

H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)

(Accredited with B+ by NAAC)

PUDUKKOTTAI- 622 001

## **M.Com**

DEPARTMENT OF COMMERCE

BOARD OF STUDIES 2015-16

(Under Common CBCS Pattern)

H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)

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PUDUKKOTTAI- 622 001

**DEPARTMENT OF COMMERCE**

**BOARD OF STUDIES 2015-16**

The Meeting of the Board of Studies was held on 18-04-2015. The proposed new syllabi were presented before the board.

The presentations of the proposals are enclosed.

1. Brief
2. Distribution of hours, marks and credits for PG (Annexure-I)
3. Title of the courses proposed for (Annexure-II)-M.Com
4. Question paper pattern PG (Annexure-III)
5. Syllabus for M.Com – (Annexure-IV)

**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)**

**PUDUKKOTTAI -622 001**

**DEPARTMENT OF COMMERCE**

**BOARD OF STUDIES**

<b>S.NO</b>	<b>NAME &amp; DESIGNATION</b>	
1	Dr.M.RAJENDRAN, Head & Associate Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai-622 001.	<b>CHAIRMAN</b>
2	Dr.M.SUBRAMANI, Head & Associate Professor, Department of Commerce, Govt. Arts College, Melur.	<b>UNIVERSITY NOMINEE AND SUBJECT EXPERT</b>
3	Prof.B.BUVANESWARI, Associate Professor, Department of Commerce, Govt.Arts college for women, Pudukkottai-622 001.	<b>SUBJECT EXPERT ( External )</b>
4	Prof.K.JAYAPRAKASH, Associate Professor, Department of Commerce, R.D.G.A. College, Sivagangai.	<b>SUBJECT EXPERT ( External )</b>

5	Dr.C.THIRUCHELVAM Associate Professor, Department of Commerce, H.H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
6	Dr.B.NARAYANAN, Associate Professor, Department of Commerce, H.H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
7	Dr.M.KALAI SELVI, Associate Professor, Department of Commerce, H.H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
8	Prof.C.JEEVANANDAM, Assistant Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
9	Dr.M.MOHAMED RAHAMATHULLAH, Assistant Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
10	S.ABDUL HAKKIM, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai.	ALUMNI MEMBER

## REVISION OF SYLLABI M.COM

### BRIEF

- As per the instruction from the Director of Collegiate Education Chennai and from the Registrar, Bharathidasan University, Trichy, it has been decided to have a uniform pattern for all subjects as detailed below.

Program	Total No. of. Papers	Total Max. Marks	Total Credits
PG	18	1800	90

- ❖ P.G. distributing the available 30 hours / week for various papers as shown in Annexure-1
- ❖ Title of courses proposed for new syllabi is shown in Annexure-2 for PG
- ❖ The question paper pattern for PG is shown in Annexure-3
- ❖ The syllabi for the I and II year courses for PG is given in Annexure-4

Whenever there is an urge for change and up gradation for syllabi, the revisions are made and the proposed new syllabi and copy of the old syllabi are submitted herewith.

Skill based and value based courses are included as per the suggestions by the University and Tamilnadu Government.

**ANNEXURE - I**

**H.H.THE RAJAH'S COLLEGE (AUTONOMOUS)**

**COURSE STRUCTURE FOR M.COM DEGREE FROM 2015-2016 ONWARDS**

<b>Sl.No</b>	<b>Semester</b>	<b>Title of the Paper</b>	<b>Teaching Hours</b>	<b>Tutorial Hours</b>	<b>Total Hours</b>	<b>No.of Credits</b>	<b>Total Marks</b>
1	<b>I</b>	Core Course –I	3	4	7	5	100
2		Core Course –II	3	4	7	5	100
3		Core Course –III	3	4	7	5	100
4		Elective Course –I	3	4	7	5	100
<b>Total</b>			<b>12</b>	<b>16</b>	<b>28</b>	<b>20</b>	<b>400</b>
5	<b>II</b>	Core Course –IV	4	2	6	5	100
6		Core Course –V	4	2	6	5	100
7		Core Course –VI	4	2	6	5	100
8		Elective Course –II	4	2	6	5	100
9		Extra Disciplinary Course - I	5		5	5	100
<b>Total</b>			<b>21</b>	<b>8</b>	<b>29</b>	<b>25</b>	<b>500</b>
10	<b>III</b>	Core Course –VII	4	2	6	5	100
11		Core Course –VIII	4	2	6	5	100
12		Core Course –IX	4	2	6	5	100
13		Core Course –X	4	2	6	5	100
14		Elective Course –III	5		5	5	100
<b>Total</b>			<b>21</b>	<b>8</b>	<b>29</b>	<b>25</b>	<b>500</b>
15	<b>IV</b>	Core Course –XI	4	2	6	5	100
16		Core Course –XII	4	2	6	5	100
17		Core Course –XIII	4	2	6	5	100
18		Core Course –XIV – Project work	12		12	5	100
<b>Total</b>			<b>24</b>	<b>6</b>	<b>30</b>	<b>20</b>	<b>400</b>
<b>Grand Total</b>			<b>78</b>	<b>38</b>	<b>116</b>	<b>90</b>	<b>1800</b>

## ANNEXURE - II

H.H.THE RAJAH'S COLLEGE (AUTONOMOUS)

## COURSE STRUCTURE FOR M.COM DEGREE FROM 2015-2016 ONWARDS

PART	CODE	TITLE	HRS	MARKS		TOT	CREDIT
				IA	EX		
		<b>I SEMESTER</b>					
III		Economic Legislation	7	25	75	100	5
III		Advanced Cost Techniques	7	25	75	100	5
III		Management Information System	7	25	75	100	5
III	ELE	Service Marketing	7	25	75	100	5
		Total	28			400	20
		<b>II SEMESTER</b>					
III		Financial management	6	25	75	100	5
III		Advanced Business Statistics	6	25	75	100	5
III		Entrepreneurial Development	6	25	75	100	5
III	ELEC	Tourism Management	6	25	75	100	5
III	ED	Internet and E-Commerce	5	25	75	100	5
		Total	29			500	25
		<b>III SEMESTER</b>					
III		Investment Management	6	25	75	100	5
III		Research Methodology	6	25	75	100	5
III		Human Resource Management	6	25	75	100	5
III		Industrial Law	6	25	75	100	5
III	ELEC	Retail Management	5	25	75	100	5
		Total	29			500	25
		<b>IV SEMESTER</b>					
III		Indirect Taxes	6	25	75	100	5
III		Export & Import Procedures	6	25	75	100	5
III		Management of Working Capital	6	25	75	100	5
III		Project Work	12	25	75	100	5
		Total	30	25		400	20

CORE COURSES -- 14

ELECTIVE COURSES -- 03

EXTRA DISCIPLINARY COURSES -- 01

**ANNEXURE – III**

**M.Com Degree (2015-16 Onwards)**

**Question Pattern**

**Time : 3hrs**

**Marks : 75**

**Section – A (10×2= 20 Marks)**

**(1 to 10) Answer All Questions**

**Section – B (5×5= 25 Marks)**

**11 to 15(Either or Type)**

**Answer All Questions**

**Section – C (3×10=30 Marks)**

**(16 to 20) Answer any THREE Questions**

**Passing Minimum**

**Internal Assessment – 40%**

**External – 40%**

**Aggregate – 50%**



**Annexure - IV**  
**(Syllabus)**

**SEMESTER - I**

# **SEMESTER - I**

## **ECONOMIC LEGISLATION**

### **UNIT – I**

The Industries Development and Regulation Act 1951

Consumer Protection Act 1986.

### **UNIT- II**

Essential Commodities Act 1955

The Standard of Weight and Measures Act 1976.

### **UNIT – III**

Foreign Trade (Development and Regulation Act 1992)

Foreign Contribution (Regulation Act 1976).

### **UNIT – IV**

Securities and Exchange Board of India Act 1992.

Sick Industrial companies (Special Provision Act 1985).

### **UNIT-V**

Copyright Act 1957

Trade and Merchandise mark Act 1958. Registration Act 1988.

### **Text Books**

**Dr.S.Sankaran** Business Regulatory Frame Work (Legal Aspects in Business)

**Dr. M. R. Sreenivasan C. D. Balaji** Industrial Law and Public Relations.

### **Reference Book:**

1. **Robert W.Emerson J.D.**(2009).Business Law

2. Mercantile Law 2 Vols. Ser **Arun kumar**.

# **SEMESTER - I**

## **ADVANCED COST TECHNIQUES**

### **UNIT – I**

Activities Based Costing (ABC) – Definition – Model – Aims – Prevalence – Historical Development – Methodology – Application in routine business – Steps in implement of ABC system – Limitations – Public Sector usage of ABC.

### **UNIT -II**

Process Costing (including equivalent production, joint product and By Product) – Inter process - Transfer Pricing.

### **UNIT – III**

Cost control accounts – integral system and non – integral system. Reconciliation between cost and financial accounts – various types budgets – cash and Flexible budgets – Zero Base Budgeting (ZBB).

### **UNIT – IV**

Standard Costing – Variance analysis – Material, Labour, Overhead and Sales and Profit.

## **UNIT – V**

Absorption and marginal costing – CVP analysis – Profit planning – Applications of Marginal costing.

### **Text Books**

Cost Accounting by **T.S. Reddy**

Management Accounting by **T.S. Reddy & Hari Prasad Reddy**

### **REFERENCE BOOKS**

1. Cost Accounting By **S.N. Maheswari**
2. Cost Accounting problem & solutions by **V.K. Saxeena and C.D.Vashist**

### **Pattern:**

**Part – A** 10 Theory Question (2 Question from each unit)

**Part – B** One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C** One problem from each units (5 Problems)

## **SEMESTER - I**

### **MANAGEMENT INFORMATION SYSTEM**

#### **UNIT-I**

MIS – Introduction – Frame work and MIS Organization – Management Triangle Information Needs and Its Economics – System Approach – Meaning and objectives of MIS – Disadvantages of Information System – Approaches of MIS Development – Constraints in Developing MIS – Computer Based Information Systems.

#### **UNIT –II**

Transaction Processing Systems – Management Information Systems – Intelligent Support Systems – Office Automation Systems – Computer Hardware for Information Systems – Computer Software for Information Systems.

#### **UNIT-III**

Database Management Technology – Introduction – Data Vs Information – Data Hierarchy – Methods for organizing Data in files – Limitations of File – Based Systems – Database and Database Management Systems – Recent Development in Data base.

#### **UNIT – IV**

Decision Support System (DSS) –Evolution – Objectives – Classification – Characteristics – Components- Functions – Development of DSS – Group Decision Support System – Executive Information Systems – Success Criterial - Relationship between MIS and DSS – Future Developments in DSS – Expert Systems – Components - Advantages and Disadvantages.

## **UNIT-V**

System Analysis and Design – System Development Life Cycle (SDLC) – Prototyping – End-user computing – Software packages – outsourcing – Strategy Implementation – Barriers to Development ERP – Role of Information Technology in Enterprise modeling – Selection of ERP.

### **Text Books**

Introduction to Information Technology–**Dr.Srinivasa Vallabhan**, Sultan Chand& sons

Management Information Systems – **S.P. Rajagopalan**

### **REFERENCE BOOKS:**

1. Management Information Systems – **A.K.Gupta, S. Chand** & Company Ltd
2. Management Information Systems – **Dr.Nirmalya Bagchi**, Vikas Publishing House

# **SEMESTER - I**

## **SERVICES MARKETING**

### **UNIT-I**

Meaning and importance of Services – Features of services – Growth of services – Types of service – Comparative Analysis between services and goods.

### **UNIT-II**

Services Marketing concept – Social concept – Buyer Behaviour - Factors influencing Buyer Behaviour.

### **UNIT – III**

Services Marketing Mix – Product Strategy – Pricing Techniques – Distributed system.

### **UNIT-IV**

Bank Marketing – Insurance marketing – Tourism Marketing – Educational Marketing – Hospital Marketing – Hotel Marketing.

### **UNIT-V**

Financial services - marketing of Financial Services – Fund based Services – Factoring – Housing Financed – Merchant Banking – Non Fund Based Credit rating – Stock Broking.

### **Text Books**

**Dr.V.Balu** – Services Marketing, Sri Venkateswara publication, Chennai

**Dr.L. Natarajan** - Services Marketing

### **REFERENCE BOOKS:**

1. **S.M.JHA** Services Marketing, Himalaya publishing House
2. **P.M. Reddy**- Services Marketing, Himalaya publishing House

# **SEMESTER - II**



## **SEMESTER - II**

### **FINANCIAL MANAGEMENT**

#### **UNIT-I**

Introduction to Financial Management - Objectives, functions scope, Evolution, inter face of Financial management with other area - Environment of Corporate finance.

Time value of money: Future value of single cash flow, Multiple cash flow

Annuity sinking fund factor - Present value of single cash flow- Multiple cash flow - Annuity Dues perpetuities comparison of rates.

#### **UNIT – II**

Leverages: Operating - financial - Combined leverage.

Sources of long term finance - Equity , Preference capital debentures, term loans and deferred credit - Government subsidies, sales tax deferments and exemptions and hire purchase.

#### **UNIT-III**

Cost of capital: Cost of debenture – Term loans – Equity and retained earning – Weighted Average cost of capital – System of Weighting.

#### **UNIT – IV**

Capital Structure – Introduction – Factors affecting capital structure – Features of an optimal capital structure – Capital structure theories – Traditional approach- M.M. Approach.

## **UNIT – V**

Dividend policy – Traditional approach – Walter model - Gordon model – M.M. Approach Rational Expectations Model.

### **Text Books**

Financial Management by **S.N. Maheswari**

Financial Management by **A. Murthy**

### **REFERENCE BOOKS:**

1. **Prasanna Chandra**, Financial Management Theory and Practice, 5<sup>th</sup> editions
2. Financial Management by **S.N. Maheswari**
3. Financial Management by **Ramachandran & Srinivasan**.

### **Pattern:**

Theory – 40 Marks

Problems – 35 Marks

## **SEMESTER - II**

### **ADVANCED BUSINESS STATISTICS**

#### **UNIT - I**

Business Statistics – Meaning – Statistical Methods – Limitations – Collection of data – Primary and Secondary data – Correlation analysis – Karl Pearson concept – Multiple Correlation , Partial Correlation – Simple Regression Analysis.

#### **UNIT – II**

Analysis of Time Series – Probability – Mathematical expectation – Theoretical Distributions, Binomial, Poisson and Normal Distribution, Statistical Decision theory - Limitations of Decision theory.

#### **UNIT-III**

Business Forecasting - Sampling Techniques – Sampling and Non –Sampling errors (Type I & Type II) – Concept of Standard errors - Z-test.

#### **UNIT-VI**

Testing of Hypothesis – Procedure and Limitations and Hypothesis testing - Chi-Square test.

## **UNIT- V**

Analysis of variance (ANOVA) – setting up ANOVA table one way and two way Classifications.

### **Text Books**

Business Statistics and Operation by **Dr. P. Vittal**

Business Statistics and Operation by **K. Raajhavelu**

### **REFERENCE BOOKS:**

1. Quantitative Techniques, **C.R.Kothari**.
2. **S.C.Gupta**, Statistical Methods.

### **Pattern:**

**Part – A**      10 Theory Question (2 Question from each unit)

**Part – B**      One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C**      One problem from each units (5 Problems)

## **SEMESTER - II**

### **ENTREPRENEURIAL DEVELOPMENT**

#### **UNIT – I**

Concept of Entrepreneurship – Meaning – Types – Qualities of an Entrepreneurs – Functions – Role Entrepreneurs in Economic Development – Factors influencing Entrepreneurship.

#### **UNIT – II**

Entrepreneurial Development Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – Small Industries – All India Financial Institutions – IDBI-IFCI-ICICI-IRBI.

#### **UNIT-III**

Business Idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Marketing Finance, Technology & Legal formalities – preparation of project report – project appraisal.

#### **UNIT-IV**

Entrepreneurial Development Programmes (EDP) - Their Role – Relevance-Achievement – Role of Government in organizing EDPs Critical Evaluation.

#### **UNIT-V**

Women Entrepreneurs – Concept – Functions – Qualities – Problems of Women Entrepreneurs – TREAD – Sickness in Small Scale Industries – Definition – Causes – Kinds of Sickness – Consequences and remedial measures.

#### **Text Books**

**Dr. P. Vijayshree & Dr. M. Alagammai**, Entrepreneurship and Small Business Management

**P.Saravanavel,ED.**, Principles, Policies and Programme.

#### **REFERENCE BOOKS:**

1. **C.B.Gupta N.P.Srinivasan**, ED., Sultan & chand
2. **Vasant Desat**, Dynamics of ED., and management ,Himalaya publishing House.

## **SEMESTER - II**

### **TOURISM MANAGEMENT**

#### **UNIT – I**

Introduction to Tourism – Definition and Importance – Tourism myths and problems- Tourism system – Demand for Tourism and Demand Schedules – Socio-economic factors in Tourism.

#### **UNIT-II**

Planning for Tourism - Co-ordinated planning – The planning process – Assessment of Demand and Supply – Establishing objectives – Regional Planning Considerations.

#### **UNIT-III**

Organizing – Decision making controlling – Staffing in Tourism Organization – Training and Development - Motivation – Leadership and Communication in Tourism Organization.

#### **UNIT-IV**

The Organization of Tourism – The National Tourist Organization – Functions – Organizations and work of a NTO – Tourist Organization in India – Tourist offices in India – Accommodation Management – Types of Hotels - Supplementary accommodation – Classification – Registration and Categorization.

#### **UNIT-V**

Travel Agency Management – Setting up of a Travel Agency – Organization of Travel individual Trips – Groups or Organized Trips – Need of Legislation Tour Operator – Groups inclusive Tour –Travel Association of India – Universal Federation of Travel Agents Association (UFTAA)

#### **Text Books**

Tourism Management - **A.S.Chawla** Deep and Deep publishers

Tourism Marketing – **M. M. Rawat**

#### **REFERENCE BOOKS:**

1. Tourism Principles and Practices – **David Glibert**
2. Development of Tourism in India, **Chris Cooper Jhon Fletcher**.

## **SEMESTER - II**

### **INTERNET AND E – COMMERCE**

#### **UNIT – 1**

E- Business and E-Commerce: Introduction, Potential Benefits, Limitations, Classifications, Impact of E-Commerce on Business models. E-Commerce Applications: Entertainment, E-Marketing, E-Advertising, Search Engines, E-Banking, Mobile Commerce, Online Trading, E-Learning, E-Shopping.

#### **UNIT – 2**

Internet and HTML – Internet uses – resources of Internet – URL’s Schemes – HTML – Website Creation using HTML (Simple Tags) – Table Creation.

#### **UNIT – 3**

Consumer Oriented E-Commerce Application – Mercantile Process Model – Consumers Perspective and Merchant’s Perspective – Electronic Payment Systems – Advantages and Risks – Types of Payment System (Credit Cards, E-Cash, Smart-Cards) – Web Security Issues – Encryption Techniques – Symmetric and Asymmetric.

#### **UNIT – 4**

Electronic Data Interchange – Non EDI System – Partial EDI System – Fully Integrated EDI System – Prerequisites for EDI – Issues of EDI – Legal Issues – Security issues – Privacy Issues.

## **UNIT – 5**

E-Marketing Techniques – Search Engines – Directories – Registrations – Solicited targeted E-mails – Interactive sites – Banners – Advertising – Spam Mails – E-mail – Chain Letters – Applications of 5p's (Product, Price, Place, Promotion, People) – E-Advertising Techniques – Banners – Sponsorships – Portals – Online Coupons.

### **LABWORK:**

Using Microsoft front – page editor and HTML in Designing a Static (simple) Website.

### **Text Books**

Frontiers of Electronic Commerce: **Ravi Kalakota & A.B.Whinston**

E-Commerce by **Abirami Devi**

### **Reference:**

1. E-Commerce: A Managerial Perspective: **Micheal Change, etc. A1**
2. Electronic Commerce – Security: **Greenstein & Feinman Risk Management & Control**

### **QUESTION PATTERN**

Theory – 60 ; Practical – 40 Marks

Theory: External – 45 Marks; Internal – 15 Marks

Practical: External – 30 Marks; Practical Note – 10 Marks



# **SEMESTER - III**

# **SEMESTER - III**

## **INVESTMENT MANAGEMENT**

### **UNIT – 1**

Investment – Investment and speculation – Factors of sound investment – Financial systems – Functions – Components – Financial markets – Financial intermediaries – Financial investment – Risk and Return – Measurement of return – Concept of Risk – Sources of risks – Types of risk – Measurement of risk

### **UNIT – 2**

Portfolio selection and management – Portfolio Theory – Markowitz model – Capital market theory – Capital Asset Pricing model – Yield and valuation – Valuation Principle and Types of Valuation – Credit rating – Credit rating in India.

### **UNIT – 3**

Fundamental and Technical Analysis – Security Analysis – Dow Theory – Valuation of Equity Shares – Gordon's Model – Walters Model – Price Earning Ratio – Required Rate of Return, Risk and Equity valuation.

### **UNIT – 4**

Mutual Funds – Features – Benefits – Mutual Fund Schemes – Mutual Fund in Indian Capital Market – Mutual fund investment and investors protection in India

### **UNIT – 5**

Indian capital market – Primary and Secondary markets – SEBI – Over The Counter of Exchange of India (OTCEI) – NSE – Depositories – Merchant Banker – Investors Protection – SEBI Guidelines – Investors Grievances – Unfair Trade Practices – Investors Education

### **Text Books**

Investment Management by **R.P.Rustasi**

Investment Management by **Dr. L. Natarajan**

### **Reference:**

1. Investment Management by **M. Sulochana**
2. Investment Management by **Bhella**

## **SEMESTER - III**

### **RESEARCH METHODOLOGY**

#### **UNIT – 1**

Introduction: Concept of Research and Its Application in Various fields of Commerce, Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers.

#### **UNIT – 2**

Process of Research: Steps involved in Research Process, Research Design: Various Methods of Research Design.

#### **UNIT – 3**

Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Determination and Selection of Sample Member, Types of Data: Secondary and Primary, Various Methods of Collection and Data, Preparation of Questionnaire and Schedule, Types of Questions, Sequencing of Questions, Check Questions, Length of Questionnaire, Precautions in Preparation of Questionnaire and Collection of Data.

#### **UNIT – 4**

Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis - Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA), T-Test, Z-Test.

#### **UNIT – 5**

Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report, Bibliography and Annexure in the Report: Their Significance, Drawing Conclusions, Suggestions and Recommendations to the Concerned Persons.

**Text Books**

Research Methodology Methods & Techniques by **Kothari C.R**

Research Methodology with Business Correspondence & Report by **Dr. P. Ravilochanan**

**Reference:**

1. Research Methodology by **C. Murthy**
2. Research Methodology by **Bhattacharya**.

**Pattern:**

**Part – A**            10 Theory Questions (Two Questions from each unit).

**Part – B**            11, 12, 13 and 15 are Theory Questions (Either or) 14 (a&b) Problem only.

**Part – C**            16, 17, 18 and 20 Theory Questions (19<sup>th</sup> Question Problem Only).

## **SEMESTER - III**

### **HUMAN RESOURCE MANAGEMENT**

#### **UNIT – 1**

Human Resource Management (HRM) : Meaning, Nature and Scope, Difference between HRM and Personnel Management, HRM Functions and objectives, Evolution of HRM Environment – External and Internal.

#### **UNIT – 2**

Human Resources Development in India: Evolution and principles of HRD, HRD vs Personnel Functions, Role of HR Managers. Strategic Human Resources Management: Nature of Strategies and Strategic Management, Strategic Management Process – Environment Scanning, Strategy Formulation, Implementation and evaluation. Human Resources Planning: Definition, Purposes and Limiting factors; Human Resources Information system (HRIS): HR accounting and audit.

#### **UNIT – 3**

Job Analysis – Job Description, Job Specification. The systematic approach to recruitment policy, recruitment procedures, recruitment methods and evaluation. The systematic approach to selection: the selection procedures, the design of application form, selection methods, the offer of employment, and evaluation of process. Training and Development: Purpose, Methods and issues of training and management development programmes.

#### **UNIT – 4**

Performance Appraisal: Definition, Purpose of appraisal, Procedures and Techniques including 360 Degree Performance Appraisal, Job Evaluation, Compensation Administration: Nature and Objectives of compensation, components of pay structure in India, Wages policy in India – Minimum Wage and Living Wage. Incentive Payments: Meaning and Definition, Prerequisites for an effective incentive system, Types and scope of incentive scheme, Incentive Schemes in Indian Industries, Fringe Benefits.

## **UNIT – 5**

Discipline and Grievance Procedures: Definition, Disciplinary Procedure, Grievance Handling Procedure. Industrial Relations: Nature, Importance and approaches of industrial Relations. Promotion, Transfer and Separation: Promotion – Purpose, Principles and types; Transfer – reason, principles and types; Separation – lay-out, resignation, dismissal, retrenchment, Voluntary Retirement Scheme.

### **Text Books**

Human Resource Personnel Management by **Aswathappa**

Human Resource Management by **J. Jayasankar**.

### **REFERENCE BOOKS:**

1. Human Resource Management by **Bhattacharya, Text and Cases (Excel Books)**
2. Human Resource Management by **Dessler**.

## **SEMESTER - III**

### **INDUSTRIAL LAW**

#### **UNIT-I**

Objectives and principles of Industrial Laws – History of labour legislation during the pre-independence and post – Independence periods – Indian constitution as the sources of industrial laws – I.L.O's conventions and recommendations and their impact on industrial laws.

#### **UNIT-II**

The Factories Act 1948 – Objectives of the Act- Health, Safety and Welfare Measures – Working Hours, holidays, annual leave with wages – employment of women and young person – Welfare measures for women including maternity benefits.

#### **UNIT-III**

The Industrial Disputes Act 1947 – Objectives of the Act – Authorities under the Act for prevention and settlement of Industrial Disputes- Arbitration – Award and settlement – Strikes and lock outs – Lay off, Retrenchment and closure provisions – Unfair labour practices.

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

#### **UNIT-IV**

The Minimum Wages Act 1948- Objectives of the Act – Fixation and Revision of wages – Safeguards in payment of minimum wages – enforcement of the Act – penalty of offences.

The Payment of Bonus Act 1965 – Objectives and Scope of the Act – Eligibility and disqualifications for bonus – Determination of available surplus and allocable surplus – Set of and off rules-Payment of Bonus by new establishment – penalty for offences.

## **UNIT-V**

The Provident Fund Act 1952 – Objectives of the Act – Employees Provident Fund Scheme – Employees Family Pensions Scheme and Fund – Employees Deposit – Linked Insurance Scheme and Fund administration of scheme – Determination of money due from Employers and their recovery.

Workmen Compensation Act – Objectives of the Act – Accidents arising out of and course of employment-occupational disease – Compensation for death, permanent partial disablement and temporary disablement.

### **Text Books**

**N.D.Kapoor**, Industrial Law

**Dr. M. R. Sreenivasan**, Industrial Relations and Labour Legislations

### **REFERENCE BOOKS:**

**Malik.p.I.**Industrial law, Easterns Books.

**Kothari,G.L.**Labour Law and Practice, in India.



## **SEMESTER - III**

### **RETAIL MANAGEMENT**

#### **UNIT-I**

Retailing - Definition & Scope – Indian Scenario – Prospects- Trends in Retailing – Key Drives of Retailing in India – Projected Trends in Retailing – Growth of organized Retailing in India – Retail Economics – Retail Environment – FDI in Retail in India – MRP Regime in India.

#### **UNIT-II**

Retail formats – Evolution – Store formats in Retail parlance – Impact of Sociability of store formats- Retail Strategies – Store planning, Design and Lay out – Mall Management – Emergence of Malls in India- New Mall Concepts emerging in India – Customer Perception – Some malls in India.

#### **UNIT – III**

Retail Merchandising – Buying Function – Mark ups and mark downs – Shrinkage in Retail Merchandise Management – Gross margin Returns on Inventory – Supply Chain Management in Retailing –Integrated Supply Chain – Efficient Consumer Response (ECR)- Retail Automation and Supply Chain Management.

#### **UNIT-IV**

Retail Marketing and Advertising – Retail Marketing Strategies - Store Positioning – Retail Marketing Mix – Customer Relations Management – Direct Marketing – Micro marketing in Retailing \_ ECR – Advertising in Retailing – Retailing operation – Store operating parameters – Using the Strategic Resource – Model in Retailing – Designing a performance programme.

## **UNIT-V**

Managing Retail Personnel – Human Resources Issues and Concerns in Retailing – Manpower planning in a Departmental Store – Role of Personal Selling in Retailing – Online Retailing (e-tailing) – New online Retail Categories – Retail Banking in India – Automated Retailing.

### **Text Books**

Retail Management – **Dr.L. Natarajan**, Margham Publications

Retail Management – **Gourav Gosal**

### **REFERENCE BOOKS:**

1. Retail Management – **Gibson G.Vedamani**, Jaico Publishing House.
2. Retail Marketing – **L. Natarajan**

# **SEMESTER - IV**

## **SEMESTER - IV**

### **INDIRECT TAXES**

#### **UNIT – I**

Central Excise Duty – Introduction, function and Valuation of excise goods- Clarification of goods- Rules of valuation- computation of Advalorem Duty – Concept of CENVAT – Exemption of small scale – Administrative Set-up of Central Excise – TN Excise duty set-procedure.

#### **UNIT-II**

Customs Duty- Introduction – Definition –procedure of customs duty – Computation of customs duty.

#### **UNIT-III**

Central Sales Tax – Introduction – Important Term of Defunction Interstate Sales – Determination of Interstate Sales – Determination of Gross and Taxable Turnover.

#### **UNIT-IV**

TNVAT – Introduction – Tax Free Goods – Registration and Licensing of dealer-TNVAT – Assessment procedure – Computation of Taxable Turnover and VAT – Tax Payment and Recovery of Tax input, Tax Rebate VAT – Authorities, Powers and Duties – Appeal and Revision.

#### **UNIT – V**

Service Tax – Objectives – Basic – Table sources – Valuation of taxable services for changing Service Tax- Computation of Service Tax – Tax Return – Payment and and Credit.

#### **Text Books**

Indirect Taxes by **T.S. Reddy & Hari Prasad Reddy**

Indirect Taxes by **Dr. V. Balachandran**

#### **REFERENCE BOOKS:**

1. **Dr.HC. Malhotra**, Indirect Taxes
2. **Dr.Saklech**. Sripul.

## **SEMESTER - IV**

### **EXPORT AND IMPORT PROCEDURES AND DOCUMENTATIONS**

#### **UNIT – 1**

Means of Exports – Classification of goods for exports – Methods of Exporting – Merits & Demerits of Direct & Indirect Exporting – Registration Formulation – Export License.

#### **UNIT – 2**

Export pricing and Methods of Payment – Factors affecting Determination of Export price – Importance of Export Pricing – Export Pricing Strategies – Methods of Payment – Letter of Credit – Procedure for opening letter of credit – Types of letter of credit – Advantages of letter of credit – Document Against payment vs Document Against Acceptance.

#### **UNIT – 3**

Export and Import Procedure – Steps in Pre-shipment Procedure – Shipment Procedure – Post Shipment Procedure – Customs Clearance for Imported goods – warehousing of imported goods - \_ Exchange control of provisions for Import.

#### **UNIT – 4**

Export and Import Documentation – Introduction – Export documents – commercial Invoice – Shipping bill – Certificate in origin – Consular invoice – Mates receipt – Bill of Lading – Import Documentation – Transport Documentation – Bill of entry – Airway bill – Certificate of Inspection – Certificate of Measurement – Freight Declaration.

## **UNIT – 5**

Institutional Framework for Foreign Trade – Export Promotion Councils (EPCs) – Commodity Boards - Indian institute of Foreign Trade (IIFT) – Special Economic Zone (SEZ) – 100% EOUs – ECGC – Indian Institute of Packing – Indian Council of Arbitration.

### **Text Books**

Export Management BY **D.C. KAPOOR**

Export Management BY **N. Kumar**

### **REFERENCE BOOKS:**

1. Export and Import Procedures & Documentations by **Thomas E Johnson**
2. Indian Export Procedures Zone by **Manoharan**.

## **SEMESTER - IV**

### **MANAGEMENT OF WORKING CAPITAL**

#### **UNIT-I : Introduction**

Concepts of Working Capital Management , Assessment of average requirement of working capital ; various sources of working capital and their comparative merits; Working capital control and banking policy – Forecasting of working capital.

#### **UNIT-II : Management of Cash**

Cash Planning, Cash forecasting and Budgeting, Cash system, Managing cash flows – Designing of collection system, types of collection system, Cash concentration strategies, disbursement system – Preparation of Cash Budget.

#### **UNIT-III: Managing Corporate Liquidity and Financial Flexibility**

Traditional measures of liquidity, Net working capital, Financial flexibility, Determining the optimum level of Cash – Baumol Model, Beranek Model, Miller Model and Stone Model.

#### **UNIT-IV : Management of Receivables**

Determining receivables policy – Analysis of Credit standards, Analysis of Credit Terms, Evaluating the credit applicant; Credit Analysis and decision – Traditional Standards.

## **UNIT-V : Inventory Management**

Behaviour of Procurement and carrying cost and their impact in optimum level of Inventory, Valuation of Inventories – Determining the type of control required – Inventory control Models – EOQ and Just-in-Time (JIT).

### **Text Books**

**F.C.Schers** : Modern Working Capital Management

**P.M. Rao, A.K. Pramanik** : Working Capital Management

### **REFERENCE BOOKS:**

1. **V.K. Bhalla** :Working Capital Management

2. **Hirshikes Bhattacharya** : Working Capital Management

### **QUESTION PATTERN**

Theory – 50 Marks

Problem – 25 Marks

(Forecasting of Working Capital, Cash Budget & Levels of Inventory).