Assessment:

1. The assessment of the internship will be based on the feedback given by the internship provider and the report submitted by the student by the mentor.
2. After completion of the internship, the mentor has to make arrangements to get a proper training certificate from the industry/institution.
3. An abstract for details of the internship in the prescribed format has to be submitted by the departments to the COE on time.
4. Two credits are provided for the Internship as extra credits included under the Non-CGPA course for all PG programs.

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XI

LETTER FORMAT

GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS), KUMBAKONAM

REQUEST LETTER FROM THE COLLEGE TO INTERNSHIP PROVIDER

To

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Subject: REQUEST FOR INSTITUTIONAL/INDUSTRIAL TRAINING of M.A./M.Com/M.Sc Degree Programme,

Dear Sir/Madam,

You must be aware that our College has made internship mandatory for all M.A./M.Com/M.Sc students.

In view of the above, I request your good self to allow following students of our college for practical training in your esteemed organization. Kindly accord your permission and give at least 30 hours of training for the students to complete the internship.

S.NO	NAME OF THE STUDENT	REG.NO	DISCIPLINE

If vacancies exist, kindly plan for Campus/Off Campus Interviews for _____ batch passing out students in above branches.

A line of confirmation will be highly appreciated.

With warm regards,

Yours sincerely,

Head of the Department.

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XIII

FORM - 1

INTERNSHIP DETAILS (THIS WILL BE PREPARED IN CONSULTATION WITH FACULTY MENTOR AND TO BE MAINTAINED BY THE department)

Student

Name: _____ Reg.No. _____ Class _____

Campus Address: _____

Phone: _____ Email: _____

Internship Provider

Name: _____

Title: _____

Company/Organization: _____

Internship Company Address _____

Phone: _____ Email: _____

Faculty Mentor

Name: _____ Phone: _____

Designation: _____ Department: _____

Academic Credit Information

Internship Title: _____

Date of Initiation: _____ Date of Completion: _____

Total Hours: _____

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XIV

FORM - 2
STUDENT'S DAYWISE LOG ENTRY

Name and Reg.No. of the Student: _____ Name and address of the Internship
Provider: _____

Period of Internship: From:			To:	
Date	Hours	Details of work done	Signature of the Student	Signature of the Supervisor

Signature of the Mentor: _____

Signature of the Internship Provider: _____

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XV

FORM -3
SUPERVISOR EVALUATION OF CANDIDATE

Student Name: _____ Date: _____

Work Supervisor: _____ Title: _____

Company/Organization: _____

Internship Address: _____

Dates of Internship: From _____ To _____

Please evaluate your candidate by indicating the frequency with which you observed the following behaviors:

Parameters	Needs improvement	Satisfactory	Good	Excellent
Interest in work				
Punctuality				
Reliability				
Responsibility				
Communication				
Team work				
Overall performance				

Additional comments, if any:

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Signature of Internship Provider

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XVI

FORM - 4

STUDENT FEEDBACK OF INTERNSHIP (TO BE FILLED BY STUDENTS AFTER INTERNSHIP COMPLETION)

Student Name: _____ Class: _____

Internship Provider: _____

Address: _____

Title of Internship : _____

Supervisor Email: _____

Faculty Mentor: _____

Indicate the degree to which you agree or disagree with the following statements.

This experience has	Strongly Agree	Agree	Disagree
Given me the opportunity to explore a career field			
Allowed me to apply classroom theory to Practice			
Expanded my knowledge			
Helped me develop my written and oral communication skills			
Given me a chance to improve my interpersonal skills			
Provided me with contacts which may lead to future employment			
Helped me clarify my career goals			

Considering your overall experience, how would you rate this internship?
(Tick one).(Satisfactory/ Good/ Excellent)

Signature of the Student

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XVII

FORM – 5
EVALUATION SHEET (FOR MENTOR)

S.NO	NAME OF THE STUDENT	REG.NO	NO. OF ACTUAL INTERNSHIP HOURS	GRADE*

* Evaluation based on report submitted by the student and evaluation by Internship provider. (Excellent/ Very good/ Good)

Signature of the Head of the Department

Signature of the Mentor

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XVIII

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

INTERNATIONAL FINANCIAL MANAGEMENT – (P18COC309)

UNIT-I

Finance function in the international context- BOP- IMF- Globalizations- Threat and opportunities- WTO- origin- functions- structure.

UNIT-II

Foreign Exchange- Rate of exchange- types- factors affecting exchange rate- participants- The Indian Foreign Exchange Market.

UNIT-III

Management of Foreign exchange Risk- problems faced by a firm- types of risks- techniques in managing risks- Terms of payment and foreign trade finance- open account- documentary bills- letters of credit- pre shipment and post shipment finance.

UNIT-IV

International Capital Markets- International Financial operations- Euro currency and Euro and markets- Instruments of Euro currency market- types of Euro bonds- special features in the International Bond Market- Euro bond vs. Euro currency loan.

UNIT-V

Sources of External Finance- benefits- problems- the world bank- IFC- ADB- FII's- GDR & ADR - FDI - Trends in global FDI.

Text Book:

R.L. Varshney & Bhashyam, International Financial Management, Sultan Chand & Sons, Delhi.

Reference Books:

International Trade and Export management, Francis Cherunilam, Himalaya Publishers.

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XIX

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XX

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

RESEARCH METHODOLOGY – (P18COC310)

OBJECTIVES:

The course aims to give students abroad understanding of research methodology, including theory of science and qualitative and quantitative methods.

UNIT-I

Research in business- definition, meaning & nature- scope, objectives and qualities of research- methods and techniques of research.

UNIT-II

Research design- formulation of research problem- research process- steps in the process of research.

UNIT-III

Methods of data collection – primary and secondary - observation- interview questionnaire & schedule - attitude measurements & scales – sample and sampling design.

UNIT-IV

Data processing and analysis- editing, coding, classification- tabulation- interpretation of data – methods- testing of hypothesis- type I and type II errors.

UNIT-V

Report writing and presentation steps in report writing- substance of report- format of reports importance of foot note and bibliography – index vs bibliography.

Text Books:

C.R. Kothari, Research Methodology- methods & techniques, New Age International Publishers, New Delhi.

P.Saravanavel, Reseach methodology, Kitab Mahal, Allahabad.

Reference Books:

P. Ravilochanan, Margham Publications, Chennai.

V.P. Michael, Research methodology in management, Himalaya Publishing House, Mumbai.

Note: Theory only

OUTCOME:

- Develop understanding on various kinds of research objectives of doing research, research designs and sampling.
- At the end of the course students will be able to understand and apply the research process.
- They get adequate knowledge about sources of data collection and the ability to collect relevant.
- Student should understand adequate knowledge on measurement and scaling techniques as well as quantitative data analysis.
- Gain comprehensive knowledge in the research methodology.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Core Course - XI

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

FINANCIAL SERVICES – (P18COC311)

UNIT-I

Financial services- meaning- classification- scope- modern activities- new financial products and services- challenges facing the financial service sector- Merchant Banking- merchant banking in India services- scope- problems.

UNIT-II

Hire purchase- features- legal position- Hire purchase and credit sale- Hire purchasing and leasing- Bank credit for Hire purchase- Leasing- steps in leasing- types of lease- advantages- legal aspects problems & prospects. Venture capital- meaning- features- scope & importance- venture capital guidelines- methods- Indian scenario.

UNIT-III

Mutual funds- meaning- origin- classification of funds- importance- investors rights- guidelines mutual funds in India- reasons for slow growth- future of mutual funds. Credit rating- meaning functions- credit rating in India- benefits- agencies in India- limitations- future of credit rating.

UNIT-IV

Factoring- meaning- terms and conditions- functions- types- factoring Vs discounting- benefits factoring in India- Forfeiting- working of forfeiting- benefits of forfeiting- drawbacks- forfeiting in India.

UNIT-V

Securitization- meaning- securitization Vs factoring- securitisable assets- benefits- conditions for securitization- securitization in India- reasons for unpopularity- future prospects. Derivatives meaning- kinds- forwards- Futures- features- Forwards Vs Futures- advantages. Options- features – benefits - Swap- features- kinds- advantages.

Text Book:

Financial markets and services, E. Gordon & Natarajan, Himalaya Publishing House.

Reference Books:

Financial services, B. Santhanam, Margham Publications.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - III
Core Course - XII

Internal Marks	: 25	Instruction hrs	: 6
External Marks	: 75	Credit	: 4
Total Marks	: 100	Exam Hrs	: 3

ADVANCED CORPORATE ACCOUNTING – (P18COC312)

UNIT-I

Accounting Standards: Introduction – Meaning of Accounting Standards – Objectives of Accounting Standards – Significance of Accounting Standards – International Accounting Standards - Accounting Standards in India – Scope and Functions of Accounting Standards board – Audited financial statements : AS 1 – Disclosure of accounting Policies : AS 2 – Valuation of Inventories : AS 3 – Cash flow Statement: AS 4 – Contingencies and Events occurring after the balance sheet date: AS 6 – Depreciation Accounting : AS 10 – Accounting for fixed Assets: AS 20 – Earning per share: AS 22 – Accounting for Taxes on Income.

UNIT-II

Bank accounts: Introduction – Legal requirements – preparation of P&L a/c, Guidelines of RBI for P&L a/c and balance sheet (New format)

UNIT-III

Insurance company accounts: Introduction – Types of insurance, Accounts of general insurance companies – preparation of general insurance final accounts, accounting principles for preparation of financial statements for general insurance business.

UNIT-IV

Social responsibilities accounting and Reporting – Approaches and Methods – Preparation of Social Income Statements and social Balance sheets. Human resource accounting – meaning – Valuation of human resources; cost based methods of human resource valuation; value based method human resource valuation; Recording and presenting in financial statements.

UNIT-V

Accounting for Price level changes – Introduction – limitation of Historical Accounting - Inflation Accounting: Different methods of Inflation accounting: Current purchase power method, computation of gain or loss on monetary items; current cost accounting method

Text Book:

1. Reddy, T.S. & Murthy A., Corporate Accounting, Margham Publications, Chennai,

Reference Books:

1. Gupta, R.L. & RadhaSwamy, M., Advanced Accountancy, S.Chand & co., New Delhi,

2. Jain, S.P. & Narang, K.L., Corporate Accounting, Kalyani Pub, Ludhiana,

Theory and problems shall be raised in the proportion as ratio 20:80 percent

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	1 questions	---
Problem	5 questions	8 questions	5 questions

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - III
Elective Course – III a

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

COMPUTER APPLICATION IN BUSINESS – (P18CO3EC3:1 T/P)

UNIT-I

Ms-Excel: Introduction- Menus, Commands, Toolbars and their Icons- functions.

UNIT-II

MS Access: Introduction, Parts of an access Window, Creating a Database, Relationships, Creating table through Design, View, Relationship, Query, Form, Reports.

UNIT-III

Ms Power Point- Introduction- Menus, Toolbars- Functions.

UNIT-IV

Fundamentals of Computerized Accounting- Computerized Accounting Vs Manual Accounting –creation of a New Company- Creation of groups- ledger- voucher entry.

UNIT-V

Reports- Features- Day books- Balance Sheet- Profit & Loss a/c- Trial Balance- Ratio Analysis- Cash flow- Fund flow statements- Ratio analysis.

Text Book:

Sanjay Saxena, MS office 2000 for every one, Vikas publishing house.

Srinivasan Vallabhan S.V. Computer Applications in Business, Sultan Chand.

Section – A 6x2marks=12marks – All questions must be answered.

Section –B -3x4marks=12marks – Either (a) or (b) must be answered.

Section – C – 3x7marks=21marks – Three out of five questions must be answered.

Theory : 45 marks only.

M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - IV
Elective Course – III b

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

E – COMMERCE – (P18CO3EC3:2)

UNIT I

E- Commerce – evolution – E Business & E Commerce – nature – importance – objectives – types of E Commerce – essential requirements of E Commerce – parties to E Commerce transactions – levels of E Commerce – critical factors for E Commerce – surefire ways – science or an art – profession – benefits – mobile commerce

UNIT II

Electronic Data Interchange – types of business data transfer system – disadvantages – EDI – features – EDI and wide area network – GEDIS and VSNL – NIC – Net and EDI – EDI steps – standards – importance – types of EDI file – objectives of EDI – EDI trading – options – uses and applications.

UNIT III

E Commerce and internet – origin – features of networking – classification – types – limitation of network file server – Intranet – applications – Extranet - strategies – internet agencies – working of agencies – internet uses, services and applications.

UNIT IV

E online banking – electronic delivery channel – E cheques – MICR & cheques – security of internet banking

UNIT V

E commerce security – need – security concepts – types of security – Data Encryptions Standard – Digital certificate – client certificate – E Commerce security solution – E locking – techniques – secure electronic transaction.

Text book recommended:

E- Commerce E-business, Dr. C.S. Rayudu, Himalaya Publishing House, Mumbai.

Reference books:

E – Commerce, C.S.V. Murthy, Himalaya Publishing House, Mumbai.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - IV
Core Course - XIII

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

ENTREPRENEURIAL DEVELOPMENT – (P18COC413)

OBJECTIVE:

The students develop and can systematically apply an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.

UNIT-I

Entrepreneur- Definitions, Characteristics, Functions & types, Entrepreneurship- definition, meaning- Role of Entrepreneurship in economic development- factors affecting entrepreneurial growth.

UNIT-II

Women Entrepreneurship- concept, functions- women entrepreneurship in India- problems of Women Entrepreneurship- Rural Entrepreneur- meaning, need, problems of rural Entrepreneurship.

UNIT-III

Project Identification & Selection- Project formulation – project appraisal- Project report

UNIT-IV

Sources of finance - Institutional finance to Entrepreneurs- Institutional support to Entrepreneurs- Entrepreneurial development programs.

UNIT-V

Small Entrepreneurs- definition & Characteristics- Taxation – benefits to small- scale industries, Incentives and subsidies of Govt. to small scale industries.

Text Book:

S.S. Khanka- Entrepreneurial Development- Sultan Chand & sons.

Reference Books:

Vasant Desai, Dynamics of entrepreneurial Development and management – Himalaya Publishing House.

Gorden & Natarajan- Entrepreneurial Development- Himalaya Publishing House.

Prakash G Apte, International Financial Management- Tata McGraw Hill publishing co. Ltd.

OUTCOME:

- This course introduces students to theory of entrepreneurship. It focuses on different stages related to the entrepreneurial process.
- This course has an interdisciplinary approach and is therefore open on students from other majors.
- Students will be able to gain knowledge and skills needed to run a business successfully.
- Enables the students to create acquire necessary knowledge and skill require for organizing and carryout entrepreneurial activities.
- Students will develop an understanding of success , opportunities and risk of entrepreneurship.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - II

Elective Course – II b

Core Course - XIV

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT – (P18COC414)

UNIT-I

Investment- meaning- objectives – investment process- Speculation- Investment & gambling- Investment planning and alternatives – Risk – systematic risk and unsystematic risk

UNIT-II

Return – measurement of return – bond return –bond risk - time value concept - stock return – average return – dividend discount model - Indicators and oscillators – volume of trade – moving average

UNIT-III

Fundamental analysis and Industry analysis – company analysis – technical analysis - Dow theory- Efficient market Theory- Random Walk – Technical Vs Fundamental analysis

UNIT-IV

Portfolio Analysis – construction – objectives - selection – traditional vs modern approach - Markowitz’s mean- variance model- Sharpe’s optimal portfolio.

UNIT-V

CAPM- Arbitrage Pricing Theory and Arbitrage Pricing theory – portfolio evaluation - Sharpe Index, Trynor Index, Jensen’s Model. **NOTE**

:Theory only.

Text Book:

Punithavathi Pandian, Security Analysis and Portfolio management, Vikas PublishingHouse pvt. ltd.

Reference Books:

Preethi Singh, Investment Management(Security analysis and portfolio management),Himalaya Publishing House.

Donald E. Fischer and Ronald J Jordan, Security Analysis and Portfolio Management,Prentice Hall of India.

Prasanna Chandra, Investment analysis and portfolio management, Tata McGraw Hill.

SEC – A 2 qns from each	SEC – B 1 (a&b) qn from	SEC – C 1 qn from each
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M.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - II
Elective Course – II b

unit	each unit	unit
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CORE COURSE – XV PROJECT / DISSERTATION WITH VIVA VOCE

Objectives: To promote original thinking, insemination of knowledge, modulation and innovation of thought, as an exercise, in order to transport the young minds to the expanding horizon of their chosen area of knowledge and transform them into knowledge generators.

Project / Dissertation 80 Marks

2 Reviews 20+20 = 40marks
Report Valuation 40 Marks

Viva voce 20 Marks

M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - IV
Elective Course – IV a

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

HUMAN RESOURCE MANAGEMENT & INDUSTRIAL RELATION – (P18CO4EC4;1)

UNIT-I

Introduction to Human Resource Management – concept, features, functions and objectives – Evolution of HRM – HRM in practice- skills for HR professionals – HRM model – organizational culture and HRM

UNIT-II

Human Resource Planning – nature, importance and factors affecting HRP – requisites for successful HRP- barriers – employee resourcing, selection and placement

UNIT-III

Performance appraisal and motivation – performance management and performance appraisal – performance management: a transition from performance appraisal - performance appraisal methods – limitations – essentials of sound appraisal system – wage concept and structure – objectives – essentials – methods of wage payment - incentive schemes – essentials – types

UNIT-IV

Training and Development – concept- nature of training – training process- training methods – career development – executive development – impediments to effective training – effective training

UNIT-V

Industrial Relation – nature, scope and objectives – importance and approaches of IR- changing values and their impact – IR strategies – conditions for good industrial relation – causes and effects of poor industrial relations – suggestions to improve IR – Recent trends in HRM: e-HRM

Note: Theory only.

Text Book:

Human Resource Management :Text and cases, K,Aswathappa, Tata McGraw Hill Education Private Ltd, New Delhi

Reference Books:

Personnel Management C.B. Mamoria & SV. Gankar, Himalaya publishing house, Mumbai.

Human Resource Management, C.B. Gupta, Sultan Chand & Sons, New Delhi.

Personnel Management and industrial relations, P.C. Tripathi, Sultan Chand & sons, New Delhi.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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M.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - IV
Elective Course – IV b

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

ORGANISATIONAL BEHAVIOUR – (P18CO4EC4:2)

UNIT I

Meaning and definition of organisational behaviour – characteristics – nature – organisational behaviour and other fields of study – approaches to the study of organisational behaviour – process of behaviour – models of organisational behaviour

UNIT II

Individual behaviour – factors affecting behaviour – personality – theories of personality – perception – nature and importance – factors influencing the perceptual set – barriers to perceptual accuracy

UNIT III

Group dynamics – definition – theories of group formation – factors affecting group performance – group cohesiveness – factors influencing group cohesiveness – consequences of cohesiveness – group development

UNIT IV

Work stress – meaning and definition – work stress model – stress management – Individual strategies, organisational strategies, stress and performance, formulation of group behaviour

UNIT V

Conflict and Negotiation – meaning – nature of conflict – positive and negative conflict – levels of conflict – process of conflict – conflict management styles – managerial implications.

Text Book:

Organizational Behaviour , Shashi K. Gupta and Roshi Joshi, Kalyani Publishers, New Delhi.

Organisational Behaviour, K. Aswathappa, Himalaya Publishers, Mumbai.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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