

M.COM

SEM	SUB CODE	COURSE	SUBJECT TITLE	HRS/ WEEK	CREDIT	INT MARK	EXT. MARK	MARK
I	011PCO 1401	CORE I	MANAGERIAL ECONOMICS	6	4	25	75	100
	011PCO 1402	CORE II	ADVANCED MARKETING MANAGEMENT	6	4	25	75	100
	011PCO 1403	CORE III	CORPORATE LAW	6	4	25	75	100
	011PCO 1404	CORE IV	STRATEGIC COST MANGEMENT	6	4	25	75	100
	011PCO 1405	CORE V	BUSINESS TAXATION	6	4	25	75	100
TOTAL				30	20	125	375	500
II	011PCO 2406	CORE VI	ADVANCED FINANCIAL MANAGEMENT	6	5	25	75	100
	011PCO 2407	CORE VII	ADVANCED STATISTICAL TOOLS	6	5	25	75	100
	011PCO 2408	CORE VIII	STRATEGIC MANAGEMENT	6	5	25	75	100
	011PCO 2409 011PCO2402P	CORE IX	INFORMATION TECHNOLOGY Theory : 60 Practical :40	3 + 3	5	25	75	100
	011PCO 2601	CORE X	EXECUTIVE SELF-DEVELOPMENT	6	4	25	75	100
TOTAL				30	24	125	375	500
III	011PCO 3410	CORE XI	ADVANCED CORPORATE ACCOUNTS	6	5	25	75	100
	011PCO 3411	CORE XII	RESEARCH METHODOLOGY	6	5	25	75	100
	011PCO 3412	CORE XIII	INVESTMENT PORTFOLIO MGT.	6	5	25	75	100
	011PCO 3501	CORE BASED ELECTIVE I	HUMAN RESOURCE MANAGEMENT	6	4	25	75	100
	011PCO 3502	CORE BASED ELECTIVE II	ORGANISATIONAL BEHAVIOUR	6	4	25	75	100
TOTAL				30	23	125	375	500
IV	011PCO 4413	CORE XIV	INTERNATIONAL BUSINESS ENVIRONMENT	6	5	25	75	100
	011PCO 4414	CORE XV	EXPORT MARKETING	6	5	25	75	100
	011PCO 4503	CORE BASED ELECTIVE III	DYNAMICS OF INDUSTRIAL RELATIONS	6	4	25	75	100
	011PCO 4504	CORE BASED ELECTIVE IV	INDUSTRIAL LEGISLATIONS	6	4	25	75	100
	011PCO 48	PROJECT	PROJECT WORK	6	5	25	75	100
TOTAL				30	23	125	375	500
GRAND TOTAL				120	90	500	1500	2000

**M.COM DEGREE PROGRAMME
I SEMESTER - CORE COURSE – I
MANAGERIAL ECONOMICS**

Hours Allotted: 6 Hrs.
Credit Allotted: 4

Code: 11PCO 1401
Max. Marks: 75

OBJECTIVE: To make the students understand the use of economic tools, principles, laws etc. in facilitating business decisions.

UNIT I

Managerial Economics – Meaning, Nature, Features, Scope and Application – Its Relationship with other disciplines – Role of Managerial Economist – Demand Analysis – Elasticity of demand - Determinants of demand and forecasting of demand.

UNIT II

Production function – Law of Returns - Law of variable proportions – Law of Returns to Scale – Economies of large scale operation – Cost Concepts – Cost function – Cost Output relationship – Cost Control and Cost Reduction.

UNIT III

Price and Output decisions under Competitive conditions – Perfect Competition, Monopoly Competition, Monopolistic Competition and Oligopoly Competition – Price leadership – Price discrimination – Product line pricing – Price differentials.

UNIT IV

Profit – Concept and Meaning – Theories – Measurement – Economic Profit vs. Accounting Profit – Profit Maximization vs. Profit Restriction – Profit Planning and Forecasting – Cost-Volume-Profit Analysis – BEP Analysis

UNIT V

Macro Economics and Business decisions – Business Cycle – Economic Forecasting for business – National Income – Methods and Complexities of Measurement – Inequalities in Income – Causes, Consequences and Remedies.

Text Book

Varshney and Maheswari – Managerial Economics – Sultan Chand & Sons. Hill

Books for Reference

1. Joel Dean - Managerial Economics - Prentice Hall.
2. Mehta P.L. – Managerial Economics – Sultan Chand & Sons
3. Gupta G.S. - Managerial Economics – Tata McGraw Hill
4. Reddy P.N. and Appannaih – Essentials of Managerial Economics – Himalaya Publishing House
5. Mithani D.M. – Managerial Economics – Himalaya Publishing House
6. Dwivedi D.N. - Managerial Economics – Vikas Publishing House P. Ltd
7. S. Sankaran – Managerial Economics – Margham Publications
8. Cauvery, Sudha Nayak and Others – Managerial Economics – S. Chand & Sons.
9. H. Craig Petersen W. Chris Lewis Sudhtr K. Jain Pearson Education

10. Gopalakrishna. D. Managerial Economics, Himalaya Publishing House

M.COM DEGREE PROGRAMME
I SEMESTER - CORE COURSE – II
ADVANCED MARKETING MANAGEMENT

Hours Allotted: 6 Hrs.

Credit Allotted: 4

Code: 11PCO 1402

Max. Marks: 75

OBJECTIVE: To enable the students to acquire in depth knowledge about the marketing techniques and strategies in the business field.

UNIT I

Marketing Management – Meaning – Evolution – Functions and Problems of Marketing Management – Decision Making Process vs. Problems – Marketing Organisation – Importance – Structure – Qualities, Responsibilities and Functions of a Marketing Manager - Marketing Environment – Micro and Macro Environment Variables – Recent Trends in Marketing – Mass customization – Customer relationship Management - Online Marketing.

UNIT II

Buyers' Behaviour – Individual and Institutional – Determinants – Buying Motives – Buyer Attitudes – Consumer Adoption Process - Market segmentation – Marketing Information System – Need – Characteristics – Components – Marketing Research – Scope and objectives – Elements – Importance – Marketing Research techniques.

UNIT III

Product planning and Development – Launching of new products - Product Life Cycle - Strategies in various stages of product life cycle - Branding decision strategy – Packaging strategies – Product differentiation – Product Line Strategies diversification.

UNIT IV

Pricing – Objectives – Methods – Adopting the price – Initiating and responding to price changes – Factors affecting price determination – procedures for price determination – Pricing policies and strategies. Physical distribution – Components – Objective and Importance of physical distribution management – Major components.

UNIT V

Promotion – purpose – Social aspects – Promotion mix strategies – Advertising – features – importance – purposes – Media selection – Evaluation of effectiveness – Personal Selling – Process – Essentials – Sales Promotion – Objectives and kinds of Sales Promotion – Channels of Distribution – Channel Management Decisions – selecting, motivating and evaluating channel members - Conventional and vertical marketing channels – Growth of multi channel marketing systems.

Text Books

1. S. A. Sherlekar - Marketing Management, Himalaya Publishing House.

Books for Reference

1. Philip Kotler - Marketing Management.
2. S. P. Bansal - Marketing Management.
3. C.B. Memoria – Marketing Management.
4. S.L. Gupta and Varshney – Marketing Management – Indian Perspective.

M.COM DEGREE PROGRAMME
I SEMESTER - CORE COURSE – III
CORPORATE LAWS

Hours Allotted: 6 Hrs.
Credit Allotted: 4

Code: 11PCO 1403
Max. Marks: 75

OBJECTIVE: i) To enable the students understand the legal framework with reference to management of companies.
ii) To enable them acquire knowledge about the regulatory measures adopted with areas of securities trading, foreign exchange management, consumer production, control of pollution.

UNIT I

Indian Companies Act 1956: Formation – Piercing the Corporate Veil – Management of Companies : Appointment of Directors - Duties and Liabilities – Manager – Managing Director – Company Secretary - Prevention of oppression and Mismanagement – Corporate Governance and Business Ethics.

UNIT II

Securities and Exchange Board of India Act, 1992 – Objectives – Definition of Terms - Establishment of the Securities and Exchange Board of India – Powers and Functions of the Board – Registration Certificate – Penalties and Adjudication

UNIT III

Foreign Exchange Management Act, 1999 –Objectives – Definition of Terms – Regulation and Management of Foreign Exchange – Authorised person – Contravention and Penalties – Adjudication and Penalties – Directorate of Enforcement.

UNIT IV

Consumer Protection Act, 1986 – Objectives – Definition of Terms – Consumer Protection Council – Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission - The Sick Industrial Companies (Special Provision) Act,1985 – Provisions relating to BIFR – Reference – Inquiry – Schemes – Appeal.

UNIT V

Water (Prevention and Control of Pollution) Act, 1974 – Objectives –Definition of Terms – Functions and Powers of Various Boards – Compliance regarding discharges causing Pollution – Penalties and Offences

Air (Prevention and Control of Pollution) Act, 1981 – Objectives – Definition of Terms – Functions and powers of Various Boards – Duties of Occupier of specified Industries to ensure adherence to Standard – Offences by Companies.

Book for Reference:

1. Taxman Allied Services (P) Ltd - Corporate Laws

**M.COM DEGREE PROGRAMME
I SEMESTER - CORE COURSE – IV
STRATEGIC COST MANAGEMENT**

Hours Allotted: 6 Hrs.
Credit Allotted: 4

Code: 11PCO 1404
Max. Marks: 75

OBJECTIVE: To enable the students to understand the procedure of cost accounting and to apply them to different practical situations.

UNIT I

Organisations of the Costing Department and its Integration with Other Departments – Management Control and Cost Information System – Performance Reporting at Various Levels of Management.

UNIT II

Costing Methods – Unit Costing – Process Costing – Joint Products- Treatment of Equivalent Units – Inter-Process Profit. Overheads – Collection, classification, allocation, apportionment, re-apportionment - absorption – Over and under absorption.

UNIT III

Budget and Budgetary Control – Functional Budgets – Production, Sales, Cash, Flexible Budgets– Master Budget - ZBB.

UNIT IV

Marginal Costing – Break-Even Analysis – Cost-Volume-Profit Analysis – Break-Even Charts – Application of Marginal Costing – Differential and Direct Costing Standard Costing and Variance Analysis – Material, Labour, Overheads and Sales – Reporting of Variance

UNIT V

Cost Reduction and Cost Control – Various Techniques used for the control over Wastage, Scrap, Spoilage and Defectives – Various Techniques of Cost Reduction such as Work Study, Time and Motion Study – Activity Based Costing – Basic concepts – Factors for the Success of Cost Reduction Programme – General principles of Cost Audit

(Marks: 40% Theory and 60% Problems)

Text Book:

S.P. Jain & K.L. Narang - Advanced Cost Accounting, Kalyani Publishers.

Books for Reference:

1. Horngren C.T – Cost Accounting, Pearson Education.
2. Kaplan - Advanced Management Accounting, Pearson Education.
3. V. K. Saxena & C. D. Vashist – Cost Management, Sultah Chand & Sons
4. Polimeni, et.al. – TMH. Cost Accounting: Concepts and Applications for Managerial Decision Making
5. T.S. Reddy & Y.H. Reddy – Cost & Management Accounting Margam Publications

**M.COM DEGREE PROGRAMME
I SEMESTER CORE – V
BUSINESS TAXATION**

Hours Allotted: 6 Hrs.
Credit Allotted: 4

Code: 11PCO 1405
Max. Marks: 75

OBJECTIVE: i) To make the student understand the principles of taxation in general.
ii) To make the students learn the concepts and implementation of direct taxes such as income tax, central excise and customs duty, service tax and VAT.

UNIT I

General Principles of Taxation – Kinds – characteristics of a good tax system – Distinction between Direct and Indirect taxes – Distinction between taxes and fines, Tax and Duties - Canons of taxation – Single and multiple taxes.

UNIT II

Direct Taxes: - Income Tax Act 1961 – Important definitions – Heads of Income – Gross total income – Total income (Theory only) – Computation of Income under salaries – Deductions u/s 80 C (Problems).

UNIT III

Computation of Income under profits and gains of business or profession – Assessment of firms – Computation of income.

UNIT IV

Indirect Taxes – Central Excise Duty – Customs Duty – Introduction – Meaning – Background – Distinction between Excise, Customs Duty and Sales Tax

UNIT V

Service Tax – Value Added Tax – Introduced in Tamil Nadu.

Marks: Theory 60%
Problem 40% - (Unit II & III only)

Text Book :

Reddy and Murthy – Business Taxation.

Books Recommended:

1. P. Murugesan B. Sc., B.L. FCA- Tax Laws
2. V. Balachandran – Indirect Taxes
3. Dr. M. C. Mehrotha – Income Tax Law & Practice
4. VAT System – Tamil Nadu Sales Tax Act.

**M.COM DEGREE PROGRAMME
II SEMESTER - CORE COURSE – VI
ADVANCED FINANCIAL MANAGEMENT**

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11PCO 2406
Max. Marks: 75

OBJECTIVE: To provide a detailed insight in to the Financial Management.

UNIT I

Financial Management – Meaning - Objectives – Functions - Financial Environment – Relationship with other disciplines – Indian Financial System – Time Value of money – Risk and Return.

UNIT II

Financial Planning – Financial Forecasting – Capital Structure Theories – Planning the Capital Structure - Leverages.

UNIT III

Working Capital Management – Estimation - Cash Management – Inventory Management – Receivables Management – Financing Current Assets.

UNIT IV

Capital Budgeting – Cost of Capital – Sources of Long Term Finance.

UNIT V

Dividend Theories and Policy – Venture Capital Fund, Mergers and Acquisitions Mutual Funds, Lease Financing, Factoring.

(Marks: Theory – 40% and Problems – 60%)

Text Book:

1. Dr. S.N. Maheswari – Financial Management, S. Chand and Sons.

Books for Reference:

1. Dr. Prasanna Chandra – Fundamentals of Financial Management, TMH.
2. P.V. Kulkarni – Financial Management, Himalaya Publishing House

**M.COM DEGREE PROGRAMME
II SEMESTER - CORE COURSE – VII
ADVANCED STATISTICAL TOOLS**

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11PCO 2407
Max. Marks: 75

OBJECTIVE: To have the advanced knowledge and application of concepts of Advanced Statistical tools in business and management.

UNIT I

Correlation Analysis – Karl Pearson Correlation, Multiple Correlation, Partial Correlation – Regression Analysis – Simple and Multiple

UNIT II

Analysis of Time Series – Components – Fitting a Straight Line by the Method of Least Squares – Moving Averages – Index Numbers – Weighted and un weighted – Price Index Numbers – Types – Tests in Index Numbers – Time and Factor Reversal Test – Cost of Living Index Number.

UNIT III

Probability – Mathematical Expectations – Theoretical Distributions – Binomial, Poisson and Normal Distributions.

UNIT IV

Significance Tests in small samples (t-test) – Testing the significance between sample mean and population mean – Two sample means – Independent samples and dependent samples – Testing the significance between variances (F-test) – Chi-square Test – Analysis of variance – One way and two way classifications.

UNIT V

Linear Programming – Graphical Method – Simplex Method – Transportation Problems – Northwest Corner Rule, Vogel's Approximation Method – Assignment Problems.

(Marks: Theory – 20% and Problems – 80%)

Text Recommended:

1. S.P. Gupta. - Statistical Methods
2. Kanti Swarup and others - Operations Research

Books for Reference:

1. D. L. Elhance - Advanced Statistics
2. Mariappan - Operations Research
- 3.

**M. COM DEGREE PROGRAMME
II SEMESTER - CORE COURSE – VIII
STRATEGIC MANAGEMENT**

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11PCO 2408
Max. Marks: 75

OBJECTIVES:

1. To make the students acquaint with the basic concepts of strategy.
2. To enable them to understand the process of formulate strategy.

UNIT I

Strategic Management – Meaning, Definition and Scope – Benefits and Limitations of Strategic Management – Strategic Management Process.

UNIT II

Situation Analysis – Environmental Scanning and Industry Analysis – Internal Scanning.

UNIT III

Strategy Formulation – Steps – Types of Strategies – Growth, Expansion, Diversification and Retrenchment Strategies.

UNIT IV

Strategy Implementation – Structure – Functional Strategies: Production, Marketing, Finance and Human Resource Strategies.

UNIT V

Strategic Control and Evaluation – Establishing control – Types – Implementation– Strategy Effectiveness.

Text book Recommended:

Azkar Kashmi - Strategic Management, Tata – McGraw Hill 2002

Books for References:

1. V.S. Ramaswamy and Nanakumari - Strategic Planning and Corporate Success
2. John H. Barnett and William - Strategic Management
3. Gregory Goers and Alex Miller - Strategic Management
4. David Hunger and Thomas L. Wheel or - Strategic Management
5. Francis Cherunilam - Business Policy, Himalaya Publishing House, 2002
6. Arthur A. Thompson & AJ Stick Land III - “Strategic Management”, Tata McGraw Hill 2002 New Delhi
7. Maisana Mazzucate – Strategies for Business”, Sage Publication, New Delhi 2002

**M.COM DEGREE PROGRAMME
II SEMESTER - CORE – IX
INFORMATION TECHNOLOGY- THEORY**

Hours Allotted: 3 Hrs.
Credit Allotted : 3

Code: 11PCO 2409
Max.Marks: 60

OBJECTIVE: To enable the students acquire knowledge in computers, MS-Access and Computerized Accounting System.

THEORY (3 hrs.)

Theory : 60 (External – 45 + Internal – 15)

UNIT I

Introduction to Computers – Classification of Computers – Generations of Computer – Memory Units – Auxiliary Storage Devices – Input and Output Devices

UNIT II

MS-Access : Introduction – Parts of an Access Window – Creating a database – Relationships – Creating a table through design view – Query, Forms and Reports – Meaning.

UNIT III

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting – Features of Tally – Configuration of Tally – Tally Screens and Menus – Creation of a New Company – Creation of Groups and Ledgers - Editing and Deleting of Groups and Ledgers – Creating of Accounting Vouchers.

**M.COM DEGREE PROGRAMME
II SEMESTER - CORE – IX
INFORMATION TECHNOLOGY- PRACTICAL**

Hours Allotted: 3 Hrs.
Credit Allotted : 2

Code: 11PCO 2409 P
Max.Marks: 40

OBJECTIVE: To enable the students acquire knowledge in Computerized Accounting System.

PRACTICAL (3 hrs.)
Practical : 40 (External – 30 + Internal – 10)

UNIT I

Creation of Groups and Ledgers - Multiple Ledger – Single Ledger – Creation of Vouchers – Purchase, Sales, Receipts, Payments, Journal and Contra vouchers.

UNIT II

Creation of stock groups – Creation of stock items – Configuration of stock items – Editing and deletion of stock items – Usage of stock in voucher entry – Stock vouchers or purchase orders purchase and sales orders.

Text Book Recommended:

Alexis Leon and Mathews Leon - Fundamentals of Information Technology.

Book for Reference:

Dr. E. Mubarak Ali & Dr. M. Abdul Hakkeem – Computer Application in Commerce

**M.COM DEGREE PROGRAMME
II SEMESTER CORE – X
EXECUTIVE SELF- DEVELOPMENT**

Hours Allotted: 6 Hrs.
Credit Allotted: 4

Code: 11PCO 2410
Max. Marks: 75

OBJECTIVES:

- i) To make the students understand themselves through Self-evaluation
- ii) To help them to set goals and also to enable them to gain knowledge, develop skills and positive attitude towards achievement of the goals set.
- iii) To help improve communication and counselling skills and also to ensure career growth and development.

UNIT I

Self Esteem – meaning – High Self esteem and Low self esteem – Steps to build high self-esteem – Career Goals and Goal setting – Self-Evaluation using SWOT Analysis.

UNIT II

Personal effectiveness – Big five dimensions of personality – Johari Window and Self awareness for personal effectiveness – Inter – personal effectiveness – Transactional analysis – Creating win – win situations.

Unit III

Managing Emotions – Emotional Intelligence – Managing Frustration - Dynamics of frustration – Coping behaviour - Stress and Burnout – Meaning and causes of Stress – Coping with stress.

Unit IV

Counselling – meaning – Goals – Process – Approaches to Counselling – Communication skills – Listening skills – Inter-personal feedback – Time Management – Procrastination – Tips to manage time effectively.

Unit V

Career growth and development – Group discussion – Interview skills – Body language – Team work – Team Vs. Groups – Process of creating and developing teams – Successful teams.

Text Book recommended:

1. OB Process - Udai Pareek, Rawat Publications, Jaipur and New Delhi.

Books for Reference:

1. Behaviour in Organisations – Jerald Greenberg and Robert
2. You Can Win – Shiv Khera.
3. The 7 habits of highly effective people – Stephen Covey
4. Soft Skills by Prof. S.A.W. Buhari

**M.COM DEGREE PROGRAMME
III SEMESTER - CORE COURSE – XI
ADVANCED CORPORATE ACCOUNTING**

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11PCO 3411
Max. Marks: 75

OBJECTIVE: To enable the students understand the importance of Corporate Accounting on the basis of International Accounting Standards

UNIT I

Valuation of Goodwill – Valuation of Shares.

UNIT II

Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator Final Statement of Account.

UNIT III

Accounts of Holding Companies – including Chain Holdings – Preparation of Consolidated Balance Sheet.

UNIT IV

Final Accounts of Banking companies (New Format) - Inflation Accounting – International Accounting Standards – Human Resource Accounting

UNIT V

Final Accounts of Insurance Companies (New Format) – Accounts of Electricity and Railway Companies under Double Accounts System – Replacement of Capital Assets

(Marks: Theory – 20% and Problems – 80%)

Text book

M.C. Shukla, T.S. Grewal and S.C. Gupta - Advanced Accounts

Books for Reference

1. R. L. Gupta & Radha Swami - Advanced Accounts
2. S.P. Jain and K.L. Narang- Advanced Accounts
3. Reddy & Murthi – Corporate Accounting.

**M.COM DEGREE PROGRAMME
III SEMESTER - CORE COURSE – XII
RESEARCH METHODOLOGY**

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11PCO 3412
Max. Marks: 75

OBJECTIVE: To enable the students to understand the basic concepts of Research Methods

UNIT I

Research – Meaning and Definition, Scope and objectives – Types of Research – Descriptive, Survey, Case Study and Experimental research.

UNIT II

Research Design – Definition – Significance and Types – Formulation of Research Problem – Hypothesis – Sources and Types.

UNIT III

Data collection – Primary data – Observation, Interview, Questionnaire and Projective – Secondary Data – Sources – Data Processing, Analysis and Interpretation.

UNIT IV

Sampling – Design – Types – Errors – Testing of Hypothesis – Test of Significance – t-test, z-test, Chi-square test.

UNIT V

Report Writing – Meaning, Significance – Types – Format – Presentation.

(Marks: 80% Theory and 20% Problems)

TEXT BOOK RECOMMENDED

1. Tripathi - Research Methodology in Social Sciences

BOOKS FOR REFERENCE

1. Patten Shetti - An introduction to Research Methods in Social Sciences
2. Nakkiran & Selvaraj - Research Methodology

**M.COM DEGREE PROGRAMME
III SEMESTER –CORE COURSE – XIII
INVESTMENT PORTFOLIO MANAGEMENT**

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11PCO 3413
Max. Marks: 75

OBJECTIVES

1. To make the students acquaint with the basic concept of Investment & Security Analysis
2. To evaluate them to understand the process portfolio analysis.

UNIT I

Nature and Scope of Investment Management – Financial Institutions and Markets in India – New Issue Market and Stock Exchange in India – Derivatives and options.

UNIT II

Security Valuation – Returns – Risk – The Investment Alternatives – Alternative Avenues of Investment – New Instruments : GDRs, ADRs.

UNIT III

Investor – Types - Dividend Policies and the Investor – SEBI – Investors Protection – SEBI Regulation with regard to Primary and Secondary Market – Credit Rating Agencies.

UNIT IV

Fundamental Analysis – Technical Analysis – Efficient Market Theory.

UNIT V

Portfolio Analysis – Selection – Diversification – Revision – Performance Measurements

Note: 100% Theory

Text book Recommended

Punithavathi Pandiyan Security Analysis and Portfolio Management

Books for Reference

1. Avadani - Investment Management
1. Preeti Singh – Investment Management – Himalaya Publishing House.
2. V.K. Bhalla – Investment Management, S Chand & Sons, New Delhi.
4. Prasanna Chandra - Investment Management, Tata McGraw Hill, New Delhi
5. Elton, Edwin Jand Gmber Martin J. – Modern Portfolio Theory & Investment Analysis, Wiley & Sons, 1999
6. Sidney Cottle, Graham & Dadd – Security Analysis, Tata McGraw Hill, 1989 New Delhi
7. Dc Fisher & R J Jordan – Security Analysis & Portfolio Management Practice Hall of India 1999.

**M. COM DEGREE PROGRAMME
III SEMESTER - CORE BASED ELECTIVE – I
HUMAN RESOURCE MANAGEMENT**

Hours Allotted: 6 Hrs.
Credit Allotted: 4

Code: 11PCO 3501
Max. Marks: 75

OBJECTIVE: To enlighten the students on Human Resource Management Policies and Practices

UNIT I

Introduction to HRM – Meaning - Objectives – Significance – Functions – Evolution and Development of HRM – Human Resource Planning – HRP at Different levels – Process of Human Resource Planning.

UNIT II

Recruitment - Sources and Techniques of Recruitment – Selection Procedure – Tests–Interviews–Placement–Induction–Training, Methods– Training Procedure & Steps

UNIT III

Human Resource Development – Significance - Management Development Programmes – Techniques of Management Development – Performance Analysis and Development – Performance Appraisal –Managerial Appraisal.

UNIT IV

Career Planning - Succession Planning – Career Development – Counselling – Absenteeism - Job Evaluation Methods / Techniques – Advantages of Job Evaluation – Problems of Job Evaluation.

UNIT V

Reward System – Wage and Salary administration – Bonus – Objectives of Fringe Benefits–Types of Fringe Benefits– Non Monetary Rewards – Motivation – Concept-Theories – Leadership - Team Building - Morale –Job Satisfaction.

Text Recommended

1. P. Subba Rao – Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House

Books for Reference

1. S.S. Khanka – Human Resource Management, Sultan Chand & sons.
2. C. S. Venkata Ratnam & K.Srivastava Personnel Management and Human Resources
3. P.C. Tripathi – Personnel Management and Industrial Relations –Sultan Chand
4. B.S. Bhatia and G.S.Batra – Human Resource Management –Deep & Deep Publications
5. S. S. Khanka - Human Resource Management
6. A. M. Sheikh - Human Resource Development & Management
7. N. K. Sahni – Personnel Management –Kalyani Publishers New Delhi
8. Dale Yoder - Personnel Management and Industrial Relations
9. B. P. Singh, T. N.Chabbra, P.L.Taneja - Personnel Management and Industrial Relations

**M.COM DEGREE PROGRAMME
III SEMESTER – CORE BASED ELECTIVE – II
ORGANISATIONAL BEHAVIOUR**

Hours Allotted: 6 Hrs.
Credit Allotted: 4

Code: 11PCO 3502
Max. Marks: 75

OBJECTIVE

To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

UNIT I

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

UNIT II

Perception: Process – Factors influencing perceptual selection and Distortion in Perception – Learning: Theories of Learning – OB Modification - Attitude: Factors influencing formation of Attitude.

UNIT III

Personality: Theories of Personality – Determinants – Types - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Group Decision-making.

UNIT IV

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict.

UNIT V

Organisational change – Resistance to change and Overcoming resistance to change –Organisational Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.

Books Recommended

1. Keith Davis - Organisational Behaviour and Human Behaviour at work
2. S.S. Khanka – Organisational Behaviour, Sultan Chand.

Books for Reference

1. Fred Luthans - Organisational Behaviour
2. Keith Davis – Human Behaviour at work
3. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons
4. K. Aswathappa – Essentials of Organisational Behaviour
5. Stephan Robinson - Organisational Behaviour

**M.COM DEGREE PROGRAMME
IV SEMESTER - CORE COURSE – XIV
INTERNATIONAL BUSINESS ENVIRONMENT**

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11PCO 4414
Max. Marks: 75

OBJECTIVE: To understand the concept of global business environment and its applications in the changing scenario

UNIT I

International business – Introduction – Evolution – Nature – Theories of international trade - Competitive advantages.

UNIT II

International Environmental Issues – International Business Environment – Barriers – Role of MNCs in International Business – WTO : TRIPs, TRIMs.

UNIT III

International trade policies – Trade policies & relations – Trade Blocks – SAARC, ASEAN – UNCTAD – IMF and World Bank.

UNIT IV

Globalization of international business – Obstacles to globalization – factors favouring globalization – globalization Strategies.

UNIT V

International Business Negotiations – Disputes Arbitration - E -business vis-à-vis international business.

Recommended Text

1. P. Subba Rao – International Business Text & Cases, Himalaya Publishing House, Mumbai
2. Francis Cherunilam – International Business, Wheeler Publishing, New Delhi

Reference Books

1. Charles W.L. Hill – International Business Irwin McGraw Hill, New York
2. John D. Daniel & Lee H. Radebanh – International Business, Pearson Education Asia, New Delhi.

**M.COM DEGREE PROGRAMME
IV SEMESTER – CORE – XV**

EXPORT MARKETING

Hours Allotted: 6 Hrs.
Credit Allotted: 5

Code: 11PCO 4415
Max. Marks: 75

OBJECTIVE

To make the students familiar with Export business, enthuse and enable them to become an exporter when they choose such an option in future.

UNIT I

Export Marketing: Features – Needs & Importance - India's Export Trade – Problems & Guidelines of successful Exporting – Preliminaries for starting an Export Business – EM Organisation – Classification.

UNIT II

Product Planning for Export Markets: Importance – Steps and factors - Concept of Marketing Mix – Designing Product for Export Markets – Product positioning in Overseas Market – PLC – Export Pricing – Strategies.

UNIT III

Export Finance - Pre-Shipment Credit – Post-Shipment Finance –Types – Procedures - EXIM Bank – ECGC – Highlights of 2002 -2007 EXIM Policy- Procedure and its Outline – Export Documentation.

UNIT IV

Export Procedure and its outline Stages – ISO 9001 Certificate – Export Documents – Types.

UNIT V

Export Incentives and Assistance – Export Promotion Organisation - MFN, GSP – future and challenges in export trade.

TEXT BOOK RECOMMENDED

1. Acharya, W.K., and Jain - Export Marketing Practice

BOOKS FOR REFERENCE

1. BALAGOPAL, T.A.S. - Export Marketing – Himalaya Publishing House.
2. FRANCIS CHERUNILAM - International Trade and Export Management
3. RATHOR B.S., & RATHOR J.S. - Export Marketing

M.COM DEGREE PROGRAMME
IV SEMESTER – CORE BASED ELECTIVE – III
DYNAMICS OF INDUSTRIAL RELATIONS

Hours Allotted: 6 Hrs.
Credit Allotted: 4

Code: 11PCO 4503
Max. Marks: 75

OBJECTIVE: To enable the students to understand the nature of relations existing between the labour and management and to acquire knowledge about the measures undertaken to create cordiality.

UNIT I

Industrial Relations: Concept, Perspective and Organisation – Theories of Industrial Relations – Recent Trends in IR in India.

UNIT II

Trade Unionism – Concept, Functions, Approaches – Trade Union Movement in India – Problems of Trade Unions – Suggestions for improvement in Trade Union in India Role of Employers' Associations.

UNIT III

Industrial Conflicts – Meaning, Definition and Classification – Strikes and Lock-outs – Industrial Disputes Machinery – Preventive and Curative Methods – Code of conduct & Standing orders Grievance handling – Disciplining

UNIT IV

Collective Bargaining – Meaning and Features – Theories – Context and Coverage – Process – Levels – Role of State in Collective Bargaining – Impact of Globalisation on Collective Bargaining – Workers Participation in Management – Forums of Workers Participation Management

UNIT V

Industrial Relations and Constitution – Technological Change – Role of ILO – Role of HRM – Impact of Globalisation – Role of WTO.

Text Book Recommended

1. Mamoria, Mamoria and Gankar - Dynamics of Industrial Relations

Books for Reference

1. Dr. T.N. Bhogliwal–Sahitya Bhavan -Economics of Labour and Industrial Relations
2. P.C. Tripathi – Personnel Management and Industrial Relations –S.Chand & Sons
3. Subba Rao-Essentials of Human Resource Management and Industrial Relations
4. A.M. Sharma-Industrial Relations
5. V.V. Giri -Labour Management Relations in India
6. K. Viswanath Kumar - Industrial Relations Chand & Sons
7. Bhabani P. Rath - Industrial Relations and Participative Management

**M.COM DEGREE PROGRAMME
IV SEMESTER – CORE BASED ELECTIVE – IV**

INDUSTRIAL LEGISLATIONS

Hours Allotted: 6 Hrs

Credit Allotted: 4

Code: 11PCO 4504

Max. Marks: 75

OBJECTIVE: To enable students acquire knowledge on fundamental objects and principles of individual laws; understand the significant provisions of the various Acts applicable to Industrial Units.

UNIT I

Principles of Industrial Legislations - The Factories Act, 1948 : Objectives of the Act – Healthy, Safety and Welfare measures – Working Hours – Weekly Holidays – Annual Leave with Wages – Employment of Women and Young Persons – Protection and Safeguards available to Women and Young Persons.

UNIT II

The Industrial Disputes Act, 1947 : Objectives of the Act – Authorities under the Act for Prevention and Settlement of Industrial Disputes – Arbitration – Award and Settlement – Strikes and Lockouts – Layoff, Retrenchment and Closure Provisions – Unfair Labour Practices.

The Trade Unions Act , 1926 : Objectives of the Act – Registration of Trade Unions – Rights and Duties and Liabilities of a Registered Trade Union – Amalgamation and Dissolution of Trade Unions.

UNIT III

The Minimum Wages Act, 1948 : Objectives of the Act – Fixation and Revision of Wages – Safeguards in Payment of Minimum Wages – Enforcement of the Act – Penalty for Offences.

The Payment of Wages Act, 1936: Objectives and Scope of the Act – Rules Regarding Payment of Wages – Authorised and unauthorized deductions from Wages – Powers of the Inspectors – Penalty for Offences.

UNIT IV

The Payment of Bonus Act, 1965 : Objectives and Scope of the Act – Eligibility and Disqualification for Bonus Determination – Available Surplus and Allocable Surplus – Set On and Set Off Rules – Payment of Bonus by New Establishments – Penalty for Offences.

The Employees State Insurance Act, 1948: Objectives of the Act – ESI Corporation, Standing Committee, Medical Benefit Fund – Employees State Insurance Fund – Rules regarding Contribution – Benefits under the Act – Employees Insurance Court and its Powers.

UNIT V

The Provident Fund Act, 1952 : Objectives of the Act – Employees Provident Scheme –Employees Family Pension Scheme and Fund – Employees Deposit-Linked Insurance Scheme and Fund – Administration of Scheme – Determination of Moneys due from Employers and their Recovery.

Workmen’s Compensation Act, 1923 : Objectives of the Act – Accidents arising out of and in the Course of Employment – Occupational Disease – Compensation for Death, Permanent Total Disablement, Permanent Partial Disablement and Temporary Disablement.

Text book

N.D. Kapoor – Handbook of Industrial Law –Sultan Chand & Sons.

Books for Reference

1. K.R. Bulchandani - Industrial Law, Himalaya Publishing House.
2. Dr. S.K. Puri - An Introduction to Labour and Industrial Laws –
3. Dr. T.N.Bhogoliwal–Sahitya Bhavan Economics of Labour & Industrial Relations
4. G.K. Kapoor – Corporate and other Laws –S. Chand & Sons.
5. P.S. Narayana & P.C.K. Rao -Personnel Management and Industrial Laws
6. N.D. Kapoor – Elements of Industrial Law –Sultan Chand & Sons.
7. Bose and Mukerjee - Handbook of Labour Laws and Industrial Relations.
8. K.N. Vaid - Labour Welfare in India
9. Dr.T.N. Bhogoliwal, Sahitya Bhavan - Economics of Labour and Social Welfare