

A.V.V.M. SRI PUSHPAM COLLEGE (AUTONOMOUS), POONDI

Programme: M.Com.

Department: Commerce

Syllabus Revision 2017-2018

S.No.	Courses	Number of courses having changes
1.	Core Course	04
2.	Elective Course	02
	TOTAL	06

Total Number of Courses : 23

Total Number of Courses having changes : 06

Percentage of Revision : 26.1 %

Note:

The content of the syllabus which has been revised is highlighted.

M.COM (2017-2018)

Sl. No	SEM	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Per Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
1.	I	Core	17P1CMC1	Management Concept and Organizational Behaviour	25	75	100	10	30	50	6	4
2.		Core	17P1CMC2	Accounting for Decision making	25	75	100	10	30	50	6	5
3.		Core	17P1CMC3	Managerial Economics	25	75	100	10	30	50	6	4
4.		Core	17P1CMC4	Marketing Management	25	75	100	10	30	50	6	4
5.		Major Elective-I	17P1CMEL1A 17P1CMEL1B	Industrial Relations and Labour Laws Strategic Management	25	75	100	10	30	50	6	4
6.	II	Core	17P2CMC5	Company Law	25	75	100	10	30	50	5	4
7.		Core	17P2CMC6	Customer Relationship Management	25	75	100	10	30	50	4	4
8.		Core	17P2CMC7	Direct Taxes	25	75	100	10	30	50	5	5
9.		Core	17P2CMC8	E – Business	25	75	100	10	30	50	6	4
10.		Core	17P2CMC9	Optimization Techniques	25	75	100	10	30	50	6	4
11.		Major Elective-II	17P2CMEL2A 17P2CMEL2B	Tourism Marketing Insurance Risk Management	25	75	100	10	30	50	4	4
12.	III	Core	17P3CMC10	Advanced Cost Accounting	25	75	100	10	30	50	6	4
13.		Core	17P3CMC11	Investment Management	25	75	100	10	30	50	5	4
14.		Core	17P3CMC12	Advanced Financial Management	25	75	100	10	30	50	6	4
15.		Core	17P3CMC13	International Business	25	75	100	10	30	50	5	4
16.		Core	17P3CMC14	Human Resource Management	25	75	100	10	30	50	4	4
17.		EDC	17P3CMEDC	Stock Market Practices	25	75	100	10	30	50	4	-
18.	IV	Core	17P4CMC15	Advanced Accounting	25	75	100	10	30	50	8	5
19.		Core	17P4CMC16	Research Methodology	25	75	100	10	30	50	6	5
20.		Core	17P4CMC17	Practical Banking	25	75	100	10	30	50	6	4
21.		Major Elective-III	17P4CMEL3A 17P4CMEL3B	Indirect Taxes Financial Market and Services	25	75	100	10	30	50	5	4
22.		Project	17P4CMPR	Project Work	40	60	100	16	24	50	5	4
23.		CN	17P4CMCN	Comprehensive Knowledge	-	100	100	-	50	50	-	2
				Communicative Skill and Personality Development	-	-	-	-	-	-	-	-
				Total			2300				120	90

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	17P1CMC1	Management Concepts and Organisational Behaviour	6	4

Objective:

- To enlighten knowledge of students in management techniques and to understand the behavioural aspects of individuals in an organization.

UNIT – I:

Management - Nature - Scope - Characteristics - Levels - Functions - Contributions of Henry Fayol and F.W.Taylor. **Planning - Characteristics - Importance - Steps - Kinds.**

UNIT – II:

Organising - Principles - Importance - Types - Steps - Span of Control - Departmentation - **Delegation and Decentralization. Control - Characteristics - Need - Process - Objectives - Techniques.**

UNIT – III:

Organisational Behaviour (OB) - Nature - Role - Disciplines Contributing to OB - Historical Evolution of OB - **Hawthorne Experiments and its Implications - Personality - Characteristics - determinants - development - stages in the development - theories.**

UNIT – IV:

Learning - Nature - Components - Theories - Reinforcement Principle - Organisational Behaviour Modification. Steps - Utilities - Nature - Components - Functions - Types - **Attitude - Theories - Factors in Attitude Formation - Attitude Measurement - Attitude Change.**

UNIT – V:

Group Dynamics and Behaviour - Features - Types of Group - Group Behaviour - Group Norms - Group Decision Making. Organisational Change - Reasons - Objectives and Process of Planned Change - Resistance to Change. Organisational Development - characteristics - benefits - limitations - Need - Steps - Interventions.

REFERENCE BOOKS:

1. *Dinkar Pagare, Business Management*, Sultan Chand & Sons, New Delhi.
2. *Chandan. D, Management Concepts*, Himalaya Publishing House, Mumbai.
3. *Gupta. C.B, Organizational Behaviour*, S.Chand Company Ltd., New Delhi.
4. *Prasad .L.M., Organizational Behaviour*, S.Chand Company Ltd., New Delhi.

Semester	Subject code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	17P1CMC3	Managerial Economics	6	4

Objective:

- This subject aims at enabling the managers in different spheres to take wise managerial decisions to the areas like production, pricing, distribution and marketing to benefits all the stakeholders.

Unit I:

Managerial Economics – Meaning – Nature – Features – Scope and Application – Its Relationship with other disciplines – Role of managerial Economists – Demand Analysis – Elasticity of demand – determinants of demand and forecasting of demand.

Unit II:

Production function – Law of Returns – Law of variable proportions – Law of Returns to Scale – Economies of large scale operation – Cost Concepts – Cost function – Cost output relationship.

Unit III:

Price and Output decisions under Competitive conditions – monopoly – oligopoly – perfect competition – monopolistic competition – Pricing Objectives – policies – Price discrimination – Product line pricing.

Unit IV:

Profit – meaning – Concept – Theories – Measurement – Economic Profit vs. Accounting profit – Profit maximization vs. Profit Restriction – Profit Planning and Forecasting – Interest.

Unit V:

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

Books for Reference:

1. Metha P.L. – Managerial Economics – Sultan Chand & Sons.
2. Varshney and maheswari – managerial Economics – Sultan Chand & Sons. Hill
3. Gupta G.S. – Managerial Economics – Tata McGraw Hill
4. Mithani D.M. – managerial Economics – Himalaya Publishing House
5. S. Sankaran – Managerial Economics – Margham Publication

Semester	Subject code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	17P1CMEL1A	Major Elective - 1 Industrial Relations and Labour Laws	6	4

Objective:

- This course is to provide knowledge to the students to understand various legislations providing labour welfares and controlling industrial relations.

UNIT I : Overview of Industrial and labour Legislations

Industrial and Labour Laws– Need for Labour Legislations – Specific Objectives– Principles of Labour legislations – labour Legislations in India – Labour Policy– Classification of Labour Legislations– Constitutional basis – Fundamental Rights– Directive principles–Jurisdiction of the High Courts and the Supreme Court – Writ Jurisdiction – Constitutional Appeals – State Legislation on labour.

UNIT II: The Factories Act, 1948

Definitions–Factory–Manufacturing Process–Worker–Approval, Licensing and Registration–Notice by occupier–The Inspecting Staff–health of Workers–Safety of Workers–hazardous Processes: Site Appraisal Committees–Welfare of Workers–The Working Hours of Adults–Employment of Women–Employment of Young Persons–Holidays and leave–Overtime Wages–Obligations and Rights of Employees and Employers.

UNIT III: The Trade Unions Act, 1926

Definitions – Appointment of Registrars – Registration of Trade Union – Rules of Trade Union – Powers of Registrar – Time Limit for Registration – Characteristics of Registered Trade union – Cancellation of Registration – Rights and Privileges of a Registered Trade union – Duties and Liabilities – Amalgamation of Trade Union – Dissolution of Trade Union – Submission of Returns and Statements – Power to make Rules – Penalties.

UNIT IV: The Industrial Disputes Act, 1947

Objectives - Definitions – Industrial Dispute – Individual Dispute – Authorities for Settlement of Disputes – works Committee – Conciliation Officers – Board of Conciliation – Court of Enquiry – Labour Court – Industrial Tribunals – national Tribunals – procedures and Powers of Authorities – Reference to Board, Courts, Tribunals etc. – Reports, Awards and Settlement – Strikes – Lockouts – Lay off- Retrenchment – Transfer of Undertakings – Closing Down of Undertakings – Discharge – Change in Conditions of Service – Obligations and Rights of Employers and Employees.

UNIT V: Wages Act

The Payment of Wages Act, 1936

The Minimum Wages Act, 1948.

Text Book

1. N.D. Kapoor (2009), Handbook of Industrial Law. Sultan Chand & Sons. New Delhi. 2004

Reference Books

1. Malhotra, The Law of Industrial Disputes, Vikhas Publications New Delhi. 2004
2. Srivastava, The Industrial Employment Standing Orders Act.
3. J.R. Carby Hall, (2003) Principles of Industrial Law, Pearson Publication.
4. A. M. Sarma industrial relation and labour law (2nd edition) Himalaya Publishing House Pvt. Ltd.
5. S.N.M. Mishra : Labour and Industrial Law, Central Law Agency, Allahabad.
6. P. Saravanavel : Industrial and Labour Laws, Galgotia publications Pvt. Ltd.
7. Srivastava S.C. Industrial relations and labour laws, Vikas Publishing House Pvt. Ltd.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	17P2CMEL2B	Major Elective - II Insurance and Risk Management	4	4

Objective:

- To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.

Unit I:

Insurance - Definition - Nature- Importance - Functions - Insurance contract - elements - Fundamental Principles - Types - Concepts in Insurance, Insurer, Insured, premiums and claims - **Reinsurance - Double Insurance.**

Unit II:

Life Insurance - Advantages - Classification of policies - **Risk Factors in life insurance - procedure for settlement of life insurance claims** - different kinds of life insurance policies including endowment and whole life policies.

Unit III:

General Insurance - Fire Insurance - kinds of policies - fire policy conditions - subjects matter of fire insurance - Fire insurance contract - marine Insurance - **Motor, burglary and personal Accident Insurance** - Differences between life and General Insurance - **health insurance.**

Unit IV:

Introduction to Risk Management - Concept of Risk - Types of Risk - Principles of Risk Management - Risk Management process - Objectives of Risk Management

Unit V:

Risk management and control - Methods of Risk management - **Risk management by individuals and corporations - Tools for Controlling Risk**

Text and Reference Books: (Latest revised edition only)

1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
2. IRDA 1999.
3. Dr. Mr. Mishra - Law of Insurance - Central law Agency Allahabad.
4. Dr. M.M. Verma & R.K. Agarwal - Insurance.
5. Kakkar D.N & Srivastava SN - Insurance and Risk Management.
6. Principles and practice of Insurance - M.N. Mishva, S. Chand.

Semester	Subject code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	17P3CMC13	International Business	5	4

Objective:

- To provide exposure of theoretical foundations of international business.
- To realize the importance of international business environment for the economy growth

Unit I:

International business- meaning- Evolution- importance -Influences of international business- Stages of internationalization- Differences between international business and domestic business – International business approaches- Goals of international business- Advantages and problems of international business- Modes of Entry.

Unit II:

Foreign Direct Investment (FDI) – meaning -Factors - Reasons –Costs and Benefits - Trends - FDI in India.- Globalisation- Features- Process- Drivers – Advantages and disadvantages - Globalisation of Markets- Production- Technology- Investments- Globalisation and India.

Unit III:

Multinational Corporations (MNCs)- Factors responsible for the growth of MNCs- Advantages and Disadvantages. Control over MNCs- Organisation structure - Role of MNCs in India.

Unit IV:

International finance- International financial environment- concept- function - Foreign Exchange- Exchange rate determination- Foreign Exchange market – functions Convertibility of rupee- Foreign Institutional Investors-Global Depository Receipts.

Unit V:

International Human Resource Management- meaning- function -Global Recruitment-Global Selection- Training and Development-Cross cultural training-World Trade Organisation (WTO) - Organisation- meaning- Role- Functions-Anti Dumping measures Future of international business-Virtual international business.

Books Recommended:

1. Subba Rao P, International Business, Himalaya Publishing House, Mumbai
2. Francis Cherunillam, International Business, PHI Learning Private Ltd.New Delhi.-1
3. S.Sankaran, International Economics, Margham Publications, Chennai-17
4. Shyam Shukla, International Business, Excel Book, New Delhi
5. Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	17P4CMC17	Practical Banking	6	4

Objective:

- To have an idea about Banking system
- To help students to learn the latest developments in modern banking.

Unit I:

Origin of banking – Commercial banks – establishment - functions – importance – types – Reserve Bank of India – management and functions – credit control – **Micro Banking – NABARD – Objectives – Functions – Co-operative Banks – Objectives – Functions.**

Unit II:

Opening of new accounts – savings – current – NRI – fixed and recurring. Precautions to be taken before opening a new accounts – **KYC** – Special types of customers – minor, married women, illiterate persons, **lunatic and drunkards, pardhanishin women.**

Unit III:

Banker – customer – Definition – relationship – rights and obligations – **Secrecy of accounts – consequences of unwarranted disclosure. Financial inclusion – Micro Finance – banking Ombudsman.**

Unit IV:

Cheque – Demand Draft – Money Transfer – features – crossing and endorsements – **MICR Cheque – Truncated cheque – electronic cheque** – paying banker – statutory protection – payment in due course – collecting banker – statutory protection – Holder in due course. ATM – Debit Card – Credit Card – CDM – PPM.

Unit V:

Recent Trends in Indian banking: E-fund transfer – IFSC, NEFT, RTGS, IMPs – SWIFT – internet Banking – Mobile Banking – **E-Wallet – Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, (SARFAESI) 2002 – salient features – Credit Information Bureau of India Limited (CIBIL), 2000.**

Reference Book:

1. Banking theory Law and Practice – B. Santhanam
2. Banking theory Law and Practice – Dr. S. Gurusamy