

# M.Com - COMMERCE

## Syllabus

**Programme Code: 2PACOM**

**2020-2021**

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**SENGAMALATHAYAARE EDUCATIONAL TRUST  
WOMEN'S COLLEGE (AUTONOMOUS)**  
(Affiliated to Bharathidasan University, Tiruchirappalli)  
(Accredited by NAAC) | (An ISO 9001:2015 Certified Institution)  
**Sundarakkottai, Mannargudi-614 016,  
Thiruvarur (Dt.), Tamil Nadu, India.**

# SENGAMALA THAYAR EDUCATIONAL TRUST WOMEN'S COLLEGE



**(AUTONOMOUS)**

(Affiliated to Bharathidasan University)

(Accredited by NAAC; An ISO 9001:2015 Certified Institution)

**SUNDARAKKOTTAI, MANNARGUDI – 614016.**

**TAMILNADU, INDIA.**

## M.COM COURSE STRUCTURE UNDER CBCS

(For the candidates admitted in the academic year 2020 – 2021)

**Eligibility:** A pass in B.Com. / Bank Management / Computer Applications / Financial Management / B.Com. (Applied) / Co Operation / B.B.A. and other related Programmes equivalent to B.Com.

Sem.	Nature of the Course	Course Code	Title of the Course	Inst. Hrs/Week	Credit	Exam Hrs	Marks		
							CIA	ESE	Total
I	Core Course (CC– I)	20PCM101	Managerial Economics	5	4	3	25	75	100
	Core Course (CC– II)	20PCM102	Services Marketing	4	4	3	25	75	100
	Core Course (CC– III)	20PCM103	Corporate Laws	4	4	3	25	75	100
	Core Course (CC– IV)	20PCM104	Income Tax Theory Law & Practice	5	4	3	25	75	100
	Core Course (CC– V)	20PCM105	Investment Management	4	4	3	25	75	100
	Core Course (CC– VI)	20PCM106	Strategic Management	4	4	3	25	75	100
	Elective Course (EC–I)	20PCME1A/ 20PCME1B	E-Commerce/ Customer Relationship Management	4	4	3	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>28</b>	-	-	-	<b>700</b>
II	Core Course (CC– VII)	20PCM207	Advanced Financial Management	6	5	3	25	75	100
	Core Course (CC– VIII)	20PCM208	Quantitative Techniques for Business Decision	6	5	3	25	75	100
	Core Course (CC–IX)	20PCM209	Human Resources Management	5	5	3	25	75	100
	Core Practical (CP– I)	20PCM210P	Fundamentals of Information Technology (Practical Only)	6	5	3	40	60	100
	Elective Course (EC–II)	20PCME2A/ 20PCME2B	Organizational Behavior/ Managerial Communication	4	4	3	25	75	100
	Extra Disciplinary Course EDC – I			3	2	3	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>26</b>	-	-	-	<b>600</b>
III	Core Course (CC– X)	21PCM311	Total Quality Management	6	4	3	25	75	100
	Core Course (CC– XI)	21PCM312	Advanced Corporate Accounting	7	4	3	25	75	100
	Core Course (CC– XII)	21PCM313	Research Methodology	7	4	3	25	75	100
	Elective Course (EC– III)	21PCME3A/ 21PCME3B	Insurance Management/ Retail Management	6	4	3	25	75	100
	Extra Disciplinary Course EDC – II			4	2	3	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>18</b>	-	-	-	<b>500</b>
IV	Core Course (CC– XIII)	21PCM414	Advanced Cost and Management Accounting	6	4	3	25	75	100
	Core Course (CC– XIV)	21PCM415	Industrial Relations	6	4	3	25	75	100
	Project Work	21PCMPW	Dissertation (2 Reviews-20+20=40 Marks Report Valuation=35marks) Viva = 25Marks	18	10	-	25	75	100
<b>TOTAL</b>				<b>30</b>	<b>18</b>	-	-	-	<b>300</b>
<b>GRAND TOTAL</b>				<b>120</b>	<b>90</b>	-	-	-	<b>2100</b>

## CURRICULUM DESIGN

Subject	No. of. Course	Total Credits
Core Course	14	59
Core Practical	01	05
Elective Course(EC)	03	12
Extra Disciplinary Course(EDC)	02	04
Project	01	10
<b>TOTAL</b>	<b>21</b>	<b>90</b>

**Note:**

	CIA	ESE
1. Theory	25	75
2. Practical	40	60
3. Project	25	75

Separate passing minimum is prescribed for Internal and External

**FOR THEORY**

The passing minimum for CIA shall be 40% out of 25 marks [i.e. 10 marks] The passing minimum for ESE shall be 40% out of 75 marks [i.e.30 marks]

**FOR PRACTICAL**

The passing minimum for CIA shall be 40% out of 40 marks [i.e. 16 marks] The passing minimum for ESE shall be 40% out of 60 marks [i.e. 24 marks]

The passing minimum not less than 50% in the aggregate.

### ELECTIVE COURSES (EC) OFFERED BY THE DEPARTMENT

S. No.	SEMESTER	Course Code	Elective Courses (EC) (Any one from the list)
1.	Elective Course (EC) – I	20PCME1A	E-Commerce
2.	Elective Course (EC) – I	20PCME1B	Customer Relationship Management
3.	Elective Course (EC) – II	20PCME2A	Organizational Behaviour
4.	Elective Course (EC) – II	20PCME2B	Managerial Communication
5.	Elective Course (EC) – III	21PCME3A	Insurance Management
6.	Elective Course (EC) – III	21PCME3B	Retail Management

### EXTRA DISCIPLINARY COURSES (EDC) OFFERED BY THE DEPARTMENT

S. No.	SEMESTER	Course Code	Extra Disciplinary Courses (EDC) (Any one from the list)
1.	Extra Disciplinary Course (EDC) – I	20PCMED1A	Principles of Commerce
2.	Extra Disciplinary Course (EDC) – I	20PCMED1B	Principles of Accountancy
3.	Extra Disciplinary Course (EDC) – II	21PCMED2A	Managerial Skills
4.	Extra Disciplinary Course (EDC) – II	21PCMED2B	Self Development

# **SEMESTER III**



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**SEMESTER: III- CC-X: TOTAL QUALITY MANAGEMENT**

**Ins. Hrs./Week: 6 Course Credit: 4 Course Code: 21PCM311**

### OBJECTIVES

1. To learn the basic terms related to quality and concepts of quality management.
2. To understand the implication of quality on business.
3. To contrivance quality implementation programs.

### UNIT I: Basic concepts of TQM

**(16 Hours)**

Introduction - Need for quality - Evolution of quality - Definitions of quality - Dimensions of product and service quality - Basic concepts of TQM - TQM Framework - Contributions of Deming, Juran and Crosby - Barriers to TQM - Quality statements - Customer focus - Customer orientation, Customer satisfaction, Customer complaints, and Customer retention - Costs of quality.

### UNIT II: Quality Appraisal

**(15 Hours)**

Sampling Inspection in Engineering Manufacture - Statistical Quality Control by the Use of Control Charts - Methods of Inspection and Quality Appraisal- Reliability Engineering – Value Engineering and Value Analysis.

### UNIT III: Theories of Sampling Inspection

**(13 Hours)**

Theories of Sampling Inspection - Standard Tolerance - ABC Analysis -Defect Diagnosis and Prevention.

### UNIT IV: Quality Function Development

**(16 Hours)**

Motivation Techniques - Quality Management Control Charts - Process Capability - Concepts of Six Sigma - Quality Function Development (QFD) - Taguchi quality loss function - TPM - Concepts, improvement needs - Performance measures.

### UNIT V: Implementation of ISO 9000

**(15 Hours)**

Selection of ISO Model and Implementation of ISO 9000 – Human Resource Development and Quality Circles – Environmental Management System and Total Quality Control

**Total Lecture Hours-75**

### COURSE OUTCOME

1. Students can understand the basic concepts of Total Quality Management.
2. It helps to know how to use the Statistical tools and to find out the Quality Appraisal value.
3. Students can able to learn about the Sampling Inspection and ABC Analysis.
4. It provides an overview about the concepts of Six Sigma towards Quality improvement.
5. It helps how to select ISO Model and Implement of ISO 9000.

### **TEXT BOOK(S)**

1. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals of Total Quality Management”, Bross Chapman & Hall, London
2. George, Stephen and Weimerskirch, Arnold, “Total Quality Management - Strategies and Techniques Proven”, Mohit Publications
3. Hakes, Chris (editor), “Total Quality Management: The Key to Business Success”, NY: Chapman and Hall
4. Fox, Roy, “Making Quality Happen. Six Steps to Total Quality Management”, McGraw-Hill
5. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints PVT Ltd., Chennai
5. Jain, “Quality Control and Total Quality Management”, Tata McGraw Hill

### **REFERENCE BOOK(S)**

1. Ali, N. A. & Zairi, M. (2005) Service Quality in Higher Education. Bradford University School of Management, Bradford.
2. Agasisti, T. and Piana, D. (2009). “Should We Trust Students Evaluations? A Study in an Italian University”. The FedUni Journal of Higher Education, Vol. 4, No. 1, pp. 56- 72.
3. Baba, M., Kamibeppu, T., & Shimada, K. (2001). “What universities can learn from corporations about quality control of students: A proposal from Japanese perspective”. Total Quality Management, 12, 159-166.
4. Barnabè F. and Riccaboni A. (2007), “Which role for performance measurement systems in higher education? Focus on quality assurance in Italy”. Studies in Educational Evaluation 33, 302–319.
5. Becket, N. and Brookes, M. (2005). “Analysing quality audits in higher education”. Oxford

### **E-RESOURCES**

1. <https://managementhelp.org/quality/index.htm>
2. <https://asq.org/quality-resources/total-quality-management>
3. <https://www.tandfonline.com/loi/ctqm19>
4. <https://www.investopedia.com/terms/t/total-quality-management-tqm.asp>
5. <https://www.process.st/total-quality-management-tqm/>

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**SEMESTER: III- CC -XI: ADVANCED CORPORATE ACCOUNTING**

**Ins. Hrs./Week: 7**

**Course Credit: 4**

**Course Code: 21PCM312**

**OBJECTIVES**

- To enable the Students to understand the concepts of Corporate Accounting Methods from Different types of Companies.
- To provide theoretical knowledge of international financial reporting standards.
- To enable the student to gain ability to solve problem.

**UNIT I: Valuation of Goodwill and Shares**

**(19 - Hours)**

Valuation of Goodwill – Methods, Valuation of Shares – Methods, Liquidation.

**UNIT II: Amalgamation**

**(18 - Hours)**

Amalgamation by merger and Amalgamation by purchases - External Reconstruction of Companies and alteration of Share Capital.

**UNIT III: Holding Company**

**(18 - Hours)**

Holding Company Accounts (including intercompany holdings)

**UNIT IV: Bank & Insurance Company**

**(18 -Hours)**

Bank Accounts New format – NPA – Classification of investments - Insurance Company Accounts (new format) – Double Account System.

**UNIT V: Human Resource accounting**

**(17-Hours)**

Human Resource Accounting – Definition, Objectives, and Valuation Methods – Advantages – Accounting Standards, with reference to depreciation, inventory valuation. (Theory only) - Inflation Accounting - (Theory only).

**Note: Theory 25 Marks: Problems 50 Marks**

**Total Lecture Hours-90**

## **COURSE OUTCOME**

1. Students can learn about the valuation method of shares and goodwill.
2. They can easily understand the Concepts of Amalgamation and External Reconstruction.
3. It helps to know about the Holding Company Accounts.
4. It explains the new format related to Bank and Insurance Company Accounts.
5. Various skills about Human Resource Accounting, inventory valuation and Inflation Accounting can be known.

## **TEXT BOOK(S)**

1. M.C.Shukla, T.S.Grewall & S.C.Gupta – Advanced Accountancy – II
2. S.P.Jain and K.L. Narang – Advanced Accountancy
3. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy

## **REFERENCE BOOK(S)**

1. Corporate Accounting – Reddy & Murthy
2. Dr R Palaniappan & Dr N Hariharan, Corporate Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai.
3. Modern Accountancy – II by Mukherjee and Hanif
4. Arulanandam Corporate Accounting, Edition – 80
5. Jain S. P.; Advanced Accountancy Part - I, 2000, Kalyani Publishers

## **E-RESOURCES**

1. <https://www.freebookcentre.net/business-books-download/Advanced-Corporate-Accounting.html>
2. [http://www.universityofcalicut.info/SDE/advanced\\_corporate\\_accounting\\_on13April2016.p df](http://www.universityofcalicut.info/SDE/advanced_corporate_accounting_on13April2016.p df)
3. [https://www.ulektzbooks.com/books/SIA-Publishers-and-Distributors-\(P\)-Ltd./Advanced-Corporate-Accounting--NjczNw==](https://www.ulektzbooks.com/books/SIA-Publishers-and-Distributors-(P)-Ltd./Advanced-Corporate-Accounting--NjczNw==)
4. [https://edurev.in/courses/10649\\_Advanced-Corporate-Accounting-Notes-for-Bcom](https://edurev.in/courses/10649_Advanced-Corporate-Accounting-Notes-for-Bcom)
5. <https://questionpapers.spmcollege.ac.in/bcom2015/4sem/advd-corporate-accounting.pdf>

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**SEMESTER: III-: CC- XII: RESEARCH METHODOLOGY**

**Ins. Hrs. /Week: 7**

**Course Credit: 4**

**Course Code: 21PCM313**

**OBJECTIVES**

- To make the students to understand the research process and analyse the methods of testing hypothesis.
- To enable the students to find the Research gap with previous research work.
- To identify appropriate methods of research problems.

**UNIT I: Introduction to Research**

**(19 Hours)**

Research in Management: An Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research: Experimental Research – Survey Research – Case Study methods – Ex Post Facto Research.

**UNIT II: Research Design**

**(18 Hours)**

Research Design – Defining Research Problem and Formulation of Hypothesis – Experimental Designs.

**UNIT III: Research Process & Data Collection**

**(18 Hours)**

Research Process – Steps in the process of Research, Data Collection and Measurement: Sources of Secondary data – Methods of Primary data collection – Questionnaire construction -Attitude measurement and Scales –Sampling and Sampling Designs – Philosophy and Pre- testing.

**UNIT IV: Data presentation and Analysis**

**(18 Hours)**

Data presentation and Analysis – Data Processing – Methods of Statistical analysis and interpretation of Data– Testing of Hypothesis and theory of inference.

**UNIT: V: Report Writing**

**(17 Hours)**

Research Report – Types of Reports – Target Audience – Steps in Drafting A Research Report – Contents of A Research Report – Title Pages – Table of Contents – Body of The Report – Appendices – Bibliography – Footnotes.

**Total Lecture Hours-90**

**COURSE OUTCOME**

1. It helps to identify a research problem in thrust area.
2. Students can learn step by step knowledge to do the research by using Research Design.
3. It helps to understand the various types of data available for Research.
4. Students can get an idea about various tools for analysis and find out the solution to the problem.
5. It helps to know, how to write the research report effectively.

### **TEXT BOOK(S)**

1. V.P.Michael: Research Methodology in Management, Kitib Mohan Publications, Alahabad.
2. D.Amarchend : Research Methods in Commerce. 6. R. Prabhu& T Raju – Research Methods in Management – Vijay Nicole Imprints Pvt. Ltd., Chennai
3. Anderson .J.Berry H.D& Poole: Thesis and Assignment Writing – Wiley Limited, New Delhi.
4. Thanulingom/N: Research Methodology in Social Sciences, Himalaya Publishing House.  
Section-B: E-COMMER.

### **REFERENCE BOOK(S)**

1. C.R.Kothari : Research Methodology, Wiley Eastern Ltd, New Delhi
2. P.Saravanel, Research Methodology, Kitab Mahal, Allahabad.
3. O.R. Krishna Swami: Methodology of Research in Social Science.

### **E-RESOURCES**

1. [https://www.researchgate.net/publication/271101670\\_Use\\_of\\_E-resources\\_by\\_the\\_Students\\_and\\_Researchers\\_of\\_Faculty\\_of\\_Arts\\_Annamalai\\_University](https://www.researchgate.net/publication/271101670_Use_of_E-resources_by_the_Students_and_Researchers_of_Faculty_of_Arts_Annamalai_University)
2. [https://www.researchgate.net/figure/Methods-of-searching-e-resources\\_tbl2\\_329911334](https://www.researchgate.net/figure/Methods-of-searching-e-resources_tbl2_329911334)
3. <https://www.banglajol.info/index.php/EL/article/view/12122/9279>
4. <https://study.sagepub.com/kumar5e>
5. [http://bcjms.bhattercollege.ac.in/V2/09\\_Online\\_Research\\_Methodology.pdf](http://bcjms.bhattercollege.ac.in/V2/09_Online_Research_Methodology.pdf)

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**SEMESTER: III- EC- III (A) INSURANCE MANAGEMENT**

**Ins. Hrs. /Week: 6**

**Course Credit: 4**

**Course Code: 21PCME3A**

**OBJECTIVES:**

- To impart knowledge on how insurance can be used in business and to educate the process of insurance activities in India.
- To carry on the general insurance business other than life, such as accident, fire.
- To inculcate the students about the legal formalities of Insurance.

**UNIT I: Introduction to Insurance**

**(12 Hours)**

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. Insurance Contract. Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India .

**UNIT II: Life Insurance**

**(12 Hours)**

Life Insurance – Nature – Classification of Policies - Annuities -Concept of Risk- Selection of Risk - Measurement of Risk – Types of Risk - Calculation of Premium- Surrender Value - Policy Conditions - Progress of Life Insurance Business in India.

**UNIT III: Fire Insurance**

**(13 Hours)**

Fire Insurance – Nature – Fire InsuranceContract – Kinds of Policies - Policy Conditions - Payment of Claims – Reinsurance - Double Insurance.

**UNIT IV: Marine Insurance**

**(11 Hours)**

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

**UNIT V: General Insurance**

**(12 Hours)**

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance -Commercial property insurance - different policies and contracts- Cattle Insurance – Crop Insurance - Rural Insurance in India. Insurance Regulatory and Development Authority Act, 1972 - IRDA Regulations 2000.

**Total Lecture Hours-60**

**COURSE OUTCOME:**

1. It helps to understand the knowledge of insurance contracts and provisions.
2. Students can get an idea about terms and conditions regarding Life Insurance.
3. It gives an idea about terms and conditions of Fire Insurance.
4. Students can understand the concepts of Marine Insurance and Premium Calculation.
5. It helps to choose appropriate insurance policies related to life and health insurance.

**TEXT BOOK(S)**

1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
2. Nalini Prava Tripathy and Pabir Pai-Insurance, Theory and Practice Prentice Hall, New York.

**REFERENCE BOOK(S)**

1. M.N.Mishra-Insurance Principles and Practices- S.Chand & Sons, New Delhi
2. Mark S. Dorfman-Introduction to Risk Management and Insurance Prentice Hall, New York.
3. IRDA 1999.

**E-RESOURCES**

1. <https://www.amazon.in/Insurance-Management-Playbook-Leader%C2%92s-Guide/dp/149428197X>
2. <https://www.palgrave.com/gp/book/9780333374399>
3. <https://www.sashipublications.com/product/corporate-insurance-management-a-primer-hand-reference-book-for-insurance-professionals/>
4. <http://link.springer.com/content/pdf/bfm%3A978-1-349-07495-2%2F1.pdf>
5. [https://www.oreilly.com/library/view/corporate-risk-management/9781119995104/mern\\_9781119995104\\_oeb\\_ref\\_r1.html](https://www.oreilly.com/library/view/corporate-risk-management/9781119995104/mern_9781119995104_oeb_ref_r1.html)



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**SEMESTER: III - EC- III (B) RETAIL MANAGEMENT**

**Ins. Hrs. /Week: 6    Course Credit: 4    Course Code: 21PCME3B**

**OBJECTIVES**

- To gain an in-depth knowledge about Retail Management and learn the factors that influences its success.
- To understand the functions of retail business and various retail formats and channels.
- To understand the key drivers of retail supply chain and how to select retail store location.

**UNIT I: Basics Concept of Retailing**

**(12 Hours)**

Retailing - Definition – Concept - Characteristics – Traditional and non-Traditional retailing – Applications of information technology in retail management - E –Retailing

**UNIT II: Customer Decision Making Process**

**(12 Hours)**

Retail consumer behavior- Factors influencing the Retail consumer- Customer decision making process-Types of decision making- Market research for understanding retail consume.

**UNIT III: Retail Formats**

**(12 Hours)**

Retail formats - types –Choice of location –Store layout and designs – Positioning of retail shops – Retail store image – Retail service quality Management - Market Segmentation and its benefits- Strategy for effective market segmentation.

**UNIT IV: Merchandise Management**

**(12 Hours)**

Merchandise management – Service retailing Vs. Product retailing – Retail branding - Pricing for retail – Promotion – Supply chain and logistics - handling returns – Retail marketing strategies - Mall Management

**UNIT V: Space Management**

**(12 Hours)**

Definition of Space Management- Visual Merchandising- Promotions Strategy- Relationship Marketing Strategies- CRM- Retail Marketing Mix- Retail Communication Mix.

**Total Lecture Hours-60**

## **COURSE OUTCOME**

1. Students can understand the basic concepts of retailing.
2. It helps to know the factors affecting the decision taken by the retail customer.
3. They can understand the Store layout and designs and how to select a retail store location.
4. Retail marketing strategies can be known by the students.
5. It explains the promotional strategies available for retail business.

## **TEXT BOOK(S)**

1. A Textbook of Retail Management Paperback – 1 January 2009 by Ansuya Angadi
2. James R. Ogden, Denise J. Ogden, “Integrated Retail Management,” Biztantra Publisher, New Delhi.
3. Integrated Retail Management” - James R. Ogden and Denise J. Ogden – Biztantra Publisher, New Delhi
4. “Retail Management - A Strategic Approach “, Barry Berman and Joel.R.Evans, Prentice Hall of India.

## **REFERENCE BOOK(S)**

1. **Retail Management – Functional Principles and Practices** Edition: 3rd Edition (Revised and Enlarged), Author of the book: Gibson G. Vedamani, Publisher of the book: JAICO Publishing House, Mumbai, 2008
2. **Retail Management**, Edition: 3rd Edition, Author(s): Suja Nair, Publisher: Himalaya Publishing House, Mumbai, 2008
3. **Retailing Management**, Edition: 6th Edition, Author(s): Michael Levy, Barton A Weitz and Ajay Pandit, Publisher: Tata McGraw Hill Publishing Co Limited, New Delhi, 2008
4. **Retail Marketing Management** Edition: 2nd Edition, Author(s): David Gilbert, Publisher: Pearson Education Low Price Edition, New Delhi, 2008

## **E-RESOURCES**

1. <https://www.managementstudyguide.com/retail-management.htm>
2. [https://www.tutorialspoint.com/retail\\_management/retail\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/retail_management/retail_management_tutorial.pdf)
3. <http://www.universityofcalicut.info/SDE/VI%20Sem.%20BBA%20-%20Marketing%20Specialisation%20-%20Retail%20Management.pdf>
4. [https://www.softwareadvice.com/resources/what-is-retail-management/  
http://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf](https://www.softwareadvice.com/resources/what-is-retail-management/http://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf)

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**SEMESTER-III -EDC-II (A) MANAGERIAL SKILLS**

**Ins. Hrs. /Week : 4**

**Course Credit: 2**

**Course Code : 21PCMED2A**

**OBJECTIVES**

- To examine the complexity of managing in a global world.
- To use management thought to develop a better understanding of Motivation.
- To develop an ability to work with moral and ethical dilemmas and make decisions using critical thinking.

**UNIT- I: Introduction to skills**

**(9 Hours)**

Introduction to skills & personal skills -Importance of competent managers- skills of effective managers- developing self-awareness on the issues of emotional intelligence- self-learning styles, values, attitude towards change- learning of skills and applications of skills.

**UNIT- II: Problem solving and building relationship**

**(9 Hours)**

Problem solving and building relationship: Problem solving- creativity- innovation- steps of analytical problem solving- limitations of analytical problem solve- impediments of creativity- multiple approaches to creativity- conceptual blocks- conceptual block bursting- Skills development and application for above areas.

**UNIT – III: Building relationship Skills**

**(9 Hours)**

Building relationship Skills for developing positive interpersonal communication- importance of supportive communication- coaching and counseling- defensiveness and disconfirmation- principles of supportive communications- Personal interview management- Skill analysis and application on above areas.

**UNIT – IV: Team building**

**(9 Hours)**

Team building: Developing teams and team work- advantages of team- leading team- team membership - Skill development & application.

**UNIT – V: Empowering and delegating**

**(9Hours)**

Empowering and delegating: Meaning of empowerment- dimensions of empowerment- how to develop empowerment- inhibitors of empowerment- delegating works- Skills development and application on above areas.

**Total Lecture Hours-45**

## **COURSE OUTCOME**

1. It helps to understand the basic skills required for the manager in an Organisation.
2. Students can understand the problem solving ability and creativity of the manager.
3. It helps to know the inter personal skills and communication skills required for manger
4. Students can able to understand the Team Spirit and advantage of team work.
5. It helps to understand the concepts and merits of Empowering and delegating.

## **TEXT BOOK(S)**

1. Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: A Road Map to Success), P.R. Publishers & Distributors.
2. Emotional Quotient – Daniel Goleman
3. Power of the Plus factor – Norman Vincent Peale.
4. The Seven Habits of Highly Effective people – Stephen Covey.
5. Stephen P. Robbins, David A. De Cenzo and Mary Coulter, Fundamentals of Management, Prentice Hall of India, 2012

## **REFERENCE BOOK(S)**

1. Andrew J. Dubrin, Essentials of Management, Thomson Southwestern, 9th edition, 2012.
2. Samuel C. Certo and Tervis Certo, Modern management: concepts and skills, Pearson education, 12th edition, 2012.
3. Harold Koontz and Heinz Weihrich, Essentials of management: An International & Leadership Perspective, 9th edition, Tata McGraw– Hill Education, 2012. 27 MBA Syllabus 2018
4. Don Hellriegel, Susan E. Jackson and John W. Slocum, Management– A competency–based approach, Thompson South Western, 11th edition, 2008.
5. Heinz Weihrich, Mark V Cannice and Harold Koontz, Management– A global entrepreneurial perspective, Tata McGraw Hill, 13th edition, 2010.

## **E-RESOURCES**

1. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
2. <https://www.prospects.ac.uk/jobs-and-work-experience/job-sectors/business-consulting-and-management/7-skills-for-a-successful-management-career>
3. <https://www.pfh-university.com/blog/three-types-of-managerial-skills.html>
4. <https://www.entrepreneurshipinbox.com/202/managerial-skills/>
5. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>



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**SEMESTER-III -EDC-II (B) SELF DEVELOPMENT**

**Ins. Hrs. /Week : 4**

**Course Credit: 2**

**Course Code :21PCMED2B**

**OBJECTIVES:**

- To inculcate the success stories of high achievers.
- To develop and exhibit an accurate sense of self.
- To make an analysis of individual by using SWOT.

**Unit – I: Motivational Theory**

**(9 Hours)**

Self Concept: Self-Esteem- Theories of motivation by Marlow herberz and Mc Cellands - Success stories of high achievers- Mahatma Gandhi, Dr.A.P.J.Abdul Kalam.

**Unit- II: Goal Setting**

**(9 Hours)**

Goal Setting: Need for Goals-Goals setting by individuals-SMART Goals-Self evaluation through SWOT Analysis -success stories: Bill Gates of Micro Soft, Azim Premiji of WIPRO.

**Unit- III: Skill Development**

**(9 Hours)**

Skill Development: Entrepreneurship skills and qualities -Leadership skills And qualities- Communication Skills- Soft Skills-Interpersonal Skills and Emotional Intelligence - Success Stories: Kiran Bedi of IPS - Viswanathan Anand - Chess.

**Unit –IV: Personality Development**

**(9 Hours)**

Personality Development : Positive Attitude - Developing Attitude - Steps- in developing Positive Personality - Managing Failure. Success Stories: N.R. Narayana Murthy of Infosys - Kiran Mazumdar Shae of Biocon.

**Unit –V: Career Development**

**(9 Hours)**

Career Development : Career Vs Job - career Goals - Preparation Of Resume - Psycho - Metric Test - Aptitude Tests - Group Discussion - Personal Interview - Body Language - Success Stories : Dr.Pranay Roy of NDTV - C.K. Renganathan of Cavin Kase Ltd.

**Total Lecture Hours-45**

**COURSE OUTCOME**

1. To inspire the students to become a successful one by teaching success stories of the achievers
2. It helps to make an analysis of individual by using SWOT.
3. Students can able to understand the various inter personal skills required for self development.
4. It helps to develop Positive Attitude and personality.
5. Students can able to distinguish Career Vs Job

## **TEXT BOOK(S)**

1. You Can Win - Shivkhera
2. The 7 Habits of highly Effective Paper- Stephen R.Covey
3. Success in never ending and failure is never final
4. Awaken the want with in - Anthnoy Robbino.
5. You can get whatever you want - M.R.Kopmeyer.

## **REFERENCE BOOK(S)**

1. K.Ramachandra , S.Aila Bakash, S.Nagabhushana ,Himalaya Publishing House.
2. Harish Kumar: All about Personality Development - Become a Better person - New Delhi Good Will Publishing House, 2004.
3. Shiv Kera : You Can Win
4. M.R. Kopmeyer - You can Get Wherever You Want

## **E-RESOURCES**

1. <https://www.skillsyouneed.com/ps/personal-development.html>
2. <https://harappa.education/harappa-diaries/personal-or-self-development>
3. <https://www.indeed.com/career-advice/career-development/improve-your-personal-development-skills>
4. <https://www.lifehack.org/articles/lifestyle/42-practical-ways-to-improve-yourself.html>
5. <https://www.oneyearnobeer.com/self-development/>

**SEMESTER IV**



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**SEMESTER: IV- CC-XIII: ADVANCED COST AND MANAGEMENT ACCOUNTING**

**Ins. Hrs. /Week: 6      Course Credit: 4      Course Code: 21PCM414**

**OBJECTIVES**

- To create knowledge on various aspects of the branches of cost and management accounting techniques.
- To provide information regarding cost accounting as a tool of managerial decisions.
- To develop various skills among the students related with budget and budgetary control.

**UNIT I: Concepts of Cost Accounting**

**(19 Hours)**

Cost Accounting – meaning – objectives – Nature and Scope – methods of costing – techniques of costing - Classification and coding of costs – inventory control – stock levels – inventory systems - methods of pricing material issues.

**UNIT II: Labour costs & Overheads**

**(18 Hours)**

Labour costs – Direct and indirect – importance – Remuneration method – labour performance reports – labour turnover and stability – Overheads – Importance – allocation and apportionment of overheads - overhead cost control.

**UNIT III: Process costing**

**(18 Hours)**

Process costing - normal and abnormal loss and gains - equivalent production - joint product and by product.

**UNIT IV: Ratio analysis**

**(18 Hours)**

Management Accounting – Nature & Scope – Tools and Techniques – Ratio analysis – marginal costing– cost-volume profit analysis – Break-even analysis – utility and limitations of cost volume profit analysis – Financial and profit planning – objectives.

**UNIT V: Budget administration & Standard costing**

**(17 Hours)**

Budget administration – types of budget – advantages – budgeting and budgetary control - Standard Costing, Material, Labour and Overhead variances.

**Total Lecture Hours-90**

**COURSE OUTCOME**

1. It Makes out the learner to understand the various concepts of cost accounting
2. It helps to find out Labour costs and its types, determine Remuneration and labour performance.
3. Concept of process costing can be easily understood.
4. It explains the usage of various Ratios in managerial decision making.
5. It Analyses the motive behind preparing the various budgets, establishing a budgetary control system and its administration.

**TEXT BOOK(S)**

1. S.P Jin and Narang, Cost account and management accounting, Kalyani publications
2. M. N. Arora, "Cost and Management Accounting", 8th Edition, Vikas Publishing House (P)Ltd.
3. Hilton, Maher and Selto, "Cost Management", 2nd Edition, Tata McGraw-Hill Publishing Company Ltd.

**REFERENCE BOOK(S)**

1. B.M. Lall Nigam and I.C. Jain, "Cost Accounting", Prentice-Hall of India (P) Ltd.
2. Dr A Murthy & Dr S Gurusamy – Cost & Management Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai.
3. Jain S. P. Cost And Management Accounting, Edition – 425, Kalyani Publishers
4. Jain S. P. Advanced Cost Accounting, Edition -450, Kalyani Publishers.
5. Dr. Srinivasan, 2013 Accounting For Management Edition – 1\375 , S. Chand 227

**E-RESOURCES**

1. [https://www.icsi.edu/WebModules/Publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/WebModules/Publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
2. [http://oms.bdu.ac.in/ec/admin/contents/387\\_P16MC42\\_2020051812424179.pdf](http://oms.bdu.ac.in/ec/admin/contents/387_P16MC42_2020051812424179.pdf)
3. [https://www.researchgate.net/publication/336209503\\_Advanced\\_Cost\\_Accounting](https://www.researchgate.net/publication/336209503_Advanced_Cost_Accounting)
4. <https://www.freebookcentre.net/business-books-download/Cost-and-Managerial-Accounting.html>
5. <https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Cost-Management.pdf>

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**SEMESTER-IV- CC-XIV: INDUSTRIAL RELATIONS**

**Ins. Hrs. /Week : 6**

**Course Credit: 4**

**Course Code : 21PCM415**

**OBJECTIVE:**

- The course helps the students to understand the concept of industrial relations .
- To know the various Labour Management relationship issues and policies in India.
- To identify the technological advances that made the Industrial Revolution possible.

**UNIT - I: INTRODUCTION TO INDUSTRIAL RELATIONS:**

Industrial Relations in India: Concept, Perspective and Organisations- Theories of Industrial Relations - IR in U.S.A., U.K., Japan and Europe a comparison. **(19 Hours)**

**UNIT - II: TRADE UNIONS:**

Trade Unionism - Concept, Functions, Approaches - Trade Union Movement in India - Problems of Trade Unions. **(18 Hours)**

**UNIT - III: INDUSTRIAL CONFLICTS:**

Industrial Conflicts - Meaning, Definition and Classification - Strikes and Lock - Outs - Industrial Disputes Machinery - Preventive and Curative Methods. **(18 Hours)**

**UNIT - IV: COLLECTIVE BARGAINING:**

Collective Bargaining - Meaning and Features - Theories - context and Coverage - Process - Levels - Role of State in Collective Bargaining - Impact of Globalisation on Collective Bargaining. **(18 Hours)**

**UNIT – V: STANDING ORDERS AND GRIEVANCE PROCEDURE:**

Standing Orders- Objectives, Evaluation of Standing Orders, Grievances- Concept, Causes of Grievances, Procedure of Settlement. **(17 Hours)**

**Total Lecture Hours-90**

**OUTCOMES:**

1. Its helps to know the concept of Industrial Relations elaborately.
2. Easy to understand the role of trade union in the industrial set up.
3. Enable to analyse the important causes & impact of industrial disputes.
4. Its provides knowledge about theories of Bargaining.
5. Understand the various processes and procedures of handling Employee Relations.

**TEXT BOOK(S):**

1. Dynamics of industrial Relations Mamoria and kanka.
2. Economics of Labour and IR Dr.T.N.Bhogliwal- Sahitya Bhavan.
3. Personnel Management and IR- P.C.Tripathi - S.Chand and sons.
4. Essentials of Human Resources Management and IR-Subba Rao.
5. Industrial Relations - AM.Sharma.

**REFERENCE BOOK(S):**

1. Labour Management Relations in India - v.v.Giri.
2. Personnel Management and IR Dale Yoder.
3. Industrial Relations - K.Viswanath Kumar Chand.
4. Industrial Relations and Participative Management - Bhabani R.Rath.
5. Personnel Management and IR- B.P.Singh, T.N. Chabbra P.L.Taneja.
6. Industrial Relations - Arun Monappa.
7. Industrial Relations - Johna Dunlop.

**E - RESOURCE:**

1. <https://www.economicdiscussion.net/industries/industrial-relations/32249>
2. [https://www.sbsc.in/pdf/resources/1586352348\\_Industrial\\_Relations.pptx](https://www.sbsc.in/pdf/resources/1586352348_Industrial_Relations.pptx)
3. <https://ilostat.ilo.org/resources/concepts-and-definitions/description-industrial-relations/>
4. <http://14.139.206.50:8080/jspui/bitstream/1/3317/1/INDUSTRIAL%20RELATIONS.pdf>
5. <https://labour.gov.in/industrial-relations>



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**PAPER: Project Work**

**Ins. Hrs. /Week : 18**

**Course Credit: 10**

**Course Code :21PCMPW**

**PROJECT (DISSERTATION AND VIVA-VOCE)**

**OBJECTIVE:**

- To facilitate the students to understand the Business enterprises systematically and present the research report as per the acceptable format.

The project topics are to be finalized to the students at the end of the second SEMESTER with a time schedule to carryout various stages of work. During the SEMESTER vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to various problems and issues pertaining to Commerce. Each candidate should submit two copies of dissertation as per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (i.e. 80 marks for Dissertation work and 20 marks for Viva-Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 40 marks and viva voce examination is 10 marks.

**OUTCOME:**

1. Students will be able to apply the knowledge, concepts, tools necessary to overcome challenges and issues of marketing in a changing technological landscape.