

POOMPUHAR COLLEGE (AUTONOMOUS)
of the Tamil Nadu H.R & C.E., Dept.,
MELAIYUR 609 107

M.Com Syllabus
2019 -2020 Onwards..

PLACE: P.G &RESEARCH DEPARTMENT OF COMMERCE
POOMPUHAR COLLEGE (AUTONOMOUS)
MELAIYUR 609 107

DATE : 04-09-2019

POOMPUHAR COLLEGE (AUTONOMOUS)
of the Tamil Nadu H.R & C.E Department
MELAIYUR 609 107

BOARD OF STUDIES - COMMERCE

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Associate professor/ H.O.D of Commerce
Chairman
2. **Dr.S.MOHAN** M.Com., M.Phil., Ph.D.,
Associate Professor of Commerce and Principal
SKSS Arts College, Thiruppanandal-612504.
vice - Chancellor Nominee
3. **Dr.S.MAHALINGAM** M.Com., M.Phil., Ph.D.,
Associate Professor & HOD of Commerce
D.A.Arts College ,
Academic Council Nominee
- 4.. **Dr.G.DEIVASIGAMANI**, M.Com., M.Phil., Ph.D.,
Assistant professor of Co-operation
TBML College, Porayar.
Member – Alumni
5. **Mr. D. KAMARAJ** M.Com., M.Phil.,
Assistant professor of Commerce
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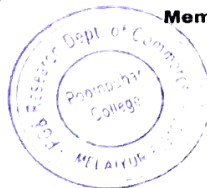


MEMBERS PRESENT ON 08-07-2016

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Assistant professor of Commerce
Member



BOARD OF STUDIES - COMMERCE

The Meeting of the Board of Studies was held on 04-09-2019 at 11.00 am in the Department of Commerce to approve the syllabus for M.Com., students who are admitted from the academic year 2019 – 2020 onwards.

The chairman Dr.E.K.SIVASAKTHIVEL M.Com., M.Phil., B.Ed., M.B.A., Ph.D., Associate professor/ H.O.D of Commerce, presented the draft syllabus before the board and initiated the discussion. The members of Board gave suggestions for the final draft of the syllabus

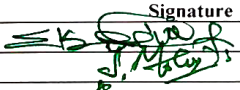
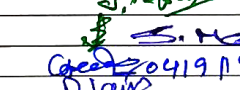
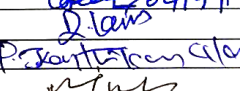
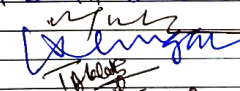
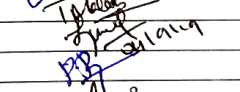
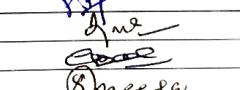
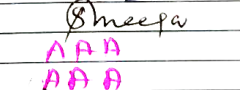
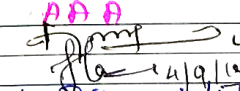
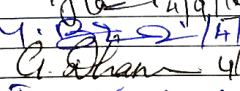
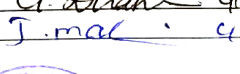











Board resolved to approve the syllabus based on TAMIL NADU STATE COUNCIL FOR HIGHER EDUCATION with necessary changes for M.Com., students (Admitted from this academic year 2019-2020) for I to IV semesters.

The Board resolved to fix the passing minimum for Continuous Internal Assessment (CIA) should be 50% out of 25 marks (ie.13 Marks) and the passing minimum for external examinations should be 50% out of 75 marks (ie.37 Marks) for the PG students admitted from 2019-2020 onwards.

It is resolved to classify the Continuous Internal Assessment (CIA) marks as follows out of 25 marks:

Test - 15 Marks
Assignment - 05 Marks
Quiz/Seminar- 02 Marks
Attendance - 03 Marks

25 Marks

S.No	Board of Studies		Signature
1	Dr. E.K. SIVASAKTHIVEL	Chairman	
2	Dr.S.MOHAN	Member Vice – Chancellor	
3	Dr.S.MAHALINGAM	Member Academic Council	
4	Dr.G.DEIVASIGAMANI	Member – Alumni	
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M.COM., - COURSE STRUCTURE UNDER CBCS
(For the candidates to be admitted from the academic year 2019 -2020 onwards)

Sem	Sub. Code	Title of the Paper	Ins/Hrs Week	Credit	Exam Hours	Marks		Total
SEMESTER - I						Int	Ext	
I	19P02M1	ADVANCED FINANCIAL MANAGEMENT	6	5	3	25	75	100
	19P02M2	SERVICES MARKETING	6	5	3	25	75	100
	19P02M3	INDUSTRIAL LEGISLATION	6	5	3	25	75	100
	19P02E1	ORGANISATIONAL BEHAVIOUR	6	5	3	25	75	100
	19P02E2	MANAGERIAL ECONOMICS	6	4	3	25	75	100
			30	24				
SEMESTER - II								
II	19P02M4	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	6	5	3	25	75	100
	19P02M5	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION	6	5	3	25	75	100
	19P02M6	STRATEGIC MANAGEMENT	6	5	3	25	75	100
	19P02M7	BUSINESS APPLICATION SOFTWARE AND ACCOUNTING PACKAGE	6	5	3	25	75	100
	19P02E3	HUMAN RESOURCE MANAGEMENT	6	4	3	25	75	100
			30	24				
SEMESTER - III								
III	19P02M8	ADVANCED CORPORATE ACCOUNTING	6	5	3	25	75	100
	19P02M9	BUSINESS RESEARCH METHODOLOGY	6	4	3	25	75	100
	19P02M10	MARKETING MANAGEMENT	6	4	3	25	75	100
	19P02M11	INDIRECT TAXATION	6	4	3	25	75	100
	19P02E4	INTERNATIONAL BUSINESS	6	4	3	25	75	100
			30	21				
SEMESTER - IV								
IV	19P02M12	MANAGEMENT ACCOUNTING	6	5	3	25	75	100
	19P02M13	CORPORATE SOCIAL RESPONSIBILITY	6	4	3	25	75	100
	19P02M14	INSURANCE AND RISK MANAGEMENT	6	4	3	25	75	100
	19P02E5	CUSTOMER RELATIONSHIP MANAGEMENT	6	4	3	25	75	100
	19P02PW	PROJECT WORK	6	4	3	25	75	100
		Viva – Voce 25 marks						
		Project Report 75 marks						
			30	21				
TOTAL			120	90				


Signature of HoD



Principal

M.COM., GENERAL

PROGRAMME OBJECTIVE:

The M.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	M.COM GENERAL
Programme Code:	02
Duration:	2 Years (PG)
Programme Outcomes:	<p>PO1: Disciplinary Knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of a postgraduate programme of study.</p> <p>PO2: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.</p> <p>PO3: To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.</p> <p>PO4: To enable a student well versed in national as well as international trends.</p> <p>PO5: Students can get thorough knowledge of finance and commerce.</p> <p>PO6: The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.</p>
Programme Specific Outcomes: After Completing Masters in Commerce students are able to	<p>PSO1: Develop an ability to apply knowledge acquired in problem solving.</p> <p>PSO2: Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.</p> <p>PSO3: The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.</p>

	<p>PSO4: The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.</p> <p>PSO5: Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.</p> <p>PSO6: Students will be able to do their higher education and can make research in the field of finance and commerce.</p>
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ADVANCED FINANCIAL MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M1	ADVANCED FINANCIAL MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To understand the theoretical framework of financial management in business corporations
2	To make an in depth analysis of various sources of financing and financial planning
3	To impart knowledge of managing assets of the company
4	To acquaint the students with types of leverages
5.	To enable the students to understand the capital structure and dividend theories

Course units

UNIT I FOUNDATIONS OF FINANCE:

Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management- Time value of Money – Methods of analysis - Discounting and compounding techniques.

UNIT II SOURCES OF FINANCE & FINANCIAL PLANNING:

Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance - Concepts of working capital –Types-Significance-adequacy- Factors –Determinants of working capital- issues and methods of estimating working capital – operating cycle method.

UNIT III MANAGEMENT OF ASSETS:

Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – VED analysis – Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis(Theory)

UNIT IV LEVERAGES AND DIVIDEND DECISION:

Leverage- Types – EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices (Theory & Problems).

UNIT V INVESTMENT DECISIONS:

Capital Budgeting – Nature of capital budgeting- Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return – Comparison of DCF techniques – Project

selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting(Theory & Problems).

Note: 60% Theory and 40 % Problems

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain an understanding of the theoretical framework of financial management in business corporations	K2
CO 2	Understand various sources of financing and financial planning	K4
CO 3	Describe management of assets of the company	K4
CO 4	Understand leverages	K2
CO 5	Gain an understanding of the capital structure and dividend theories	K4

Reference Books:

1. Khan M Y and Jain P K, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Murthy A, (2016), Financial Management, Margam Publications, Chennai
3. Maheswari S N, (2016), Financial Management, Sultan Chand & Sons, New Delhi
4. Pandey I M, (2014), Financial Management, Vikas Publishing House, Mumbai
5. Periyasamy, (2015), Financial Management, Vijay Nicole Imprints, Chennai
6. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi
7. Tulsian P C, (2016), Financial Management, S.Chand & Company, New Delhi

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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Member – Alumni







 04/09/19

M.Com. (General)

First Year

CC Major Paper – II

Semester I

SERVICES MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M2	SERVICES MARKETING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the concept of service marketing in different aspects.
2	To understand the concept of service mix.
3	To know the planning and design in services marketing.
4	To understand the different pricing policy in direct and indirect marketing.
5.	To know the role and importance of sales promotion.

Course units

UNIT – I CONCEPT OF SM

The Service Sector: Introduction – Concept of Service – Evolution of Services Marketing – Reasons for the Growth of the service Economy – Technology in Service – Features of Service Sector – Characteristics – Elements of customer service – Problems arising from the characteristics.

UNIT – II ELEMENTS

Service Mix Elements: The Service Product – New Service – New Service Development – Features – Failure – Success – Elimination – Service Location – Classification by Location – Basic Location Needs.

UNIT – III PRICING AND PROMOTIONS

Pricing for Services: Characteristics of Services and Prices – Pricing Objectives – Pricing Strategy –Promoting Services – Promotional Objectives – Selection Criteria – Role of Sales Promotion – Tools – Direct Marketing

UNIT – IV PLANING AND DESIGN

Planning, Design, Delivery and its Determinants: Service Design – Methodology – Blue Printing – Service mapping – Service Demand and Supply – Strategies – Determinants of Demand – Pricing Strategies – Measuring and Managing Capacity – Scheduling and Planning – Waiting time Queues.

UNIT – V PERFORMANCE AND QUALITY

Performance and Quality: Service Quality – Its Impact – Dimensions of Service Quality – Service Gaps – Quality Traps – Causes of Quality Problems – Service Quality Improvement – Bench Marking,

Performance and Measurement – Monitoring and Improvement- Design and Collection of Right Data – Routing and Adhoc Analysis.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Know the concept of service marketing in different aspects.	K2
CO 2	Understand the concept of service mix.	K4
CO 3	Know the planning and design in services marketing.	K4
CO 4	Understand the different pricing policy in direct and indirect marketing.	K2
CO 5	Know the role and importance of sales promotion.	K4

Reference Books:

1. Services Marketing and Management – Dr. B. Balaji
2. Services Marketing – S.M.Jha
3. Marketing Management – C.B.Memoria
4. Marketing Management – Kotler
5. Marketing of Services – Cowell.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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 04/09/19

INDUSTRIAL LEGISLATIONS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M3	INDUSTRIAL LEGISLATIONS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To provide good understanding of the role of Industries, Regulations and Development.
2	To provide good understanding about health, wealth safety measures provided by the Act.
3	To enlighten the student's knowledge on Industrial Disputes, Machinery to solve dispute.
4	To enlighten the student's knowledge on payment of wages
5.	To enlighten the student's knowledge compensation and bonus.

Course units

UNIT –I : INTRODUCTION

Factories Act 1948 – Provisions relating to Health, Safety and Welfare – Employment of child and young men – Adult workers – Women workers

UNIT –II: INDUSTRIAL DISPUTES

Industrial Disputes Act 1947 – Provision Relating to strike, lockout and retrenchment. Layoff – closure – Machinery to solve dispute

UNIT- III: TRADE UNIONS

Trade unions Act 1926 – Definitions registration - Rights and Privileges – cancellations of registration – Political fund – Payment of Wages Act 1926 – Permissible deductions – Time and Mode of payment

UNIT- IV: PAYMENT OF BONUS

Payment of Bonus Act 1965-Meaning of Gross profit- computation of available and allocable surplus – eligibility for bonus – Minimum & Maximum bonus – exemption – applicability of the act – Employees State Insurance Act 1948 – Definition – Medical mode – Purpose for which funds can be spent – Benefit.

UNIT- V: WAGES

The Minimum wages Act 1948 – Workmen's Compensation Act 1923 – Employers liability

& non-liability - Partial - Permanent- Total Disablement.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	The students should have the thorough knowledge on the Industries regulations.	K2
CO 2	The students should have the thorough knowledge on about health, wealth safety measures provided by the act	K4
CO 3	The students should have the thorough knowledge on Industrial Disputes, Machinery to solve dispute.	K4
CO 4	The students should have the thorough knowledge on payment of wages, compensation, bonus and Workmen's Compensation	K2
CO 5	Gain knowledge on compensation and bonus.	K4

Reference Books :

1. N.D.Kapoor, "Elements of Industrial Law", Sultan Chand & Sons, New Delhi, 35th Edition, 2013
2. N. D Kapoor, "Mercantile Law", Sultan Chand & Sons, New Delhi, 35th Edition, 2014
3. Kulshrestha D K, "Industrial law, Lakshmi Narain Agarwal, New Delhi, Edition 1, 2003.
4. K.M.Pillai, "Labour and Industrial Law" Allahabad Law Agency-Faridabad, Edition 10, 2005
4. Gogna PPS, "A Textbook of Business and Industrial Laws", S.Chand & co Ltd, New Delhi, Edition 1, 2007

Mapping of course outcomes with POs

	Pos					
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CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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Member – Alumni

[Signature]

[Signature]

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[Signature] 04/09/19

M.Com. (General)**First Year****EC- I****Semester I****ORGANISATIONAL BEHAVIOUR**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02E1	ORGANISATIONAL BEHAVIOUR		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students basic aspects of organizational behaviour in current scenario.
2	To helps students' attitude and approaches of the organization.
3	To furnish personality and motivation.
4	To know the organizational structure and change.
5.	To improve the ability of students in leadership and communication.

Course units**UNIT I INTRODUCTION:**

Definition, nature and importance of Organizational behaviour, historical backround of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive and behaviouristic) limitations of Organizational behavior

UNIT II PERCEPTION, ATTITUDES AND VALUES:

Perception - importance and factors influencing perception, interpersonal perception - Learning – classical, operant & social cognitive approaches, managerial implications - Emotions – emotional intelligence – Attitudes – values and attitudes, behaviour relationship – sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude

UNIT III PERSONALITY AND MOTIVATION THEORIES:

Personality – types-factors influencing personality theories – trait theories – the big five personality model, significant personality traits suitable to the workplace - Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg's two factor model theory), the process theories (Vrooms expectancy and porter and lawler model).

UNIT IV ORGANIZATIONAL STRUCTURE:

Organizational structure formation – groups in organizations - influence group dynamics - Organizational change – meaning and definition and nature of organizational change, types of organizational change, approaches to organizational change, Kurt Lewins three step model, Kottlers 8 steps plan for implementing change.

UNIT LEADERSHIP APPROACHES AND STRESS MANAGEMENT:

Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership, meaning and significance of contemporary leadership -Stress management stressors in work place, individual differences an experiencing stress – managing workplace stress.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain knowledge on basic aspects of organizational behaviour in current scenario.	K2
CO 2	Learned approaches of the organization.	K4
CO 3	Understand the concept of personality and motivation.	K4
CO 4	Gain an understanding of organizational structure and change.	K2
CO 5	Improve their ability in leadership and communication.	K4

Reference Books:

1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai.
2. Ghanekar, Anjali, Organizational Behaviour, Everest Publication.
3. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi.
4. Pardeshi, P.C. Organizational Behaviour, Everest Publication.
5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi.
6. Robbins & Stephen, Organizational Behaviour, Pearson Publication.
7. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill.
8. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2	Low – 1			

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M.Com. (General)

First Year

Elective Course II

Semester I

MANAGERIAL ECONOMICS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02E2	MANAGERIAL ECONOMICS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To build a strong theoretical foundation of the subject for commerce students.
2	To develop managerial perspective to economic principals as aid for making decision under given environmental constraints.
3	To develop managerial skills and talent of the students to take decision in changing economic environments.
4	To get knowledge on market structure.
5.	To understand the concept of capital budgeting and decision

Course units

UNIT - I INTRODUCTION

Meaning – Definition and Scope of Managerial Economics in relation with other Disciplines
Role of Managerial Economist –Decision Making – Usefulness of Managerial Economics -
Maximization of Profit – Sales Maximization – Social Responsibilities

UNIT –II DEMAND

Demand: Meaning – Definition- Law of Demand- Exception – Demand Determinant- Changes in demand, Elasticity of demand: Importance-types-factors determinants of Elasticity of Demand, Demand Forecasting.

UNIT – III COST CONCEPT

Cost concepts – Kinds of cost- Cost Output Relationship – Cost Control – Economies of scaleof production - Break Even Analysis.

UNIT – IV MARKET STRUCTURE

Market Structure: Kinds of market-Pricing under – Perfect and Imperfect Competition – Monopoly, Duopoly and Oligopoly Competition, Pricing – Objectives – Pricing Methods

UNIT – V CAPITAL BUDGETING

Capital Budgeting: Meaning – Factors influencing investment decision- Determining the sizeof Capital Budget- Steps in Capital Project Evaluation- Developing investment proposals- Estimating Cash Flows.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Remember the economic concepts and definitions of managerial economics.	K2
CO 2	Understand the demand and cost concept in economy.	K4
CO 3	Understand the pricing strategy and market structure of our Indian economy.	K4
CO 4	Gain knowledge on market structure.	K2
CO 5	Understand the concept of capital budgeting and decision	K4

Reference Books :

1. Managerial Economics – Maheswar&Varshney.
2. Managerial Economics – P.L. Metha.
3. Managerial Economics – G.S. Gupta.
4. Managerial Economics – D. Gopalakrishnan.
5. Managerial Economics – Dr. S. Sankaran.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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04/09/19

M.Com. (General)

First Year

CC Major Paper – I

Semester II

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M4	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To introduce the fundamentals of investment decision making including fundamental and technical analysis.
2	To impart knowledge on the basics of measuring risk and return.
3	To develop the skills required to make portfolio decision making.
4	To know the uses of CAPM and APM.
5.	To gain an understanding about the process of constructing a portfolio.

Course units

UNIT I INVESTMENT-AN OVERVIEW

Meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Factors and constraints of investment, Investment objectives, rules of stock investment, and sources of investment information. Financial securities: meaning, features of financial instruments, types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments, importance and drawbacks of bonds and debentures

UNIT II RISK AND RETURN:

Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk. **Time value of money:** Meaning, objectives, importance, TVM as a losing proposition, TVM as a gaining proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques – types of investment.

UNIT III VALUATION OF FINANCIAL SECURITIES:

Financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share – Derivatives and stock index futures: meaning of derivatives, factors of growth, function and limitations of derivatives market, categories of derivatives, FRA, benefits of derivatives, stock index futures. Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques – arguments in favour and against technical analysis – charting techniques – types of charts

UNIT IV PORTFOLIO MANAGEMENT:

Portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance – portfolio management Vs wealth management – portfolio manager – meaning, types, functions, strategies, registration, capital adequacy – SEBI regulations – general obligations and responsibilities – portfolio management framework – portfolio performance. **Portfolio theory:** portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis, Random Walk Theory

UNIT V EFFICIENT MARKET HYPOTHESIS:

Assumptions – three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier – CAPM and APM: meaning, risk-free and risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM – Capital market line – risk –return trade-off theory – determining market risk-return trade-off – components of risk-return trade-off, value additivity and CAPM – slope of CML – security

market line – implications and limitations – Average Pricing Model – arbitrage - CAPM Vs APM – Portfolio return and risk: portfolio theory – diversification.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Get good understanding of the techniques of investment analysis.	K2
CO 2	Gain good understanding of different models of valuation of securities.	K4
CO 3	Gain mastery over the uses of efficient market hypothesis.	K4
CO 4	Have a good learning about the uses of CAPM and APM.	K2
CO 5	Gain an understanding about the process of constructing a portfolio.	K4

Reference Books:

1. BARUA S K V RAGHUNATHAN AND J R VERMA, (1992), 'Portfolio Management', Tata McGraw-Hill, Delhi.
2. FRANCIS J C, (1992), 'Investment Analysis and Management', McGraw-Hill, Delhi.
3. KEIN S, (2011), 'Security Analysis and Portfolio Management' Prentice Hall of India, New Delhi.
4. GURUSAMY S, (2017), 'Security Analysis and Portfolio Management', Vijay Nicole Imprints Ltd.
5. RUSSELL J FULLER AND J L FARRELL JR, (1995), 'Modern Investment and Security Analysis', , McGraw-Hill Book Company, Delhi.
6. DONALD E FISHER AND RONALD J JORDON, (1995), 'Security Analysis and Portfolio Management', Pearson, Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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M.Com. (General)**First Year****Core Course V****Semester II****QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M5	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.
2	To develop an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations.
3	To know probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn.
4	To help the students to learn decision tree analysis.
5.	To impart knowledge on extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points.

Course units**UNIT I INTRODUCTION:**

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

UNIT II PROBABILITY AND DISTRIBUTION:

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

UNIT III TESTING OF SIGNIFICANCE:

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 DECISION THEORY:

Meaning – assumptions – features - steps in construction decision tree –calculation of co-efficient of variation of a project – standard deviation and variance of a project – Bayes' theorem

UNIT V INTERPOLATION AND EXTRAPOLATION:

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

Note: 20% Theory and 80 % problems

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Get a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.	K2
CO 2	Gain an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations.	K4
CO 3	Have knowledge on probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn.	K4
CO 4	Learning of decision tree analysis.	K2
CO 5	Have knowledge of extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points.	K4

Reference Books:

1. Gupta S P (1995), Statistical Methods, Sultan Chand & Sons, New Delhi.
2. Gurusamy S, (2018), Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
3. Joseph D and Anbarasu, (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Kothari C R (1998), Quantitative Techniques, Vikas Publishing House, New Delhi.
5. Hooda, R.P (2010), Statistics for Business and Economics, Macmillan, New Delhi.
6. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi.
7. Levin, Richard I. and David S Rubin (2010), Statistics for Management, Prentice Hall, Delhi. .

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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M.Com. (General)

First Year

CC Major Paper – VI

Semester II

STRATEGIC MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M6	STRATEGIC MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.
2	To know probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn.
3	To impart knowledge on extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points.
4	To enable the students understand the sequencing problems.
5.	To make the students learn the scheduling the PERT and CPM.

Course units

UNIT I: BUSINESS POLICY

Business Policy and Strategic Management: Meaning and Nature – Vision and Mission and objectives of the Firm - Strategic Levels in the Firm - Strategic Planning Process.

UNIT II: STRATEGIC ANALYSES

Strategic Analyses: Porters approach - BCG approach - Experience Curve Analysis- SWOT analysis - Value Chain Analysis - Core Competency.

UNIT III: STRATEGIC FORMULATION

Strategic Formulation: Approaches - Developing Alternative - Diversification- Integration – Retrenchment – Divestment – Merger - Takeover and Joint Strategy - Turnaround.

UNIT IV: STRATEGIC IMPLEMENTATION

Strategic Implementation and Control: Meaning- Steps - Approaches – Issues towards Implementation and Control

UNIT V: STRATEGY EVALUATION AND CONTROL

Strategy Evaluation and Control: nature-types-approaches-characteristics-importance techniques

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Knowledge of making and implementing corporate strategic decisions.	K2
CO 2	Familiarize the issues and practices involved in strategic management.	K4
CO 3	Knowledge of Business Policy , Strategic Management: Meaning and Nature – practices involved.	K4
CO 4	Knowledge about various terms like take over , diversification, formulation etc.,	K2
CO 5	Knowledge of Value Chain Analysis, SWOT analysis.	K4

Reference Books :

1. Ghosh, P.K., Strategic planning and Management, Sultan Chand & Sons, 13th edition, 2012
2. Subba Rao, P. Business policy and Strategic Management, Himalaya Publishing House, 2008.
3. Appa Rao, Parvathiswara Rao, Sivaramakrishnan, K., Strategic Management and business policy text and cases, Excel books, 2008.
4. John A Pearce II, Richard B. Robinson, Amita Mital, Strategic Management- Formulation, Implementation and Control, Tata McGraw Hill, 12th Edition, 2013.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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M.Com. (General)

First Year

Core Course VII

Semester II

BUSINESS APPLICATION SOFTWARE AND ACCOUNTING PACKAGES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M7	BUSINESS APPLICATION SOFTWARE AND ACCOUNTING PACKAGES		5	-		-	5	5	25	75	100

	Learning Objectives
1	To make the students understand the application of computer in business.
2	To understand the concept of windows.
3	To know the application of power point.
4	To know the Tally package and use in business.
5.	To gain knowledge to prepare accounting reports.

Course units

UNIT I INTRODUCTION TO WORD

Introduction to Word – *Editing a Document* – Moving and Copying a Text – Text and Paragraph Formatting – Finding and Replacing Text – Spell and Grammar Check –File Export and Import.- Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts.

UNIT II INTRODUCTION TO POWERPOINT

Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications –Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.

UNIT III INTRODUCTION TO ACCOUNTING PACKAGES

Introduction – Features – Basic – Concept of Computerised Accounting and Inventory System – Types of Accounts – Accounts Statements – Purchases & Sales – Credit and Debit transactions – Invoice – Voucher – Order – Cost & Stock – Income and Expenses – Inventory Control.

UNIT IV TALLY LEDGER CREATION

Masters – Creation of Master – Ledger – Cost – Group & Unit Measurement-Transactions – Accounts Voucher Entry – Contra Entry – Receipts & Payments – Journal – Debit and Credit Notes – Sales and Purchases Option and Post Dated Vouchers, Inventory Voucher Entry – Types – Delivery challan – Goods Receipts Note. Sales & Purchase Returns – Invoice Stock Transfer – Bill of Material, Physical Stock Voucher.

UNIT – V ACCOUNTING REPORT

Reports – Accounting Report – Trial Balance – Profit & Loss Account – Balance Sheet – Stock Statement – Account Books – Cash & Bank Books – Ledger Summaries – Bills Receivable & Payable Statements. Inventory Report – Stock Summaries – Group Summaries – Order Books & Summary – Order Status – Sales Order Summary – Purchase Order Summary – Printing – Reports on Printer – Reports to File.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	To recollect the document format by reference to the file extension.	K2
CO 2	To understand the concept in word processing document.	K4
CO 3	To execute the knowledge relating to create effective presentation of data base.	K4
CO 4	Understanding and evaluate the designs to enhance the looks of the presentation.	K2
CO 5	Able to prepare accounts using Tally package.	K4

Reference Books

1. Implementing Tally – K.K. Nidhani
2. Financial Accounting Using Tally – Namrata Agarwal
3. Taxali. R.K ,PC (2017), Software Made Simple.
4. Alexis Leon & Mathews Leon, (2017), Internet for everyone, New Delhi, Vikas Publishing House .
5. Nellai Kannan ,C(2017),MS Office,4th edition, Tirunelveli, NEIS Publications.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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HUMAN RESOURCES MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02E3	HUMAN RESOURCES MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To help students to know the basics present trend in Human Resource Management.
2	To furnish the various job related aspects.
3	To know various aspects of Human development related issues.
4	To evaluate the quality aspects of human resources.
5.	To help students learn the safety aspects of Human Resource.

Course units

UNIT I INTRODUCTION TO HRM:

Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark culture – emerging challenges of human resource management – role of HR managers.

UNIT II HRM PLANNING

Human Resources Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension- job analysis and job design – Assessing Human resource requirements – Human resource forecasting – work load analysis – job description & specification – job design – job characteristics approach to job design – Human resources information system (HRIS) – succession planning.

UNIT III RECRUITMENT AND TRAINING:

Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e-recruitment-selection process-orientation process-international staffing – geocentric ethnocentric, polycentring approaches – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

UNIT IV PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT:

Compensation Management – performance appraisal and audit-nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management – pay band system – Employee stock ownership plan, flexi-time schedules etc. performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal – employee counseling – job changes – transfer and promotion – Human Resource Audit.

UNIT V MAINTENANCE OF EMPLOYEES AND²³EMERGING HORIZONS OF HRM:

Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal – industrial disputes –

causes and settlement –e-HRM-impact of HRM practice an organization performance – contemporary issues in HRM – quality circle – labour and international organization (I&O) TWO-Reports of the National labour commissions.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Know the basics present trend in Human Resource Management.	K2
CO 2	Help furnish the various job related aspects.	K4
CO 3	Know various aspects of Human development related issues.	K4
CO 4	Evaluate the quality aspects of human resources .	K2
CO 5	Gain an understanding about the safety aspects of Human Resource.	K4

Reference Books:

1. Ashwathappa, Human Resource Management, McGraw Hill, India.
2. Gary Dessler, Human Resource Management, Pearson Education.
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House.
4. Michael, Human Resource Management, Himalaya Publishing House.
5. Mirza&Zaiyudin, Human Resource Management, Macmillan Publishing House.
6. Pardishi, Human Resource Management, Himalaya Publishing House .
7. Prasad L M, Human Resource Management, Sultan Chand & Sons.
8. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand& Sons.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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04/09/19

ADVANCED CORPORATE ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M8	ADVANCED CORPORATE ACCOUNTING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To impart knowledge on corporate accounting methods.
2	To enable the students to understand the procedures of accounting.
3	To enable them to develop skills in the preparation of accounting statements and their analysis.
4	To gain the knowledge about accounting standards and companies' accounts.
5.	To learn the preparation of accounts of banking companies.

Course units

UNIT I HOLDING COMPANIES' ACCOUNTS:

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies- Presentation of Accounts-Principles of Consolidation-Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities-Unrealized Profit-Current Accounts-Bonus Shares-Treatment of Dividend-Debentures of Subsidiary Company-Preference Shares in Subsidiary Company-Share Premium-Preliminary Expenses-Sales of Shares-Consolidated Profit and Loss Account-Company having a number of Subsidiaries. (Except inter-company holdings and chain holding)

UNIT II ACCOUNTS OF BANKING COMPANIES:

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet-Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

UNIT III ACCOUNTS OF INSURANCE COMPANIES:

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk - Preparation of Final Accounts.

UNIT IV DOUBLE ACCOUNTING SYSTEM:

Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development ~~24~~ Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus- Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet –

Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

UNIT V LIQUIDATION OF COMPANIES:

Meaning – Mode of Winding-up – compulsory winding-up – voluntary winding-up – contributory – order of payment – secured creditors – preferential creditors – statement of officers – deficiency or surplus account.

Note: 80% Problems & 20% Theory

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	The student can understand and prepare the accounts of Holding Companies	K2
CO 2	The student can able to prepare the accounts of Banking Companies	K4
CO 3	The student could prepare the Insurance Company accounts	K4
CO 4	The student is able to understand and prepare the Double Account System	K2
CO 5	The student can understand the concept and component of Indian and International Accounting Standard	K4

Reference Books:

1. Reddy, T.S. and Murthy, A (2015), Corporate Accounting, Margham Publications, Chennai.
2. Arulanandam, M.A. and Raman, K.S (2009), Advanced Accounting, Himalaya Publishing House, Mumbai.
3. Gupta R.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. Jain, S.P. and Narang, K.L, (2014), Advanced Accountancy, Kalyani Publishers, Ludhiana.
5. Pillai R.S.N, Bagavathi and Uma. S (2010), Fundamentals of Advanced Accounting, S.Chand & Company Private Limited, New Delhi.
6. Rajasekaran, Vand Lalitha, R. (2011), Advanced Accounts, Pearson. New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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 04/09/19

M.Com. (General)**Second Year****Core Course - IX****Semester III****BUSINESS RESEARCH METHODOLOGY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M9	BUSINESS RESEARCH METHODOLOGY		5	-		-	5	5	25	75	100

	Learning Objectives
1	To provide basic knowledge about the concept, tools and techniques of business research.
2	To help develop the skills of students to be able to apply research techniques for business decision making.
3	To know the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis.
4	To help adopt appropriate statistical tools for drawing Inference.
5.	To know students as to write a Research Report.

Course units**UNIT I INTRODUCTION TO RESEARCH:**

Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

UNIT II PROBLEM FORMULATION:

Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

UNIT III DATA COLLECTION:

Methods of Data Collection –Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

UNIT IV DATA ANALYSIS AND INTERPRETATION USING SPSS:

Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test

UNIT V REPORT WRITING:

Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the concepts relating to Types and Process of Business Research.	K2

CO 2	Identify the Research Problem and Draw the Design.	K4
CO 3	Prepare Questionnaire and Interview Schedule and Formulate & Testing the Hypothesis.	K4
CO 4	Adopt Appropriate Statistical Tools and gives Inferences.	K2
CO 5	Independently write a Research Report.	K4

Reference Books:

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi.
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers.
4. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd .
5. PankajMadan, VageeshPaliwal, Rajul Bhardwaj, (2010), Research Methodology, Global Vision Publishing House New Delhi.
6. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand & Sons Publisher, New Delhi
7. Suchdeva, (2010), "Business Research Methodology", Himalaya Publishing House, Mumbai.
8. SaravanavelP (2003), Research Methodology. Margham Publishers, Chennai. 2003.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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M.Com. (General)**Second Year****Core Course X****Semester III****MARKETING MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M10	MARKETING MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To impart knowledge on the framework of marketing management at various environmental constraints.
2	To understand the evolution of marketing, market analysis and selection, product and pricing decisions, distributional and promotional decisions (with practical cases) and recent developments.
3	To encourage students to practice marketing as their profession.
4	To understand the different methods of advertisements.
5.	To gain knowledge on recent development on marketing.

Course units**UNIT I MARKET ANALYSIS:**

Market Analysis and Selection: Concept, Nature, Scope and importance of marketing; marketing concept and its evolution; Strategic marketing planning – CRM - Marketing environment - macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumption versus Industrial Organizational buyers; Consumer decision-making process.

UNIT II PRODUCT AND PRICING:

Product and Pricing Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle - Strategic implications; New product development and consumer adoption process. Pricing decisions: Factors affecting price determination; Pricing policies and strategies.

UNIT III DISTRIBUTION AND PROMOTION:

Distribution and Promotional Decisions: Nature, functions and types of distribution channels; Distribution channel intermediaries; Channel management decisions, Retailing and wholesaling.

UNIT IV ADVERTISING AND SALESMANSHIP:

Promotion decisions: Communication process; Promotion mix - advertising, Personal selling, Sales promotion, Publicity and Public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion - Tools and techniques.

UNIT V RECENT DEVELOPMENTS

Recent Developments in Marketing: Retail Marketing – Online Marketing – MLM – Relationship Marketing.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Able to understanding the framework of marketing management at various environmental constraints.	K2
CO 2	Understanding the evolution of marketing, market analysis and selection, product and pricing decisions, distributional and promotional decisions (with practical cases) and recent developments.	K4
CO 3	Able to practice marketing as their profession.	K4
CO 4	Understand the different methods of advertisements.	K2
CO 5	Gain knowledge on recent development on marketing.	K4

Reference Books:

1. Kotler, Philip and Gary Armstrong, Principles of Marketing, Prentice Hall, New Delhi, 2007
2. Ramaswamy VS and Namakumari S Marketing Management, Macmillon India, New Delhi, 2007
3. Srinivasan R Case Studies in Marketing - the Indian Context, Prentice Hall, New Delhi, 2007
4. Stanton, William J and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company, New York

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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04/09/19

M.Com. (General)**Second Year****Core Course - XI****Semester III****INDIRECT TAXATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	Externa I	Total
19:P02M11	INDIRECT TAXATION		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the features, and benefits of GST.
2	To enable students to learn important definitions on GST.
3	To learn the registration procedure relating to GST.
4	To know the various aspects of assessment of GST.
5.	To learn the important provisions of GST.

Course Units:**UNIT I INDIRECT TAXES**

Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.

UNIT II GOODS AND SERVICE TAX

Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

UNIT III REGISTRATION

Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

UNIT – IV LEVY AND COLLECTION UNDER SGST/CGST ACT

Meaning of important terms, Goods, Services, Supplier, Casual Taxable person, Aggregate Turnover, Input tax and output tax. Concept of supply- composite and mixed supply- time of supply of Goods and Services – input tax credit.

UNIT – V CUSTOMS DUTY

Customs Duty: important definitions – importance- types – Prohibition of Import and Export Under the Customs Act –Valuation of goods for customs duty – Transaction value – Assessable value - Duty Drawback Schemes.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Get a better understanding of the features, and benefits of GST.	K2
CO 2	Master the important definitions on GST.	K4
CO 3	Appreciate the registration procedure relating to GST.	K4
CO 4	Understand the various aspects of assessment of GST.	K2

CO 5	Gain a better knowledge on the important provisions of GST.	K4
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Reference Books:

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers.
2. Mehrotra&Goyal (2015), Indirect Taxes, SahityaBhavan Publications, Agra .
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore.
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers.
5. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
6. Business Taxation – Dinker Pagere.
7. Indirect Tax Laws – Sareen U.K. & Sharma Ajay.
8. Business Taxation – T.S. Reebly Y. Hari Prasad Reddy.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2		Low – 1		

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 04/09/19

M.Com. (General)**Second Year****Elective Course IV****Semester III****INTERNATIONAL BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02E4	INTERNATIONAL BUSINESS		5	-		-	5	5	25	75	100

	Learning Objectives
1	To know the basics of international business.
2	To acquaint students on the international trading environment.
3	To gain an understanding on the multinational enterprises.
4	To learn the various aspects of international financial management.
5.	To enable the students to gain an understanding on the recent developments in international business.

Course Units:**UNIT I INTRODUCTION:**

International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNIT II INTERNATIONAL TRADING ENVIRONMENT:

International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

UNIT III MULTINATIONAL ENTERPRISES:

Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

UNIT IV INTERNATIONAL FINANCIAL MANAGEMENT:

International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

UNIT V RECENT DEVELOPMENTS IN INTERNATIONAL BUSINESS:

Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain knowledge on the basics of international business	K2
CO 2	Get an acquaintance on the international trading environment	K4
CO 3	Understand the multinational enterprises	K4
CO 4	Get the description of various aspects of international financial management	K2
CO 5	Gain an understanding on the recent developments in international business	K4

Reference Books:

1. Anant K, Sundaram J, Steward Black, (2010, The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi Apte, P.G, (2014),
2. International Financial Management, Tata McGraw Hill, New Delhi Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi.
3. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi.
4. Roger Bennett, (2011), International Business, Pearson Education, New Delhi.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
	High – 3	Medium – 2		Low – 1		

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04/09/19

M.Com. (General)

Second Year

Core Course XII

Semester IV

MANAGEMENT ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M12	MANAGEMENT ACCOUNTING		5	-		-	5	5	25	75	100

	Learning Objectives
1	To acquaint the students with the applicability of financial statements for decision making.
2	To develop the skills for preparation, analysis and interpretation of financial statements.
3	To enable the students to take decisions using management accounting tools.
4	To know the mechanics of preparation of cash flow and funds flow statements..
5.	To understand standard costing and variance analysis.

Course Units:

UNIT I INTRODUCTION:

Introduction to Financial, Cost and Management Accounting– Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management.

UNIT II ANALYSIS OF FINANCIAL STATEMENTS:

Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements — Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios - DUPont analysis –Financial Reporting & analysis

UNIT III FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT:

Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow

UNIT IV STANDARD COSTING AND VARIANCE ANALYSIS:

Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis –Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances

UNIT V BUDGET AND BUDGETARY CONTROL:

Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.

Note: 20% Theory and 80% Problems

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Have a good understanding of the applicability of financial statements for decision making.	K2
CO 2	Gain knowledge of preparation, analysis and interpretation of financial statements.	K4
CO 3	Describe the usage of management accounting tools.	K4
CO 4	Prepare cash flow and funds flow statements.	K2
CO 5	Gain mastery over the preparation of variance analysis.	K4

Reference Books:

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi.
2. MaheswariSN, (2014), Management Accounting, Sultan Chand & Sons, New Delhi.
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai .
4. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai.
5. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai.
6. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, New Delhi.
7. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers.
8. Reddy, T.S. &Dr.Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
9. Hansen - Mowen, Cost Management Accounting and Control, South Western College.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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CORPORATE SOCIAL RESPONSIBILITY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M13	CORPORATE SOCIAL RESPONSIBILITY		5	-		-	5	5	25	75	100

	Learning Objectives
1	To enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context.
2	To know students the implementation of CSR policy under the Companies Act 2013.
3	To gain knowledge on governance of CSR activities.
4	To learn as to how to monitor CSR activities .
5.	To know about CSR standards and audit.

Course units**UNIT I CONCEPT OF CSR**

Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy.

UNIT II IMPLEMENTATION OF CSR POLICY

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non-compliance of section 135

UNIT III GOVERNANCE OF CSR ACTIVITIES:

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.

UNIT IV MONITORING OF CSR ACTIVITIES:

CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

UNIT V CSR AUDIT AND STANDARDS:

CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Have gained all essential and fundamental knowledge on the principles and practices of CSR in India.	K2
CO 2	Acquire the skill of implementing the same in their own enterprises as and when they bring up their start-ups.	K4
CO 3	Appreciate governance of CSR activities.	K4
CO 4	Have knowledge of monitoring CSR activities.	K2
CO 5	Know about CSR standards and audit.	K4

Reference Books:

1. Christopher (2014), Sustainable Value: How the world's leading companies doing well by doing good, Stanford University Press, USA.
2. Ilangoan D and Durgadoss R, (2016), Corporate Governance – An Insight, The United Publishers, Mangalore, Karnataka .
3. Nancy Lee and Philip Kotler (2011), corporate social Responsibility: doing the most good for your company and your cause, John Wley& Sons, Delhi.
4. Sanjay K.Agarwal (2010), Corporate Social Responsibility in India, Sage Publications, Delhi .
5. Wayne Visser (2017), CSR 2.0 Transforming Corporate Sustainability and Responsibility, Kaleidoscope Futures, London.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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04/09/19

M.Com. (General)

Second Year

Core Course - XIV

Semester IV

INSURANCE AND RISK MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02M14	INSURANCE AND RISK MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To familiarize the student's competence in Insurance at an advanced level
2	To focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc.
3	To impart knowledge on the principles of life insurance and types of policies.
4	To know students on the nature and types of non-life insurance policies.
5.	To make the students understand on the various aspects of risk management.

Course units

UNIT I INTRODUCTION TO INSURANCE

History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

UNIT II LIFE INSURANCE NATURE AND POLICY TYPES:

Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

UNIT III NON-LIFE INSURANCE AND POLICY TYPES:

Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re-insurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.

UNIT IV INSURANCE MARKET:

Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and Determinants.

UNIT V INSURANCE CUSTOMERS AND RISK MANAGEMENT:

Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance-Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude-Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain competence on Insurance at an advanced level.	K2
CO 2	Describe the basic Insurance, rules, policy , Risk in the workplace, etc.	K4
CO 3	Gain knowledge on the principles of life insurance and types of policies.	K4
CO 4	Understand the nature and types of non-life insurance policies.	K2
CO 5	Familiarize on the various aspects of risk management.	K4

Reference Books:

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi.
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.
4. Nalini P.Tripathy and PrabirPai, (2010), Insurance:Theory and Practice, PHI, India.
5. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
6. Rob Thoyts, (2012), Insurance Theory and Practice, Routledge, UK.
7. SahooS S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2
High – 3		Medium – 2		Low – 1		

1. Dr. E.K.SIVASAKTHIVEL
Chairman

2. Dr.S.MOHAN
vice - Chancellor Nominee

3. Dr.S.MAHALINGAM
Academic Council Nominee

4.. Dr.G.DEIVASIGAMANI, M.Com., M.Phil., Ph.D.,
Member – Alumni



04/09/19

M.Com. (General)

Second Year

Elective Course – V

Semester IV

CUSTOMER RELATIONSHIP MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
19:P02E5	CUSTOMER RELATIONSHIP MANAGEMENT		5	-		-	5	5	25	75	100

	Learning Objectives
1	To impart skill based knowledge of Customer Relationship Management
2	To understand the concepts and principles of CRM.
3	To understand the need and importance of maintaining a good customer relationship.
4	To gain knowledge of strategic customer acquisition and retention techniques in CRM.
5.	To know the conceptual aspects of service quality.

Course units

UNIT I UNDERSTANDING CUSTOMERS:

Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer life time value – Selection of Profitable customer segments

UNIT II CRM STRUCTURES:

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT III CRM PLANNING AND IMPLEMENTATION:

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV SERVICE QUALITY:

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

UNIT V TRENDS IN CRM:

CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

Outcomes: Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Gain skill based knowledge of Customer Relationship Management.	K2
CO 2	Understand the concepts and principles of CRM.	K4
CO 3	Gain knowledge on the need and importance of maintaining good customer relationship.	K4
CO 4	Gain knowledge of strategic customer acquisition and retention techniques in CRM.	K2
CO 5	Describe the conceptual aspects of service quality.	K4

Reference Books:

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra.
2. Jim Cathcart, (2016), The Eight Competencies of Relationship selling, Macmillan India.
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing.
4. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan.
5. Zikmund, (2001), Customer Relationship Management, Wiley.

Mapping of course outcomes with POs

	Pos					
	1	2	3	4	5	6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	3
CO5	3	3	1	3	3	2

High – 3

Medium – 2

Low – 1

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