



**SENGAMALA THAYAAR 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., COMMERCE

**(COMMON PROGRAMME STRUCTURE) - CHOICE BASED CREDIT SYSTEM
LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted from the academic year 2022-23 onwards)

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.	Types of the Courses	Course Code	Title of the Course	Ins. Hrs./ Week	Credits	Exam Hours	Maximum Marks		
							CIA	ESE	Total
I	Core Course-I(CC)	22PCM101	Managerial Economics	6	5	3	25	75	100
	Core Course-II(CC)	22PCM102	Services Marketing	6	4	3	25	75	100
	Core Course-III(CC)	22PCM103	Direct Tax	6	5	3	25	75	100
	Core Course-IV (CC)	22PCM104	Corporate Laws	6	4	3	25	75	100
	Elective Course I(EC) (At least Two Choices)	22PCME1A	(a)Management Information Systems	6	4	3	25	75	100
		22PCME1B	(b)Customer Relationship Management						
	Value Added Course -I (VAC)*			-	2*	3	25	75	100*
Total				30	22	-	-	-	500
II	Core Course-V (CC)	22PCM205	Quantitative Techniques for Business	6	5	3	25	75	100
	Core Course-VI(CC)	22PCM206	Advanced Financial Management	6	5	3	25	75	100
	Core Course-VII (CC)	22PCM207	Strategic Management	5	4	3	25	75	100
	Core Practical-I (CP)	22PCM208P	Computerized Accounting (Practical Only)Practical 100	5	4	3	40	60	100
	Elective Course II(EC) (At least Two Choices)	22PCME2A	(a) Organisational Behaviour	5	4	3	25	75	100
		22PCME2B	(b)Managerial Communication						
	Extra Disciplinary Course EDC-I			3	2	3	25	75	100
Total				30	24	-	-	-	600
III	Core Course-VIII (CC)	23PCM309	Total Quality Management	6	4	3	25	75	100
	Core Course-IX(CC)	23PCM310	Advanced Corporate Accounting	6	5	3	25	75	100
	Core Course -X (CC)	23PCM311	Research Methodology	5	5	3	25	75	100
	Core Course-XI (CC)	23PCM312	Human Resource Management	5	4	3	25	75	100
	Elective Course -III (At least Two Choices)	23PCME3A	(a)Insurance Management	5	4	3	25	75	100
		23PCME3B	(b)Retail Management						
	Extra Disciplinary Course EDC-II	23PCMED2A	(a)Managerial Skills and Development	3	2	3	25	75	100
23PCMED2B		(b)Self Development							
Total				30	24	-	-	-	600
IV	Core Course-XII(CC)	23PCM413	Advanced Cost and Management Accounting	6	5	3	25	75	100
	Core Course-XIII (CC)	23PCM414	Brand Management	6	5	3	25	75	100
	Entrepreneurship /	23PCMI41	Industrial Relations	6	5	3	25	75	100

Industry Based Course									
Project	23PCMPW	Dissertation (2 Reviews-20+20=40 Marks Report Valuation=35marks) Viva = 25Marks	12	5	3	25	75	100	
Value Added Course –II (VAC)*	23PCMVA42		-	2*	-	25	75	100*	
Total			30	20	-	-	-	400	
Grand Total			120	90	-	-		2100	

SUMMARY OF CURRICULUM STRUCTURE OF PG

Sl. No.	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	Core Courses	13	60	1300
2.	Core Practical	1	4	100
3.	Elective Courses	3	12	300
4.	Entrepreneurship/ Industry Based Course	1	5	100
5.	Project	1	5	100
6.	Extra Disciplinary Course	2	4	200
Total		21	90	2100
1.	Value Added Courses *	2*	4*	200*

*** The value added courses credit will not be included in the total CGPA.**

These courses are extra-credit courses.

Instruction hours for these courses are 30 hours.

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 OFFERED BY THE DEPARTMENT

S. No.	Semester	Nature of the Paper	Course Code	Elective Courses (Any One From The List)
1.	I	Elective Course (EC) – I	22PCME1A	a)Management Information Systems
2.	I	Elective Course (EC) – I	22PCME1B	(b)Customer Relationship Management
3.	II	Elective Course (EC) – II	22PCME2A	(a) Organisational Behaviour
4.	II	Elective Course (EC) – II	22PCME2B	(b)Managerial Communication
5.	III	Elective Course (EC) – III	23PCME3A	(a)Insurance Management
6.	III	Elective Course (EC) – III	23PCME3B	(b)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	22PCMED1A	Principles of Commerce
2.	Extra Disciplinary Course (EDC) – I	22PCMED1B	Principles of Accountancy
3.	Extra Disciplinary Course (EDC) – II	23PCMED2A	Managerial Skills and Development
4.	Extra Disciplinary Course (EDC) – II	23PCMED2B	Self Development

VALUE ADDED COURSE

S. No.	Semester	Nature of the Paper	Course Code	Title of the Course
1.	I	Paper – I	22PCMVA11	Stock Market
2.	IV	Paper – II	23PCMVA42	Customer Relationship Management In E-Banking

SEMESTER III



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SEMESTER: III- CC-VIII: TOTAL QUALITY MANAGEMENT

Ins. Hrs./Week: 6 Course Credit: 4 Course Code: 23PCM309

UNIT I: Basic concepts of TQM (20 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 (20 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 (18 Hours)

Theories of Sampling Inspection - Standard Tolerance - ABC Analysis -Defect Diagnosis and Prevention - Seven Traditional Tools of Quality New Management Tools - Six Sigma: Concepts, Methodology, Applications to Manufacturing, Service Sector including IT- Bench Marketing

UNIT IV: Quality Function Development (17 Hours)

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

UNIT V: Implementation of ISO 9001 - 2008 (15 Hours)

Human Resource Development and Quality Circles – Environmental Management System and Total Quality Control -Need for ISO 9000-ISO - 9001-2008 Quality system- Elements Documentation , Quality Auditing- ISO concepts - Process of obtaining ISO Certification, Advantages of ISO certification, New version of ISO standards. Documentation, ISO 14000 – Concepts, Requirements and Benefits - TQM Implementation in Manufacturing and Service Sector for Customer Satisfaction

Total Lecture Hours-90

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. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints PVT Ltd., Chennai
2. 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”. TheFedUni Journal of Higher Education, Vol. 4, No. 1, pp. 56- 72.
3. Baba, M., Kamibepu, 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
6. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals of Total Quality Management”, Bross Chapman & Hall, London
7. George, Stephen and Weimerskirch, Arnold, “Total Quality Management - Strategies and Techniques Proven”, Mohit Publications
8. 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

E-RESOURCES

1. <https://managementhelp.org/quality/index.htm>
2. <https://asq.org/quality-resources/total-quality-management>

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SEMESTER: III- CC -IX: ADVANCED CORPORATE ACCOUNTING

Ins. Hrs. /Week: 6

Course Credit: 5

Course Code: 23PCM310

UNIT I: Valuation of Goodwill and Shares

(19 - Hours)

Valuation of Shares and Bonds and Debentures Valuation of Goodwill – Methods.

UNIT II: Amalgamation and Absorption

(18 - Hours)

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

UNIT III: Holding Company

(18 - Hours)

Holding Company Accounts – Subsidiary Company (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 - Inflation Accounting.

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

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
6. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy

E-RESOURCES

1. http://www.universityofcalicut.info/SDE/advanced_corporate_accounting_on13April2016.p df
2. https://edurev.in/courses/10649_Advanced-Corporate-Accounting-Notes-for-Bcom



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SEMESTER: III-: CC- X: RESEARCH METHODOLOGY

Ins. Hrs. /Week: 5

Course Credit: 5

Course Code: 23PCM311

UNIT I: Introduction to Research

(19 Hours)

Research: Definition, meaning and nature – Scope and objectives of Research. Types of research – Case study; Survey Method - Selection and formulation of a research problem and formulation of Hypothesis

UNIT II: Research Design

(18 Hours)

Research Design- Meaning and types– Sampling – Meaning, Sampling techniques and design. Sample size and Sampling errors.

UNIT III: Research Process & Data Collection

(18 Hours)

Research Process – Steps in the process of Research. Types of Data – Sources of Data - Data Collection and Measurement – Pilot Study and Pre- testing.

UNIT IV: Data Analysis and Interpretation

(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– Steps in Drafting A Research Report – Contents of A Research Report – Title Pages – Table of Contents – Body of The Report – Appendices – Bibliography – Footnotes - Ethics - Definition, nature, scope and concept. Moral philosophy, nature of moral judgments and reaction.

Total Lecture Hours-90

COURSE OUTCOME

At the end of the course the students will be able to

1. Identify a research problem in thrust area.
2. Learn step by step knowledge to do the research by using Research Design
3. Understand the various types of data for doing Research.
4. Identity various tools for analysis and find out the solution to the Research problem.
5. Perceive knowledge on how to write the research report effectively.
6. Choose the appropriate research design and develop appropriate research hypothesis for a research findings.

TEXT BOOK(S)

1. C.R.Kothari : Research Methodology, Wiley Eastern Ltd, New Delhi
2. V.P.Michael: Research Methodology in Management, Kitib Mohan Publications, Alahabad.

REFERENCE BOOK(S)

1. P.Saravanel, Research Methodology, Kitab Mahal, Allahabad.
2. O.R. Krishna Swami: Methodology of Research in Social Science.
3. D.Amarchend : Research Methods in Commerce. 6. R. Prabhu& T Raju – Research Methods in Management – Vijay Nicole Imprints Pvt. Ltd., Chennai
4. Anderson J.Berry H.D& Poole: Thesis and Assignment Writing – Wiley Limited, New Delhi.
5. Thanulingom/N: Research Methodology in Social Sciences, Himalaya Publishing House.

E-RESOURCES

1. https://www.researchgate.net/figure/Methods-of-searching-e-resources_tbl2_329911334
2. <https://www.banglajol.info/index.php/EL/article/view/12122/9279>

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SEMESTER: II- CC-XI: HUMAN RESOURCE MANAGEMENT

Ins. Hrs. /Week : 5 Course Credit: 4 Course Code : 23PCM312

UNIT I: Introduction of Human Resource Management (Hours – 15)

Human Resource Management- Meaning – Nature and Scope, Objectives - Functions - Distinction between HRM and Personnel Management. Personnel Policies: Procedure and Programmes. Organization of HRM Department– Needs - Recent Trends in HRM Practices – Personnel Audit- Human Resource Information System need and benefits.

UNIT II: Man Power Planning (Hours – 14)

Man Power Planning – Characteristics: Need, Process - Job Analysis Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits – Job Enrichment-Job Enlargement – Re-Engineering - Recruitment – Sources - Selection- Selection Procedure, - Interviews – Placement - Induction

UNIT III: Training and development (Hours – 16)

Training –Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Management Development Programmes Methods.- Promotion – Types, Merits- Demotions; Career Planning - Transfers

UNIT IV: Performance Appraisal (Hours – 15)

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods.- Employee Compensation .

UNIT V: Grievance and Ethics (Hours – 15)

Grievance – Meaning, Causes of Grievance- Grievance Redressal Procedure – Collective Bargaining – Meaning – levels – methods – pre -requisites – Benefits. Employee Maintenance and Integration – Welfare and Safety Provisions.

COURSE OUTCOME:

1. Know about the Policies and procedure of HRM.
2. Learn manpower planning involves employing the right people in the right positions in the right time for the right kind of work.
3. Learn how the personnel train in an organization and also know about merits and demerits faced by the personnel in training period.
4. Understand how to measure and improve the performance of employees and increase their future potential and value to the company.

5. Understand how to handle employee grievances, there should employees. be a recognized, established and clear procedure in place which has been communicated to all

TEXT BOOK(S):

1. Dr.Ashwathappa, Human Resource Management, McGraw Hill Education (India) Pvt. Limited, New Delhi.
2. L.M. Prasad, Human Resources Management, Jain Book Agency, New Delhi.

REFERENCE BOOK(S):

1. Alan price Human Resource Management, cengage learning EMEA, 2011
2. R.L. Mathis and J.H Jackson Human Resource Management , south western college 2007
3. Dr.P.Subba Roa personnel and Human Resource Management, HPH, Mumbai 2007
4. S.S. Khanka, Human Resource Management, S.Chand& Sons, New Delhi.
5. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson
6. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi
7. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
8. Dale Yoder & Paul D. Staudohar, Personnel Management, Prentice Hall.

E-RESOURCES:

1. <http://www.whatishumanresource.com/e-hrm>
2. <https://onlinelibrary.wiley.com/journal/1099050x>



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

Ins. Hrs. /Week: 5

Course Credit: 4

Course Code: 23PCME3A

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 - Selection of Risk - Measurement of Risk – Mortality Table- Calculation of Premium- Surrender Value - Cover Note – Policy Conditions - Progress of Life Insurance Business in India.

UNIT III: Fire Insurance

(13 Hours)

Fire Insurance – Nature – Concept – Fire Insurance Contract – 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 and Health Insurance

(12 Hours)

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance - Cattle Insurance – Crop Insurance - Medi-Claim – Overseas Medi - Claim Policy - 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%92sGuide/dp/149428197X>
2. <https://www.palgrave.com/gp/book/9780333374399>

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

Ins. Hrs. /Week: 5 Course Credit: 4 Course Code: 23PCME3B

UNIT I: Basics Concept of Retailing (12 Hours)

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

UNIT II: Retail Consumer Behavior (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: Retail Shop Management (12 Hours)

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail Accounting and Audits - Retail Store Brands – Retail Advertising and Promotions – Retail Management Information Systems - Online Retail – Emerging Trends .

UNITV: E - Retailing (12 Hours)

E - Retailing Role of IT in Business – Influencing Parameters for use of IT in – Retailing – Efficiency in Operations and Effective Management of Online Catalogues – Direct Retailing Methods – Database Management – Data Warehousing – Critical Analysis of E-Retailing Strategies – Customer Relationship Management.

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. Ramkrishnan and Y.R.Srinivasan Indian Retailing Oxford University Press 2008
2. Swapna Pradhan Retail Management Tata McGraw Hill 3rd Edition, 2009

REFERENCE BOOK(S)

1. Michael Havy ,Baston, Aweitz and Ajay Pandit Retail Management Tata Mcgraw Hill Sixth Edition, 2007
2. Ogden Integrated Retail Management Biztantra 2008
3. Patrick M. Dunne and Robert F Lusch Retailing Thomson Learning 4th Edition 2008
4. Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava Retail Management Oxford University Press 2007 Dunne Retailing Cengage Learning 2nd Edition, 2008
5. Dr.Jaspreet Kaur Customer Relationship Management Kogent solution 2012

E-RESOURCES

1. <https://www.managementstudyguide.com/retail-management.htm>
2. <https://www.softwareadvice.com/resources/what-is-retail-management/>

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SEMESTER-III -EDC-II (A) MANAGERIAL SKILLS AND DEVELOPMENT

Ins. Hrs. /Week : 3

Course Credit: 2

Course Code : 23PCMED2A

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. Samuel C. Certo and Tervis Certo, Modern management: concepts and skills, Pearson education, 12th edition, 2012.

REFERENCE BOOK(S)

1. Andrew J. Dubrin, Essentials of Management, Thomson Southwestern, 9th edition, 2012.
2. Harold Koontz and Heinz Weihrich, Essentials of management: An International & Leadership Perspective, 9th edition, Tata McGraw– Hill Education, 2012. 27 MBA Syllabus 2018
3. Don Hellriegel, Susan E. Jackson and John W. Slocum, Management– A competency–based approach, Thompson South Western, 11th edition, 2008.
4. Heinz Weihrich, Mark V Cannice and Harold Koontz, Management– A global entrepreneurial perspective, Tata McGraw Hill, 13th edition, 2010.
5. Stephen P. Robbins, David A.De Cenzo and Mary Coulter, Fundamentals of Management, Prentice Hall of India, 2012

E-RESOURCES

1. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
2. <https://www.entrepreneurshipinbox.com/202/managerial-skills/>

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PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

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

Ins. Hrs. /Week : 3

Course Credit: 2

Course Code : 23PCMED2B

Unit – I: Motivational Theory

(9 Hours)

Self Concept: Self-Esteem- Theories of motivation by Maslow 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 - KiranMazumdar 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. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
2. Stephen P. Robbins and Timothy A. Judge(2014), Organizational Behavior 16th Edition: Prentice Hall.

REFERENCE BOOK(S)

1. Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi. Tata McGraw-Hill 1988.
2. Heller, Robert. Effective leadership. Essential Manager series. Dk Publishing, 2002
3. Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
4. Lucas, Stephen. Art of Public Speaking. New Delhi. Tata - Mc-Graw Hill. 2001
5. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).
6. Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.
Smith, B . Body Language. Delhi: Rohan Book Company. 20

E-RESOURCES

1. <https://www.skillsyouneed.com/ps/personal-development.html>
2. <https://harappa.education/harappa-diaries/personal-or-self-development>

SEMESTER IV

SENGAMALA THAYAR EDUCATIONAL TRUST WOMEN'S COLLEGE

(AUTONOMOUS)(SILVER JUBILEE INSTITUTION)

SUNDARAKKOTTAI, MANNARGUDI- 614016

(For the Candidates admitted in the academic year 2022 – 2023)



PG & RESEARCH DEPARTMENT OF COMMERCE
M. Com., COMMERCE

SEMESTER: IV- CC-XII: ADVANCED COST AND MANAGEMENT ACCOUNTING

Ins. Hrs. /Week: 6 Course Credit: 5 Course Code: 23PCM413

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: Marginal Costing

(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.

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
6. Hilton, Maher and Selto, "Cost Management", 2nd Edition, Tata McGraw-Hill Publishing Company Ltd

E-RESOURCES

1. 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

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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER: IV- CC-XIII: BRAND MANGEMENT

Ins. Hrs. /Week: 6

Course Credit: 5

Course Code: 23PCM414

UNIT I: Introduction to Brand

(19 Hours)

Brand- concept – Evolution, perspectives, anatomy, types of brand names, brand name associations, Brands Vs Products, Advantages of Brands to consumers & firms. Brand elements: Components & choosing brand elements, Branding challenges & opportunities.

UNIT II: Brand positions

(18 Hours)

Brand positions – Basic concepts – alternatives – risks – Brands & consumers – Strategies for positioning the brand for competitive advantage – Points of parity – Points of difference - Buying decision perspectives on consumer behaviour, Building a strong brand – Method & implications.

UNIT III: Brand Image

(18 Hours)

Brand Image, image dimensions, brand associations & image, Brand identity – perspectives, levels, and prisms. Managing Brand image – stages – functional, symbolic & experiential brands. Brand Equity – Sources of Equity. Brand Equity models, Brand audits. Brand Loyalty & cult brands.

UNIT IV: Leveraging Brands

(18 Hours)

Leveraging Brands – Brand extensions, extendibility, merits & demerits, Line extensions, line trap – Co-branding & Licensing Brands. Reinforcing and Revitalisation of Brands – need, methods, Brand Architecture – product, line, range, umbrella & source endorsed brands. Brand Portfolio Management.

UNIT V: Brand valuation

(17 Hours)

Brand valuation – Methods of valuation, implications for buying & selling brands. Applications – Branding industrial products, services and Retailers – Building Brands online. Indianisation of Foreign brands & taking Indian brands global – Issues & Challenges.

Total Lecture Hours-90

COURSE OUTCOME

1. Evaluate the feasibility of a new brand launch.
2. Develop and execute a new brand launch plan.
3. Evaluate the performance and situation of a brand for the purpose of recommending future strategies.
4. Measure the value of a brand to an organization using industry standard methods.
5. Apply creative problem solving skills to complex brand issues and problems.

TEXT BOOK(S)

1. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson, New Delhi.
2. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.
3. Harsh Varma, Brand Management, Excell Books, New Delhi.
4. Majumdar, Product Management in India, PHI.

REFERENCE BOOK(S)

1. Sengupta, Brand Positioning, Tata McGraw Hill.
2. Rameshkumar, Managing Indian Brands, Vikas.
3. Chandrasekar, Product Management, Himalaya.
4. A Anandan & Prasanna Mohan Raj – Brand Management – Vijay Nicole Imprints Pvt. Ltd., Chennai

E-RESOURCES

1. <https://www.investopedia.com/terms/b/brand-management.asp>
2. https://en.wikipedia.org/wiki/Brand_management



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PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com., COMMERCE

SEMESTER-IV- ENTREPRENEURSHIP / INDUSTRY BASED COURSE: INDUSTRIAL RELATIONS

Ins. Hrs. /Week : 6 Course Credit: 5 Course Code : 23PCMI41

UNIT - I: Introduction to Industrial Relations (19 Hours)

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

UNIT - II: Trade Unions (18 Hours)

Trade Unionism - Concept, Functions – Advantages - Approaches - Trade Union Movement in India - Problems of Trade Unions.

UNIT - III: Industrial Conflicts (18 Hours)

Industrial Conflicts - Meaning, Definition and Classification - Strikes and Lock - Outs - Industrial Disputes Machinery - Preventive and Curative Methods

UNIT - IV: Collective Bargaining (18 Hours)

Collective Bargaining - Meaning and Features - Theories - context and Coverage - Process - Levels - Role of State in Collective Bargaining - Impact of Globalisation on Collective Bargaining.

UNIT – V: Standing Orders and Grievance Procedure (17 Hours)

Standing Orders- Objectives, Evaluation of Standing Orders, Grievances- Concept, Causes of Grievances, Procedure of Settlement.

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. P.C.Tripathi - S.Chand and sons, Personnel Management
2. AM.Sharma, Industrial Relations.

REFERENCE BOOK(S):

1. Labour Management Relations in India - v.v.Giri.
2. Personnel Management and IR Dale Yoder.
3. Bhabani R.Rath, Industrial Relations and Participative Management
4. B.P.Singh, T.N. Chabbra P.L.Taneja.Personnel Management and IR
5. Arun Monappa, Industrial Relations - Industrial Relations - Johna Dunlop.
6. Subba Rao, Essentials of Human Resources Management and IR

E - RESOURCE:

1. <https://www.economicdiscussion.net/industries/industrial-relations/32249>

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M. Com., COMMERCE



PAPER: Project Work

Ins. Hrs. /Week : 12

Course Credit: 5

Course Code :23PCMPW

PROJECT (DISSERTATION AND VIVA-VOCE)

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. 75 marks for Dissertation work and 25 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 30 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.



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PG & RESEARCH DEPARTMENT OF COMMERCE
VALUE ADDED COURSE

CUSTOMER RELATIONSHIP MANAGEMENT IN E-BANKING

Ins. Hrs. /Week : 02 Course Credit: 2 Course Code : 23PCMVA42

Unit I: Introduction to CRM

Definitions – Need and importance of CRM in present scenario – CRM as a strategic marketing tool.

Unit II: Significance of CRM in banking today

Meaning and concept of E-Banking–Advantages customer information Database – objectives of E-Banking – Customer facilities through E-Banking tools.

Unit III: CRM Practices

Importance of CRM through E-Banking internal facilities, costs, quality of service and cost of communication

Unit IV: E-Payment system

Rupay –Rupay secure–IMPS National unified USSD platform (USSD) National Automated Clearing House (NACH) – National Financial Smith (NES) RTGS, NEFT Innovative banking Payment system.

Unit V: Security Issues in CRM and E-Banking

Security and Privacy, Transactional difficulty, Technical issues and Level of Customer awareness.

COURSE OUTCOMES

1. Understand the important concepts in Customer Relationship Management
2. Master over- banking and data base services day today
3. Attain knowledge either- banking practices
4. Have an idea of Understand E–Payment system
5. Evaluate the security issues in CRM and E-banking

TEXT BOOKS

1. Abhijeet Singh and BrijeshKumar2011, Customer Relationship Management Tools: An Overview, Marketing Master mind, Vol11, pp24.
2. AlokKumarandChhabiSinha2008, Customer relationship management concepts and application, 1stEd, Sudhaoff setpress, pp3-16.
3. MahmoodShahandSteveClarke2009, E-Bankingmanagement: Issues, Solutions and Strategies

REFERENCE BOOKS:

1. AlanSmith,2006. CRMandcustomerservice:StrategicassetorCorporateover-head, HandbookofBusinessStrategy, Vol7, pp.87–93.
2. HimaniSharma,2011. BankersPerspectivesonE-BankingandItsChallenges, Evidence from North India. The IUP Journal of Bank Management.
3. JayaramKondabagil,2012, RiskManagementinElectronicbanking:ConceptsandBestPractices.

E-RESOURCE

1. <https://www.researchgate.net/publication/333598054> Introduction to CRM
2. <https://focusonforce.com/crm/what-is-crm-in-banking/>