

**SHRIMATHI DEVKUNVAR NANALAL BHATT  
VAISHNAV COLLEGE FOR WOMEN,  
CHROMEPET, CHENNAI -44  
(AUTONOMOUS)**



**POST GRADUATE DEPARTMENT OF  
COMMERCE**

**SYLLABUS AND REGULATIONS FROM THE  
ACADEMIC YEAR 2016- 17 ONWARDS**

**POST GRADUATE DEPARTMENT  
OF COMMERCE**

# VISION

**Manifest**, introduce and guide students in pursuit of research in finance stream

**Competence** to face challenges in job market and improve managerial abilities

**Offer** a curriculum update with “state of art technology”

**M**anagement Information Systems awareness through information technology and statistical analysis

## SYLLABUS AND REGULATIONS

### PG DEPARTMENT OF COMMERCE

Subject	No. of Papers	CA	ESE	Max. Mark	No. of Credits per Paper	Exam Dur.	Total No. of Credits	No. of Teaching hours per Paper
<b>I SEM</b>	<b>5</b>						<b>19</b>	
	<b>Major</b>							
	1	25	75	100	4	3hrs		90
	2	25	75	100	4	3hrs		90
	3	25	75	100	4	3hrs		90
	4	25	75	100	4	3hrs		90
	<b>Elective</b>							
	1	25	75	100	3	3hrs	-	90
<b>II SEM</b>	<b>6</b>						<b>22</b>	
	<b>Major</b>							
	5	25	75	100	4	3hrs		90
	6	25	75	100	4	3hrs		90
	7	25	75	100	4	3hrs		90
	8	25	75	100	4	3hrs		90
	<b>Elective</b>							
	2	25	75	100	3	3hrs		90
	<b>Non Major Elective</b>							
	1	25	75	100	3	3hrs		90

**S.D.N.B. VAISHNAV COLLEGE FOR WOMEN**

**CHENNAI - 44**

## SYLLABUS AND REGULATIONS

### PG DEPARTMENT OF COMMERCE

Subject	No. of Papers	CA	ESE	Maxi Mark	No. of Credits per Paper	Exam Dur.	Total No. of Credits	No. of Teaching hours per Paper
<b>III SEM</b>	6						<b>22</b>	
	<b>Major</b>							
	9	25	75	100	4	3hrs		90
	10	25	75	100	4	3hrs		90
	11	25	75	100	4	3hrs		90
	12	25	75	100	4	3hrs		90
	<b>Elective</b>							
	3	25	75	100	3	3hrs	-	90
	<b>Non Major Elective</b>							
	2	25	75	100	3	3hrs		90
<b>IV SEM</b>	5						<b>18</b>	
	<b>Major</b>							
	13	25	75	100	4	3hrs		90
	14	25	75	100	4	3hrs		90
	15	20	80	100	4	3hrs		90
	<b>Elective</b>							
	4	25	75	100	3	3hrs		90
	5	25	75	100	3	3hrs		90
	<b>TOTAL</b>						<b>81</b>	

### S.D.N.B. VAISHNAV COLLEGE FOR WOMEN PG DEPARTMENT OF COMMERCE - SUBJECTS & CREDITS

Subject Name	Code	Category	Credits	Internal Marks	External Marks
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<b>SEMESTER I</b>					
Advanced Corporate Accounting and Accounting Standards (Revised)	PCO/CT/1001	MAJOR 1	4	25	75
Advanced Financial Management	PCO/CT/1002	MAJOR 2	4	25	75
Advanced Marketing (Revised)	PCO/CT/1003	MAJOR 3	4	25	75
Advanced Management Theory	PCO/CT/1004	MAJOR 4	4	25	75
Managerial Economics	PCO/CE/1001	ELECTIVE 1	3	25	75
			<b>19</b>		
<b>SEMESTER II</b>					
Advanced Cost Accounting (Revised)	PCO/CT/2005	MAJOR 5	4	25	75
Quantitative Techniques for Business Decisions	PCO/CT/2006	MAJOR 6	4	25	75
Corporate Laws	PCO/CT/2007	MAJOR 7	4	25	75
Research methodology	PCO/CT/2008	MAJOR 8	4	25	75
Services Marketing (Revised)	PCO/CE/2002	ELECTIVE 2	3	25	75
Non-Major elective	PCO/NE/2EC1	N.M.E. ELEC.1	3	25	75
			<b>22</b>		
<b>SEMESTER III</b>					
Entrepreneurship and Small Business Promotion	PCO/CT/3009	MAJOR 9	4	25	75
Human Resource Management	PCO/CT/3010	MAJOR 10	4	25	75
Fundamentals of Information Technology	PCO/CP/3001	MAJOR PRACTICAL 1	4	25	75
Business Environment and Policy	PCO/CT/3011	MAJOR 11	4	25	75
Labour Legislations	PCO/CE/3003	ELECTIVE 3	3	25	75
Fundamentals of Taxation	PCO/NE/3FT2	N.M.E. ELEC. 2	3	25	75
			<b>22</b>		
<b>SEMESTER IV</b>					
Organisational Behaviour	PCO/CT/4012	MAJOR 12	4	25	75
Advanced Management Accounting & Decision Making (Revised)	PCO/CT/4013	MAJOR 13	4	25	75
Project & Viva- Voce (Research Methodology)	PCO/PR/4001	MAJOR 14	4	25	75
Customer Relationship Management	PCO/CE/4004	ELECTIVE 4	3	25	75
Financial Markets and Services	PCO/CE/4005	ELECTIVE 5	3	25	75
			<b>18</b>		

<b>SUBJECT CREDITS [15 x 4 = 60; 7 (incl. 2 NME) x 3 = 21 ]</b>		<b>81</b>
<b>SOFT SKILLS</b>	<b>4X 2</b>	<b>8</b>
<b>INTERNSHIP</b>	<b>[PCO/IP/3001]</b>	<b>2</b>
<b>TOTAL</b>	<b>---</b>	<b>91</b>

[CREDITS: – MAJOR : 4 ; ELECTIVES : 3 ; SOFT SKILLS & INTERNSHIP : 2]

**S.D.N.B. VAISHNAV COLLEGE FOR WOMEN**

PG DEPARTMENT OF COMMERCE

**Soft Skills (offered by the College)**

**TWO CREDITS/PAPER (2 x 4 = 8 CREDITS)**

- |  |                |
|--|----------------|
| <b>1. PERSONALITY DEVELOPMENT</b>                | <b>I SEM</b>   |
| <b>2. COMMUNICATION SKILL</b>                    | <b>II SEM</b>  |
| <b>3. PLACEMENT APTITUDE &amp; EMPLOYABILITY</b> | <b>III SEM</b> |
| <b>4. HR SKILL</b>                               | <b>IV SEM</b>  |

**Choice based credit system**

**Non – Major Electives offered to other Departments**

<b>SEMESTER</b>	<b>SUBJECT</b>
<b>II</b>	<b>E – Commerce</b>
<b>III</b>	<b>Fundamentals of Taxation</b>

# **Internship**

**Internship during II Semester Vacation**

**Credits given in III Semester Examination**

# MCOM

## I SEMESTER

[No. of papers – 5 (Major – 4; Elective – 1)]

TOTAL CREDITS = 19

S. No.	Subject code	Subject Name	Category	Credits	Int + Ext	Total Marks
1.	PCO/CT/1001	Advanced Corporate Accounting and Accounting Standards	Major I	4	25 + 75	100
2.	PCO/CT/1002	Advanced Financial Management	Major II	4	25 + 75	100
3.	PCO/CT/1003	Marketing Management (NEW)	Major III	4	25 + 75	100
4.	PCO/CT/1004	Advanced Management Theory	Major IV	4	25 + 75	100
5.	PCO/CE/1001	Managerial Economics	Elective I	3	25 + 75	100



## MAJOR – I

### ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS (Revised) [PCO/CT/1001]

#### Unit – 1:

Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI – Mandatory Accounting Standards (AS) issued by the ICAI – Convergence of Indian Accounting Standards with IFRS

#### Unit – 2:

Consolidated final statement of Holding companies and subsidiary companies – intercompany holding and Owings – treatment of dividends

#### Unit – 3:

Double Account – Balance Sheet – Revenue A/C – Depreciation and Replacement – Electricity Supply Companies – Balance Sheet – Revenue Statements – Depreciation – Appropriations – Summary

#### Unit – 4:

Accounting for Packages and Containers – Non returnable Packages and returnable Packages - Investment Accounts

#### Unit – 5:

Voyage accounts – Government accounts

#### **Problems - 70 : Theory - 30**

#### **Reference:**

1. M.C.Shukla and T.S.Grewal, Advanced Accounts, New Delhi, S.Chand and Co., 2002.
2. R.L.Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand, 2002.
3. S.P.Jain and K.L.Narang, Advanced Accounts, Ludhiana, Kalyani Publishers, 2002.
4. Sankar Prasad Basu and Monilal Das, Practice in Accountancy (Vol. II), Rabindra Library, Calcutta
5. Dr. M. A. Arulanandam and Dr. K.S. Raman, Advanced Accountancy, Himalaya Publishing House, 2002

## **MAJOR – II**

### **ADVANCED FINANCIAL MANAGEMENT (Revised) [PCO/CT/1002]**

#### Unit – 1:

Financial Management – Meaning – importance of FM – scope of FM – Role of finance manager in changing scenario – Objectives/goals of finance function – Profit maximization Vs. wealth maximization – financing decisions – investment decision – importance of financial planning – problems in financial forecasting – domestic Vs. International Financial Management

#### Unit – 2:

Capital structure decisions – traditional and MM approaches – determinants of capital structure – over and under capitalization – leverage analysis – EBIT – EPS analysis.

#### Unit – 3:

Cost of capital measurement WACC – MCC and value of the firm – factors influencing dividends policy of firm – dividend relevancy – company law provisions on dividend payment – theories of dividend

#### Unit – 4:

Time value of money – Investment decisions – risk – required rate of return – estimating cash flows – evaluation of alternative investment proposals – sensitivity analysis –simulation – decision making under conditions of risk and uncertainty – inflation and investment decisions

#### Unit – 5:

Working capital management – working capital cycle – forecasting of working capital requirements – factors influencing working capital – different components – inventory – cash receivables – credit policies – collection policies – sources of finance

#### **Theory – 40 : Problems – 60**

#### **Reference:**

1. Van Horne J, Financial Management & Policy ,Pearson Education, Delhi 2002.
2. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill, 1990
3. Dr. S.N. Maheshwari, Financial Management, Sultan Chand Co. Ltd., New Delhi,
4. I.M.Pandey, Financial Management, New Delhi, Vikas, 1990.
5. Prasanna Chandra, Financial Management Theory and Practice, New Delhi, 2002.

## **MAJOR – III**

### **MARKETING MANAGEMENT (Revised) [PCO/CT/1003]**

#### **Unit-1:-**

Marketing – concepts, Importance of Marketing, types - products marketing, securities marketing, services marketing etc - marketing segmentation - market targeting and target positioning.

#### **Unit-2:-**

Products - meaning and classification - product planning and development - product life cycle - product mix Vs marketing mix - product strategies - branding, packaging grading, and standardization.

#### **Unit-3:-**

Product pricing - price determination - pricing policies, strategies and techniques - distribution channels - sales promotion techniques and methods- salesmanship and advertising.

#### **Unit-4:-**

Green marketing – rural marketing – social marketing – e-marketing, Online purchases – direct marketing - multi level marketing.

#### **Unit-5:-**

Marketing ethics – Consumer behaviour and marketing research – marketing information system – marketing control – Marketing Finance-Sources-Financing Internal and External Marketing

#### **Reference:-**

1. Stanton.W.J.et.al.,-Fundamentals of Marketing, McGraw Hill, New York, 1991.
2. Philip Kotler, Marketing Management-11<sup>th</sup> Ed New Delhi, Pearson Education,2002.
3. Ramaswami and Namakumari- Marketing Management in Indian Context, Tata McGraw Hill, New Delhi, 1994.
4. Rajan Nair - Sultan chand& Co.

## MAJOR – IV

### ADVANCED MANAGEMENT THEORY [PCO/CT/1004]

#### Unit – 1:

Managing in 21<sup>st</sup> century – global environment – cultural and ethical environment – managing for quality – Japanese management

#### Unit – 2:

Strategic Management – features, types, merits, limitations – Learning organizations – decision-making and creativity

#### Unit – 3:

TQM – Meaning and definition of TQM – ISO 9000 Overview – Important steps in ISO Registration – ISO in Indian Companies

#### Unit – 4:

Business process reengineering – managing – need, responsibility and implementation of BPR – limitations of BPR in Indian industry

#### Unit – 5:

Information technology audit and impact on management – Indian contribution to the management thought Vedic management concepts – Bhagvat Gita – Tirukkural – contemporary issues – women management

#### Reference:

1. Stephen Robbins, Management 7<sup>th</sup> Ed Pearson education, New Delhi, 2002
2. Gary Dressler, Management Prentice Hall (Pearson Education) 2001
3. DeodeKeuning, Management A Contemporary Approach Prentice Hall (Pearson Education) 1998.
4. L. Natrajan – ‘Advanced Management Theory’ – Margham publications
5. C.B. Gupta – Sultan Chand and Co/ –

## **ELECTIVE – I**

### **MANAGERIAL ECONOMICS [PCO/CE/1001]**

#### **Unit – 1:**

The scope and methods of managerial economics – risk – uncertainty and probability analysis – approach to managerial decision making and the theory of firm.

#### **Unit – 2:**

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators, demand forecasting for consumer durable and capital goods.

#### **Unit – 3:**

Concepts in resource allocation, cost analysis, breakeven analysis, short run and a long run cost functions, production function; cost price – output relations – capital investment analysis.

#### **Unit – 4:**

Market – structure, pricing and output; general equilibrium. Product policy, rates, promotion and market strategy – advertising rates model – advertisement budgeting.

#### **Unit – 5:**

Pricing objectives – pricing methods and approaches – product line pricing – differential pricing – price discrimination – measurement of economic concentration – policy against restrictive trade practices.

#### **Reference:**

1. Peterson, Managerial Economics 4<sup>th</sup>Ed., Pearson Education, New Delhi, 2002.
2. Sampat Mokherjee, Business and Managerial Economics Calcutta New Central book agency. 1996.
3. D.N. Dwivedi Managerial Economics, New Delhi Vikas, 1998.
4. S. Sankaran – Managerial Economics – Margham Publications – Chennai

# MCOM

## II SEMESTER

[No. of papers – 6 (Major – 4; Elective – 1; NME – 1)]

TOTAL CREDITS = 22

S. No.	Subject code	Subject Name	Category	Credits	Int + Ext	Total Marks
1.	PCO/CT/2005	Advanced Cost Accounting	Major V	4	25 + 75	100
2.	PCO/CT/2006	Quantitative Techniques for Business Decisions	Major VI	4	25 + 75	100
3.	PCO/CT/2007	Corporate Laws	Major VII	4	25 + 75	100
4.	PCO/CT/2008	Research Methodology	Major III	4	25 + 75	100
5.	PCO/CE/2002	Services Marketing	Elective II	3	25 + 75	100
6.	PCO/NE/2EC1	E – Commerce	NME I	3	25 + 75	100

## **MAJOR – V**

### **ADVANCED COST ACCOUNTING (Revised) [PCO/CT/2005]**

#### **Unit 1:**

Nature and significance of cost accounts – definition, scope, objectives, functions and limitations of cost accounting – installation of costing system – elements of cost – cost centre and profit centre – preparation of tenders and quotations – Reconciliation statement

#### **Unit 2:**

Methods of costing – process costing – treatment of normal loss, abnormal loss/abnormal gain – treatment of equivalent production – inter process profit – joint and by – product costing

#### **Unit 3:**

Job costing – Batch costing – Contract costing

#### **Unit 4:**

Service costing or operating costing – meaning – cost unit – characteristics – transport costing – power house costing – canteen costing

#### **Unit 5:**

Cost control: meaning – feature – techniques, Cost reduction: meaning – distinction between cost control and cost reduction, Cost audit – meaning – objectives – types of cost audit – scope – Cost audit programme

**Problems – 70; Theory – 30**

#### **Reference:**

1. Dr.S.N.Maheswari – Advanced Cost Accounting, Sultan Chand & Sons NewDelhi.
2. Jain &Narang –Advanced Cost Accounting –Kalyani publishers – Chennai
3. T.S. Reddy and A. Murthy, – Cost Accounting – Margham Publications – Chennai
4. S.P. Iyengar – Cost Accounting
5. PattanShetti – Cost Accounting

## MAJOR – VI

### QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS (Revised) [PCO/CT/2006]

Unit – 1:

Probability distribution – binomial, Poisson and normal

Unit – 2:

Testing hypothesis – large samples – small samples – one tailed and two tailed tests – testing of mean and proportions and testing differences between them – ‘T’ test – chi square distribution – characteristics – applications – test of independence and tests of goodness of fit – inferences.

Unit – 3:

F distribution – Analysis of variance [ANOVA] – one way and two way

Partial and multiple correlations – multiple regressions

Unit – 4:

Linear programming – simplex method – Transportation – Assignment – PERT and CPM

Unit – 5:

Queuing Theory – Game Theory – Decision Theory

**Problems – 80; Theory – 20**

#### **Reference:**

1. Richard I. Levin and David S. Rubin, Statistics for Management, 7<sup>th</sup> Ed. Pearson, New Delhi, 2002.
2. S.P.Gupta, Statistical Methods, Sultan Chand, 2000.
3. Johnson, Applied Multivariate Statistical Analysis, 5<sup>th</sup>Ed.,Pearson ,2002.
4. Vittal – Quantitative techniques – Margham Publications, Chennai
5. Pillai&Bagavathi – Practical Statistics – S.Chand& Co



**MAJOR – VII**  
**CORPORATE LAWS [PCO/CT/2007]**

Unit – 1:

SEBI Act 1992 – SEBI regulations – Corporate Governance clause 49A – transparency and disclosure

Unit – 2:

Competition Act 2002 – Objectives of the Act – Competition Commission of India – Duties, Powers and Functions of the Commission – execution of orders of the commission – FEMA – important provisions

Unit – 3:

Information Technology Act 2000 – Intellectual Property Rights – Patent Act – Copyright – Trademarks and Merchandise Act

Unit – 4:

Environment Protection Act 1986 – Definition of important terms – powers of the Central government to prevent and control environmental pollution – important provisions of the Act pertaining to the prevention and control of environmental pollution

Unit – 5:

Consumer Protection Act 1986 – objects of the Act – definition of important terms – the Central Consumer Protection Council – the State Consumer Protection Councils – Consumer Disputes Redressal Agencies

**Reference:**

1. Bare Acts.
2. Corporate Laws, Taxman, 2001.
3. Corporate laws and Secretarial practice – G.K.Kapoor – Sultan Chand publications
4. Corporate laws and Secretarial practice –N.D.Kapoor – Sultan Chand publications
5. Foreign Exchange and Financing Foreign Trade – Sankaran – Margham Publications

## MAJOR – VIII

### RESEARCH METHODOLOGY [PCO/CT/2008]

#### Unit – 1

Research – Meaning and purpose – types of research – Pure and applied, survey, case study experimental, exploratory – Research Design – steps in selection and formulation of research problem steps in research – review of literature.

#### Unit – 2

Formulation of Hypothesis – Types, sources – Testing – sampling techniques – sampling error and sample size – Random Sample – Good sample scaling techniques.

#### Unit – 3

Methods of data collection – Primary and secondary data – observation – interview – questionnaire – construction of tools for data collection – testing validity and reliability – pilot study and pre – testing.

#### Unit – 4

Processing and analysis of data – editing – coding – transcription – tabulation – outline of statistical analysis – descriptive statistics – elements of processing through computers – packages for analysis and interpretation – Multi-variate analysis technique

#### Unit – 5

Report writing – target audience – types of reports – contents of reports – styles and conventions in reporting – steps in drafting a report

#### **Reference:**

1. Donald R Cooper, Business Research Methods 7<sup>th</sup> Ed, McGraw Hill, 2001
2. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai, 2001
3. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern, 2001
4. Kothari – Research Methodology and Social Sciences – Sultan Chand
5. Ravi Lochan – ‘Research Methodology’ – Margham Publications
6. Tripathi – ‘Research Methodology’ – Sultan Chand & Co

## **ELECTIVE – II**

### **SERVICES MARKETING (Revised) [PCO/CE/2002]**

#### **Unit – 1:**

Growth of services Sector – Nature of concept of service – Classification of Services – Characteristics of Services and their marketing implications – Essential elements of Marketing Mix in services marketing.

#### **Unit – 2:**

Product Support services – pricing of services – Problems of service quality management – Customer Expectations – Innovations in Services

#### **Unit – 3:**

Marketing of Financial Services – Nature – Types – Marketing of Insurance Mutual Fund – Marketing of Non – Profit Firms – Growth of Financial services in India-GST.

#### **Unit – 4:**

Factors underlying evolution of Modern Retail in India – skills needed for organizing retailing – Marketing strategies – Present Scenario of retailing in India

#### **Unit – 5:**

Globalization of Services – Five Stages of Globalization – Standardization Vs Customization – managing Employees / partners in the process of Globalization

#### **Reference:**

1. Chrispoter Lovelock, services marketing, 4<sup>th</sup> Ed, Pearson Education, 2002
2. B.Balaji, Services marketing and Management, Sultan Chand and sons, New Delhi
3. Philip Kotler and Paul N. Bloom, marketing Professional Services, Prentice Hall, New Jersey,1984
4. E.G. Bateson, Managing Services Marketing – Text and Readings, Dryden Press, Hidsdale
5. RajendraNargundar – Services marketing, Tata McGraw Hill
6. Adrian Payne – Services marketing

## **NON – MAJOR ELECTIVE – I**

### **E – COMMERCE [PCO/NE/2EC1]**

#### **UNIT – I: INTRODUCTION OF E-COMMERCE**

Definitions on E-Commerce – E-Commerce Vs Traditional Commerce – Buying Process in E-Commerce and Traditional Commerce – Advantages of E-Commerce to the various users

#### **UNIT – II: EVOLUTION AND GROWTH OF E-COMMERCE**

Impact of Information Technology on business, Impact of Internet on business performance, Evolution of E-Commerce, E – Commerce revenues – Growth of E-commerce in India, Popular Websites in India and Internet usage in the world

#### **UNIT – III: CLASSIFICATION OF E-COMMERCE**

Business to Business E-Commerce (B to B), Business to Consumer E-Commerce (B to C), Consumer to Business E-Commerce (C to B), Consumer to Consumer (C to C) E-Commerce

#### **UNIT – IV: APPLICATION OF E-COMMERCE IN VARIOUS INDUSTRIES**

E-Banking, E-Clearing, Travel and Tourism, E-Auctioning, Online Tourism, Real Estates Health care and Insurance

#### **UNIT – V: CONSUMER ELECTRONICS COMMERCE**

Push and Pull factors, Types of Buyers, Consumer Electronics in India, and Travel on line, Industrial shopping process, and Retail websites

#### **Reference:**

1. Electronic Commerce, Award, Elias M, Pearson Publications
2. Electronic Commerce, Dr. K. Abirami Devi &Dr. M. Alagammai, Margham Publications
3. Electronic Commerce, Schneider, P. Gary, Thomson Publications

## **INTERNSHIP [PCO/IP/3001]**

- **As a part of the Academic Curriculum students undergo Internship Programme for a period of 30 days during II Semester Vacation.**
- **They will submit a Report not exceeding 30 pages with the details relating to the place of their internship and the nature of work they have done.**
- **The students can choose manufacturing sectors, banking companies, insurance companies and financial institutions.**
- **Students are given 2 credits for internship.**

# M.COM

## III SEMESTER

[No. of papers – 6 (Major – 4; Elective – 1; NME – 1)]

TOTAL CREDITS = 22

S. No.	Subject code	Subject Name	Category	Credits	Int + Ext	Total Marks
1.	PCO/CT/3009	Entrepreneurship and Small Business Promotion	Major IX	4	25 + 75	100
2.	PCO/CT/3010	Human Resources Management	Major X	4	25 + 75	100
3.	PCO/CT/3011	Business Environment and Policy	Major XII	4	25 + 75	100
4.	PCO/CP/3001	Fundamentals of Information Technology (Practical)	Major XI	4	25 + 75	100
5.	PCO/CE/3003	Labour Legislations	Elective II	3	25 + 75	100
6.	PCO/NE/3FT2	Fundamentals of Taxation	NME II	3	25 + 75	100

**MAJOR – IX**  
**ENTREPRENEURSHIP AND SMALL BUSINESS PROMOTION**  
**[PCO/CT/3009]**

Unit – 1:

The entrepreneurial culture and structure – entrepreneurial traits types – behavioural patterns of entrepreneurs – entrepreneurial motivation – establishing entrepreneurial systems – idea processing, personal, financial information and intelligence, rewards and motivation concept bank – Role of industrial fairs.

Unit – 2:

Search for a business idea – sources and selection – project classification and identification constraints – features of ancillary units – features of consumer products

Unit – 3:

Project – sources of project finance, credit facilities – types – evaluation by financial institutions providing technical, financial and marketing assistance.

Unit – 4:

Marketing channel – selecting channel members – setting quality standards – Entrepreneurial opportunities and prospects for women

Unit – 5:

Steps for starting a small industry – selection of type of organization – incentives and subsidies to SSI – central government schemes and state government schemes

**Reference:**

1. Hans Schollmmer and Arthur H.Kuniloff, Entrepreneurship and Small Business Management John Wiley
2. Kuratko, Entrepreneurship: A Contemporary Approach, Thomson Learning, 2001
3. C.B. Gupta – Sultan Chand
4. Jayashree Suresh – Entrepreneurial Development, Margham Publications

## **MAJOR – X**

### **HUMAN RESOURCE MANAGEMENT [PCO/CT/3010]**

#### Unit – 1

Humans and other physical resources – emphasis on the development of human potential – behavioural science theories to HRM

#### Unit – 2

Acquisitions and maintenance of personnel – recruiting and selection process – duties – orientation – maintenance of personnel – Motivation for increased productivity – Quality of Work Life

#### Unit – 3

Reward and compensation system – grievance procedure – conflict – process – stress Vs challenge – sources – resolution

#### Unit – 4

Performance appraisal – Basic consideration – Components – Methods – problem in assessing Performance – Promotions and Transfers

#### Unit – 5

Human development, Training – Identifying Training needs – Designing training programme – Evaluation training programme – methods of training – placement and management –Emerging Trends in HRM:Competency Mapping, Business Process Outsourcing, Employee Engagement

#### **Reference:**

1. Dressler, HRM
2. Jayashankar, Human Resource Management, Margham Publications, Chennai.
3. L.M.Prasand, Human Resource Management, Sultan Chand, New Delhi.
4. De Cenzo& Robbins - HRM
5. Aswattappa, – HRM, Himalaya Publications.
6. Tripathi – ‘Human Resource Management’



## MAJOR – XI

### BUSINESS ENVIRONMENT AND POLICY [PCO/CT/3011]

#### Unit – 1:

Scanning business environment – cultural, social, political, technological, economic and legal environment – techniques of environmental forecasting – environmental threat and opportunity profile – internal environment – plant pressure group and their impact on policy formulation.

#### Unit – 2:

Economic reforms in India – liberalization – privatization and globalization – competitive strength of Indian industry – impact of liberalization policy on different sectors – policy towards foreign investment in India.

#### Unit – 3:

Multi – national corporations – their participation in India – their strategies, competitive strength policies and performance

#### Unit – 4:

Policy and strategy – types of strategies – features – importance – advantages and disadvantages of business strategy.

#### Unit – 5:

Business ethics and social responsibilities – relationship between business and society – Corporate power social accountability – ethical issues and values in business – corporate social policies issues and challenges – ecological and environmental issues in business.

#### Reference:

1. Wheelen, Concepts of Strategic Management and Business Policy, Pearson Ed, New Delhi, 2002.
2. William Gluck & L R Jauch, Business Policy & Strategic Management, McGraw Hill
3. KazhmiAzhar, Business Policy, TMH, 2002.
4. Gupta, Liberalisation its impact on Indian economy, Macmillan, 2002.
5. Sankaran – Business Environment – Margham Publications
6. Francis Cherulian – Business Environment
7. C.B. Gupta – Sultan Chand

**MAJOR PRACTICAL – I**  
**FUNDAMENTALS OF INFORMATION TECHNOLOGY**  
**[PRACTICALS ONLY] [PCO/CP/3001]**

**UNIT 1: MS WORD**

1. Creation of Mail Merging document.
2. Creation of a document using Insert options.
3. Creation of a document using Page Layout and Review options.

**UNIT 2: MS EXCEL**

4. Calculation of NPV of projects.
5. Computation of Variance Analysis.
6. Computation of Correlation and Regression Analysis.
7. Drawing various types of Graphs.
8. Computation of Chi-square Analysis.

**UNIT 3: MS POWERPOINT**

9. Creation of PPT to promote a product [applying Smart Art, Graphic, Themes and Background Styles].

**UNIT 4: TALLY**

10. Creation of Accounting Vouchers.
11. Creation of Inventory Vouchers.
12. Calculation of TDS and VAT.
13. Calculation of CST.
14. Preparation of Budgets and Ratios.

**UNIT 5: SPSS**

15. Computation of Mean and Standard Deviation.
16. Computation of Correlation and Regression Analysis.
17. Calculation of One-way and Two-way ANOVA.
18. Non-parametric Test – Chi-square Analysis.
19. Non-parametric Test – Kruskal-wallis Test (H Test).
20. Non-parametric Test – Wilcoxon Mann Whitney Test (U Test).
21. Computation of T-Test.
22. Preparation of Cross Tabs.

## **ELECTIVE – III**

### **LABOUR LEGISLATION [PCO/CE/3003]**

#### **Unit – 1**

Industrial law and labour law – need for labour legislation principles of labour legislation – constitution as the basis for labour legislation – main postulates of labour policy – The Factories Act, 1948 – objectives – amendments, definitions, approval, licensing and registration of factories, health, safety and welfare provisions relation to hazardous processes – employment of women and children.

#### **Unit – 2**

The Trade Unions Act, 1926 – definition, objectives – certain acts to apply to registered trade union – registration of trade unions – cancellation of registration and appeal – rights and privileges – duties and liabilities- amalgamation of trade unions – dissolution.

#### **Unit – 3**

The Industrial Disputes Act, 1947 –definitions – authorities under the Act, reference of disputes – arbitration –award and settlement –lay –off and retrenchment – strikes and lock – outs – closure – special provisions relating to them.

#### **Unit – 4**

Employee's Compensation Act, 1923 – objectives – definition – employer's liability for compensation – amount of compensation – method of calculating compensation distribution of compensation – notice and claim – return as to compensation – The Minimum Wages Act, 1948 – objects – definitions.

#### **Unit – 5**

The Employees State Insurance Act, 1948 – objectives – definitions – administration of the scheme – general provisions of the corporation committee and council – contributions – various benefits. The Payment of Bonus Act, 1965 .

#### **Reference:**

1. N.D. Kapoor, Handbook of Industrial Law, Sultan Chand, 2002
2. D.P. Jain, Industrial Law, Konark Publishers, 2000.
3. S.N. Misra, Labour and Industrial Laws, Sangam Law Agency, Allahabad,
- 4.S.C. Srivastava, Industrial Relations and Labour Laws, Vikas 2002.
5. Sreenivasan – 'Labour laws and Industrial Relations', Margham publications

## **NON – MAJOR ELECTIVE – II**

### **FUNDAMENTALS OF TAXATION [PCO/NE/3FT2] (Theory Only)**

#### **UNIT – I: INTRODUCTION TO TAXATION**

Indirect taxation – meaning, Direct taxation – meaning, Canons of taxation – Difference between direct and indirect taxation – features of indirect taxation

#### **UNIT – II: SERVICE TAX**

Rationale for Introduction of Service Tax – Services covered under Service Tax – Main Features of Service Tax, Rates of Service Tax – Registration, Collection of Service card

#### **UNIT – III: CST**

CST – objectives of CST – scheme of CST – features of CST

#### **UNIT – IV: VAT**

VAT – meaning – salient features of VAT Act – need and importance of VAT – procedure for registration under VAT

#### **UNIT – V: FILING OF RETURNS**

Meaning of Tax Planning, Tax Holidays, PAN card, Filing of Returns, Filing E – Returns

#### **Reference:**

1. Business Taxation, DingarPagare, Sultan Chand & Sons
2. Indirect Taxation, Dr. V. Balachandran, Sultan Chand & Sons

# M.COM

## IV SEMESTER

[No. of papers – 5 (Major – 4; Elective – 1)]

TOTAL CREDITS = 18

S. No.	Subject code	Subject Name	Category	Credits	Int + Ext	Total Marks
1.	PCO/CT/4012	Organizational Behaviour	Major XIII	4	25 + 75	100
2.	PCO/CT/4013	Advanced Management Accounting and Decision Making (Revised)	Major XIV	4	25 + 75	100
3.	PCO/PR/4001	Project and Viva Voce (Research Methodology)	Major XV	4	25 + 75	100
4.	PCO/CE/4004	Customer Relations Management	Elective IV	3	25 + 75	100
5.	PCO/CE/4005	Financial Markets and Services	Elective V	3	25 + 75	100

## MAJOR – XIII

### ORGANISATIONAL BEHAVIOUR [PCO/CT/4012]

#### Unit 1:

Introduction to Organisational Behaviour – Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes

#### Unit 2:

Motivation – Early theories, Contemporary theories – Motivation at work – Designing and Motivating for jobs.

#### Unit 3:

Group dynamics – Group Behaviour, Communication and Group Decision making, inter group relations

#### Unit 4:

Leadership – Traits, Behavioural and contingency theories; Power and Politics Transactional Analysis (T.A); Work stress

#### Unit 5:

Organisational structure and Design; Organisational changes and development, Organisational Culture and Climate, Organisational conflict; cause, types of conflict, Management conflict.

#### Reference:

1. Stephen Robbins, Organisational Behaviour, 9<sup>th</sup> ED, Pearson Education, 2001
2. Fred Luthans, Organisational Behaviour, McGraw Hill, 1998.
3. L.M. Prasad – Organisational Behaviour – Sultan Chand
4. Tripathi – Organisational Behaviour – Sultan Chand
5. Jayshankar – Organisational Behaviour, Margham Publications, Chennai.

## **MAJOR – XIV**

### **ADVANCED MANAGEMENT ACCOUNTING AND DECISION MAKING (Revised) [PCO/CT/4013]**

#### **Unit I:**

Funds flow analysis – Schedule of changes in working capital – preparation of fund flow statement – importance of fund flow statement

Cash flow analysis – Preparation of cash flow statement – difference between fund flow and cash flow analysis

#### **Unit II:**

Ratio analysis – Utility and limitations of accounting ratios – Calculation of various ratios – Analysis of financial statements

#### **Unit III:**

Preparation of various budgets and budgeting control – flexible budgets, zero base budget – cash budget – sales budget – material budget etc.,

#### **Unit IV:**

Marginal costing – concept of break even analysis – application of profit volume ratio – Decision making techniques

#### **Unit V:**

Variance analysis – Material, Labour and Overheads

**Problems – 80 : Theory – 20**

#### **Reference:**

1. Dr.S.N.Maheswari, Management Accounting, Sultan Chand, New Delhi
2. ManMohan and Goyal – Principles of Management Accounting, SahityaBhawanPublications,Agra.
3. T.S.Reddy& Murthy, Management Accounting, Margham Publications, Chennai.
4. Dr.V.Balu and Dr.K.Shankaran – Management Accounting and Decision Making, Sri VenkateswaraPublications, Chennai.

**MAJOR – XV**

**PROJECT  
(RESEARCH METHODOLOGY) [PCO/PR/4001]**

**Prescribed Areas for the study**

- **Finance**
- **Human Relations Management**
- **Marketing**
- **Entrepreneurial development**
- **Social and Economic Problems**

**Project Report      -      Internal      20 marks**

**Viva-voce            -      External      80 marks**



## **ELECTIVE – IV**

### **CUSTOMER RELATIONSHIP MANAGEMENT [PCO/CE/4004]**

#### Unit I:

Customer Relationship Management – Introduction – Management requires measurement – need for CRM – Objectives – types of CRM

#### Unit II:

Customer Relationship Survey Design – Analysis of Customer Surveys – Using Customer Relationship Survey results – Customer loyalty

#### Unit III:

Relationships in Marketing – Relationship Concepts – Relationship Drivers Lasting Relationships

#### Unit IV:

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External partnerships

#### Unit V:

The Technological Revolution – Relationship Management – monitoring and controlling relationships – Changing Corporate Culture

#### **Reference:**

1. John Egan “ Relationship Marketing, Exploring Relationship Strategies in Marketing ” Printice Hall
2. John Anton “ Customer relationship Management “ Printice Hall
3. Jagdesh N Seth “ Handbook of Relationship Marketing “ Response Books
4. Anderson “ Customer Relationship Management “ TaTaMcGrahill Higher Education
5. PeeruHameed and A. Sagadevan – Vikas Publishing house

## **ELECTIVE – V**

### **FINANCIAL MARKETS AND SERVICES [PCO/CE/4005]**

#### **Unit 1:**

An overview of Financial Markets – Legal and Regulatory framework – Various segments of financial markets

#### **Unit 2:**

Capital Market – Structure – characteristics – primary, secondary markets – Market intermediaries – stock brokers, underwriters – Depositories – credit rating agencies. CRISIL, ICRA & CARE

#### **Unit 3:**

Stock market system – trading listing regulation of stock market operations – NSE – OTC, on-line trading system – SEBI guidelines for capital issues – pricing – insider trading – investor protection

#### **Unit 4:**

Derivative markets – options and futures – Trading system – pricing derivatives – Risk hedging through derivative – Derivative markets in India – its regulation

#### **Unit 5:**

Financial services – Overview, Merchant banking – Leasing, factoring, securitization venture Capital financing and mutual funds

#### **Reference:**

1. Joseph Anbarasu – Financial Services, Sultan and Chand & Sons
2. HR Machiraju, Indian Financial System, 2<sup>nd</sup> Ed, Vikas 2002
3. B. Santhanam – ‘Financial Services’ – Margham Publications
4. Radha and Ommen Nair – ‘Capital Market and Financial Services’ – Kalyani Publications
5. Nirmala Prasad and Chandra Doss – ‘Banking and Financial Systems’ – Himalaya Publications

**S.D.N.B.VAISHNAV COLLEGE FOR WOMEN**

**CHENNAI –44**

**DEPARTMENT OF M.COM**

**QUESTION PAPER PATTERN**

<b>EXTERNAL (75 MARKS)</b>	
<u>Section 'A':</u> (10 X 2) 10 out of 12 questions (Meaning, Definition etc.,)	20 marks
<u>Section 'B':</u> (5 X 5) 5 out of 7 questions	25 marks
<u>Section 'C':</u> (2 X 15) 2 out of 4 questions	30 marks
<b>Total</b>	<b>75 marks</b>
<b>INTERNAL (25 MARKS)</b>	
A) Test marks (CAT I, CAT II, MODEL)	15 marks
B) Seminars/ Group Discussion	5 marks
C) Aptitude Test	5 marks
<b>Total</b>	<b>25 marks</b>

ShrimathiDevkunvarNanalal Bhatt Vaishnav College for Women

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Chromepet, Chennai – 600 044

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**GUIDELINES TO THE QUESTION PAPER SETTERS**

Theory / Problem oriented paper.      Advanced Corporate Accounting and Accounting Standards [PCO/CT/1001]

Break up of questions for the theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	2	1	-	1	-	1
III	2	1	-	1	-	1
IV	2	-	1	1	-	-
V	2	-	-	2	-	1
TOTAL	10	2	2	5	1	3

THEORY: 30    -    PROBLEM: 70

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**GUIDELINES TO THE QUESTION PAPER SETTERS**

Theory / Problem oriented paper.      Advanced Financial Management [PCO/CT1002]

Break up of questions for the theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	2	1	1	1	-	-
III	2	-	-	1	-	1
IV	2	1	-	1	-	1
V	2	-	1	1	-	1
TOTAL	10	2	3	4	1	3

THEORY: 40    -    PROBLEM: 60

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**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Theory / Problem oriented paper.      Advanced Cost Accounting [PCO/CT/2005]**

**Break up of questions for the theory and problem:**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	1	1	-	-	-	1
III	2	1	1	2	-	1
IV	2	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	9	3	3	3	1	4

**THEORY: 30    -    PROBLEM: 70**

**SIGNATURE**

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**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Theory / Problem oriented paper.      Quantitative Techniques for Business Decisions  
[PCO/CT/2006]**

**Break up of questions for the theory and problem:**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	2	1	1	1	1	-
III	2	1	-	1	-	1
IV	2	-	-	2	-	1
V	2	-	-	1	-	1
<b>TOTAL</b>	<b>9</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>3</b>

**THEORY: 20    -    PROBLEM: 80**

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**GUIDELINES TO THE QUESTION PAPER SETTERS**

Theory / Problem oriented paper.      Advanced Management Accounting and Decision Making [PCO/CT/4013]

Break up of questions for the theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	1
II	2	1	-	1	-	1
III	2	-	1	1	-	-
IV	2	1	1	1	-	1
V	1	1	-	1	-	1
TOTAL	8	4	3	4	-	4

THEORY: 20    -    PROBLEM: 80

SIGNATURE





**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV  
COLLEGE FOR WOMEN (AUTONOMOUS)**

**CHROMEPET, CHENNAI – 600 044**

**PG DEPARTMENT OF COMMERCE**

**MINUTES OF THE BOARD OF STUDIES**

The Board of Studies meeting of the PG Department of Commerce was held on 11/04/2016 at 11.00 A.M. in the college premises.

The members of the Board present were

<b>S. No.</b>	<b>Name of the Members</b>	<b>Designation</b>	<b>Signature</b>
1.	<b>Dr. R. Rangarajan (University Nominee)</b>	<b>Professor, PG &amp; Research Department of Commerce, University of Madras, Chennai</b>	
2.	<b>Dr. M. R. Vasudevan</b>	<b>Associate Professor PG &amp; Research Dept. of Commerce, D.G. Vaishnav College, Arumbakkam, Chennai</b>	
3.	<b>Mrs. Usha Sugavanum</b>	<b>Chartered Accountant Chennai</b>	
4.	<b>Dr. Roshini</b>	<b>Director Versatile Business School, Chennai</b>	

I, resolve to recommend to the Academic Council the syllabus, the regulations, the Question Paper Pattern, the Internal Assessment component be approved from the academic year 2016-2017.

**CHAIRMAN**

**FACULTY MEMBERS IN THE BOARD OF STUDIES OF**

**PG DEPARTMENT OF COMMERCE**

<b>S. NO.</b>	<b>NAME</b>	<b>DESIGNATION</b>
1.	Dr. R. Savithri	Head of the Department of Commerce
2.	Dr. S. Seetha	Assistant Professor
3.	Ms. S. Poornima	Assistant Professor
4.	Dr. S. Subbulakshmi	Assistant Professor
5.	Mrs. D. Lalitha	Assistant Professor

# Minutes of the Board of Studies Meeting

Held on 11/04/2016

## PG Department of Commerce

It was resolved in the Board meeting held on 11/04/16, to give effect to the following changes in the existing syllabus and question paper pattern for M.Com, so as to update the syllabus with the latest developments in the related fields.

The following changes have to be made in the existing syllabus for the 2016-18 batch M.Com Students.

- ***Major Paper III-Marketing Management [PCO/CT/1003]***

Importance of Marketing in Unit I, Online purchase in unit III, Marketing Finance-Sources-Financing Internal and External Marketing in Unit V to be included.

- ***Elective Paper II-Services Marketing [PCO/CE/2002]***

GST to be included in unit III

- ***Elective Paper III-Labour legislation[PCO/CE/3003]***

Payment of bonus Act 1965 to be included in unit V

- ***Major Paper X-Human Resource and Management [PCO/CT/3010]***

Promotions and Transfersto be included in Unit IV

Emerging Trends in HRM:Competency Mapping, Business Process Outsourcing, Employee Engagemntto be included in Unit V.

- ***Elective Paper V-Financial Markets and Services [PCO/CT/4005]***

CRISIL, ICRA & CARE to be included in Unit II.