

**S.D.N.B. VAISHNAV COLLEGE FOR WOMEN**  
**CHENNAI - 44**  
**SYLLABUS AND REGULATIONS**  
**DEPARTMENT OF M.COM**

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

**S.D.N.B. VAISHNAV COLLEGE FOR WOMEN**  
**CHENNAI - 44**  
**SYLLABUS AND REGULATIONS**  
**DEPARTMENT OF M.COM**

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

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

## DEPARTMENT OF M.COM - SUBJECTS & CREDITS

<b>I SEMESTER</b>	<b>CODE</b>	<b>CATEG.</b>	<b>Credits</b>
Advanced Corporate Accounting and Accounting Standards	MC11	<b>MAJOR 1</b>	- 4
Advanced Financial Management	MC12	<b>MAJOR 2</b>	- 4
Advanced Marketing (Revised)	MC13(R)	<b>MAJOR 3</b>	- 4
Advanced Management Theory	MCA14	<b>MAJOR 4</b>	- 4
Managerial Economics	EC15	<b>ELECTIVE 1</b>	- 3
			----- 19

<b>II SEMESTER</b>			
Advanced Cost Accounting(Rev.)	MC21(R)	<b>MAJOR 5</b>	- 4
Quantitative techniques for business decisions	MC22	<b>MAJOR 6</b>	- 4
Corporate Laws	MC23	<b>MAJOR 7</b>	- 4
Research methodology	MCA24	<b>MAJOR 8</b>	- 4
Services Marketing (Revised)	EC25(R)	<b>ELECTIVE 2</b>	- 3
Non-major elective	NCOA1	<b>N.M.ELEC.1</b>	- 3
			----- 22

### **III SEMESTER**

Entrepreneurship and Small BusinessPromotion	MC31	<b>MAJOR 9</b>	- 4
Human Resource Management	MC32	<b>MAJOR 10</b>	- 4
Fund. of Information Technology	MC33	<b>MAJOR 11</b>	- 2
Practicals - Fund. of Information Technology	CO31	<b>„</b>	- 2
Theory (2 credits):			
Written Exam :75 marks scaled to		40 marks	
Internals		10 marks	
Practicals(2 credits):			
Record		10 marks	
Practical Exam		40 marks	
Business Environment and Policy	MCA34	<b>MAJOR 12</b>	- 4
Labour Legislations	ECA35	<b>ELECTIVE 3</b>	- 3
Fundamentals of Taxation	NCOA2	<b>N.M.ELEC. 2</b>	- 3
			-- ----- 22

### **IV SEMESTER**

Organisational Behaviour	MC41	<b>MAJOR 13</b>	- 4
Adv.Management Accountg and Decision Making (Revised)	MCA42	<b>MAJOR 14</b>	- 4
Project & Viva- Voce (Research Methodology )	PRCO	<b>MAJOR 15</b>	- 4
Customer Relations Management	EC43	<b>ELECTIVE 4</b>	- 3
Financial Markets and Services	ECA44	<b>ELECTIVE 5</b>	- 3
			----- 18

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

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

**S.D.N.B. VAISHNAV COLLEGE FOR WOMEN  
DEPARTMENT OF M.COM**

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

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

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

**Choice based credit system**

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

SEMESTER	SUBJECT
II	E-Commerce
III	Fundamentals of Taxation

**Internship in Corporate**

**Internship during II Semester Vacation.  
Credits given in III Semester Examination**

**MCOM**

**I SEMESTER**

Advanced Corporate Accounting and Accounting Standards	<b>MAJOR 1 - 4</b>
Advanced Financial Management	<b>MAJOR 2 - 4</b>

Advanced Marketing	<b>MAJOR 3</b> - 4
Advanced Management Theory	<b>MAJOR</b> 4 - 4
Managerial Economics	ELECTIVE 1 - 3

### **MAJOR-1**

#### **ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS**

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

Advanced problems in share capital and debenture transactions including underwriting. Valuation of goodwill and shares.

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

Acquisition, amalgamation, absorption and reconstruction ( internal and external ) schemes. Statement for liquidation of companies.

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

Consolidated final statement of Holding companies and subsidiary companies-inter company holding and Owings-treatment of dividends.

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

Final statements of banking companies and insurance companies. Accounting for price level changes- social responsibility accounting- human resources accounting.

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

Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI- Mandatory Accounting Standards ( AS) issued by the ICAI.

Reference:-

- 1.M.C.Shukla and T.S.Grewal, Advanced Accounts, New Delhi, S.Chand and Co.,2002.
- 2.R.L.Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand, 2002.
- 3.S.P.Jain and K.L.Narang, Advanced Accounts, Ludhiana, Kalyani Publishers, 2002.
- 4.T.S.Reddy, Advanced Accounts, Chennai, Margham Publications 2002.

## **MAJOR-2**

### **ADVANCED FINANCIAL MANAGEMENT**

*Unit-1:-*

Financial Management-Meaning –importance of FM-scope of FM-Role of finance manager in changing scenario, - Objectives/goals of finance function- financing decisions- investment decision –importance of financial planning-problems in financial forecasting.

*Unit-2:-*

Capital structure decisions- traditional and MM approaches- current views- determinants of capital structure-over trading- over and under capitalization- leverage analysis EBIT-EPS analysis.

*Unit-3:-*

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

*Unit-4:-*

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

#### Unit-5:-

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

#### Reference:

1. Van Horne J, Financial Management & Policy , Pearson Education, Delhi 2002.
2. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill, 1990.
3. Weston and Brigham, Managerial Finance, New York, Holt Rinehart, 1989.
4. I.M. Pandey, Financial Management, New Delhi, Vikas, 1990.
5. Prasanna Chandra, Financial Management Theory and Practice, New Delhi, 2002.

### **MAJOR-3**

#### **ADVANCED MARKETING ( Revised)**

#### Unit-1:-

Marketing-concepts-types-products marketing, securities marketing, services marketing etc- marketing segmentation and targeting- marketing environment.

#### Unit-2:-

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

#### Unit-3:-

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

#### Unit-4:-

Distribution cost analysis- break up of distribution cost, - marketing risks- control and management – direct marketing- maxi marketing model, marketing finance- sources- sale on

open account- bank credit, factor accounts receivable, financing – alternative methods- financing of internal marketing and external marketing.

Unit-5:-

Marketing ethics- Consumer Protection Act- state level councils-Consumerism- consumer awareness-need-consumer movement in India.

Reference:-

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

## **MAJOR - 4**

### **ADVANCED MANAGEMENT THEORY**

Unit-1:-

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

Unit-2:-

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

Unit-3:-

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

Unit-4:-

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

Unit-5:-



Information technology audit and impact on management- Indian contribution to the management thought vedic management concepts - Bhagvat Gita - Tirukkural- contemporary issues-women management.

Reference:-

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

## **ELECTIVE - 1**

### **MANAGERIAL ECONOMICS**

Unit-1:-

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

Unit-2:-

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

Unit-3:-

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

Unit-4:-

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

Unit-5:-

Pricing objectives- pricing methods and approaches- product line pricing- differential pricing

Monopoly policy restrictive agreements- price discrimination- measurement of economic concentration- policy against restrictive trade practices.

Reference:-

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

MCOM

**II SEMESTER**

Advanced Cost Accounting	<b>MAJOR</b>	5	-	4
Quantitative techniques for business decisions	<b>MAJOR</b>	6	-	4
Corporate Laws	<b>MAJOR</b>	7	-	4
Research Methodology	<b>MAJOR</b>	8	-	4
Services Marketing	<b>ELECTIVE 2</b>		-	3
E-Commerce	<b>N.M.E 1</b>		-	3

**MAJOR - 5**

## **ADVANCED COST ACCOUNTING ( Revised)**

### **Unit 1:**

Cost classification and analysis – Cost concepts in decision making- relevant cost – differential cost – incremental cost and opportunity cost. Marginal costing – distinction between marginal costing and absorption costing Break even analysis- cost – volume- profit analysis- break even charts – contribution margin and various decision making problems like make or buy, shut down or continue, expand or contract, pricing decisions in special circumstances, product decisions.

### **Unit 2:**

Problems on decision making such as retain or replace, repair or renovate, now or later , change versus status quo, sell or further process own or lease , sell or return , pricing decisions, inventory control, plant location, product development, competitive pricing differential pricing , price differentials and discounts and pricing or marking strategies

### **Unit 3:**

Cost control as distinct from cost determination , control over wastages, scrap, spoilages and defectives, Management control – responsibility accounting – cost profit and investment centers, problems on transfer pricing using the contribution approaches

### **Unit 4:**

Standard Costing and Variance analysis- Materials, Labour and Overheads- Reporting of variances

### **Unit 5**

Job-costing, Process Costing, Operation Costing.

### **Reference:-**

- 1.Dr.S.N.Maheswari,-Advanced Cost Accounting, Sultan Chand & Sons NewDelhi.**
- 2.Kalpan, Advanced Management Accounting,3<sup>rd</sup> Ed Pearson Education, New Delhi,**
- 3.Polimeni, et.al. Cost accounting;Concepts and Applications for Mangerial Decision Making,McGraw Hill,1991.**
- 4.Chouhdary,Anu Prasad & Roy, Cost and Management Accountancy,New Delhi Book Agency, 1991.**
- 5. Jain & Narang –Advanced Cost Accounting - Kalyani publishers - Chennai**

## **MAJOR - 6**

## **QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

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

Theory of probability - probability rules- bayes theorem- probability distribution- binomial, Poisson and normal. Statistical decision theory- decision environment- decision making under certainty and uncertainty and risk conditions- EMV, EOL and marginal analysis- value of perfect information- decision tree analysis.

#### Unit-2:-

Sampling-meaning of random sample - sampling methods- sampling error and standard error-relationship between sample size and standard error.

Sampling distribution-characteristics-central limit theorem- estimating population parameters- point and interval estimates- estimating proportion, percentage and mean of population from large sample and small sample.

#### Unit-3:-

Testing hypothesis- testing of proportion and means- large samples- small samples- one tailed and two tailed tests- testing differences between mean and proportions- errors in hypothesis testing- chi square distribution- characteristics- applications- test of independence and tests of goodness of fit- inferences.

#### Unit-4:-

F distribution- testing of population variance-Analysis of variance one way and two way.

Correlation and regression- simple, partial and multiple correlation- simple, partial and multiple regressions

#### Unit-5:-

Linear programming- graphic and simplex models- maximization and minimization- transportation-assignment.

Reference:-

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

## **MAJOR - 7**

## **CORPORATE LAWS**

#### Unit-1:-

SEBI Act - SEBI regulations-Corporate Governance clause 49A- transparency and disclosure.

Unit-2:-

Competition law -important provisions FEMA- important provisions.

Unit-3:-

Information Technology Act- Intellectual Property Rights- Patent Act- Copyright- Trademarks and Merchandise Act.

Unit-4:-

Environment Protection Act

Unit-5:-

Consumer Protection Act- MRTP Act provisions relating to restrictive trade practices and monopolistic trade practices.

Reference:-

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

## **MAJOR - 8**

### **RESEARCH METHODOLOGY**

Unit- 1

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

#### Unit-2

Formulation of Hypothesis -Types, sources-Testing –sampling techniques-sampling error and sample size.

#### Unit- 3

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

#### Unit- 4

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

#### Unit- 5

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

#### Reference:

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

## **ELECTIVE - 2**

### **SERVICES MARKETING (Revised)**

#### Unit-1:-

Nature and classification of services-characteristics of services and their marketing implications.

#### Unit-2:-

Marketing strategies for service firms with special reference to information, communication, consultancy, advertising, professional services, after-sales service, recruitment, training.

Unit-3:-

Product support services-pricing of services-problems of quality – innovations in services.

Unit-4:-

Marketing of financial services – nature –types- marketing of insurance-mutual fund-marketing for non-profit firms.

Unit-5:-

Tourism and Eco-Tourism-Hospitality Management-Health Care Services.

Reference:-

1. Chrispher Lovelock, services Marketing, 4<sup>th</sup> Ed, Pearson Education, 2002.
2. B. Balaji, Services Marketing and Management, Sultan Chand and sons, New Delhi.
3. Philip Kotler and Paul N. Bloom, marketing Professional Services, Prentice Hall, New Jersey, 1984.
4. Helen Wood Ruffe, Services Marketing, New Delhi, Prentice Hall, 1994.
5. Ravi Shanker, Services Marketing, Excel Books, New Delhi.
6. S.M. Jha – Himalaya Publishing House
7. Dr. L. Natrajan - Services Marketing – Margham Publications

## **NON-MAJOR ELECTIVE-1**

### **E-COMMERCE**

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

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

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

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

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

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

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

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

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

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

\*\*\*\*\*

## **NON-MAJOR ELECTIVE-2**

### **FUNDAMENTALS OF TAXATION**

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

Basic Concepts- Assessment, Assessee, Assessment year, Previous Year, Residential Status, Incidence of Tax or Basis of Charge

#### **UNIT-II: INCOME UNDER THE HEAD OF SALARIES**

Definition of Salaries; features of Salary; Computation of Salary Income, Computation of Taxable Salary – Treatment of Provident Fund, Allowances- HRA, DA,CCA, Fully taxable allowances- Education allowance, Helper Allowance; Perquisites : Car, Lunch and Rent free Accomodation; Gratuity, Leave Salary, Deductions under head Salaries, - Entertainment Allowance, Professional Tax., Deductions under sec. 80 C ( Simple Problems only)



### **UNIT – III: VALUE ADDED TAX**

Introduction to Indirect Taxation – Difference between Direct and Indirect Taxes, Features of Indirect Taxes, Elements of Indirect taxes, Concept of VAT – Implementation of VAT in Tamil Nadu – CST AND VAT.

### **UNIT – IV: SERVICE TAX**

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

### **UNIT-V: FILING OF RETURNS**

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

\*\*\*\*\*

### **M.COM III SEMESTER**

**Entrepreneurship and Small  
Business Promotion**

**MAJOR 9 - 4**

**Human Resource Management**

**MAJOR 10 - 4**

**Fundamentals of Information  
Technology**

**MAJOR 11 - 4**

**THEORY : 50 marks ( 2 credits)**

**(Internal- 10 marks ,External : 75marks scaled to 40 marks**

**PRACTICAL : 50 marks ( 2 credits)**

**( Record 10 marks, Examination –40 mks)**

**Business Environment and Policy MAJOR 12 - 4**

**Labour Legislations**

**ELECTIVE 3 - 3**

**MAJOR - 9**

**ENTREPRENEURSHIP AND SMALL BUSINESS PROMOTION**

**Unit-1:-**

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

**Unit-2:-**

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

**Unit-3:-**

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

**Unit-4:-**

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

**Unit-5:-**

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

**Reference:-**

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

## **MAJOR - 10**

### **HUMAN RESOURCE MANAGEMENT**

#### **Unit-1**

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

#### **Unit – 2**

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

#### **Unit – 3**

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

#### **Unit – 4**

Performance appraisal – Basic consideration- Components – Methods – problem in assessing prevention

#### **Unit - 5**

Human development, training- identifying needs – Designing training programme- Evaluation training programme – methods of training – placement and management- organizational changes – change agents.

#### **Reference :**

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

## **MAJOR – 11(THEORY & PRACTICAL)**

### **FUNDAMENTALS OF INFORMATION TECHNOLOGY**

#### **Unit:1**

Introduction to Computers – History of Computers – Hardware, Software, System Software – Application software

#### **Unit:2**

Computer Peripherals. – Central Processing Unit – Secondary Storage Devices.

#### **Unit:3**

Programming Languages-Low level-middle level-high level – Flowcharting Techniques – An overview of Operating systems – Windows Operating system

#### **Unit:4**

Microsoft office - Microsoft word – Microsoft Excel – Microsoft Power Point – Internet Explorer – Microsoft Access

#### **Unit:5**

Selection of a computer system – Data Processing – Tele shopping – Tele-working E-mail – Internet – E-Commerce – Accounting and Statistical packages – Tally - SPSS

#### **Reference::**

1. James A Senn, Information Technology in Business Principles, Practices & Opportunities, International Edition, Prentice Hall, 1998.
2. Corey Sandler, Tom Badger, Jan Lvein Garter, Ms-office for windows.
3. Alexis Leon & Mathew Leon, Fundamentals of Information Technology, Vikas Publishing Home Pvt, Ltd 1999
4. Computer Applications in Business and Management – G. Sheshasaayee & Ananthi Sheshasaayee

## **MAJOR - 12**

### **BUSINESS ENVIRONMENT AND POLICY**

Unit-1:-

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

Unit-2:-

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

Unit-3:-

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

Unit-4:-

Policy and strategy – types of strategies- features- importance-advantages and disadvantages

Unit-5:-

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

Reference:-

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

### **ELECTIVE - 3**

#### **LABOUR LEGISLATION**

Unit- 1

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

Unit- 2

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

#### Unit- 3

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

#### Unit- 4

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

#### Unit- 5

The Employees State Insurance Act, 1948 – objectives – definitions – administration of the scheme- general provisions of the corporation committee and council – contributions – various benefits. The Payment of Wages Act, 1936-definition –rules for payment of wages –deductions from wages –registers and records –inspection.

#### Reference:

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

## **NON-MAJOR ELECTIVE-2**

### **FUNDAMENTALS OF TAXATION**

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

Basic Concepts- Assessment, Assessee, Assessment year, Previous Year, Residential Status, Incidence of Tax or Basis of Charge

#### **UNIT-II: INCOME UNDER THE HEAD OF SALARIES**

Definition of Salaries; features of Salary; Computation of Salary Income, Computation of Taxable Salary – Treatment of Provident Fund, Allowances: HRA, DA, CCA, Fully taxable

allowances, Education allowance, Helper Allowance; Perquisites : Car, Lunch and Rent free Accomodation; Gratuity, Leave Salary, Deductions under head Salaries, - Entertainment Allowance, Professional Tax., Deductions under sec. 80 C ( Simple Problems only)

### **UNIT – III: VALUE ADDED TAX**

Introduction to Indirect Taxation – Difference between Direct and Indirect Taxes, Features of Indirect Taxes, Elements of Indirect taxes, Concept of VAT – Implementation of VAT in Tamil Nadu – CST AND VAT.

### **UNIT – IV: SERVICE TAX**

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

### **UNIT-V: FILING OF RETURNS**

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

\*\*\*\*\*

## **M.COM**

### **IV SEMESTER**

<b>Organisational Behaviour</b>	<b>MAJOR</b>	<b>13 - 4</b>
<b>Advanced Management Accounting and Decision Making</b>	<b>MAJOR</b>	<b>14 - 4</b>
<b>Project &amp; Viva- Voce</b>		

**( Research Methodology )                      MAJOR            15 - 4**

**Customer Relationship Management    ELECTIVE 4 - 3**

**Financial Markets and Services            ELECTIVE 5 - 3**

**MAJOR - 13**

### **ORGANISATIONAL BEHAVIOUR**

**Unit- 1**

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

**Unit- 2**

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

**Unit- 3**

Group dynamics-Group Behaviour, Communication and Group Decision making, inter group relations.

**Unit- 4**

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

**Unit- 5**

Organisational structure and Design; Organisational changes and development Organisational Culture and Climate.



Organisational conflict; cause,types of conflict, Management conflict.

Reference:

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

## **MAJOR - 14**

### **ADVANCED MANAGEMENT ACCOUNTING AND DECISION MAKING ( Revised)**

#### **Unit I**

Management accounting – Definitions- Objectives- Advantages-utility- Limitations of management accounting – Distinction between management accounting and cost accounting and financial accounting.

#### **Unit II**

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

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

#### **Unit III**

Ratio analysis – Utility and limitations of accounting ratios – Calculation of various ratios .

#### **Unit IV**

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

#### **Unit V**

Marginal costing-concept of break even analysis- application of profit volume ratio – different types of problems – Decision making techniques including Key factor – Make or

buy – Accept or reject proposals – Selection of profitable mix – Export options – Performance evaluation techniques.

Reference:

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

## **MAJOR - 15**

### **PROJECT (RESEARCH METHODOLOGY)**

#### **Prescribed Areas for the study**

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

## **ELECTIVE - 4**

### **CUSTOMER RELATIONSHIP MANAGEMENT**

#### **Unit I**

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

#### **Unit II**

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

#### **Unit III**

Relationships in Marketing - Relationship Concepts – Relationship Drivers Lasting Relationships.

#### **Unit IV**

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External partnerships

#### **Unit V**

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

#### **Reference:**

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

## **ELECTIVE - 5**

### **FINANCIAL MARKETS AND SERVICES**

#### **Unit- 1**

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

Unit- 2

Capital Market-Structure-characteristics- primary,secondary markets-Market intermediaries stock brokers, underwriters- Depositories credit rating agencies.

Unit- 3

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

Unit- 4

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

Unit- 5

Financial services-Overview, Merchant banking-Leasing, factoring, securitisation venture Capital financing, mutual funds.

Reference:

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

**S.D.N.B.VAISHNAV COLLEGE FOR WOMEN  
CHENNAI –44  
DEPARTMENT OF M.COM**

**QUESTION PAPER PATTERN**

**EXTERNAL ( 75 MARKS)**

**Section ‘A’: ( 5 X 6 )**

**30 marks**

**5 out of 7 questions – 200 words each**

**Section ‘B’: ( 3 X 15 )**

**45 marks**

**3 out of 5 questions – 500 words each**

-----  
**75 marks**  
-----

**INTERNAL ( 25 MARKS)**

**A) Test marks**

**10 marks**

**B) Library reference**

**5 marks**

**C) Seminars/ Group Discussion/Assignment**

**5 marks**

**D) Attendance**

**5 marks**

-----  
**25 marks**  
-----

**Fundamentals of Information Technology**

**Theory (2 credits):**

Written Exam :75 marks scaled to  
Internals

**40 marks**

**10 marks**

**Practicals(2 credits):**

Record

**10 marks**

Practical Exam

**40 marks**

**Minutes of the Board of Studies Meeting**

**Held on 31/01/08**

**M.Com – Department**

**It was resolved in the Board meeting held on 31/01/08, to give effect to the following changes in the existing syllabus for M.Com , so as to update the syllabus with the latest developments in the related fields.**

**I semester:-**

**1.Advanced marketing:**

**Unit-5: -**

- “ MRTP” be removed from the syllabus.
- “ Consumerism, Consumer awareness-need, Consumer movement in India “ be included.

**II semester:-**

**1. Advanced Cost Accounting**

**Unit-5: -**

- Be replaced by the revised contents
- Revised contents: Job costing, Operation costing, Process costing.

**2. Services Marketing**

**Unit-5: -**

- Be replaced by the revised contents
- Revised contents: Tourism and Eco-tourism, Hospitality management, Health care services, other upcoming services.

**III semester:-**

**No Change**

**IV semester:-**

**1. Management Accounting**

**Unit-1: -**

- Concepts and Conventions to be removed.

**Unit-4:-**

- Standard Costing and Variance Analysis to be removed  
\*\*\*\*\*

**FUNDAMENTALS OF INFORMATION TECHNOLOGY**

**LIST OF PRACTICAL EXPERIMENTS  
2008 ONWARDS**

1. Creating Mail merged documents in MS- WORD (Interview Call letters)
2. Typing tables in MS-WORD (Eg. Schedule of Debtors)
3. Creating Cash Budget in MS-EXCEL
4. Break Even Analysis Graph in EXCEL
5. Graph to compare prices across years of multiple products.
6. Calculate NPV of Projects using EXCEL.
7. Computing Regression and estimating the dependent variable using EXCEL.
8. Preparing Flexible Budgets using EXCEL.
9. Creating a file of Debtors and file of Invoices along with the Debtor details (Relationship).
10. Creating forms of Data Entry and Data Editing for a given data file.(include validation)
11. Using Query Generator to extract data.
12. Creating Power Point Presentation to promote a product.
13. Creating PP slide show with Clipart and Image files.
14. Spelling Checking, Formatting and printing in WORD.
15. Update files in MS ACCESS.

Contd.....

**FUNDAMENTALS OF INFORMATION TECHNOLOGY**

**LIST OF PRACTICAL EXPERIMENTS  
2008 ONWARDS**

16. Use Reports to generate summaries in MS ACCESS
17. Use PP facilities to create and automate slide show (including transition)
18. Computing Variance Analysis using EXCEL.
19. Using data from MS ACCESS to Mail Merge a document in MS WORD.
20. Drawing various types of graphs in EXCEL.
21. Preparing Ledger Accounts through TALLY.
22. Preparing Trial Balance through TALLY.
23. Computation of Mean and Standard Deviation through SPSS package.
24. Computing Correlation and Regression through SPSS package.
25. Preparation of Charts and Diagrams through SPSS.

\*\*\*\*\*

