



**M. Com.**  
**COMMERCE**  
**SYLLABUS (2007 - 2010)**

under  
**CHOICE BASED CREDIT SYSTEM**  
**(CBCS)**



**ST. JOSEPH'S COLLEGE (AUTONOMOUS)**

(Nationally Reaccredited with A+ Grade/  
College with Potential for Excellence)

**TIRUCHIRAPPALLI - 620 002**

## FEATURES OF CHOICE BASED CREDIT SYSTEM (PG COURSES)

The Autonomous St. Joseph's College (1978) Reaccredited with A+ Grade from NAAC (2007) has introduced the choice based credit system (CBCS) for UG and PG courses from the academic year 2001-2002.

### OBJECTIVES of Credit System:

- \* To provide mobility and flexibility for students within and outside the parent department
- \* To provide broad based education
- \* To help students learn at their own pace
- \* To provide students scope for acquiring extra credits
- \* To impart more job oriented skills to students
- \* To make any course multi-disciplinary in approach

### What is credit system?

Weightage to a course is given in relation to the hours assigned for the course. Generally one hour per week has one credit. However, there could be some flexibility because of practicals, field visits and tutorials. The following Table shows the relation between credits and hours.

Hours in a week	Hours (2-3)	Hours (4)	Hours (5-6)
Theory Credits	1	3	4
Practicals Credits	1	2	3

For PG courses (2 years) a student must earn a minimum of 100 credits. For MCA course (3 years) the student must earn 140 credits to get a pass. For a two year PG degree course the minimum number of papers offered by a department is 18.

### COURSE PATTERN

The Postgraduate degree course consists of three major components. They are Core Course, Optional Course and Extra Department Course (EDC).

#### Core Course

A core course is the course offered by the parent department, totally related to the major subject, components like Practical, Projects, Group Discussion, Viva, Field Visit, Library record form part of the core course. All the students of the course must take the core courses.

#### Optional Course

The optional course is also offered by the parent department. The objective is to provide choice and flexibility within the department. The student can choose his/her optional. The optional is related to the major subject. The difference between core course and optional course is that there is choice for the student. The department is at liberty to offer optional course every semester or in any two semesters. It must be offered at least in two semesters. The staff too may experiment with diverse courses.

#### Extra Department Course (EDC)

EDC is an interdepartmental course offered by a department for the students belonging to other departments. The objective is to provide mobility and flexibility outside the parent department. This is introduced to make every course multi-disciplinary in nature. It is to be chosen from a list of courses offered by various departments. The list is given at the end of the syllabus copies. Two EDCs must be taken by students.

**Day College student may also take an EDC from PG SFS Course and vice versa.** This provision enables students to earn extra credits. The EDCs are offered in the II and III semesters. For the day college student it is offered in the last hour and for the PG SFS course students in the first hour or zero hour. The EDCs are expected to be application oriented and inter-disciplinary.

**For Two Year Degree Programme**

	Credits
Core	- 84
Optionals	- 8 (2 semesters)
EDC	- 6
Shepherd	- 2
Total	- 100

**For Three Year MCA Programme**

	Credits
Core	- 121
Optionals	- 8 (2 semesters)
EDC	- 9
Shepherd	- 2
Total	- 140

**Credit System Codes:**

The various papers in the different courses are coded. The following code system is adopted.

Each code indicates the following particulars

- 1) The year of introduction/revision of syllabus (07)
- 2) Whether it is undergraduate or postgraduate course (U or P)
- 3) The discipline's name is indicated by two letters as shown below:

Sl. No.	Course	Subject Code
1.	Biochemistry	BI
2.	Biotechnology	BT
3.	Business Administration	BU
4.	Chemistry	CH
5.	Commerce	CO
6.	Computer Applications	CA
7.	Computer Science	CS
8.	Economics	EC
9.	English	EN
10.	English - General	GE
11.	Electronics	EL
12.	Foundation Course	FC
13.	French	FR
14.	Hindi	HI
15.	History	HS
16.	Human Resource Management	HR
17.	Information Technology	IT
18.	Mathematics	MA
19.	Physics	PH
20.	Plant Biology & Plant Biotechnology	PB
21.	Personnel Management & Industrial Relations	PM
22.	Sanskrit	SA
23.	Statistics	ST
24.	Tamil	TA
25.	Tamil - General	GT
26.	Transport Management	TM
27.	Journalism (EDC)	JO
28.	Law (EDC)	LA
29.	Short Hand (English) (EDC)	SH

- 4) The semester number (1 or 2 or 3 or 4 for 2-year course)
- 5) The paper number: The courses in the discipline fall into three categories

Core papers-numbers : 20 to 39

Optional papers - numbers : 41 to 49

EDC's : 61 to 70

For MCA course offered by Department of Computer Science, the following paper numbers used:

Core papers : 51 to 80

Optional Papers : 81 to 90

The following examples illustrate the above concept.

The first semester Core papers in Chemistry is given the code 07PCH121

The EDC offered by Chemistry department in Semester III is given the code 07PCH362

**Evaluation:**

For each course there is formative continuous internal assessment (CIA) and semester examinations (SE) in the weightage ratio 50:50. The following table illustrates how one evaluates the Overall Percentage Marks (OPM) for a student in Chemistry PG course in the all papers put together

$$\text{OPM} = (a_1b_1 + a_2b_2 + \dots + a_{23}b_{23}) / (b_1 + b_2 + \dots + b_{23})$$

Where  $a_1, a_2, \dots, a_{23}$  indicate the marks obtained in the 4 semesters for 23 papers and  $b_1, b_2, \dots, b_{23}$  indicate the corresponding credits for the 23 courses.

For example if total credit points in 23 papers is 6860 then the OPM is given by

$$\text{OPM} = 6860 / \text{total number of credits} = 6860.0 / 98 = 70.0$$

If OPM is between 50 and 60, the student gets II class. If OPM is 60 and more, then the student is placed in I class. If the OPM score is 75 and more the student gets first class with distinction.

The performance in shepherd programme is indicated by a pass and is not taken into account for computing OPM.

**Declaration of result**

\_\_\_\_\_ has successfully completed M. Sc. degree course with FIRST CLASS. The student's overall average percentage of marks is 70. The student has acquired 2 more credits in SHEPHERD programme.

**M.COM. - COURSE PATTERN**

<b>Sem</b>	<b>Code</b>	<b>Subject Title</b>	<b>Hr</b>	<b>Cr</b>
<b>I</b>	07PCO121	Research Methodology	7	6
	07PCO122	Indirect Taxation	7	7
	07PCO123	Advertisement and Sales Management	7	7
	07PCO141	Executive Self Development (OR)	7	4
	07PCO142	Export and Import Procedures and Documentation		
		Library Hour	2	
<b>TOTAL FOR SEMESTER I</b>			<b>30</b>	<b>24</b>
<b>II</b>	07PCO224	Advanced Corporate Accounting	7	6
	07PCO225	E-Commerce and Cyber Marketing	6	6
	07PCO226	Cost System and Cost Control	7	6
	07PCO243	Human Resource Management (OR)	6	4
	07PCO244	Organisational Behaviour		
		EDC	4	3
<b>TOTAL FOR SEMESTER II</b>			<b>30</b>	<b>25</b>
<b>III</b>	07PCO327	Financial Services	6	6
	07PCO328	Quantitative Techniques	6	6
	07PCO329	NGO Management	6	5
	07PCO330	Database Management	4	3
	07PCO345	Computer practical for Database management (Or)	2	1
	07PCO346	Accounting Standards and Packages		
	07PCO331	Computer practical for Accounting Packages		
	07PCO332	In-plant Training Report and Presentation	2	1
		EDC	4	3
<b>TOTAL FOR SEMESTER III</b>			<b>30</b>	<b>25</b>
<b>IV</b>	07PCO433	Corporate Governance	8	6
	07PCO434	Global Finance & Financial Management	8	7
	07PCO435	Social & Ethical Perspectives in Business	8	7
	07PCO436	Project Work	6	4
<b>TOTAL FOR SEMESTER IV</b>			<b>30</b>	<b>24</b>
<b>I-V</b>		SHEPHERD		2
<b>Total Credits for All Semesters</b>			<b>120</b>	<b>100</b>

\* The code for EDC (Extra Departmental Course) will depend on the choice of the students (see in the last two pages of the syllabus copy)

Sem - I  
07PCO121

Hours/Week: 7  
Credit: 6

## RESEARCH METHODOLOGY

### Objectives

1. To enable the students to understand the basic concepts of research methods.
2. To make the students to have a quest for social sciences research.

### Unit - 1

Research - Definition - Meaning - Characteristics - Types of Research.

### Unit - 2

Social Science Research - Case study - Social survey - Census survey - Meaning - Characteristics - Evaluation.

### Unit - 3

Selection and Formulation of research problem - Testing Hypothesis - Their nature and role preparation of a research and design.

### Unit - 4

Sampling - Meaning - Characteristics - Methods - Errors - Data collection - Primary sources and Secondary sources.

### Unit - 5

Processing and analysis of data - Statistical treatment - Descriptive, Z - test, T - test,  $X^2$  - test, ANOVA, Correlation and regression - Use of Statistical Package - Report writing - Purpose - Types - Contents of reports - Steps in drafting reports.

### Text Book

1. Kothari, C.R., 'Research Methodology', Wishwa Prakashan, New Delhi, 1990.

### References

1. Wilkinson and Bhandarkar, 'Methodology and Techniques of Social Research', Himalaya Publishing House, Mumbai, 1992.
2. Krishnaswami, O.R., 'Methodology of Research in Social Sciences', Himalaya Publishing House, Mumbai 1993.
3. Devendra Thakur, 'Research Methodology in Social Sciences', Deep and Deep Publication New Delhi, 1993.
4. Gopal Lal Jain, 'Research Methodology', Mangal Deep Publications, Jaipur, 1998.

Sem - I  
07PCO122

Hours/Week: 7  
Credit: 7

## INDIRECT TAXATION

### Objectives

1. To expose the students to the concepts of indirect taxes
2. To familiarize the students with the recent developments in indirect taxation

### Unit - 1

Indirect taxes - An Introduction - Special features - Contribution to Government Revenues - Taxation under the constitution - Advantages - Disadvantages - Changes made in the latest Budget.

### Unit - 2

Central excise act 1944 - Applicable laws for central excise - Levy and collection of Excise Duty - Administrative setup - Composition of board - Powers of the Board - Excitability and manufacture - Valuation of excisable goods - Registration.

### Unit - 3

Origin of MODVAT - Its implications - CENVAT - Difference between MODVAT and CENVAT - Advantages of CENVAT - VAT - Exemptions - Excise concessions for promotion of exports - Export procedures - Demand, Refund, Rebate of excise duty.

### Unit - 4

Customs Act 1962 - Historical background - Important concepts - Levy and collection - Types of customs duties - Reimportation of goods - Abatement of duty on damaged or deteriorated goods - Valuation of goods - Customs duty drawback.

### Unit - 5

Central sales Taxes Act 1956 - Constitutional background - Objectives - Scope - Key definition levy and collection - Sales and deemed sales - Inter - state and Intra - state sales - Movement of goods from head office to branch office - Consignment transaction - Registration GST - Concept of implications.

### TEXT BOOK:

1. V.S Datey : "Indirect Taxes" - Taxman publication (P) ltd, New Delhi - [Latest]
2. V. Balachandran: "Indirect Taxes" - Sultan Chand Publishers, New Delhi - [Latest]

Section A 20%

Section B 20%

Section C 60%

Sem - I  
07PCO123

Hours/Week: 7  
Credit: 7

## **ADVERTISEMENT AND SALES MANAGEMENT**

### **OBJECTIVES**

1. To give the students a basic knowledge of advertising as a means of sales promotion.
2. To introduce the students to the modern method of advertising.

### **Unit - 1**

Advertising - Its purpose, scope and function - Classification - Social and economic aspects of advertising, ethical issues in advertising - Need for advertising.

### **Unit - 2**

Advertising process - Advertising strategy - psychology - effectiveness of advertising - buying behaviour - audience perception - setting advertising objectives, advertisement planning and organization - advertisement copy.

### **Unit - 3**

Advertising media - Role of Media - print media - radio and television - Media research - Media selection - Advertising budget - Evaluation of effectiveness of advertising - Areas of assessment - Media testing.

### **Unit - 4**

Sales Promotions - Scope - Function and importance - Sales promotion methods - Fundamental of successful selling - Case studies - Retail marketing.

### **Unit - 5**

Salesmanship - Salesmen Recruitment and Training - Personnel selling - Skills for good salesmanship - Training of sales personnel - motivating and evaluating sales personnel - sales records - rewarding good salesmanship - case studies.

### **Text Book:**

1. Mahendra Mohan: Advertising Management, Tata McGraw Hill Publishing Co., Ltd., New Delhi. 1996.

### **References:**

1. Daver, 'Salesmanship & Advertising' Progressive publishers Bombay, 1980.
2. Philip Kotler 'Marketing Management' Prentice Hall of India (P) Ltd., New Delhi, 1998.
3. Rathore 'Advertising Management', Himalaya Publishing House New Delhi, 1990.
4. Pillai & Bhagavathi 'Salesmanship' S. Chand & Co Ltd New Delhi. 2000.

Section A 20%

Section B 20%

Section C 60%



Sem - I  
07PCO141

Hours/Week: 7  
Credit: 4

## EXECUTIVE SELF DEVELOPMENT

### Objectives

1. To Enable the student to know himself and to develop his personality.
2. To equip him with some basic communication skills.

### Unit I

Self Discovery Self - meaning - types - johari window - self knowledge - self acceptance - self appreciation - self esteem - Personality - difference between self and personality - factors affecting personality - types

### Unit II

Complexes - meaning - nature - types - interpersonal relationship - transactional analysis - life positions - developing positive attitudes - sources - formation - types - attitudes and their results -

### Unit III

Stress - meaning - causes - types - coping with stress - counseling - meaning - assumptions - goals - process - skills required by the counselor - approaches to counseling -

### Unit IV

Communication - meaning - features - kinds - body language - interview skills - group discussion - group dynamics - team work -

### Unit V

Time management - reading skills - listening skills - taking notes - art of public speaking - writing skills - emotional intelligence

### Text Books and References

1. Prem Bhalla , The portrait of a complete man, Pusthak Mahal, New Delhi
2. Rajiv K Mishra, Personality Development, Rupa Publication, New Delhi
3. Charles C Manz, The power of failure, B K Publication New Delhi
4. Dr.Jyotsna Cadafy, Understanding emotional IQ, Pusthak Mahal New Delhi

Sem - I  
07PCO142

Hours/Week: 7  
Credit: 4

## **EXPORT - IMPORT PROCEDURES AND DOCUMENTATION**

### **Objectives**

1. To make the students know and apply the documentation formalities related to export - import.
2. To acquaint students with the procedures of export - import transactions.

### **Unit 1**

**Documentation Framework:** Export import controls and policy; Types and characteristics of documents; Export contract; Processing of an export order - Export Financing Methods and Terms of Payment; **Negotiations of export bills;** Methods of payment in international trade; **Documentary credit and collection;** UCP 500; Pre - post shipment export credits; Bank guarantees; Foreign exchange regulations and procedures.

### **Unit 2**

**Cargo, Credit and Exchange Risks:** Marine insurance - need, types and procedure; ECGC schemes for risk coverage, and procedure for filing claims - **Quality Control and Pre - shipment Inspection Schemes:** Process and procedures; Excise and customs clearance - regulations, procedures and documentation.

### **Unit 3**

**Planning and Methods of Procurement for Exports:** Procedure for procurement through imports; Import financing; Customs clearance of import cargo; Managing risks involved in importing - transit risk, credit risk and exchange risk.

### **Unit 4**

**Export Incentives:** Overview of export incentives - EPCG, duty drawbacks, duty exemption schemes, tax incentives; Procedures and documentation.

### **Unit 5**

**Trading Houses:** Export and trading houses schemes - criteria, procedures and documentation; Policy and procedures for EOU/FTZ/EPZ/SEZ units.

### **Text Book**

Mahajan, M.I, Exports - do it yourself - snowwhite publications, Mumbai

### **References**

1. Customs and Excise Law Times: various issues.
2. Export - Import Policy: Ministry of Commerce, Government of India.
3. Handbook of Export Import Procedures: Ministry of Commerce, Government of India Vols. I & II.
4. Ram, Paras, Exports: What, Where and How? Anupam Publications, New Delhi.

Section A 20%

Section B 20%

Section C 60%

Sem - II  
07PCO224

Hours/Week: 7  
Credit: 6

### **ADVANCED CORPORATE ACCOUNTING**

#### **Objectives**

1. To enable the students to have working knowledge in corporate and special accounting.
2. To provide knowledge on the importance of Human Resources Accounting and Machine based accounting.

#### **Unit I**

Amalgamation - (by merger and purchase method) Absorption - External Reconstruction. Calculation of Purchase Consideration under various methods - Realization of various Assets and Liabilities.

#### **Unit II**

Accounts of holding companies - Calculation of Good will, Capital Reserve, Minority Interest, Un - realized profit, Capital and Revenue profits and Mutual Owings - Inter company holdings - Consolidated Balance Sheet.

#### **Unit III**

Insurance company accounts - Final Accounts of Life insurance and General insurance Business.

#### **Unit IV**

Special Accounting - Farm accounting, Hotel accounting, Hospital accounting and Accounts of Electricity Company.

#### **Unit V**

Software Accounting as per IAS 2,7 and 9 - Inflation Accounting with simple sums - Human Resource Accounting and Mechanized Accounting.

#### **Text Book:**

1. Shukla MC, Grewal TS & Gupta SC, 2006 Advanced Accounts Volume I & II, S. Chand & Company Ltd., New Delhi.

#### **References**

1. Jain & Narang, 2003, Advanced Accounting - Kalyani Publishers, New Delhi.
2. Gupta & Radhasamy, 2003, Advanced Accounts Vol. II - Sultan Chand & Sons, New Delhi.
3. Maheswari SN, 2003, Corporate Accounting - Vikas Publishing House, New Delhi.

Section A 20%

Section B 20%

Section C 60%

Sem - II  
07PCO225

Hours/Week: 6  
Credit: 6

## **E-COMMERCE & CYBER MARKETING**

### **Objectives**

1. To enable students gain knowledge about e - commerce and its various components.
2. To help students learn the importance and application of electronic media for marketing of goods and services.

### **Unit 1**

**Introduction to E - Commerce:** Meaning and concept; Electronic commerce versus traditional commerce; Media convergence; E - commerce and e - business; Channels of ecommerce; Business applications of e - commerce; Need for e - commerce, e - commerce as an electronic trading system - special features.

**Business Models of E - Commerce and Infrastructure:** E - commerce models; Supply chain management, product and service digitisation, remote servicing, procurement; E - commerce resources and infrastructure, resources and planning for infrastructure.

### **Unit 2**

**Business to Consumer E - Commerce:** Cataloguing, order planning and order generation, cost estimation and pricing, order receipt and accounting, order - selection and prioritisation, order scheduling, order fulfilling and delivery, order billing and payment management; Post sales services.

**Electronic Payment Systems:** Special features required in payment systems for ecommerce; Types of e - payment systems; E - cash and currency servers, e - cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risks of e - payment systems; Risk management options in e - payment systems; Components of an effective electronic payment system.

### **Unit 3**

**Security Issues in E - Commerce:** Security risks of e - commerce, exposure of resources, types of threats, sources of threats, security tools and risk - management approach, ecommerce security and a rational security policy for e - commerce; Corporate Digital Library; I.T Act 2000.

**Regulatory and Legal Framework of E - Commerce:** Cyber laws - aims and salient provisions; Cyber - laws in India and their limitations; Taxation issues in e - commerce.

### **Unit 4**

**Concept of Cyber Space and Internet:** Advantages and challenges in using Internet, types of cyber net; Cyber space community; Concept of world wide web; Future of Internet; Importance of cyber marketing; Marketing planning for cyber marketing;

**Design and Layout on the Web:** Universal guidelines; Home page, fact page, narratives, forms, pictures links and thumbnail galleries; Budget considerations; Taking orders on the web; Accepting payments.

### **Unit 5**

**Concept of Cyber Space and Internet:** Advantages and challenges in using Internet, types of cyber net; Cyber space community; Concept of world wide web; Future of Internet; Importance of cyber marketing; Marketing planning for cyber marketing.

Media and Marketing Strategies for Internet: Building dialogues and learning relationship with individual customer; Customer focussed strategies and tactics - hits, views, clicks and visits.

Advertising on Internet: Copy writing for interactive media, public relations and promotion on the Internet; Interactive kiosks in the retail environment; Measuring effectiveness of interactive media.

**Text Books and References:**

1. Agarwala, K.N. and Deeksha Ararwala: Business on the Net: What's and' How's of E - Commerce: Macmillan, New Delhi.
2. Agarwala, K.N., and Deeksha Ararwala: Business on the Net: Bridge to the Online Storefront: Macmillan, New Delhi. Cady,
3. Diwan, Prag and Sunil Sharma: Electronic Commerce - A Manager's Guide to E - Business, Vanity Books International, Delhi.
4. Janal,D.S: Online Marketing Handbook, Van Nostrand Reinhold, New York.
5. Reedy, J., S Schullo and K Zimmerman: Electronic Marketing, Dryden Press, Orlando.
6. Parag Diwan and Sunil Sharma, E - Commerce - A Managers Guide to E - Business; Excel Books, New Delhi.

Section A 20%

Section B20%

Section C 60%

Sem - II  
07PCO226

Hours/Week: 7  
Credit: 6

## **COST SYSTEM AND COST CONTROL**

### **Objectives**

1. To enable the students to understand the Principles and procedures of advanced Cost accounting.
2. To help the students apply the principles procedures of cost accounts in different practical situations.

### **Unit - I**

Management Information System with reference to cost accounting - Steps in MIS development . Level of Management and Reporting - Objectives of Management Information System. General principles of Report Presentation with reference to Cost accounting

### **Unit - II**

Process Costing - Normal Loss - Normal Gain - Abnormal Loss - Abnormal Gain - Equivalent production ( FIFO method) - Equivalent production with opening stock - Equivalent production (Average Method) Inter Process Profits.

### **Unit - III**

Standard costing and variance analysis - material, labour, overheads and Sales - Reporting of variance.

### **Unit - IV**

Marginal Costing, break even analysis, cost volume profit analysis, break even charts, Application of marginal costing - differential and direct cost.

### **Unit - V**

Cost determination and distinct from cost control - cost control - various techniques used for the same control over wastage, scrap, spoilage and defectives - various techniques of cost reduction such as work study, time and motion study - value engineering - Learning curve - Facts for the success of cost reduction programme - General principles of cost Audit.

### **Text Book**

1. Jain S.P.and Narang,K.L,"Advanced Cost Accounting" Kaalyani Publishers New Delhi:

### **References**

1. Charles T.Horngren,"Cost Accounting - A Managerial Emphasis"(19th edn)Prentice Hall of India (P) Ltd, New Delhi.
2. Ratnam,P.V.,"Costing Adviser Ktaaaag Mahal,Allahabad.
3. Nigam Sharma,"Advanced Cost Accounting" Himalaya Publishing House,New Delhi,

Section A 20%

Section B20%

Section C 60%

Sem - II  
07PCO243

Hours/Week: 6  
Credit: 4

## **HUMAN RESOURCE MANAGEMENT**

### **OBJECTIVES:**

1. To enable the students to understand the important concepts of personnel management.
2. To develop the students to be aware of the human resource.

### **UNIT - I**

Evolution, role and status of Human resource management in India - Structure and functions of HRM - Systems view of HRM. - managing global human resource management - HR practices and international business

### **UNIT - II**

Strategic human resources management - role of HRM in corporate strategic management - environmental influence on HRM - Man power planning - Concept, organisation and practices, manpower planning techniques - short term and long term planning.

### **UNIT - III**

Recruitment and Selection Skill - Job analysis - Description - job specification - selection process - tests and interviews - placement and induction. Performance appraisal - purpose - factors affecting performance appraisal - counselling.

### **UNIT - IV**

Training and development - Need and Importance - Assessment of training needs - Training and development and various categories of personnel - career planning and development - Career counselling, promotion and transfers - Retirement and other separation processes.

### **UNIT - V**

Wages and salary administration - Developing a sound compensation structure - Regularity provisions - Incentives - Grievance handling and discipline - Developing grievance handling and discipline - Developing grievance handling systems - collective bargaining - Managing conflicts - Natural Justice.

### **Text Book**

C.B. Memoria, Personnel Management, Himalaya Publications, New Delhi 1999.

### **References**

1. Edwin Flippo, Personnel management, Tata McGraw Hill Publications, New Delhi 1984.
2. Stephen P. Robins, Organisational Behaviour, Prentice Hall of India Ltd, New Delhi, 2000.

Section A 20%

Section B 20%

Section C 60%

Sem - II  
07PCO244

Hours/Week: 6  
Credit: 4

## **ORGANISATIONAL BEHAVIOUR**

### **OBJECTIVES**

1. To introduce the students to the areas of human reactions to managerial decisions.
2. To help the students understand the behaviour of others in any given situation.
3. To offer some practical hints to integrate efficient management with concern for persons.

### **Unit - 1**

Fundamentals of organisational behaviour : Dynamics of people and organisations - Models of organisational behaviour Custodial Model - Supportive Model - Social system - social culture - role - Status - organisational culture - limitations of organisational behaviour.

### **Unit - 2**

Motivation and Job Satisfaction : Human needs and wants - motivation - Theories of motivation - Maslow's and Herberg's theories - valance and expectancy model - Job satisfaction - factors leading to job satisfaction - involvement & organisational commitment.

### **Unit - 3**

Group Dynamics and Team Building : Concept of Group Dynamics - Group behaviour - problems in group formation - structural approach - weakness of group. Ingredients of effective team building process - skills needed for team building - Team work.

### **Unit - 4**

Leadership and conflict management : Concept of Leadership - Traits of effective leader - positive & negative leader. Power styles - autocratic, participative & free rein leader. Managerial Grid model - situational leadership - conflict Management - Traditional and behavioural views of conflict - Conflict resolution modes - contingency approach - conflicts in organisations - managing conflicts in organisations.

### **Unit - 5**

Organisational changes and organisational development - technological changes and behaviour - technological features - TQM - flexisystem - Nature of Work change - responses to changes - resistance to change - reasons for resistance - implementing changes effectively - three stages of changes - organisational learning curve of change - building support for change. Understating organisation development - characteristics of organisational development - process of organisational development - benefits & limitations of organisational development.

### **Text Book**

1. Dwivedi, R. S., Human Behaviour and Organisational Behaviour(Oxford &IBH)

### **References**

1. Stephen P. Robins, Organisational Behaviour, Prentice Hall of India Ltd, New Delhi, 2000.
2. Fred Luthans, Organisational Behaviour, Tata McGraw Hill Company Ltd, New Delhi, 1999

Section A 20%

Section B20%

Section C 60%



Sem - III  
07PCO327

Hours/Week: 6  
Credit: 6

## **FINANCIAL SERVICES**

### **Objectives**

1. To expose the students to the contemporary theory and practice of Indian financial services sector.
2. To familiarise the students with various types of financial services and their role in social change.

### **UNIT I**

Changing role of Banks - Non - banking Financial Companies - Recommendations of Khanna Group, 1996 - RBI Act 1934 - Frame work - RBI directions - Prudential norms - Factoring and forfeiting - Theoretical frame work - types of factoring - advantages - Kalyanasundaram committee Report.

### **UNIT II**

Lease financing - Concepts and classifications, Significance and limitations - Tax aspects of leasing - Funding aspects of leasing - Accounting and reporting - ICAI Guidelines. Hire - purchase Financing and consumer credit - Conceptual frame work - Legal work - Taxation - Accounting and Reporting.

### **UNIT III**

Housing finance - NHB Directions - NHB guidelines - Housing finance scheme - Funding of HFCs - Insurance Services - Insurance Policies - Malhotra committee frame work.

### **UNIT IV**

Venture Capital Financing - SEBI Guidelines - Theoretical framework - Mergers and Amalgamation - Capital issues management - Pre issues and Post issues.

### **UNIT V**

Range of services - DFHIL - Functions - Operations - Achievements - Moody's Investor service - Scope of rating coverage - Moody's Subsidiaries OTCEI - OTCEI Vs other stock exchanges - Need and Objectives - Features - Benefits - NSDL - Objectives - Benefits of Depository systems offered by NSDL.

### **TEXT BOOK and REFERENCES:**

1. Dr.S.Gurusamy, Financial Markets and Institutions, Vijay Nicole Imprints PrIVate Ltd Chennai.
2. Khan, M.Y. 'Financial Services', (New Delhi: Tata Mcgraw Hill Publishing Company Limited, 1998).

Section A 20%

Section B 20%

Section C 60%

Sem - III  
07PCO328

Hours/Week: 6  
Credit: 6

## QUANTITATIVE TECHNIQUES

### OBJECTIVES

1. To acquire working knowledge in Operation Research and Resource Management Techniques.
2. To help students to learn decision making techniques for cost minimisation and profit maximisation.

### Unit - 1

Operation Research - Origin and Development - Role in decision making - Characteristics - Phases - General - General approaches. Linear programming problem - applications and limitations - limitations - Formulation of LPP - Graphical - Solution - Simplex method.

### Unit - 2

Transportation problem - Moving towards Optimality - Stepping stone method - Unbalanced Transportation Problem - Assignment problem.

### Unit - 3

Inventory management - Types of inventory - Need for Inventory Control - Economic Order Quantity - Quantity Discount - EOQ with Shortage costs Safety Stock and uncertainty (ROL) - Queuing theory - Game theory.

### Unit - 4

Replacement Decision - Replacement policy without change in money value. Replacement of Items that fail completely (Group replacement)

### Unit - 5

Decision analysis - The EMV Criterion - EOL and EVPI - Decision Tree Analysis - Pert/CPM - Construction of net work diagram - Simple CPM calculation.

### Text Book

1. Gupta P.K & Manmohan, ' Operation Research and Quantitative Analysis, Sultan Chand and Sons, New Delhi, 2005

### References

1. Kanti Swarup et al. Operations Research, Sultan Chand & Sons, New Delhi, 2006
2. Gupta P.K & Hira D S, Introduction to Operation Research, S.Chand & Co Ltd., 1998
3. Kappor V.K, Operation Research, Sultan Chand and sons, New Delhi, 2005
4. Vora N D , Quantitative Techniques in Management, Prentice Hall of India Ltd., New Delhi. 2006

Section A 20%

Section B20%

Section C 60%

Sem - III  
07PCO329

Hours/Week: 6  
Credit: 5

### **NGO MANAGEMENT**

#### **Objectives:**

1. To impart knowledge on working in NGOs/ effective running of NGOs
2. To help students to learn and teach financial administration and management to the beneficiaries of NGOs.

#### **UNIT I**

NGOs - Definition and Meaning of Voluntary Agencies - Key words and concepts associated with NGOs - Advantages and disadvantages - Types: By orientation and level of operation - Role of voluntary Agencies; Classification - Important Features of NGO - Skills required of an NGO - Integrating NGOs and Governmental Action

#### **UNIT II**

Genesis, Growth and Development of NGOs: Creation of NGO as a Trust, Under Societies Registration Act, - Role of NGOs in development of Indian - Challenges of NGOs in the new Millennium

#### **UNIT III**

Administration and Management of NGOs: Policy making - Membership - Composition of General body and its powers - Members - Qualification and disqualification of members - classification of members - Aims and objectives of the Society - Functions of executive committee, Governing council: Rights, Powers, and Duties of the Governing council, officer bearers - Objectives of the Project, Project formulation, Project implementation, Steps in Project Management, Evaluation of Projects - Critical appraisal of NGOs - Constraints - Micro and Macro - Challenges of NGOs in new Millennium

#### **UNIT IV**

Tax laws and NGOs India - FCRA - Essentials for Tax exemption under Section 11 of of the IT Act, Relief to donors u/s 80G - Cases of forfeiture of exemption: Section 13, Sales Tax liability of an NGO - TDS and NGO - Service tax payable by NGO -

#### **UNIT V**

Financial Administration and Management: Sources of funds - Basic eligibility for seeking grants from the government or foreign sources - Procedural guidelines for submission of application - Foreign grants - Micro financing - Maintenance of accounts

#### **Assignment**

1. Students should prepare a report on the functioning of NGOs in the villages adopted under shepherd program.

#### **TEXT BOOK**

1. Goel.S.L., Kumar.R.: Administration and Management of NGOs - Text and case Studies. Deep & Deep Publications PVT Ltd

#### **REFERENCES**

1. David Hussey & Robert Perrin: How to manage a Voluntary Organization: Kogan Page
2. Snehlata Chandra: Non - Governmental Organizations - Structures, Relevance and Function: Kanishka Publishing Distributors, New Delhi
3. Goel.O.P., Strategic management and Policy Issues of NGOs: Isha Books
4. Ravi Shankar Kumar Singh: Role of NGOs in Socio - Economic Development: Abhijeet Publications

Sec. A - 20%

Sec. B - 20%

Sec. C - 60%

Sem - III  
07PCO330

Hours/Week: 4  
Credit: 3

## **DATABASE MANAGEMENT**

### **Objectives**

1. To expose the students to Database Management Packages with an emphasis on business applications.
2. To enable students to acquire programming skills related to Database.

### **Unit - 1**

Data base Management System - Meaning - Features - Data structure and types - Advantages - Disadvantages - RDBMS - Features - Advantages and disadvantages - Oracle and Developer 2000 - SQL plus - Types of SQL Language - Data manipulation language (DML), Data definition language (DDL), Data transaction Language (DTL ) & Data retrieval language

### **Unit - 2**

Writing Select statements - Data types - Group by Clause, Having Clause, Where Clause & Order by clause - Arithmetical operators, Relational operators & Logical operators - Views and database objects - Need for joins - Set operators - Queries and sub - queries.

### **Unit - 3**

Programming Language (PL)/ Structed Query Language (SQL) - Elements, Variables, Constants - Control Structure - Loop structure - Writing blocks.

### **Unit - 4**

Exception handling in PL/SQL - Procedure - Function - Built in Functions - Packages - Triggers - Cursors - Attributes.

### **Unit - 5**

Forms - 15 module objects - Menu - Library reports - Data definition objects (6 types) Passing parameters - Reports to report, forms to report - Graphics, Types, drill down graph, Passing parameters between form and Graph.

### **Text Book**

1. Albert Lulushi, Oracle forms Developer's Hand Book, Pearson Education (Singapore) Pvt. Ltd, Indian Branch, New Delhi,2003.

### **Reference**

1. Ivan Bayross, Oracle Developer 2000 Forms 5.0, BPB Publications, New Delhi, 2002.

Section A 20%

Section B20%

Section C 60%

Sem - III  
07PCO345

Hours/Week: 2  
Credit: 1

**COMPUTER PRACTICAL FOR DATABASE MANAGEMENT  
(ORACLE AND DEVELOPER 2000)**

**Objectives**

1. To enable the student to learn Database management with practical exercises.
2. To help the students to have knowledge through ICT enabled learning

**Exercises**

1. Creation and alteration of Data base tables, views and synonyms inserting record and updating records
2. Select statements in SQL using where clause, order by clause, having clause and group by clause
3. Building queries using joins and sub queries
4. PL SQL Block for calculating simple interest and compound interest
5. PLSQL Block for calculating depreciation under straight line method and wdv
6. PLSQL Block with Cursors
7. Creation of procedures using PLSQL Block
8. Creation of functions using PLSQL Block
9. Data Base Triggers
10. Packages
11. Form Creation using oracle developer - 2000
12. Reports Generation
13. Graphs Creation.

Practical 75 marks

Viva Voce 25 marks

Sem - III  
07PCO346

Hours/Week: 4  
Credit: 3

### **ACCOUNTING STANDARDS AND PACKAGES**

#### **Objectives**

1. To impart the students with the basic principles and concepts of accounting standards.
2. To provide knowledge on the use and application of computers in accounting.

#### **Unit I**

Accounting Standards - Relating to provisions, Reserves and Reserve fund (AS 6) - Relating to funds flow, Cash budget and Working capital (AS 3) - Contingencies and Events occurring after the Balance Sheet (AS4) - Accounting for Amalgamations (AS 14) - Consolidated Financial Statements (AS 21) - Earnings per Share (AS 20)

#### **Unit II**

Introduction to architecture of Tally - creation of company - creation of groups - various kinds of groups - multiple & single - creation of ledgers - various kinds of ledgers - entering vouchers - Journal voucher, purchase voucher, sales voucher, receipt vouchers, payment vouchers - role and the importance of function keys.

#### **Unit III**

Extraction of Trial balance, Trading account, Profit and loss account and Balance sheet. Simple sums with and without adjustments, Ratio analysis - alter - select - edit - delete - Selection of company.

#### **Unit IV**

Introduction to inventories - creation of stock category - stock groups - stock items - editing and deletion of stock items - usage of stock in voucher entry - stock voucher or purchase orders - sales orders - Customer and supply analysis - extracting simple reports and graphs with tally accounting package.

#### **Unit V**

Introduction to cost - creation of cost category - cost center category - editing and deleting cost centre - usage of cost category and cost centers in voucher entry - budget - budgetary control - creation of budgets - editing and deleting budgets - reports - Value Added Tax.

#### **Text Book:**

1. Shukla MC, Grewal TS & Gupta SC, 2006 Advanced Accounts Volume I & II, S. Chand & Company Ltd., New Delhi.
2. ICA R&D Team, Tally 7.2 , Vikas Publishing House Pvt.Ltd., New Delhi, 2006.

#### **References.**

1. A.K.Nadhani and K.K.Nadhani, Implementing Tally, BPB Publications, New Delhi, 2005.
2. Vishnu PriyaSingh, Quick Learn Tally, Computech Publication Pvt. Ltd., new Dwlhi, 2006.
3. SrinIVasa Valaban, Computer applications in Business, Sultan & Sons, 2006

Section A 20%

Section B20%

Section C 60%

Sem - III  
07PCO331

Hours/Week: 2  
Credit: 1

### **COMPUTER PRACTICAL FOR ACCOUNTING PACKAGES**

#### Objectives

1. To provide knowledge on the use and application of computers in accounting
2. To help the students to have knowledge through ICT enabled learning

#### Exercises

1. Creation of a company, alteration and deletion
2. Creation of groups, single and multiple.
3. Vouchers and Journals
4. Entering values and preparation of Trial balance, trading account and balance sheet.
5. Use of function keys and entering various journals to understand adjustments
6. Preparation of final accounts with adjustments
7. Creation of stock groups, stock category and stock items
8. Entering data in stock groups of a departmental store.
9. Multiple stock groups
10. Budget and other reports

Practical 75 marks; Viva-Voce 25 Marks

Sem - IV  
07PCO433

Hours/Week: 8  
Credit: 6

## **CORPORATE GOVERNANCE**

### **Objectives**

1. To enable the students to understand the procedures in Company Law.
2. To enable them to acquire skills needed for socially relevant and good corporate governance.

### **Unit - 1**

Company administration - Hierarchy - Shareholders, Board of Directors - Managerial Personnel and Company Secretary - Who is a Secretary? Importance - Types - Positions - Qualities - Qualifications - Appointments and dismissals - Powers - Rights - Duties - Liabilities.

### **Unit - 2**

Role of Company Secretary as a Statutory Officer, as a coordinator and as a Administrative Officer - Appointment of Director - Removal of Director - Rights - Liabilities .

### **Unit - 3**

Law Governing Meetings - Requisites of valid meeting - Chairman of a meeting - Appointments - Duties and Powers - Notice - Agenda - Quorum - Motion - Resolution - Methods of Voting - Minutes.

### **Unit - 4**

Kinds of Company Meetings - Board of Directors meetings - Statuary meetings - Annual General meeting - Extraordinary General meeting - Duties of a Company secretary relating to the meetings.

### **Unit - 5**

Drafting of Correspondence - Relating to the meetings - Notices - Agenda - Chairman's speech - Writing of minutes.

### **TEXT BOOK**

1. Prasanta K. Gosh and Balachandran, V., Company Law and Practice - II, Sultan Chand & Sons New Delhi, 2000.

### **REFERENCES**

1. Autar Singh, 'Company Law', Eastern book Co., Lucknow, 1986.
2. Ashok K. Bagrial, ' Company Law', Vikas Publishing house Pvt. Ltd., New Delhi, 1992.
3. Kapoor, N.D., 'Elements of Company Law', Sultan Chand & Sons, New Delhi, 2006.
4. Kuchhal, M.C., 'Sequential Practice' Vikas Publishing house Pvt. Ltd., New Delhi. 1997.

Section A 20%

Section B 20%

Section C 60%



Sem - IV  
07PCO434

Hours/Week: 8  
Credit: 7

## **GLOBAL FINANCE AND FINANCIAL MANAGEMENT**

### **Objectives**

1. To provide a detailed insight in to the financial management and Global Finance.
2. To familiarise the students with changing trend in economy and its implications.

### **Unit - 1**

Financial Management in the Global Context - The emerging Challenges at Global Level. Recent changes in global financial markets. Financial Management - An over view - Meaning - Scope \_ Goals - Basic Considerations. Objectives of the firm and the impact of risk - The nature and measurement of exposure and risk - Exchange Rate, Interest rate - Inflation rate and Exposure - ADR and GDR.

### **Unit - 2**

Capital structure - Assumptions and definitions - NI Approach - NOI Approach - Traditional, MM Approach - Taxation and Capital structure - EBIT - analysis - Assessment of debt equity - Trading on equity capital structure polices.

### **Unit - 3**

Dividend policy and share valuation - Traditional Miller and Modigliani position - over all picture - dividend policy - Stability - Residual payment - Corporate dividend behaviour - Legal procedure Aspects - Bonus share and Stock splits - ESOP.

### **Unit - 4**

International Financial markets and instruments - Euro Market - Yen Market, Dollar Market, Sterling Markets, Major funding Instruments - Syndicated Bank loans, Bonds, CP,NIF - Exchange rate systems. The derivatives Market - Futures Options and Swaps - Meaning, Advantages - Applications.

### **Unit - 5**

Globalisation - Old and New - Inequalities at the global level - The debt crisis - South East Asian crisis - Implications - Capital controls - Chile model - Tobin Tax - Cross Border Tax - Need for a new international order.

### **TEXT BOOKS**

1. Apte,P.G., 'International Financial Market', (New Delhi: Tata Mcgraw Hill Co., 1998)
2. Meir Kohn, 'Financial Markets and Institutions', (New Delhi: Tata Mcgraw Hill Co.)
3. Khan and Jain, 'Financial Management', (New Delhi: Tata Mcgraw Hill Co., 1997)

### **REFERENCES**

1. Rochard A Brealey and Stewart C.Myers, 'Principles of Corporate Finance' (New Delhi: Tata McGraw Hill Publications, 1998)
2. Prasanna Chandra, 'Fundamental of Financial Management' (New Delhi: Tata McGraw Hill Publications, 2000)

Section A 20%

Section B20%

Section C 60%

Sem - IV  
07PCO435

Hours/Week: 8  
Credit: 7

## **SOCIAL AND ETHICAL PERSPECTIVES IN BUSINESS**

### **Objectives**

1. To appraise and conscientise the students of ethical issues in business and managerial decisions.
2. To make students aware of the social responsibilities of business

### **UNIT I**

Introduction to Business Ethics - Definition - meaning nature and objectives of ethics; Meaning and nature of business ethics; Factors affecting business ethics - Ethical Organisation - characteristics of an ethical organization; Corporate Moral Excellence - Corporate Citizenship Theories of Ethics - Utilitarian, Separatist and Integrative view of ethics; Stages of ethical consciousness in business; Relationship between law and moral standards.

### **UNIT II**

Ethical issues in Human Resource Management - The principle of ethical hiring - equality of opportunity - ethics and remuneration - ethics in retirement Ethical issues in Operation and Purchase Management - Quality Control; Ethical problems and dilemmas in Operations Management; Role of Purchase Manager - Code of ethics for purchases; Ethical issues in Global buyer - supplier relationships.

### **UNIT III**

Ethical issues in Marketing strategy - ethical issues in Marketing Mix - product - price - promotion - place - process - people - physical evidence; Ethical issues and Consumerism - Consumer protection - Consumer welfare - Consumer delight - Consumer Rights.

### **UNIT IV**

Ethical issues in Finance - ethical issues in mergers and acquisitions - hostile takeovers - insider trading - money laundering; Ethical issues in Accounting professional conduct of accountants; ethics and financial statements - fictitious revenues - fraudulent timing differences - concealed liabilities and expenses - fraudulent disclosures and omissions - fraudulent valuation of assets - ethical auditing.

### **UNIT V**

Corporate Social Responsibility (CSR) Meaning - definition - methods - evaluation; Internal stakeholders - share holders - employees - management; External stakeholders - consumers - suppliers - creditors - competitors - community;. Global and Local issues in Management - black money - poverty - child labour - gender equality etc. Ethical issues in MNCs; - environmental ethics - environmental issues in India - greening and green initiatives - Sustainable Development - waste management.

### **Text Book and References:**

1. John R Boatright, Ethics and the conduct of Business, Pearson Education(Singapore) Pvt. Ltd. ,Indian Branch, Delhi, 2005.
2. Fr. Cyriac K, Managerial Ethics and Social Issues, XLRI, Jamshedpur, 1998.
3. Fr. McGrath, SJ Basic managerial skills for all, Prentice Hall of India, New Delhi,1989.
4. Davis Keith and Blomstorm, Business, Society and Environment, Tata McGraw - Hill ltd, New Delhi ,1987

Section A 20%

Section B20%

Section C 60%

**EXTRA DEPARTMENT COURSES (EDC)  
OFFERED BY THE VARIOUS DISCIPLINES DURING II AND III SEMESTERS**

Sem	Code No.	Title of the Paper	Hr	Cr
<b>Department of Biochemistry</b>				
II	07PBI261	Applied Nutrition*	4	3
III	07PBI362	First Aid Management*	4	3
<b>Department of Biotechnology</b>				
II	07PBT261	Basics of Bioinformatics*	4	3
III	07PBT362		4	3
<b>Department of Botany</b>				
II	07PBO261	General Microbiology	4	3
III	07PBO582	Remote Sensing and Geographical Information System	4	3
<b>Department of Chemistry</b>				
II	07PCH261	Environmental Chemistry	4	3
III	07PCH362	Industrial Chemistry	4	3
<b>Department of Commerce</b>				
II	07PCO261	Fundamentals of Accounting for Managers	4	3
III	07PCO362	Principles of Management	4	3
<b>Department of Computer Science</b>				
II	07PCS261	Internet Concepts*	4	3
II	07PCS261	Internet Concepts	4	3
III	07PCS362	Computer Applications for Social Sciences*	4	3
III	07PCS362	Computer Applications for Social Sciences	4	3
<b>Department of Economics</b>				
II	07PEC261	General Economics	4	3
III	07PEC362	Indian Economy	4	3
<b>Department of Electronics</b>				
II	07PEL261	Electronics in Communication*	4	3
III	07PEL362	Computer Hardware*	4	3
<b>Department of English</b>				
II	07PEN261	English for Specific Purposes	4	3
III	07PEN362	Interviews and Group Dynamics	4	3
<b>Department of French</b>				
II	07PFR261	Beginners Course in French	4	3
III	07PFR362	Advanced Course in French	4	3

**Department of Hindi**

II	07PHI261	Beginners Course in Hindi	4	3
III	07PHI362	Advanced Course in Hindi	4	3

**Department of History**

II	07PHS261	Public Administration*	4	3
III	07PHS362	Applied Tourism*	4	3

**Department of Human Resource Management**

II	07PHR261	Sociology for Competitive Examinations	4	3
III	07PHR362	Human Resource Management	4	3

**Department of Mathematics**

II	07PMA261	Operations Research	4	3
III	07PMA362	Numerical Methods	4	3

**Department of Physics**

II	07PPH261	Physics for Rural Development	4	3
III	07PPH362	Medical Physics	4	3

**Department of Sanskrit**

II	07PSA261	Beginners Course in Sanskrit	4	3
III	07PSA362	Advanced Course in Sanskrit	4	3

**Department of Statistics**

II	07PST261	Statistics for Biomedical Sciences*	4	3
III	07PST362	Data Analysis*	4	3

**Department of Tamil**

II	07PTA261	Beginners Course in Tamil	4	3
II	07PTA261	அரசுப் பணித்தேர்வுத் தமிழ் - I*		
III	07PTA362	Advanced Course in Tamil	4	3
III	07PTA683	அரசுப் பணித்தேர்வுத் தமிழ் - II*	4	3

**Non - Departmental Courses****Journalism**

II	07PJO261	Beginners Course in Journalism	4	3
III	07PJO362	Advanced Course in Journalism	4	3

**Law**

II	07PLA261	Beginners Course in Law	4	3
III	07PLA362	Advanced Course in Law	4	3

**Shorthand**

II	07PSH261	English Shorthand - I	4	3
III	07PSH362	English Shorthand - II	4	3

(\* Offered by Self Financing Section)

