

ALAGAPPA UNIVERSITY

(A State University Accredited with 'A+' Grade by NAAC (CGPA: 3.64) in the third cycle)
Karaikudi – 630 003, Tamilnadu, India

DIRECTORATE OF DISTANCE EDUCATION



PROGRAMME PROJECT REPORT

M.Com

Programme Code: 310

REGULATIONS AND SYLLABUS
[From the academic year 2018-2019 onwards]

Credit Based System

Programme's Mission & Objectives

Mission: To bestow an exhaustive acquaintance by blending the subjects of Accounting, Banking, Insurance, Taxation, Marketing, Services Marketing and Mercantile Law in a pragmatic manner to the students so as to emerge as efficient Professionals, Entrepreneurs, Managers, Finance Experts, etc....

Objectives: i). To impart a comprehensive knowledge in Commerce to the students in a pragmatic manner.

ii). To be a strapping pedestal to key-in and fetch an assortment of job opportunities in the Public and Private Sectors.

iii). To craft Accounting, Finance, Tax and Management experts through captivating professional and cerebral associations.

Relevance of the Programme with HEI's Mission and Goals:

Affording quality higher Education to the learners who are interested in pursuing higher education through distance mode, so that they are transformed into intellectually competent human resources that will help in the uplift of the nation in terms of Educational, Social, Technological, Environmental and Economic magnificence (ESTEEM). This programme is very much effective in imparting quality education through flexi-timings.

In accordance with the mission of Alagappa University as a research-intensive institution, the teaching programme of the master's programme in Commerce is based on state of the art of scientific research and maintains a strong emphasis on the acquisition of academic and research skills.

Nature of prospective target group of learners:

The curriculum has been designed to fulfill the needs of diverse class of learners including a class of learners. In order to fulfill the needs of the learners, professionals who are in teaching, business professionals, chartered accountant practitioners, banking, Insurance and management professionals.

M.Com., Employment Areas:

- Banking Sector
- Insurance
- Budget Planning
- Business Consultancies
- Educational Institutes
- Foreign Trade
- Industrial Houses
- Inventory Control
- Investment Banking
- Marketing
- Merchant Banking
- Public Accounting Firms
- Working Capital Management
- Policy Planning
- Public Accounting Firms
- Treasury and FOREX Department
- Auditing
- Banking and finance
- Electronic marketing
- Funds management
- Management consulting
- Stock Broking
- Teaching
- Accounting

M.Com., Job Types:

- Auditors
- Book Keepers
- Budget Analysts
- Business Consultants

- Chartered Management Accountant
- Chief Financial Officer
- Finance Managers
- Financial Analyst
- Human Resource Managers
- Investment Analysts
- Marketing Managers
- Stock Brokers
- Teacher / Professors

Appropriateness of the programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence in Master of Commerce programme focuses both in-depth study of theory and acquisition of professional and research skills.

- This programme makes learners to develop skill oriented entrepreneurship knowledge, business communication at critical thinking and proficiency in the field of business sectors.

- This programme helps learners to acquire necessary skills to perform research, and start up entrepreneurship in the field of commerce and industry.

It is a good base Master degree course for the purpose of higher research studies like M.Phil., and Ph.D. They can avail wide employment opportunities and employability skills in the field of Commerce and Industry.

e. Instructional Design:

| Sl. No | Course Code | Title of the Course | CIA Max. | ESE Max. | TOT Max. | C. |
|---------------------|--------------|---|------------|-------------|-------------|-----------|
| FIRST YEAR | | | | | | |
| I Semester | | | | | | |
| 1 | 31011 | Management Concepts | 25 | 75 | 100 | 4 |
| 2 | 31012 | Managerial Economics | 25 | 75 | 100 | 4 |
| 3 | 31013 | Advanced Accounting | 25 | 75 | 100 | 4 |
| 4 | 31014 | Business Environment | 25 | 75 | 100 | 4 |
| | | Total | 100 | 300 | 400 | 16 |
| II Semester | | | | | | |
| 5 | 31021 | Marketing Management | 25 | 75 | 100 | 4 |
| 6 | 31022 | Research Methodology | 25 | 75 | 100 | 4 |
| 7 | 31023 | Advanced Cost Accounting | 25 | 75 | 100 | 4 |
| 8 | 31024 | Financial Services | 25 | 75 | 100 | 4 |
| | | Total | 100 | 300 | 400 | 16 |
| SECOND YEAR | | | | | | |
| III Semester | | | | | | |
| 9 | 31031 | Investment Analysis and Portfolio Management | 25 | 75 | 100 | 4 |
| 10 | 31032 | Financial Management | 25 | 75 | 100 | 4 |
| 11 | 31033 | Principles of Personnel Management | 25 | 75 | 100 | 4 |
| 12 | 31034 | Corporate Accounting | 25 | 75 | 100 | 4 |
| | | Total | 100 | 300 | 400 | 16 |
| IV Semester | | | | | | |
| 13 | 31041 | Management Accounting | 25 | 75 | 100 | 4 |
| 14 | 31042 | Principles and Practice of Services Marketing | 25 | 75 | 100 | 4 |
| 15 | 31043 | Organizational Behaviour | 25 | 75 | 100 | 4 |
| 16 | 31044 | Retail and Distribution Management | 25 | 75 | 100 | 4 |
| | | Total | 100 | 300 | 400 | 16 |
| Grand Total | | | 400 | 1200 | 1600 | 64 |

Detailed Syllabi:

FIRST SEMESTER

| Course Code | Title of the Course |
|--------------------|----------------------------|
| 31011 | Management Concepts |

Learning objectives:

1. To make the students to understand the elements of effective management
2. To familiarize the students with the basics principles of management

BLOCK I: FUNCTIONAL AREA OF MANAGEMENT

UNIT – I: Management: Definition – Nature – Scope and functions – Evolution of management thought – Relevance of management to different types of organization like, Insurance, Hospitals, Universities, Hotels, Social Service organizations etc.

UNIT – II: Planning: Nature, importance and strategic considerations in planning – Planning premises – Components of planning as objectives - Planning process – Methods of planning – Limitations of planning – Planning premises.

Unit – III: Policies, strategies, procedures, methods, rules, projects and budgets – Decision making – Meaning – Importance – Types – Process – Elements – Principles of decision making.

UNIT – IV: Organizing: Nature, purpose and kinds of organization – Structure – Principles and theories of organization – Formal organization – Informal organization.

Unit – V: Departmentation – Process of departmentation – Departmentation by functions - Span of control – Line and staff functions – Authority and responsibility – Centralisation and decentralization.

BLOCK II: PERSONAL AREA OF MANAGEMENT

Unit – VI: Delegation - Importance of delegation – Types of delegation – Problems of delegation – Effective delegation.

UNIT - VII: Staffing – Elements of staffing – Functions of staffing - General principles and importance – Motivation: Meaning – Importance – Types – Theories.

UNIT – IX: Communication: Meaning – Types – Process – Barriers – Overcoming barriers – Leadership: Meaning – Styles – Essential qualities.

UNIT – X: Controlling: Objectives and process of control – Devices of control – Integrated control – Special control techniques – Coordination – Need and techniques.

UNIT – XI: Directing – Principles of direction – Techniques of direction – Importance of direction – Characteristics of direction – Supervision – Functions of supervisor –

Qualities of supervisor – Principles of supervisor.

BLOCK III: GUIDING AREA OF MANAGEMENT

UNIT – XII: Management Audit – Definition – Objectives – Scope of management audit – Need for management audit – Advantages of management audit.

UNIT – XIII: Business Ethics – Meaning – Need for business ethics – Principles of business ethics – Factors affecting business ethics – Management information system – Objectives of MIS – Importance of MIS – Process of MIS – Causes for poor MIS.

UNIT – XIV: Recent trends and new perspectives in management - Strategic alliances – Core competence – Business process reengineering – Total quality management – Benchmarking.

REFERENCE BOOKS:

1. Ramaswamy.T, 2012, Principles of Management [Eight Edition] Himalaya Publishing Home Pvt Ltd, Mumbai.
2. Dinkar Pagare, 2011, Business Management [Fifth Edition] Sultan Chand & Sons, New Delhi.
3. Govindarajan. M, 2008, Principles of Management [First Edition] PHI, New Delhi.
4. Prasad L.M, 2015, Principles and Practice of Management [Eight Edition], Sultan Chand & Sons, New Delhi.

| Course Code | Title of the Course |
|-------------|----------------------|
| 31012 | Managerial Economics |

Learning Objectives:

1. To discuss the relationship between economics and business.
2. To analyze the application of economic theories in modern business.

BLOCK I: MANAGERIAL ECONOMICS

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

UNIT – II: Demand analysis - Elasticity of demand- Factors influencing elasticity of demand - Demand determinants – Demand distinctions – Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables.

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

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

UNIT – V: Business cycles – National income, monetary and fiscal policy – Public finance - Government Institutions, State Governments, Local Self-Government, Central Government – Industrial Sickness – Causes – Remedies.

BLOCK II: MANAGERIAL DECISION MAKING

UNIT – VI: Theory and nature of profit – Theories of profit – Depreciation and Profit – Valuation of stock and profit – Profit policies – Planning and forecasting – Calculation of break even point.

UNIT – VII: Managerial decision making – Risk and uncertainty – Decision theory – Classification of managerial decision problems – Analysis of decisions – Probability theorems.

UNIT – VIII: Economic planning and MRTP Act – Objectives of economic planning – Control of big business – Evil effects of economic concentration – Industrial policy – Features.

UNIT – IX: Consumer – Consumer’s sovereignty – Consumer’s surplus – Consumer’s surplus in a market – Assumption of consumer’s surplus.

UNIT – X: Business cycle and business policy – Characteristics of business cycle – Phases of business cycle – Depression – Inflation – Characteristics of inflation – Types of inflation – Demand pull inflation – Cost push inflation – Control of deflation – Effects on business cycle.

BLOCK III: ECONOMIC APPROCHES

UNIT – XI: Product line – Reasons required changing existing product mix – Factors determining the scope of product line – Product line pricing – Special order pricing – Pricing Complementary products.

UNIT – XII: Economic Concentration – Meaning of economic power – Domination of markets – Product-wise concentration – Country-wise concentration – Growth of Large industrial houses and concentration of economic power.

UNIT – XIII: Foreign investment – Types of foreign investment – FDI in developing countries – Guidelines for foreign investments – FII investments – Euro issues – FDI inflow in India.

UNIT – XIV: Government and business – Performance of public enterprises in India – Price policy in public utilities, government measures to control monopoly in India.

REFERENCE BOOKS:

1. Sankaran.S.2004, Managerial Economics. Margham Publications.
2. Gupta.G.S .2009, Managerial Economics. Tata McGraw-Hill Education Pvt.Ltd.
3. Cauvery.R., Dr. Sudha Nayak. U.K., Girija.M.and Dr.Meenakshi.R. 2010, Managerial Economics. S.Chand, New Delhi.
4. Maheswari.K.L and Varshney.R.L. 2014, Managerial Economics. [22nd Edition, Chand Sons, New Delhi.

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|--------------------|----------------------------|
| Course Code | Title of the Course |
| 31013 | Advanced Accounting |

Learning Objectives:

1. To make the students to understand the basic concepts of accounting applied in the competitive corporate world.
2. To understand accounting software easily.

BLOCK I : BASIC ACCOUNTING CONCEPTS

UNIT – I: Accounting Concepts and Conventions - Accounting Systems: Cash and mercantile systems – Advantages and Limitations of Accounting - Principles – Accounting standards.

UNIT – II: Fundamentals of Book Keeping – Journal – Ledger – Subsidiary books – Cash book - Trial balance.

UNIT – III: Single Entry System: Calculation of profit – Statement of Affairs method – Conversion of single entry into double entry system.

UNIT – IV: Preparation of profit and loss account and balance sheet under single entry system.

UNIT – V: Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account and Balance sheet with adjustments – Differences between Trial Balance and Balance sheet – Errors and their rectification – Types of errors.

BLOCK II : FINANCIAL ACCOUNTING

UNIT – VI: Bills of Exchange : Promissory notes and bills of exchange – Recording of transactions relating to bills – Books of Drawer and Acceptor – Honour and dishonor of bills –Renewal of bills – Retiring of bills under rebate.

UNIT – VII: Account Current and Average Due Date – Meaning – Advantages – Calculation of Account Current and Average Due Date.

UNIT – VIII: Bank Reconciliation Statement –Need –Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement.

UNIT – IX: Non-Trading Accounts - Receipts and Payments and income and expenditure account and Balance sheet– Difference between Receipts and Payments and income and expenditure account.

UNIT – X: Depreciation – Meaning – Causes – objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation – Straight line method – Diminishing Balance Method – Change in method of Depreciation – Sinking fund method.

BLOCK III: TYPES OF BRANCHES OF ACCOUNTING

UNIT – XI: Accounting for consignments- Consigner’s book – Consignee’s book – Accounting for joint ventures - Joint ventures account – co-venture’s account – Joint bank account.

UNIT – XII: Investment accounts – Ex-interest – Cum-interest Types of securities – Fixed interest securities – Variable income securities – Royalty excluding Sublease - Methods of recoupment - Fixed recoupment of short workings – Flexible recoupment.

UNIT – XIII: Departmental accounts – Apportionment of common expenses – Ascertaining cost of departmental purchases Inter departmental transfers at cost or selling price – Branch – Dependent branches – Independent branches - excluding foreign branches.

UNIT – XIV: Hire purchase - Calculation of interest - installment systems - Default and Repossession including Hire Purchasing Trading account - Goods on sale or Return.

REFERENCE BOOKS:

1. Reddy, T. S. and Murthy, A. 2014, Financial Accounting [Sixth Edition], Margham Publications, Chennai.
2. Nagarajan, K. L., Vinayaka, N., and Mani P.L. 2013, Principles of Accountancy [First Edition], Sultan Chand & Company Ltd, New Delhi.
3. Jain, S. P., and Narang, K. 2005, Financial Accounting. [Fifth Edition], Kalyani Publishers, Ludhiana.
4. Grewal T.S. 2007, Introduction to Accountancy [Fifth Edition], Sultan Chand & Company Ltd, New Delhi.

| Course Code | Title of the Course |
|--------------------|-----------------------------|
| 31014 | Business Environment |

Learning Objectives:

1. To enhance the knowledge of business opportunities in current situation.
2. To enhance the capacity to making business polices.

BLOCK I: BUSINESS ENVIRONMENT

UNIT – I: Concept of Business Environment- Significance - Types of Environment- External and Internal – Inter-Relationship between economic and non-economic environment.

UNIT – II: Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.

UNIT – III: Economic Systems – Meaning – Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy.

UNIT – IV: Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

BLOCK II: INDUSTRIAL ENVIRONMENT

UNIT – V: Industrial Policies and Regulations - Industrial Policy upto 1991, 2014 - Public, Private, Joint and Co-operative Sectors.

UNIT – VI: Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

UNIT – VII: Technological environment-Factors Governing Technological Environment- Management of technology - Patents and Trademarks.

UNIT – VIII: Indian Contract Act 1872 – Indian Companies Act 1956 – Consumer Protection Act 1986 – Consumer Rights – World Trade Organization (WTO).

UNIT – IX: Industrial Finance – Short term finance – medium term finance - long term finance – Corporate securities.

BLOCK III: INTERNATIONAL ENVIRONMENT

UNIT – X: Reserve Bank of India - Financial Institution in India – IFCI – ICICI – IDBI – IIBI – SIDBI – LIC – SIDCO – Commercial Banks – DFHI - SFCs.

UNIT – XI: Globalization - Meaning and Dimensions - Features of Current Globalization - Essential Conditions for Globalization - Globalization of Indian business.

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

UNIT – XIII: International Environment – Meaning and concept – World Bank – International Monetary Fund (IMF) – The General Agreement on Tariffs and Trade (GATT) – The World Trade Organization.

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

REFERENCE BOOKS:

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

SECOND SEMESTER

| Course Code | Title of the Course |
|-------------|----------------------|
| 31021 | Marketing Management |

Learning Objectives:

1. To give the knowledge of updated marketing scenario.
2. To enhance the knowledge of marketing behavior of consumer among the students.

BLOCK I: THE STUDY OF MARKETING

UNIT – I: Marketing: Meaning – Scope – Importance – Approaches to the study of Marketing – Marketing Concept –

UNIT – II: Market Segmentation: Meaning – Bases for segmentation – Uses. Marketing Mix: Four P's in marketing – Marketing Planning – Importance – Types of planning.

UNIT – III: Marketing Environment – External factors – Internal factors – Consumer Behaviour – Meaning and importance – Consumer buying process – Determinants of consumer behaviour — Theories and their relevance to marketing.

BLOCK II: MARKETING MIX

UNIT – IV: Product Mix Management: Product planning and development – New Product development – Product Life Cycle – Meaning – Stages – Managing PLC – Product positioning – Branding – Packaging.

UNIT – V: Price Mix Management: Factors affecting pricing – Pricing and pricing policies – Objectives – Procedures – Methods of price fixation – Administered and regulated prices.

UNIT – VI: Physical Distribution Mix: Distribution channel policy – Types – Factors determining choice of channel – Channel management – Middlemen functions.

UNIT – VII: Promotional Mix: Personal selling Vs Impersonal selling – Personal selling process – Steps in selling – Compensation plans – Evaluation of salesmen performance.

BLOCK III: PROMOTIONAL METHODS

UNIT – VIII: Advertising: Importance – Objectives – Media planning and selection –

Factors influencing selection – Advertising copy – Layout – Evaluation of advertising – Advertising budget – Sales Promotion methods – Publicity – Sales promotion tools.

UNIT - IX: Marketing Research & Marketing Information System: Meaning – Scope – Need – Elements – Research Process – Steps involved.

UNIT – X: Consumerism: Meaning – Consumer rights – Consumer movement in India – Salient provisions of Consumer Protection Act.

UNIT – XI: Co-operative marketing – Meaning – Features of Co-operative marketing – Advantages – Structure and organization – National Agricultural Co-operative Marketing Federation (NAFED).

UNIT – XII: E-Marketing – Meaning – Business models – Websites associated with e-marketing – Benefits of e-marketing – Limitations of e-marketing – Scope of e-marketing.

BLOCK IV: CUSTOMER RELATIONSHIP MANAGEMENT

UNIT – XIII: Concept of customer relationship management – Evolution – Scope – Differences between marketing and CRM – Types of CRM.

UNIT – XIV: Technology for customer relationship – Contact centre technology – CRM technology – Customer data management – Managing customer relationship – CRM measurement.

REFERENCE BOOKS:

1. Philip Kotler, 2014 Principles of Marketing (15th Edition 2014), Pearson Education Private Limited, New Delhi.
2. Pillai. R. S. N and Baghavathy .N, Modern Marketing (Edition 1987, Reprint 2012), Sultan Chand and sons Publishers, New Delhi.
4. Gupta C. B and Rajan Nair .N, Marketing Management, (Edition 1996 Reprint 2012), Sultan Chand and Sons Publishers, New Delhi.
5. Ramasamy. R. and Namakumari V. S, Marketing Management, (3rd Edition), McMillan India, Limited, New Delhi.

| | |
|--------------------|-----------------------------|
| Course Code | Title of the Course |
| 31022 | Research Methodology |

Learning Objectives:

1. To provide students with a firm foundation and understanding of business research methods and the research process.
2. To understand the relevance of and be able to apply a range of both quantitative and qualitative research methods.

BLOCK I: RESEARCH PROPOSAL

UNIT – I: Research: Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study.

UNIT – II: Research Problem and Formulation of Research Hypotheses: Defining the Research problem; Management Decision Problem Vs Management Research Problem; Problem identification process; Components of the research problem; Formulating the research hypothesis- Types of Research hypothesis; Writing a research proposal- Contents of a research proposal and types of research proposals.

UNIT – III: Research Design: Meaning of Research Designs; Nature and Classification of Research Designs; Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey, Focus group discussions; Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research Design.

BLOCK II: CLASSIFICATION OF DATA

UNIT – IV: Primary and Secondary Data: Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Observation method, Focus Group Discussion, Personal Interview method.

BLOCK III: METHODOLOGY

UNIT – V: Attitude Measurement and Scaling: Types of Measurement Scales; Attitude; Classification of Scales: Single item Vs Multiple Item scale, Comparative Vs Non-Comparative scales, Measurement Error, Criteria for Good Measurement.

UNIT – VI: Questionnaire Design: Questionnaire method; Types of Questionnaires; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method.

UNIT – VII: Sampling: Sampling concepts- Sample Vs Census, Sampling Vs Non Sampling error; Sampling Design- Probability and Non Probability Sampling design;

Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion.

UNIT – VIII: Data Processing: Data Editing - Field Editing, Centralized in house editing; Coding - Coding Closed ended structured Questions, Coding open ended structured Questions; Classification and Tabulation of Data.

UNIT – IX: Univariate and Bivariate Analysis of Data: Descriptive Vs Inferential Analysis, Descriptive Analysis of Univariate data- Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions, Measures of Central Tendency, Measures of Dispersion; Descriptive Analysis of Bivariate data.

UNIT – X: Testing of Hypotheses: Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions.

BLOCK IV: RESEARCH REPORT

UNIT – XI: Chi-square Analysis: Chi square test for the Goodness of Fit; Chi-square test for the independence of variables; Chi-square test for the equality of more than two population proportions.

UNIT – XII: Analysis of Variance: Completely randomized design in a one-way ANOVA; Randomized block design in two-way ANOVA; Factorial design.

UNIT – XIII: Research Report Writing: Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations; Report writing: Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations.

UNIT – XIV: Ethics in Research: Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research – Uses of library and internet in research.

REFERENCE BOOKS:

1. Gupta S. L and Hitesh Gupta (2015), “Research Methodology: Text and Cases with SPSS Application”, International Book House Private Limited, New Delhi.
2. Peer Mohamed and Shazuli Ibrahim (2013), “Research Methodology”, Pass Publications, Madurai.

| Course Code | Title of the Course |
|-------------|--------------------------|
| 31023 | Advanced Cost Accounting |

Learning Objectives:

1. To enable the students to understand the Costing Terms in business.
2. To provide adequate knowledge on Cost Accounting Practice

BLOCK I: COST ACCOUNTING AND COST CONTROL

UNIT – I: Cost Accounting Principles: Meaning of cost and cost accounting – Objectives of cost accounting – Installation of a costing system.

UNIT – II: Elements of cost – Cost concepts – Cost classifications – Methods, systems and techniques of costing – Cost sheet.

UNIT – III: Cost Accounting for material cost control – Need for material cost control – Purchase control – Stores control – Stock levels – EOQ analysis.

UNIT – IV: Pricing of stores issues – Perpetual inventory control – ABC analysis – VED analysis – Treatment of waste, scrap, defectives and spoilage.

UNIT – V: Labour Cost Control – Time keeping and time booking – Treatment of idle time and overtime cost – Wage rates for costing – Systems of wage payment – Time wage and piece rate – Incentive schemes of wage payment – Labour turnover.

UNIT – VI: Overhead Cost Control – Classification of overheads – Allocation and appointment – Absorption of overheads – Different methods – Treatment of under absorption and over absorption of overheads.

BLOCK II: TYPES OF COSTING

UNIT – VII: Methods of Costing – Job costing – Contract costing – Profit on incomplete contracts – Cost plus contracts – Target costing – Escalation clause.

UNIT – VIII: Unit costing – Meaning – Cost accumulation – Procedure in unit costing – Preparation of cost sheet.

UNIT – IX: Process Costing – Features – Job costing Vs Process costing – Process cost accounts – Inter-process profits – Accounting for joint products and by products.

UNIT – X: Contract costing – Types – Procedure for contract costing – Contract plus

costing – Profit from incomplete contract.

UNIT – XI: Operating Costing – Meaning – Features – Objectives – Cost Unit – Transport costing – Operating cost sheet.

UNIT – XII: Batch costing – Definition – Economic batch quantity – Applicability of batch costing.

UNIT - XIII: Standard Costing – Definition – Advantages and limitations of standard costing – Variance analysis.

BLOCK IV: RECONCILIATION OF COST AND FINAL ACCOUNT

UNIT – XIV: Reconciliation of cost and final accounts – Cost control and cost reduction – Meaning – Tools and techniques – Essentials for success of cost control and cost reduction – Distinction between cost control and cost reduction – Areas of cost reduction and control – Advantages.

REFERENCE BOOKS:

1. Jain, S. P., and Narang, K. L. 2001, Cost and Management Accounting [Fifth Edition], Kalyani Publishers, New Delhi.
2. Pillai, R. S. N., and Bagavathi, 2009, Cost Accounting [First Edition], Sultan Chand Company Ltd., New Delhi.
3. Sharma, and Shashi K. Gupta, 2012, Management Accounting [Twelfth Edition], Kalyani Publishers, New Delhi.
4. Maheswari, S. N. 2003, Cost and Management Accounting [First Edition], Sultan Chand Company Ltd., New Delhi.

| Course Code | Title of the Course |
|-------------|--------------------------|
| 31023 | Advanced Cost Accounting |

Learning Objectives:

3. To enable the students to understand the Costing Terms in business.
4. To provide adequate knowledge on Cost Accounting Practice

BLOCK I: COST ACCOUNTING AND COST CONTROL

UNIT – I: Cost Accounting Principles: Meaning of cost and cost accounting – Objectives of cost accounting – Installation of a costing system.

UNIT – II: Elements of cost – Cost concepts – Cost classifications – Methods, systems and techniques of costing – Cost sheet.

UNIT – III: Cost Accounting for material cost control – Need for material cost control – Purchase control – Stores control – Stock levels – EOQ analysis.

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UNIT – IX: Process Costing – Features – Job costing Vs Process costing – Process cost accounts – Inter-process profits – Accounting for joint products and by products.

UNIT – X: Contract costing – Types – Procedure for contract costing – Contract plus costing – Profit from incomplete contract.

UNIT – XI: Operating Costing – Meaning – Features – Objectives – Cost Unit – Transport costing – Operating cost sheet.

UNIT – XII: Batch costing – Definition – Economic batch quantity – Applicability of batch costing.

UNIT - XIII: Standard Costing – Definition – Advantages and limitations of standard costing – Variance analysis.

BLOCK IV: RECONCILIATION OF COST AND FINAL ACCOUNT

UNIT – XIV: Reconciliation of cost and final accounts – Cost control and cost reduction – Meaning – Tools and techniques – Essentials for success of cost control and cost reduction – Distinction between cost control and cost reduction – Areas of cost reduction and control – Advantages.

REFERENCE BOOKS:

5. Jain, S. P., and Narang, K. L. 2001, Cost and Management Accounting [Fifth Edition], Kalyani Publishers, New Delhi.
6. Pillai, R. S. N., and Bagavathi, 2009, Cost Accounting [First Edition], Sultan Chand Company Ltd., New Delhi.
7. Sharma, and Shashi K. Gupta, 2012, Management Accounting [Twelfth Edition], Kalyani Publishers, New Delhi.
8. Maheswari, S. N. 2003, Cost and Management Accounting [First Edition], Sultan Chand Company Ltd., New Delhi.

| | |
|--------------------|----------------------------|
| Course Code | Title of the Course |
| 31024 | Financial Services |

Learning Objectives:

1. On successful completion of this course, the student should know about the methods of financing by the agencies and the key role Played by them in Corporate Financing.
2. Understand the tradeoff between risk and reward in investing.

BLOCK I: PRIMARY AND SECONDARY MARKET

UNIT – I: Nature and various facets of financial service industry – Analysis of financial services – Need for financial innovation.

UNIT – II: Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and objectives of Indian Money Markets and Structure of Capital Markets.

UNIT – III: Financial services and market environment – Development of financial markets – Global integration of financial market – Finance Companies: Functions, strengths and weaknesses.

UNIT – IV: Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

UNIT – V: Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Investments Companies.

BLOCK II: FINANCIAL INSTITUTIONS

UNIT – VI: Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Under writing.

UNIT – VII: Commercial Banking and their fund based and non-fund based financial services – Leasing – Steps in leasing transactions – Lease finance – Accounting and reporting for lease.

UNIT – VIII: Hire purchase financing: Salient features, guidelines, functions – Components of hire purchase contract – Hire purchase agreement – Cost of hire purchase.

UNIT – IX: Mutual Funds: Types of mutual funds – Floatation – Asset Management Company of mutual funds – Regulations.

BLOCK III: BILL MARKET

UNIT – X: Factoring – Forfeiting – Securitization – Venture capital – Consumer finance and credit cards: Salient features, guidelines, functions – Strategies involved in financing.

UNIT - XI: Merchant Banking including public issue management – Underwriting – Portfolio management – Stock and security broking – Merger and Takeover: Salient features – Guidelines – Functions.

UNIT - XII: Foreign Exchange Broking – Bills discounting – Financial consultancy – Corporate advisory services – Credit rating services – Salient features – Guidelines – Functions.

UNIT – XIII: Housing Finance – Advantages – Method of housing finance – Role of NHB – Borrowing powers of national housing bank – Export finance – Need for export finance – Different types of export finance.

UNIT - XIV: Non-banking Financial Companies: Regulations of RBI – Role of NBFCs – Chit funds – Functions of chit fund companies and Finance companies.

REFERENCE BOOKS:

1. Gordon E, and Natarajan K, 2009, “Financial Markets and Services”, Himalaya Publishing House Pvt. Ltd., India.
2. Guruswamy S, 2009, “Financial Services”, Tata McGraw-hill Education, New Delhi.
3. Prasanna Chandra, 2011 “Financial Management Theory and Practice”, Tata McGraw-Hill Education, New Delhi.
4. Khan M Y and Jain P K, 2008, “Financial Management Text, Problems and Cases”, Tata McGraw-Hill Education, New Delhi.
5. Banerjee G and Banerjee S. Borrowing from Financial Institutions, UDH publishing house Delhi.
6. Bhole .L. M, “Financial Institutions’ and Markets: Structure Growth and Innovations”, Tata McGraw-Hill Publishing Co Ltd.

THIRD SEMESTER

| Course Code | Title of the Course |
|-------------|--|
| 31031 | Investment Analysis and Portfolio Management |

Learning Objectives:

1. To understand the characteristics of securities markets and the instruments traded therein.
2. To be able to analyze the risk, return of securities and to manage portfolios of investments.

BLOCK I: INVESTMENT AVENUE

UNIT – I: Investment: Concepts and goals – Types of investment: Financial, Real, Business, Personal and Institutional – Comparison of investments, speculation, gambling and hedging – Concept of portfolio management: Goals – Risk and return trade-off.

UNIT – II: Financial Investment Avenues: Fixed income and Varying income securities - Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

UNIT - III: Investment Analysis - Aspects of analysis – Return Analysis: Concepts, measures and computation of return of individual security and portfolio.

UNIT – IV: Capital Market – New issue Market and Stock Exchange in India – B.S.E - N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

UNIT – V: Risk Analysis: Concepts, types, measure, computation of risk of individual security and portfolio – Valuation Analysis: Share and bond valuation – Price Earnings Analysis.

BLOCK II: FUNDAMENTAL OF TECHNICAL ANALYSIS AND DERIVATIVES

UNIT – VI: Investment Alternatives – Investment in Equity Shares, Preference shares, Bonds, Government Securities.

UNIT – VII: Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.

UNIT – VIII: Approaches to Investment Analysis - Fundamental Analysis - Concept and components – Tools of economy, industry and company analysis.

UNIT – IX: Technical Analysis - Concept and tools – Assumption – Theories - Dow theory – Contrary opinion – Confidence index, Breadth of market and Relative strength analysis – Moving average analysis – Chart patterns.

UNIT – X: Options and Futures – Types of options – Call option – Advantages of options – Limitations – Valuation of options – Characteristics of options – Future – Forwards and futures – Differences between futures and options.

BLOCK III: PORTFOLIO CONSTRUCTION AND PERFORMANCE MEASURES

UNIT – XI: Portfolio Construction and Choice - Markowitz diversification – Efficient frontier – Risk-return indifferent curves – Portfolio choice – Single and two factorial models – Lagrange multiplier method.

UNIT – XII: Portfolio Performance Measures: Sharpe, Treynor and Jensen – Portfolio Audit and Portfolio Revision: Need and methods – Formula plans.

UNIT – XIII: Capital Asset Pricing Model – Assumptions and application – Capital market line and security market line.

UNIT – XIV: Efficient market hypotheses – The weakly efficient, semi strongly efficient and strongly efficient market forms – Random-walk theory.

REFERENCE BOOKS:

1. Preeti Singh, 2008, Investment Management [Sixteenth Edition], Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Bhalla, V.K. 2008, Investment Management, Security Analysis and Portfolio Management [Fourteenth Edition]. Sultan Chand & Company Ltd., New Delhi.
3. Avadhani, V.A. 2008, Investment Management [Seventh Edition], Himalaya Publishing House, Mumbai.
4. Gangadhar, V., and Ramesh Babu, G. 2003, Investment Management [First Edition],

Anmol Publication Pvt. Ltd., New Delhi.

| Course Code | Title of the Course |
|--------------------|-----------------------------|
| 31032 | Financial Management |

Learning Objectives:

1. To reveal the knowledge on fund utilization and management.
2. To analyze the various concepts and techniques for better financial decision.

BLOCK I FINANCIAL MANAGEMENT AND ITS SOURCES

UNIT – I: Financial Management: Concept, nature, evaluation and significance – Finance functions – Managerial and operative – Investment – Function, meaning and scope – Financing function – Meaning and scope – Dividend function.

UNIT – II: Goals of Financial Management – Types – Maximization of profit, profitability / wealth / liquidity / solvency – Minimization of risk, cost of capital, dilution of management control etc. – Risk – Return trade off – Maximization and minimization Vs optimization.

UNIT – III: Sources of finance – Long term sources – Short term sources – Sources of working capital – Equity shares – merits and demerits – Preference shares – merits and demerits – Debentures – Merits and demerits – Elements of financial system – Structure of Indian capital market.

UNIT – IV: Capitalization – Meaning – Need – Theories of capitalization – Over capitalization – Merits and demerits - Under capitalization – Merits and demerits.

BLOCK II: DETERMINATION OF RESOURCES

UNIT – V: Financial decisions – Relationship between Risk and Return – Sources of finance – Short-term and Long-term finance.

UNIT – VI: Long Term Capital Resources – Equity and debt sources – Equity share, preference shares and debentures as sources of long term capital – Relative merits, demerits and uses.

UNIT – VII: Significance of convertible issues and right issues – Borrowings from term lending institutions – The institutional framework – Types of assistance – Public deposits.

BLOCK III: CAPITAL MANAGEMENT

UNIT – VIII: Working Capital: Concept and types – Determinants – Financing approaches – Conservative – Aggressive and hedging approaches – Their risk – Return features and significance – Sources of working capital finance – Working capital financing by commercial banks.

UNIT – IX: Capital Planning – Determinants of capital structure – Optimum capital structure – Capital structure theories – Net income and net operative income theories – M.M. Theory – Traditional theory – Their assumptions – Significance and limitations.

UNIT – X: Cost of Capital Concept – Cost of debt, equity, preference share capital, retraining earning – Weighted average cost – Book weight, market weight – Marginal cost of capital use and computations.

UNIT – XI: Capital Budgeting: Concept – Significance – Methods of appraisal: Pay-back periods, ARR, IRR, NPV, Simulation and Certainty equivalent methods.

BLOCK IV: LEVERAGES AND INTERNATIONAL MANAGEMENT

UNIT - XII: Leasing: Concept – Types – Significance – General considerations – Economics of leasing – Evaluation – Present value and IRR methods – Leverage – Concept – Types – Degree of operative leverage – Financial leverage and total leverage – Implications of high and low degrees of leverages.

UNIT – XIII: Dividend Theories: Valuation under Gordon and Walter theories – Dividend irrelevance under M.M. Theory – Assumptions – Limitations – Dividend policy – Different policies and practices – Factors affecting dividend decision.

UNIT – XIV: International Financial Management – Meaning – FOREX Market operations – Export credit needs – India's export finance – Methods of international payments – Letter of credit – Kinds of letter of credit – Foreign currency finance Export documents.

REFERENCE BOOKS:

1. Sharma R. K and Shasi, K. Gupta, 2014, Financial Management, (4th Edition), Kalyani Publishers, New Delhi.
2. Pandey I. M. 2009, Financial Management, (10th Edition), Vikas Publishing House.
3. Prasanna Chandra, 2012, Financial Management, (4th Edition), Tata McGraw-Hill Publishers.
4. Maheswari S.N. 2014, Financial Management, (26th Reprint) Vikas Publishing House

Pvt. Ltd, New Delhi.

| Course Code | Title of the Course |
|--------------------|---|
| 31033 | Principles of Personnel Management |

Learning Objectives:

1. To evaluate and apply theories of social science disciplines to workplace issues.
2. To enhance their effectiveness for optimizing the human resource potential of their organization in order to achieve business and strategic objectives.
3. To examine current issues, trends, practices, and processes in personnel management.

BLOCK I: HUMAN RESOUCE PLANNING

UNIT – I: Personnel Management – Definition – Objectives and functions – Role and structure of personal function in organizations – Personnel principles and policies – Managerial functions – Operative functions.

UNIT – II: Job Evaluation – Job Analysis – Job Design – Job Description – Job Specification – Methods of job evaluation – Ranking method – Advantages and disadvantages of job evaluation.

UNIT – III: Human Resource Planning: Characteristics – Need for planning – Human Resource Planning Process – Factors influencing human resource plan – Limitations of human resource planning – Forecasting the demand for HR.

UNIT – IV: Organizing the human resource – Definitions – Process of organization – Importance of organization – Organization Structure – Principles of organization – Theories of organization.

UNIT – V: Recruitment - Selection Process - Placement and induction – Training and development – Need for training – Importance of training – Essentials of good training programme - Promotion – Demotions – Transfers – Separation.

BLOCK II: MEASURING AND MAINTAINING THE PERSONAL

UNIT – VI: Performance appraisal – Meaning – Features of performance appraisal – Methods of performance appraisal - Human relations - approaches to good human relations – Punishment.

UNIT – VII: Wage and Salary Administration: Factors – Principles – Compensation plan – Individual – Group – Incentives – Bonus – Fringe benefits – Job evaluation systems – Wage and salary administration in relation to personal taxation.

UNIT – VIII: Motivation – Definition – Characteristics of motivation – Importance of motivation – Process of motivation – Types of motivation – Theories of motivation.

UNIT – IX: Leadership – Meaning – Need and characteristics of leadership – Importance of leadership – Qualities of a leader – Different kinds of leadership styles – Theories of leadership.

UNIT – X: Morale and job satisfaction – Meaning – Characteristics of morale – Morale and productivity – Measurement of morale – Determinants of job satisfaction – Personal factors – Organizational factors.

UNIT – XI: Absenteeism – Meaning – Causes of absenteeism – Measures to control absenteeism – Discipline and grievance – Objectives of discipline – Characteristics of grievance – Cause of grievance.

UNIT – XII: Employee maintenance and integration – Welfare and society – Accident prevention – Administration of discipline – Employee motivation – Need and measures.

BLOCK III: INDUSTRIAL RELATION

UNIT –XIII: Industrial relations - Trade unionism - Collective bargaining and worker's participation in management – Quality of work life.

UNIT – XIV: Personnel Records / Reports: Personnel Research and Personnel Audit: Objectives – Scope and importance.

REFERENCE BOOKS:

1. Tripathi P.C., 2013, Personnel Management and Industrial Relations, Sultan Chand and Sons, New Delhi.
2. Aswathappa K., 2013, Human Resource Management: Text and Cases, McGraw Hill Education, New Delhi.
3. Memoria C.B. & Rao V.S.P., 2014, Personnel Management - Text & Cases, Himalaya Publishing house, New Delhi.
4. Khanka S.S., 2007, Human Resource Management - Text & Cases, S. Chand & Company Ltd., New Delhi.

| Course Code | Title of the Course |
|-------------|----------------------|
| 31034 | Corporate Accounting |

Learning Objectives:

1. To give a clear understanding and knowledge to the students in the area of corporate accounting and other related matters.
2. To provide the knowledge based on corporate need to have a global perspective and grow accordingly.

BLOCK I: COMPANY ACCOUNTS

UNIT – I: Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Right Issue – Underwriting.

UNIT – II: Redemption of Preference Shares – Provisions of the companies Act - Debentures - Issue – Treatment of different items relating to debenture in final accounts – Redemption – Methods of redemption of Debenture - Sinking Fund Method – Insurance Policy method.

UNIT – III: Final Accounts of Companies – Trading Account – Profit and Loss Account – Profit and Loss Appropriation Accounts – Balance sheet - Managerial Remuneration – Remuneration payable to different categories of managerial personnel – Calculation of Managerial remuneration.

UNIT – IV: Valuation of Goodwill - Need - Methods of valuation of Goodwill - Average Profit method – super profit method – capitalization method.

UNIT – V: Shares - Methods of valuation of Shares – Net asset method – Yield Method – Fair value Method.

UNIT – VI: Liquidation of Companies –Modes of Winding up - Statement of Affairs - Deficiency account or Surplus Account.

UNIT – VII: Company Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation - Managerial remuneration – Preparation of profit and loss account and Balance Sheet.

BLOCK II: ALTERATION OF CAPITAL

UNIT – VIII: Amalgamation – Meaning – Advantages – Purchase consideration – Types of amalgamation – Net present value method - Absorption (Excluding inter – company

holdings).

UNIT – IX: External reconstruction and Internal reconstruction – Meaning – Accounting treatment – Alteration of share capital – Capital reduction account.

UNIT – X: Holding company accounts excluding inter-company holdings – Mutual Owings - Contingent Liability - Unrealized Profit - Revaluation of Assets.

UNIT – XI: Liquidation of companies – Meaning – Reasons for winding up – Liquidator – Preferential creditors – Calculation of liquidator’s remunerations – Liquidator’s final statement of accounts.

BLOCK III: BANKING COMPANY

UNIT – XII: Accounts for banking companies - Preparation of profit and loss account and balance sheet - Accounts for Insurance Companies - Preparation of profit and loss account and balance sheet.

BLOCK IV: FINANCIAL REPORTING STANDARD

UNIT – XIII: International Financial Reporting Standards (IFRS) – Meaning – Advantages - Disadvantages.

BLOCK V: HUMAN RESOURCE ACCOUNTING

UNIT – XIV: Human resource accounting - Characteristic, Applications methods - Principles of Government accounting – Principles of Responsibility accounting.

REFERENCE BOOKS:

1. Dr. M. A. Arulanandam, and Dr. K. S. Raman, 2003, “Advanced Accountancy, Part-I” - Himalaya Publications, New Delhi.
2. Jain S. P. & Narang K. L., 2004 - “Advanced Accounting” - Kalyani Publishers, New Delhi.
3. Gupta R. L. & Radhaswamy M., 2006, “Corporate Accounts – Theory, Method and Application”, Sultan Chand & Co., New Delhi.
4. Reddy & Murthy, 2004, “Financial Accounting” - Margham Publications, Chennai.
5. Jain S. P and Narang K. L. 2004, Corporate Accounting, (First Edition) Kalyani Publications, Chennai.
6. Joseph. T. 2009, Corporate Accounting, Vol. 1, (1st Edition), Tata McGraw-Hill Education Pvt. Limited, New Delhi.

FOURTH SEMESTER

| Course Code | Title of the Course |
|-------------|-----------------------|
| 31041 | Management Accounting |

Learning Objectives:

1. To enable the students to understand the conceptual framework of Management Accounting.
2. To acquaint the students with the Management Accounting Techniques that facilitates managerial decision making.

BLOCK I: MANAGEMENT ACCOUNTING CONCEPTS

UNIT – I: Management Accounting: Definition – Scope – Objectives – Functions – Role – Importance – Limitations – Management accounts Vs Financial accounting – Management and Cost accounting.

UNIT – II: Installation of management accounting system – Tools of management accounting – Reporting.

BLOCK II: FINANCIAL ANALYSIS

UNIT - III: Financial Statement Analysis: Financial Statements – Nature and limitations of financial statements – Analysis and Interpretation.

UNIT – IV: Comparative statements – Common size statements – Criticism of published accounts and cost accounting.

UNIT - V: Ratio Analysis – Significance and uses – Important managerial uses of ratio analysis.

UNIT – VI: Types of ratios – Profitability ratios – Turnover ratios – Liquidity ratios – Proprietary ratios – Market earnings ratios – Factors affecting efficiency of ratios.

UNIT – VII: Uses of ratio analysis – Uses and limitations – Construction of profit and loss account and balance sheet with ratios and relevant figures.

UNIT - VIII: Fund Flow Analysis - Need and meaning – Preparation of schedule of

change in working capital and the fund flow statement – Projected fund flow statement – Managerial uses and limitations of fund flow analysis

UNIT – IX: Cash Flow Analysis - Need – Meaning – Preparation of cash flow statement – Managerial uses of cash flow statement – Limitations – Differences between fund flow and cash flow analysis.

BLOCK III: COST ANALYSIS

UNIT - X: Budgeting: Meaning of Budget and Budgetary Control – Importance – Limitations – Classification of budgets and budgets preparation – Cash budget – Sales budget – Production budget.

UNIT – XI: Materials purchase budget - Fixed and flexible budgeting – Performance budgeting – Master budget - Zero-base budgeting.

UNIT - XII: Marginal Costing and Break Even Analysis: Definition – Marginal costing Vs Absorption costing – Justification for marginal costing – Marginal cost sheet – Segregation of semi-variable costs – Contribution – Key factor.

UNIT – XIII: Managerial uses of marginal costing – Pricing decisions – Level of activity planning – Mix of sale – Profit planning techniques – Make or buy decisions.

UNIT – XIV: Break-even Analysis – Break-even meanings, chart and graph – P/V ratio – Margin of Safety – Assumptions of break – Even analysis – Limitations of break-even analysis – Advantages and limitations of marginal costing – Differential costing.

REFERENCE BOOKS:

1. Sharma., and Gupta, S. K. (2006), Management Accounting, Kalyani Publishers, New Delhi.
2. Reddy, T. S., and Hari Prased Reddy, Y. (2010), Management Accounting, Margham publications, Chennai.
3. Maheswari, S. N. (2004), Management Accounting, Sultan Chand & Sons, New Delhi.
4. Jain, S. P., and Narang. K. L. (2001), Cost and Management Accounting, Kalyani Publishers, New Delhi.

| Course Code | Title of the Course |
|-------------|---|
| 31042 | Principles and Practice of Services Marketing |

Learning Objectives:

1. The objective of this course is to facilitate understanding of the conceptual framework of marketing
2. Its applications in decision making under various environmental constraints.

BLOCK I: SERVICE MARKETING

UNIT – I: Services: Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.

UNIT – II: Service Marketing: Concept – Significance – Customer’s expectation in Service Marketing – Managing demand and supply in service business.

UNIT – III: Service design – Factors to be considered in designing service process – Guiding principles in service design – Service marketing system – Types of services layouts – Service mapping.

BLOCK II: SERVICE MARKETING MIX

UNIT – IV: Marketing Mix for Services – Characteristics of service marketing mix – Sales promotion – Physical evidence – Types of physical evidence.

UNIT – V: Service product – Meaning – Customer benefit concept – Core service level – The service offer – Product planning and development - Quality management.

UNIT – VI: Pricing in services – Meaning of price – Objectives of pricing – Characteristics of services and prices – Service cost – Approaches to pricing services – Methods of demand based pricing.

UNIT – VII: Service promotion – Market communication – Communication process – Determining the communication objectives – Selecting the communication channels – Service communication – Steps in advertising process.

UNIT – VIII: Location of services and channels of distribution – Location – Factors to be considered in choosing a service location – Classification of services by location – Direct distribution – Franchising – Agents – Customer segmentation.

UNIT – IX: People in services marketing mix – Service personnel – Contact personnel – Role of frontline employees – Hiring the right people – Service culture.

UNIT – X: Physical evidence – Classification of physical evidence – Role of the service cape – Peripheral evidence – Guidelines for physical evidence strategy.

BLOCK III: INTERNAL SERVICE MARKETING

UNIT – XI: Internal marketing – Objectives – Role of internal marketing – Components of internal marketing – External marketing – Relationship marketing – Goals of relationship marketing – Customer relationship management – Objectives of CRM.

UNIT – XII: Marketing mix of selected services - Personal care marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.

UNIT – XIII: Key Services Marketing: Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.

UNIT – XIV: Service Quality: Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles of service quality.

REFERENCE BOOKS:

1. Reddy P. N. Appannaiah, H. R. Anil Kumar, S and Nirmala, 2000, Services Marketing, Himalaya Publishing House.
2. Jha S. M., 2014, Services Marketing, (7th Edition) Himalaya Publishing House.
3. Dr. Shajahan. S., 2001, Services Marketing, (Revised Edition 2003) Himalaya Publishing House.
4. Ramneek Kappor, Justin Paul, and Biplab Halder, 2011, Service Marketing, Tata McGraw Hill Education Limited.

| Course Code | Title of the Course |
|-------------|--------------------------|
| 31043 | Organizational Behaviour |

Learning Objectives:

1. To grasp the organizational theories that would enlighten the understanding of human behaviour at work.
2. To understand team and group process and to be able to address issues arising from individual and collective organizational behaviour behavior.

BLOCK I: ELEMENTS OF BEHAVIOUR

UNIT – I: Organizational behaviour – Characteristics of human behaviour - Meaning – Definition – Nature of organizational behaviour – Basic objectives of organizational behaviour – Key elements of organizational behaviour – Importance of organizational behaviour.

UNIT – II: Foundations of Individual behaviour – Positive individual behaviour – Negative individual behaviour – Factors influencing individual behaviour – Personal factors – Environmental factors – Behavioural models.

UNIT – III: Personality – Definitions – Determinants of personality – Influence of personality on behaviour – Personality traits – Influencing behaviour – Personality development – Personality theories.

UNIT – IV: Perception – Definitions – Sensation and perception – Process of perception – Determinants of perception – Qualities of perceiver - Learning – Meaning and definition – Nature and characteristics of learning – Theories of learning.

UNIT – V: Attitude and Values – Definitions – Nature and characteristics of attitude and values – Measurement of attitude – Functions of attitude – Attitude change – Values and attitudes – Types of values – Formation of values.

BLOCK II: ORGANIZATION AND DEVELOPMENT

UNIT – VI: Groups in organization – Meaning – Characteristics – Reasons for formation of groups – Types of groups – Different stages of groups – Group norms – Group cohesiveness – Decision making and the group – Individual and group decisions.

UNIT – VII: Work Stress – Stress and counselling – Causes of stress – Personal factors – Organizational factors – Stress-performance relationship – Psychological problems – Behavioural changes – Escaping stress – Coping with stress – Counselling.

UNIT – VIII: Organizational change – Meaning – Factors influencing change – internal factors – External factors – Resistance to change – Possible benefits of resistance – Organizational development – Objectives of OD – Evaluation and follow up – Organizational development – Merits and Demerits.

UNIT – IX: Organizational Culture and Climate – Types – Determinants – Changing organizational culture – Organizational climate – Determinants of organizational culture – Impact of organizational climate – Measures.

UNIT – X: Organizational Conflicts – Definitions – Causes of conflicts – Different stages of conflict – Conflict and performance – Measures to stimulate conflicts – Conflict outcomes.

BLOCK III: ORGANIZATIONAL PROCESS

UNIT – XI: Career planning – Meaning and characteristics – Need for career planning – Process of career planning – Preparing and implementing action – plans – Evaluation of career planning Limitations.

UNIT – XII: Emotional Intelligence – Emotions – Types of emotions – Managing emotions – Emotional intelligence – Dimensions of emotional intelligence – Advantages and limitations of emotional intelligence.

UNIT – XIII: Power, Politics and Impression management – Power, authority and influence – Sources – Organizational politics – Nature of organizational politics – Negative impact of organizational conflicts.

UNIT – XIV: Communication and knowledge management – Meaning of communication – Functions – Communication process – Directions of communication – Types of communication – Knowledge management – Dimensions of knowledge management – Knowledge management processes.

REFERENCES:

1. Khanka S. S, "Organisational Behaviour" Sultan Chand & Sons Publications, New Delhi (2012).
2. Aswathappa K, "Organisational Behaviour", Himalaya Publications, New Delhi (2011).
3. Varma, "Organisational Behaviour", Forward Book Depot, New Delhi (2013).
4. Sharma, "Organisational Behaviour", Tata McGrew-Hill Publications, New Delhi (2012).

| Course Code | Title of the Course |
|--------------------|---|
| 31044 | Retail and Distribution Management |

Learning Objectives:

1. To enhance the knowledge in basic strategies of retail management
2. To analyze the multiple channels of distribution system in present marketing scenario.

BLOCK I: RETAIL LOCATION

UNIT – I: Retailing – Definition – Retail industry and economy – Retail industry in India – Characteristics of retailing – Role of services in retailing – Functions of retailing – Categorizing retailers – Trends in retail formats – Retail strategy.

UNIT – II: Retail organizations – Changing structure of retailing – Theories of structural change in retailing – Classification of retail units – Method customer interaction.

UNIT – III: Retail in India – Emergence of organized retailing – Traditional retail formats – Modern retail formats in India – Retailing to rural India – Product categories – Challenges in retail business in India.

UNIT – IV: Retail customer – Consumer behaviour – Factors affecting consumer decision making – Stages of the consumer decision process – Types of consumer decision making – Shopping behaviour.

UNIT – V: Retail market segmentation – Benefits – Criteria for effective market – Kinds of markets – Dimensions for segmentation – Customer profile – Market segmentation in India.

UNIT – VI: Retail location strategy – Importance of location decision – Determining factors – Types of retail location – Site selection analysis – Selection of particular shopping centre – Retail location theories.

BLOCK II: RETAIL MARKETING

UNIT – VII: Product management – Brand management and retailing – Merchandise management – Model stock plan – Types of suppliers – Category management – Various retail segments.

UNIT – VIII: Retail pricing – External influences on retail pricing strategy – Developments in retail prices – Retail pricing objectives – Role of price elasticity.

UNIT – IX: Retail promotion strategy – Selection of promotion mix – Advertising – Media selection- Sales promotion – Personal selling – Publicity.

UNIT – X: Relationship marketing in Retailing – Evolution of relationship marketing – Relationship marketing strategies in retailing – Organized and unorganized retail store.

UNIT – XI: Marketing Channels - Structure, Functions and Significance - Basic Channel, Role in the dynamic market place - Designing the Market Channel system.

UNIT – XII: Managing Marketing Channels - Channel Policies - Choice of the channel - Organizational Pattern in the Channel - Assessing Channel Performance - Causes for Channel Conflict - Techniques to overcome Channel Conflict- Channels for Consumer Goods, Industrial Goods and Services- Multi-level Marketing - Concepts, Role and Significance.

BLOCK III: RETAIL OPERATION DIMENSIONS

UNIT – XIII: Primary participants of the Channel - Manufacturer, Wholesaler and Retailer - Logistics and Operational dimensions - Material Handling, Transportation, Warehousing, Inventories, Logistics interface-Marketing Information System (MIS).

UNIT – XIV: Franchisee - Significance and importance of Franchisee in Channel Decision - Advantages of Franchisee - Process of appointment of Franchisee – Relationship between Franchiser and Franchisee.

REFERENCE BOOKS:

1. Kulkarni M. V., 2011, Physical Distribution Management, (3rd Edition), Vikas Publishing.
2. Gibson G. Vedamani, 2003, Retail Management, (4th Edition), JBA Publishers.
3. Ronald W. 1996, Retail Marketing Hasty, McGraw-Hill Publication.
4. Eliton S .2009, Sales and Distribution Management, (3rd Edition), Himalaya Publishing House Private Limited.

Duration of the Programme: The programme for the degree of Master of Commerce consists of two academic / calendar years divided into four semesters. Each semester is having four core papers carries four credits each. The duration of course covers 64 credits which are divided equally sixteen credits into four semesters.

Faculty and Support Staff Requirements: The programme for the degree of **Master of Commerce** requires the following faculty and supporting staff:

| Staff Category | Required |
|----------------------------|-----------------|
| Core Faculty | 3 |
| Faculty for Specialization | 2 |
| Clerical Assistant | 1 |

Instructional Delivery Mechanisms:

- Self Learning Materials
- Web based Teaching and Learning
- Electronic study materials

6. Student Support Services: The student support services will be facilitated by the head quarter i.e., Directorate of Distance Education, Alagappa University, Karaikudi and its approved Learning Centres located at various parts of Tamil Nadu. The pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods will be explained by the staff at head quarter and Learning Centres. The post-admission student support services like issue of identity card, study materials, etc. will be routed through the Learning Centres. The face to face contact programme for theory courses will be held at the university campus. The conduct of end-semester examinations, evaluation and issue of certificates will be done by office of the controller of examinations, Alagappa University, Karaikudi.

Procedure for Admission, curriculum transaction and evaluation:

f. 1. Procedure for Admission:

A candidate who has passed any UG Degree is eligible B.Com / B.Com (CA) / BCS / B.Com (CS) / BBM / BBA / B.Com. (C.S and C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the Master of Commerce Degree Examination of this university after a course of study of two academic / calendar years.

f. 2. Curriculum Transactions:

The classroom teaching would be lecture method by using electronic devices. The face to face contact classes cover group discussion, seminars and paper presentation.

The face to face contact classes will be conducted in following durations;

| Course Type | Face to Face Contact Classes Per Semester (in Hours) |
|---|---|
| Theory Courses (4 courses with 4 credits each) | 64 |

3. Evaluation:

The examinations shall be conducted separately for theory and practical's to assess the knowledge acquired during the study. There shall be two systems of examinations viz., internal and external examinations. In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via. Student assignments preparation and seminar, etc. The internal assessment shall comprise of maximum 25 marks for each course. The end semester examination shall be of three hours duration to each course at the end of each semester. In the case of Practical courses, the internal will be done through continuous assessment of skill in demonstrating the experiments and record or report preparation. The external evaluation consists of an end semester practical examinations which comprise of 75 marks for each course.

Question Paper Pattern:

Answer all questions (one question from each unit with internal choices)

Time: 3 Hours; Maximum Marks: 75

Part A - 10 x 2 Marks = 20 Marks

Part B - 5 x 5 Marks = 25 Marks

Part C - 3 x 10 Marks = 30 Marks

Distribution of Marks in Continuous Internal Assessments

The following procedure shall be followed for awarding internal marks for the courses

| Component | Marks |
|--------------------------|-------|
| Assignments (per course) | 25 |

Passing Minimum:

- For internal Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (25) prescribed for UG and PG Courses.
- For External Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (75) prescribed for UG and PG Courses.
- In the aggregate (External + Internal), the passing minimum shall be 40% for UG and 50% for PG courses.

Marks and Grade:

The following table gives the marks, grade points, letter grades and classification to indicate the performance of the candidate.

Conversion of marks to grade points & Letter grade (Performance in a paper / Course)

| Range of Marks | Grade Points | Letter Grade | Description |
|----------------|--------------|--------------|-------------|
| 90 – 100 | 9.0 – 10.0 | O | Outstanding |
| 80 – 89 | 8.0 – 8.9 | D+ | Excellent |
| 75 – 79 | 7.5 – 7.9 | D | Distinction |
| 70 – 74 | 7.0 – 7.4 | A+ | Very Good |
| 60 – 69 | 6.0 – 6.9 | A | Good |
| 50 – 59 | 5.0 – 5.9 | B | Average |
| 00 – 49 | 0.0 | U | Re-appear |
| ABSENT | 0.0 | AAA | ABSENT |

C_i = Credits earned for course i in any semester

G_i = Grade point obtained for course i in any semester

n = refers to the semester in which such courses were credited.

Grade Point Average (GPA): Grade point average (GPA) is calculated for each part taking into account all the courses studied under each part.

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

$$\text{GPA} = \frac{\sum_i (C_i \times G_i)}{\sum_i C_i}$$

Where C_i = Credits earned for course i in any semester.

G_i = Grade points obtained for course i in any semester

Cumulative Grade Point Average (CGPA): For the entire program CGPA is calculated in the following manner.

$$\text{CGPA} = \frac{\sum_n \sum_i C_{ni} \times G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Classification of CGPA: Based on the Cumulative Grade Points Average the performance of the students is classified as follows.

| CGPA | Grade | Classification of Final Result |
|-----------------------------|-------|--------------------------------|
| 9.5 - 10.0 | O+ | First Class – Exemplary |
| 9.0 and above but below 9.5 | O | |
| 8.5 and above but below 9.0 | D++ | First Class with Distinction |
| 8.0 and above but below 8.5 | D+ | |
| 7.5 and above but below 8.0 | D | |
| 7.0 and above but below 7.5 | A++ | First Class |
| 6.5 and above but below 7.0 | A+ | |
| 6.0 and above but below 6.5 | A | |
| 5.5 and above but below 6.0 | B+ | Second Class |
| 5.0 and above but below 5.5 | B | |
| 0.0 and above but below 5.0 | U | Re-appear |

*The candidates who have passed in the first appearance and within the prescribed semester of the PG Programme are eligible.

Maximum duration for the completion of the course: The maximum duration for completion of M.Com Degree programme shall not exceed ten semesters from their fourth semester.

Commencement of this Regulation: These regulations shall come into force from the academic year 2018 - 2019 (June session) i.e., for students who are to be admitted to the first year of the course during the academic year 2018 - 2019 (June session) and thereafter.

Fee Structure: The programme has the following Fee Structure:

| Sl. No. | Fees Details | Amount in Rs. | |
|---------|---------------------------|----------------|----------------|
| | | First Year | Second Year |
| 1. | Admission Processing Fees | 300.00 | - |
| 2. | Course Fees | 4400.00 | 4400.00 |
| 3. | ICT Fees | 150.00 | 150.00 |
| | Total | 4850.00 | 4550.00 |

The above mentioned fee structure is exclusive of Exam fees.

Requirement of the laboratory support and Library Resources: Alagappa University, Karaikudi having well established Library facility with adequate number of copies of books in relevant titles for Commerce programme.

Cost estimate of the programme and the provisions:

The cost estimate of the programme and provisions for the fund to meet out the expenditure to be incurred in connection with M.Com., Programme are as follows:

| Sl. No. | Expenditure Heads | Approx. Amount in Rs. |
|---------|--|-----------------------|
| 1. | Programme Development (Single Time investment) | 10,00,000/- |
| 2. | Programme Delivery (Per Year) | 20,00,000/- |
| 3. | Programme Maintenance | 3,00,000/- |

Quality Assurance Mechanism and Expected Programme Outcomes: Separate Internal Quality Assurance Cell (IQAC) has been established with certain parameters in the Directorate of Distance Education in order to provide quality teaching to the stakeholders.

University Motto: ‘Excellence in Action’

University Vision Statement: Achieving Excellence in all spheres of Education, with particular emphasis on “PEARL”- Pedagogy, Extension, Administration, Research and Learning.

University Objectives: Providing for Instructions and Training in such Branches of Learning as the University may determine. Fostering Research for the Advancement and Dissemination of Knowledge

University Quality Policy: Attaining Benchmark Quality in every domain of ‘PEARL’ to assure Stakeholder Delight through Professionalism exhibited in terms of strong purpose, sincere efforts, steadfast direction and skillful execution.

University Quality Quote: Quality Unleashes Opportunities towards Excellence (QUOTE).

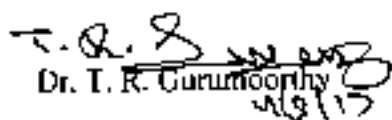
Minutes of the Meeting of the Board of Studies in Commerce (For M.Com., Programme to be offered through ODL Mode) held at the Directorate of Distance Education, Alagappa University, Karaikudi - 630 004, on 04.09.2017 (Monday) at 4:25 p.m.

Members Present:

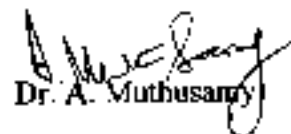
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|--------------------------|---|----------|
| 1. Dr. T. R. Gurumoorthy | - | Chairman |
| 2. Dr. S. Ganapathy | - | Member |
| 3. Dr. A. Muthusamy | - | Member |
| 4. Dr. R. Ganapathi | - | Member |

After the deliberation and discussion the board resolved the following:

1. The board considered the curriculum design and detailed syllabi of M.Com., programme, prepared as per the norms by the Chairman and the Board Members, scrutinized and suitably modified the same.
2. The board resolved to approve curriculum design, detailed syllabi and other regulations for the M.Com., programme to be offered by the Directorate of Distance Education of Alagappa University are given in Annexure - I.


Dr. T. R. Gurumoorthy
04/9/17


Dr. S. Ganapathy
4/9/17


Dr. A. Muthusamy


Dr. R. Ganapathi