



**GOVERNMENT ARTS COLLEGE (AUTONOMOUS),  
KARUR – 639 005.**

(Reaccredited with A Grade status by NAAC)  
(Affiliated to Bharathidasan University, Tiruchirappalli.)

**PG & RESEARCH DEPARTMENT OF COMMERCE  
MASTER OF PHILOSOPHY**

**Programme Outcomes**

1. This programme will build swot and apply suitable techniques of researches and modern methodologies that suit the present scenario requirements of the broad fields of Commerce.
2. This programme will sensitize about the emerging timely challenges and issues across the world in Trade and Commerce.
3. This programme will prepare the scholars for understanding higher responsibilities in broad fields of Commerce such as Financial and Cost Management, Human resource Management and Marketing research.
4. This programme will inculcate problem solving and decision making skills honestly to execute their day to day professional and domestic responsibilities.

**Programme Specific Outcomes**

1. This programme will enable the scholars to understand and chosen broad field clearly and communicate effectively and to make them ideal option for engaging academic positions.
2. The scholars will capitalize on the benefits of research by advancing fundamental knowledge and contributing to effective public policy, social cohesion, economic prosperity, international development, community identity, culture and the quality of life with Universal peace, progress and love.
3. This programme will recognize and integrate life – long learning skills to become honest citizen in personal and professional lives.
4. This programme will exhibit a significant awareness of current issues in commerce through dissertation work and practice in the field.
5. Scholars will have the choice to pursue advanced research level at Ph.D.

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639 005**  
**M.Com COURSE STRUCTURE UNDER CBCS SYSTEM**  
(For the candidates admitted from the year 2016-17 onwards)

SEMESTER	COURSE	SUBJECT TITLE	SUBJECT CODE	INSTR. HOURS WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL
							INT	ESE	
I	Core Course – I	Organisational Behaviour	P16CO1C1	6	4	3	25	75	100
	Core Course – II	Economic Legislations	P16CO1C2	6	5	3	25	75	100
	Core Course - III	Sales and Advertising Management	P16CO1C3	6	4	3	25	75	100
	Core Course – IV	Financial Management	P16CO1C4	6	5	3	25	75	100
	Elective Course – I	Entrepreneurial Development	P16CO1E1	6	4	3	25	75	100
					30	22			
II	Core Course – V	Quantitative Techniques	P16CO2C5	6	5	3	25	75	100
	Core Course – VI	Commerce for Competition I	P16CO2C6	6	4	3	25	75	100
	Core Course – VII	Human Resource Management	P16CO2C7	6	5	3	25	75	100
	Core Course – VIII	International Marketing	P16CO2C8	6	4	3	25	75	100
	Elective Course – II	Industrial Laws	P16CO2E2	6	5	3	25	75	100
					30	23			
III	Core Course – IX	Management Information System	P16CO3C9	6	4	3	25	75	100
	Core Course – X	Commerce for Competition II	P16CO3C10	6	4	3	25	75	100
	Core Course – XI	Research Methodology	P16CO3C11	6	5	3	25	75	100
	Core Course – XII	Advanced Corporate Accounting	P16CO3C12	6	5	3	25	75	100
	Elective Course – III	Direct Taxes	P16CO3E3	6	5	3	25	75	100
					30	23			
IV	Core Course – XIII	Security Analysis and Portfolio Management	P16CO4C13	5	5	3	25	75	100
	Core Course - XIV	Accounting for Managerial Decision Making	P16CO4C14	5	5	3	25	75	100
	Elective Course – IV	Advanced Company Law	P16CO4E4	5	4	3	25	75	100
	Elective Course - V	E-Commerce	P16CO4E5	5	4	3	25	75	100
	Project Work	Project Work	P16COPW	10	4		**	**	100
					30	22			
<b>TOTAL</b>				<b>120</b>	<b>90</b>				<b>2000</b>

\*\* Dissertation – 80 Marks and Viva Voce Examinations – 20 Marks

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**BOARD OF STUDIES IN COMMERCE**

**CONTROLLER OF EXAMINATIONS**

Sl. No.:

Subject Code:

## **GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

### **M.Com – I SEMESTER – CORE COURSE -I**

(For the candidates admitted from the year 2016-17 onwards)

### **ORGANISATIONAL BEHAVIOR-P16CO1C3**

On the completion of this course, the students will be able to

- Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
- Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- Analyze the complexities associated with management of the group behavior in the organization.
- Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.

**UNIT I** Concept and Nature of Organizational Behaviour- OB and Experiments-Human Behaviour Approach – OB Models- Personality: Concept – Personality Theories – Determinants of Personality- Personality and Behaviour – Organizational Applications of Personality- Perception: Concept – Perceptual Process – Perceptual Selectivity – Interpersonal Perception – Managerial Applications of Perception.

**UNIT-II** Learning: Concept – Nature – Components Of Learning Process- Factors Affecting Learning – Reinforcement – Organizational Behaviour Modification – Steps In OB Mod – Contribution of OB Mod – Criticisms of OB Mod – Motivation: Concept – Nature – Maslow’s Need Hierarchy Theory – Herzberg’s Motivation Theory – Mc Gregor’s Theory X And Theory Y – Incentives – Important Elements of a Sound Motivational System Attitude And Values : Concept of Attitude – Attitudes And Behaviour – Factors In Attitude Formation – Values – Concept And Characteristics – Values And Behaviour – Factors In Value Formation.

**UNIT- III** Stress: Concept – Features – Causes of Stress- Effects Of Stress – Coping Strategies for Stress Interpersonal Behaviour : Nature – Levels of Self Awareness – Ego States – Life Positions – Transactions – Group Dynamics: Definition – Concept of Group – Type of Group – Formal Group – Committee – Group Behaviour In Committee – Reasons For Use of Committee – Problems In Committees – Measures For Making Committees Effective- Informal Group Organization – Causes – Working – Problems – Group Behaviour- Group Norms- Factors Affecting Conformity to Group Norms- Enforcing Group Norms- Group Decision Making Process – Brainstorming.

**UNIT- IV** Power – Concept – Importance – Types – Power Distribution – Organizational Factors in Power Distribution – Concentration of Power – Tactics to Gain Power – Authority : Concept – Authority Vs Power – Status Leadership – Concept and Features – Importance – Major Qualities Essential for Leadership – Leadership Styles. Communication: Concept – Elements of Communication Process – Two-Way Communication and Problems – Functions of Communication – Direction of Communication flow – Barriers in Communication – Making Communication – Effective.

**UNIT- V** Control: Concept – Features – Need For Control – Control Process – Types Of Control – Control Areas – Essentials Of Effective Control System – Organizational Conflict : Concept – Features – Stages of Conflict Episode – Positive And Negative Aspects of Conflict – Individual Level Conflict – Organizational Climate – Concept Participation And Organizational Climate – Participation in Indian Organizational Culture – Guidelines for Developing Suitable Organizational Culture.

#### **Text Book:**

**1. Organizational behaviour, L.M. Prasad , sultan chand & sons.**

#### **Books for reference:**

1. Organizational behaviour, Jit S.chandan, vikas publishing house Pvt. Ltd.
2. Organizational behaviour, shashi K. Gupta & Rosy Joshi Kalyani Publishers
3. Organizational behaviour, Dr. S. S. Khanka, S. Chand & Co. Ltd.,

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P16CO1C3

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – I SEMESTER – CORE COURSE –II**

(For the candidates admitted from the year 2016-17 onwards)

**ECONOMIC LEGISLATIONS – P16CO1C2**

Student will be able to understand

- The links between household behavior and the economic models of demand.
- The efficiency and equity implications of market interference, including government policy.
- The importance, causes and impact of population growth and its distribution, translate and relate them with economic development.
- The importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.
- Economic growth and development related with government policies

**UNIT- I** Competition Act 2002: Definition – Anti-competitive Agreements – Adverse effects of competition – Abuse of Dominant Position – Dominant position – combinations – Regulations of combinations – competition commission of India – Procedure for Investigation of combination – power to award compensation.

**UNIT- II** Industries (Development and Regulation) Act, 1951 object – Definitions  
Central Advisory Council – Regulation of Scheduled Industries – Registration and Licensing – Investigation and Takeover of Management of Industrial undertakings of Central Government – Effect of Central Govt.'s order – Mgt/Control of undertakings owned by companies in liquidation – Power to provide relief measures – power to exempt special cases – penalties.

**UNIT-III** Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized Person – contravention and penalties – Adjudication and Penalties – Directorate of Enforcement.

**UNIT-IV** Consumer Protection Act 1986 – Definition – Consumer Protection Council – Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission – Procedure for filing complaints before commission – Model complaints under this Act.

**UNIT-V** Water (Prevention and control of pollution) Act, 1974 Definition – functions and powers of various Boards Compliance regarding discharge causing pollution – Penalties and offences – Air (Prevention and Control of Pollution Act, 1981 Definitions – Functions and powers of various Board – Duties of occupier of specified industries to ensure adherence to standard offences by companies.

**Text Book:**

1. Economic and other Legislations S.S. Gulshan and G.K. Kapoor Sultan Chand & Sons.

**Reference Book:**

1. Corporate Laws and Secretarial Practice – N.D.Kapoor , Sultan Chand and Sons.
2. Corporate Laws and Secretarial Practice – Dr.G.K.Kapoor, Premier Book Company.
3. Corporate Laws – Taxman Publication.
4. Economic Legislation – Law & Practice – by U.K. Chandhary – Sultan Chand & Sons.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**M.Com – I SEMESTER – CORE COURSE -III**

(For the candidates admitted from the year 2016-17 onwards)

**SALES AND ADVERTISING MANAGEMENT – P16CO1C3**

On Successful completion of course, students will be able to

- To expose on salesmanship with the concept of recruitment, selection, training and motivation.
- To endow with the sales polices and sales territories with AIDAS formula.
- To depict with function, characteristics, types and criticism of advertising.
- To blurt out about advertising media, ethics and trust in advertising.
- To impart about internet advertising and challenges of web media.

**UNIT- I** Sales Management – Salesmanship – Meaning, Scope and importance – Sales Personnel – Qualities – Recruitment – Selection – Training – Compensation – Motivation.

**UNIT- II** Sales Policies – Sales Forecasting – Sales Quota – Sales Territories – AIDAS Formula.

**UNIT-III** Advertising – Meaning – Definition – Characteristics – Functions – Types – Criticism – Essentials of effective advertising.

**UNIT-IV** Advertising Media – Copy – Appeal – Ethics in advertising – Advertising copy – Appeal - Economic, Social and Ethics Aspect of advertising – Ethics and truth in advertising

**UNIT-V** Internet Advertising – Web Advertising – Objectives – importance – Types of online advertising – Banner Advertising – Logos – Email Advertising – Keyboard of search engines – Classified Advertisement – Interstitials – Website – Web casting – Sponsored mail lists – Law of web marketing – Integrating online advertisement with traditional media – challenges of web media.

**Text Book:**

1. Sales and Advertising Management – G. S. Sudha – Ramesh Book Depot, Jaipur.

**Reference Book:**

1. Advertising Management – Amandeep Kaur – Kalyani Publishers.
2. Sales and Distribution Mangement - Amandeep Kaur – Kalyani Publishers.
3. Advertising and Sales Management - Amandeep Kaur – Kalyani Publishers.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – I SEMESTER – CORE COURSE -IV**

(For the candidates admitted from the year 2016-17 onwards)

**FINANCIAL MANAGEMENT – P16CO1C4**

On Successful completion of course, students will be able to

- Identify the basic financial environment and institutions for how to obtain maximization of the goals of target group.
- Bring together message on performing analytical reviews of financial results, proposals, and plans.
- Be aware of the basics of finance and basic rules of mathematics and statistics.
- Learn topics related to finance for decision making, capital budgeting, working capital management and cost of capital and leverage analysis
- Recommend whether and why an investment should be accepted or rejected.
- Describe time value of money, how a project is made and appraised and able to differentiate between the various sources of finance and their pros & cons.

**UNIT- I** Financial Management: Meaning, nature and scope of finance: Financial goal – Profit Vs Wealth Maximization; Finance functions – Investment, financing and dividend decisions.

**UNIT- II** Fundamental valuation concepts:- Time Value of money - Compound Value, Present Value; Risk and Return – Concept, risk in a portfolio context, Relationship between Risk and Return. Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference shares, Equity valuation – Dividend valuation approach, Earnings capitalization approach and Ratio approach.

**UNIT-III** Cost of Capital: Meaning and Significance of cost of capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings; Combined Cost of Capital (weighted).  
Financial Leverage: Meaning, Measurement of Leverages; Effect of Operating and Financial Leverage on Profit; Analysing Alternate Financial Plans; combined Financial and Operating leverages.

**UNIT-IV** Management of Working Capital:- Meaning, Significance and Types of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital requirements; Sources of Working Capital; Management of Cash, Receivables and Inventory.

**UNIT-V** Planning the Capital Structure – Factors Influencing Capital Structure; EBIT-EPS Analysis, ROIRO Analysis, Cash Flow Analysis, Capital Structure Policies In Practice (excluding theories of capital structure). Dividend Policy – Practical Aspects – Factors Determining Dividend Pay-out, Forms of Dividend; Stability in Dividend Policy; Corporate Dividend Behaviour.

**Note: (Theory 40% Problem 60%)**

**Reference Book:**

1. Financial Management – I. M. Pandey
2. Financial Management – Chandra Prasanna
3. Financial Management – Khan M.Y.Jain P.K.
4. Financial Management – S.N.Maheswari

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – I SEMESTER – ELECTIVE COURSE –I**  
(For the candidates admitted from the year 2016-17 onwards)

**ENTREPRENEURIAL DEVELOPMENT – P16CO1E1**

On Successful completion of course, students will be able to

- Become the successful Entrepreneurs.
- Design the structure, culture, qualities and functions of Entrepreneur and Phase of EDP.
- Grasp the Identification of Business idea, Project Selection and Feasibility analysis in around the business.
- Demonstrate ability to work effectively able to understand project design and project report.
- Analyse the financial, profitability, social cost benefit and present scenario of EDP in India.

**UNIT- I** Definition and Structure – The Entrepreneurial culture. – Entrepreneur, Qualities of Entrepreneur – Functions of Entrepreneurs – Types of Entrepreneurs – Motives – Growth of Entrepreneurs in India.

**UNIT- II** Developing entrepreneurs – Concepts of Entrepreneurship – Phases of EDP – Special Agencies and Schemes – Need for Support System – Identification of Prospective Entrepreneurs and their Development.

**UNIT-III** Identification of Business Ideas – Sources – Project Selection – Project life Cycle – Feasibility Analysis – Techno – Economic Analysis – Market and Demand Analysis.

**UNIT-IV** Concept of Projects – Identification – Formulation – Project Design – Project Report.

**UNIT-V** Appraisal Financial Analysis – Profitability Analysis – Social Cost Benefit Analysis – Incentive and Subsidies for Entrepreneurs – Present Scenario of Entrepreneurial Development Programmes In India.

**Reference Book:**

1. Entrepreneurial Development – C.B. Gupta, N.P. Srinivasan, Sultan Chand.
2. Dynamics of Entrepreneurial Development and Management – Vasant Desai, HPH
3. Entrepreneurship Development Principles, Policies and Programmes – P. Saravanavel.
4. Entrepreneurial Development. –DR.S.S. Khanka, S.Chand & Co (P)Ltd.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – II SEMESTER – CORE COURSE -V**

(For the candidates admitted from the year 2016-17 onwards)

**QUANTITATIVE TECHNIQUES – P16CO2C5**

On Successful completion of course, students will be able to

- Identify the problems for find out solution with obliging to social science research, out comes too based on statistical content analysis and Operation research is a new branch of mathematics
- Know present facts in a concrete manner to learn exact fact and figures
- Know simplify unwieldy and complex data to make them easily understandable betterment of application into the business and its forecasts.
- Facilitate planning and formulation of suitable strategies and polices based on research out comes.

**UNIT-I** Meaning of Quantitative Techniques: Classification of Quantitative Techniques, Role of Quantitative Techniques in Business and Industry  
Quantitative Techniques and Business Decision Making: Limitations of Quantitative Techniques; Correlation analysis – Karl Pearson Concept, Multiple Correlation, Partial Correlation, Regression Analysis.

**UNIT-II** Analysis of Time Series, Probability, Mathematical Expectations, Theoretical Distributions (Binominal, Poisson and Normal Distribution).

**UNIT-III** Students Distribution Analysis, Chi-Square Analysis Variance Analysis, Business Forecasting, Sampling and Non-Sampling errors, The Concept of Standard Errors.

**UNIT-IV** Linear Programming – Graphical – Simplex Method – Inventory Theory.

**UNIT-V** Transportation Method – Assignment Method (Simple problems only)

**Note: (Theory 40% Problem 60%)**

**Reference Book:**

1. Quantitative techniques, C.R. Kothari
2. S.C.Gupta, Statistical Methods
3. S.P.Gupta, Statistical Methods
4. D.L. Elhance, Advance Statistics
5. Lorine & Rulsin, Statistics for Management
6. Kantiswarup, Operation Research
7. Handy A. Taha, Operation Research

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – II SEMESTER – CORE COURSE -VI**

(For the candidates admitted from the year 2016-17 onwards)

**COMMERCE FOR COMPETITION – I – P16CO2C6**

On Successful completion of course, students will be able to

- Understand the elements of Business Environment, Economic Policies, Legal environment of Business in India, Competition policy, Consumer protection, Liberalization, Privatization and globalization, second generation reforms, Industrial policy and implementation.
- Familiarise with Holding Company Accounts. Cost and Management Accounting: Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Marginal costing and Break even analysis, Standard costing, Budgetary control, Costing for decision – making.
- The Formal and Informal organizations, Organizational culture Staffing, Leading: motivation, Leadership, Committees, Communication, Controlling, Corporate Governance and Business Ethics.

**Unit – I Business Environment**

Meaning and Elements of Business Environment, Economic environment, Economic Policies, Economic planning, Legal environment of Business in India, Competition policy, Consumer protection, Environment protection, Policy Environment: Liberalization Privatization and globalization, second generation reforms, Industrial policy and implementation. Industrial growth and structural changes

**Unit – II Financial & Management Accounting**

Basic Accounting concepts capital and Revenue, Financial statements, Partnership Accounts: Admission, Retirement, Death, Dissolution and Cash, Distribution. Advanced Company Accounts: Issue, forfeiture, Purchase of Business, liquidation, Valuation of shares, Amalgamation, Absorption and Reconstruction. Holding Company Accounts. Cost and Management Accounting: Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Marginal costing and Break even analysis, Standard costing, Budgetary control, Costing for decision -making

**Unit – III Business Economics**

Nature and uses of Business Economics, Concept of Profit and Wealth maximization. Demand Analysis and Elasticity of Demand, Indifference Curve Analysis, Law Utility Analysis and Laws of Returns and Laws of variable Proportions, Cost, Revenue, Price determination in different market situations: Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly, Pricing strategies.

**Unit –IV Business Statistics & Data Processing**

Data types, Data collection and analysis, sampling, need, errors and methods of sampling, Normal distribution, Hypothesis testing, Analysis and interpretation of Data, Correlation and Regression, small sample test t-test, F-test and Chi-square test, Data processing- Elements, Data entry, Data processing and Computer application, Computer application to Functional Areas- Accounting, Inventory control, Marketing

**Unit – V Business Management**

Principles of Management, Planning – Objectives, Strategies, Planning process, Decision – making, Organizing, Organizational structure, Formal and Informal organizations, Organizational culture Staffing, Leading: motivation, Leadership, Committees, Communication, Controlling, Corporate Governance and Business Ethics.

**Books for Reference:**

1. Business Environment – Aswathappa – HPH, New Delhi.
2. Financial Management – Khan & Jain – Tata McGraw Hill, New Delhi.
3. Management Accounting – S.N.Maheswari – Sultan Chand, New Delhi.
4. Business Economics – Mithani D.M – HPH, New Delhi.
5. Statistical Methods – S.P.Gupta – Sultan Chand & Sons, New Delhi.
6. Business Management – Koontg & Donnel.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – II SEMESTER – CORE COURSE -VII**

(For the candidates admitted from the year 2016-17 onwards)

**HUMAN RESOURCE MANAGEMENT – P16CO2C7**

On Successful completion of course, students will be able to

- To explore on nature, scope of human resource management with career planning and employee training.
- To reveal about executive development with job evaluation, wage and salary administration, incentives and benefits.
- To expose on worker's participative management, employees health and safety.
- To endow with industrial relations, industrial disputes and collective bargaining.
- To explore on performance appraisal, personnel research, personnel audit, human resource accounting and human resource information system.

**UNIT I** Nature and Scope of HRM – Human Resource Planning – Recruitment – Selection – Placement, Induction and Socialization – Career Planning – Employee Training- Personnel Management Vs .HRM..

**UNIT-II** Executive Development – Internal mobility and separations – Job Evaluation – Wage and salary administrations – Incentive and Benefits.

**UNIT-III** Worker's Participation in Management (WPM) – Employees health and safety – Social Security – Employee Discipline – Employee Grievances.

**UNIT-IV** Industrial Relations – Industrial Disputes – Trade Unionism – Collective Bargaining.

**UNIT-V** Performance Appraisal – Personnel Research and Audit – Human Resource Accounting (HRA) – Human Resource Information System.

**Text Book:**

1. Human Resource Management, Dr.S.S.Khanka, S.Chand & Co.Ltd., New Delhi.

**Book for Reference:**

1. Human Resource Management L.M.Prasad Sulthan Chand & Sons , New Delhi.
2. Human Resource Management Dr.C.B.Mamoria and S.V.Gankar Himalaya Publishing House. New Delhi.
3. Human Resource Management J.Jayasankar Margham Publication, Chennai.

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## **GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

### **M.Com – II SEMESTER – CORE COURSE -VIII**

(For the candidates admitted from the year 2016-17 onwards)

### **INTERNATIONAL MARKETING – P16CO2C8**

On Successful completion of course, students will be able to

- Understand major issues related to International Marketing, MNCs and International business in and around the world.
- Be familiar with the understanding level of international marketing intelligence and market entry strategies.
- Analyse market coverage strategies, international product decisions and international pricing.
- Know the view of Export finance, Export risk insurance and quality control and pre-shipment inspection.
- Apply the trade policy and Regulation of India, to make design the Export promotion and Export procedure & documents.

**UNIT- I** International Marketing: An introduction – Expansion of International Market; global sourcing and Production Sharing; growing economic power of developing countries; international marketing; reasons for motives of international marketing; international orientations; internationalization stages; international marketing decisions; scope of marketing. Indian products abroad, driving and restraining forces; participants in international marketing; future of international marketing.

MNCs & International Business: Definitions; organizational transforms; globalization of business; dominance of MNCs; MNCs and international trade; merits of MNCs; demerits; perspectives; code of conduct; MNCs in India.

**UNIT- II** International Marketing Intelligence: information requirements; sources of information; international marketing information system and marketing research; phases of research project; methods of data collection; research agencies; problems in international research. Market Selection: Market selection process, determinants of market selection; market profiling; market segment selection.

Market Entry Strategies: Licensing and franchising exporting; contract manufacturing; turnkey contracts; fully owned manufacturing facilities; assembly operations; joint ventures; third country location; mergers and acquisitions; strategic alliances; counter trade; entry strategies of Indian firms.

**UNIT-III** Market Coverage Strategies: Concentrated marketing strategy; niche marketing; market segmentation and differentiated marketing strategy.

International Product Decisions: Product decisions; product; product mix; product life cycle; new product development; branding; packaging and labeling; business environment and product strategies; product communication strategies; globalization vs. localization.

International Pricing: Exporter's costs; pricing objectives; factors affecting pricing; pricing methods/approaches; transfer pricing; dumping; steps in pricing; retro-grade pricing; export price structure; export price quotations and inco terms; information requirements for pricing.

**UNIT-IV** Export Finance: Payment terms; Institutional finance for exports; Exim bank.

Export risk Insurance: Marine insurance; ECGC and export credit insurance. Quality Control & Pre-Shipment Inspection: Objectives of quality control; quality standards; methods of quality control and inspection; role of Bureau of Indian standards; problems in maintaining quality for exports. Technological Developments & International Marketing: The death of distance; technology & Competitiveness; e-marketing; components of global electronic supply chain; targeting the individual customer; beyond segmentation. International Negotiations: 4Cs of negotiation; stages of negotiation; prerequisites for effective negotiations; negotiating with regulations.

**UNIT-V** Trade Policy & Regulation of India: Trade strategy of India; Economic policy liberalizations; Foreign trade policy; An evaluation of policy; regulation and promotion of foreign trade;

Foreign Trade (Development and Regulation) Act, 1992. Export Promotion: Organizational set-up; incentives; production assistance/facilities; marketing assistance; import facilities for exporters; EOUs and EPZs and SEZs; Export house and trading houses and trading houses; an evaluation. Export Procedures & Documents : Preliminaries; inquiry and offer; confirmation of offer; export license; finance; production / procurement of goods; shipping space; packing and marketing; quality control and pre-shipment inspection; excise clearance; customs formalities; exchange control formalities; insurance; shipping the goods; negotiation of documents; standardized and aligned pre-shipment documents; documents related to goods; documents related to shipments.

#### **Text Book:**

1. International Marketing Management - Francis Cherunilam, Himalaya Publishing House.

#### **Reference Book:**

1. International Business – N. V. Badi – Vrinda Publications Pvt. Ltd.,

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P16CO2E2

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – II SEMESTER – ELECTIVE COURSE - II**

(For the candidates admitted from the year 2016-17 onwards)

**INDUSTRIAL LAWS – P16CO2E2**

After completion of this course a student

- Can understand how to preserve industrial peace and to secure industrial co-operation in an industry.
- Will have amazing opportunities to join labour and employment team of law firms.
- Can survey the various provisions relating to workers under Factories Act, 1948 and Industries Dispute Act, 1947.
- Can access the importance for Trade Union to safeguard workers rights through Trade Union Act, 1926.
- Can identify the compensation available to a workman under Workman's Compensation Act, 1923 and circumstances to receive benefits under Employees State Insurance Act, 1948.

**UNIT-I** The Factories Act 1948.

**UNIT- II** Industrial Disputes Act 1947.

**UNIT-III** Trade Union Act 1926.

**UNIT-IV** The Workman's Compensation Act 1923.

**UNIT-V** Employees' State Insurance Act, 1948.

**Reference Book:**

1. Industrial Law by N.D. Kapoor

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P16CO3C9

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – III SEMESTER – CORE COURSE - IX**

(For the candidates admitted from the year 2016-17 onwards)

**MANAGEMENT INFORMATION SYSTEMS – P16CO3C9**

On Successful completion of course, students will be able to

- Assess the fundamentals, concepts of information systems, and to evaluation of MIS Designs.
- Understand IT concepts, Architecture and computer hardware and software, and to assess the Database management, file management, DBMS and client server computing.
- Design the communications Role, Trends, Networks, Channels and Media.
- Summarise the information system Applications and evaluation of E-Business Technology.
- Grasp the importance of the strategies and managerial implication of information system.

**UNIT-I** Fundamentals of Information Systems – Concept of Information – Concept of System, Sub –System, System Approach – Information System – Tools for Information System – Meaning and Definition of MIS – MIS Designs, Development, Implementation and Maintenance.

**UNIT- II** Information Technology – Concepts – Architecture – Computer Hardware & Trends in Computer Hardware & Computer Peripherals – Computer Software – System Software – Application Software – Database Management – File Management – Database Models, Database Management System – Client Server Computing.

**UNIT-III** Role of Communication– Trends inCommunication– Telecommunications and Networks – Communication direction, Synchronization, Channels and Media – Network Technology. – Tele Communications Alternatives – DTP – Image processing – Electronic Communication System – Electronic Meeting System.

**UNIT-IV** Information System Applications: Information System for Management Functions – Information System for Business Functions – Accounting, Finance, Manufacturing and Inventory Control, Marketing – Human resource Information System and Geographic Information System – Applications of Information Technology in E-Business.

**UNIT-V** Strategic and Managerial Implication of Information System – Managing Information System resources – Other Information System, Information System Models – TPS – Office Automation – Decision Support System – Executive Information System – Artificial Information System – Enterprise Resource Planning.

**Reference Book:**

1. L.M. Prasad & Usha Prasad, “Management Information Systems”, Sultan Chand & Sons
2. A.K. Gupta, “Management Information Systems”, S. Chand & Co. Ltd.
3. James O’Brien, “Management Information Systems”, TataMcGraw Hill Publishing Co.Ltd.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – III SEMESTER – CORE COURSE -X**

(For the candidates admitted from the year 2016-17 onwards)

**COMMERCE FOR COMPETITION – II – P16CO3C10**

After completion of this course a student will be able

- To distil thoroughly the five major topics in commerce.
- To face competitive exams like NET, SET.
- To acquire knowledge relating to various decisions in marketing management.
- To understand the Human Resource Management concepts and importance of Financial management.
- To know the importance of banking to a business and understand the international business activities.

**UNIT – I Marketing Management**

The evolution of marketing, Concepts of marketing, Marketing mix, Marketing environment, Consumer behavior, Market segmentation, Product decisions, Pricing decisions Distribution decisions, Promotion decisions, Marketing planning, Organizing and control.

**UNIT – II Financial Management**

Capital Structure, Financial and Operating Leverage, Cost of capital, Capital budgeting, working capital management, Dividend Policy

**UNIT – III Human Resource Management**

Concepts, Role and Functions of Human Resource Management, Human Resource Planning, Recruitment and Selection, Training and Development , Succession Planning Compensation: Wage and Salary Administration, Incentive and Fringe benefits, Morale and Appraisal, Performance Appraisal, Industrial Relations in India, Health, Safety, welfare and Social security, Workers Participation in Management.

**UNIT – IV Banking and Financial Institution**

Importance of Banking to Business, Types of Banks and Their Functions, Reserve Bank of India, NABARD and Rural Banking, Banking Sector Reforms in India, NPA, Capital adequacy norms, E-banking, Development Banking : IDBI, IFCI, SFCs, UTI, SIDBI

**UNIT – V International Business**

Theoretical foundations of international business, Balance of Payments, International liquidity, International Economic Institutions- IMF, World Bank IFC, IDA, ADB World Trade Organization – its functions and policies Structure of India's foreign trade: Composition and direction, EXIM Bank, EXIM policy of India, Regulation and promotion of foreign Trade.

**Books for Reference:**

1. Marketing Management – Filip Kotler – Prentice Hall of India.
2. Financial Management – Khan & Jain – Tata McGraw Hill, New Delhi.
3. Human Resource Management – C.B.Memoria – Sultan Chand & Sons, New Delhi.
4. Development Banking & Financial Intermediaries – Vasant Desai – HPH New Delhi.
5. International Marketing – Francis Cherinilam – HPH, New Delhi.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – III SEMESTER – CORE COURSE -XI**

(For the candidates admitted from the year 2016-17 onwards)

**RESEARCH METHODOLOGY – P16CO3C11**

At the end of this course, the students should be able to:

- Understand some basic concepts of research and its methodologies
- Identify appropriate research topics
- Select and define appropriate research problem and parameters
- Prepare a project proposal (to undertake a project)

Organize and conduct research (advanced project) in a more appropriate manner and to write a research report and thesis write

**UNIT- I** Research – Meaning and purpose – Types of Research – Pure and applied. Survey, case study experimental, exploratory. Research Design – Steps in selection and formulation of research problem – Steps in research – Review of Literature.

**UNIT- II** Formulation of Hypothesis – Types, Sources – Testing – Sampling Techniques – Sampling Error and Sample Size.

**UNIT-III** Methods of data collection, Primary and Secondary data – Observation – Interview – Questionnaire – Construction of tools for data collection – testing validity and reliability – Pilot study and pre-testing.

**UNIT-IV** Processing and Analysis of Data – Editing – Coding – Transcription – tabulation - Outline of statistical analysis – descriptive statistics – elements of Processing through computers – Packages for analysis (SPSS)

**UNIT-V** Report Writing – Target Audience – Types of Reports – Contents of Reports – Styles and Conventions in reporting – Steps in drafting a report.

**Note: (100% Theory Only)**

**Text Book:**

1. Krishnaswami O.R. and M. Ranganathan, Research Methodology for Social Sciences, Himalaya, Mumbai, 2003.

**Reference Book:**

1. Donald R Cooper, Business Research Methods 7<sup>th</sup> Ed. McGrawHill, 2001
2. William C.E Mory Business Research Methods, Richard D Irwin NJ.
3. Anderson J.et.al Thesis and assignment writing, Wiley Eastern.
4. Research Methodology for social Science Thamlinga Nadar R.M. Bajbai
5. C.R.Kothari, Research Methodology, Sulthan & Sons

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P16CO3C12

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – III SEMESTER – CORE COURSE - XII**

(For the candidates admitted from the year 2016-17 onwards)

**ADVANCED CORPORATE ACCOUNTING – P16CO3C12**

After completion of this course a student:

- Can learn company law rules and regulations and it induced him/her to learn corporate secretaryship course to become a company secretary.
- Can understand the concept of companies, procedures in issuing shares and know the steps in redemption of preference shares and acquire the knowledge of various types of debentures issued by a company and its redemption procedures.
- Can inculcate the legal provisions relating to preparation of final accounts of a company and learn how the allocation of profit takes place into pre and post incorporation periods.
- Can distil the various terms in amalgamation, internal and external reconstructions of companies.
- Can understand the preparation of final accounts of banking companies by using provisions prescribed by Reserve Bank of India.

**UNIT – I Valuation of Goodwill:** Definition of Goodwill – Factors affecting value of Goodwill – Methods of Valuation of Goodwill.

**Valuation of Shares:** Methods of valuation of Shares.

**UNIT – II Amalgamation, Absorption and Re-construction:** Introduction – Purchase consideration – Methods of Accounting for Amalgamation.

**UNIT – III Holding Company Accounts:** Introduction – preparation of consolidated balance sheet - **Liquidation** – Statement of affairs – Deficiency account – Liquidator's final statement of accounts.

**UNIT – IV Final Accounts of Banking Companies:** Introduction – Preparation of Profit and Loss account – Balance Sheet – Preparation of Final Accounts.

**UNIT - V Insurance Companies Accounts:** Introduction – Types of Insurance - Life Insurance – Fire Insurance – Marine Insurance.

**Note: (Theory 40% Problem 60%)**

**Text Book:**

1. Advanced accounting – S.P.Jain & Narang Kalyani Publishers

**Reference Book:**

1. Advanced accounting – M.A. Arulanandam and Raman
2. Advanced accounting – S.P.Iyengar Sulthan Chand & Sons
3. Modern accounting – Mukerjee & Hannef Tata McGraw Hill.
4. Advanced accounts: M.C. Shukla, T.S. Grewal and Gupta, S. Chand & Sons, Delhi.
5. Advanced Accountancy: R.L.Gupta and Radhaswamy, S. Chand & Sons, Delhi.

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P16CO3E3

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – III SEMESTER – ELECTIVE COURSE- III**

(For the candidates admitted from the year 2016-17 onwards)

**DIRECT TAXES – P16C03E3**

Student understands

- Various concepts related to Income Tax.
- How to calculate the taxable income under various Heads of income.
- Various slabs of income tax and how to use the slabs to calculate the tax liability.
- Various tax authorities in India.
- How to file income tax returns to the self assess and it will also give earnings to the students.

**Unit - I** Basic concepts – capital and revenue – basis of charge – Residential Status – Incidences of Tax - Exempted incomes.

**Unit - II** Computation Income under the Head Salaries – Salary – Allowances – Perquisites – Profit in lieu of salary.  
Computation Income under the Head House Property – Gross annual value – Net Annual Value – Deductions u/s 24.

**Unit - III** Computation of income from i) profit and gains of business or profession, ii) capital gains iii) Income from other sources.

**Unit - IV** Clubbing of income – set off and carry forward of losses -Deductions to be made in computing total income – taxation of individuals – HUF – Firms (Simple Problems).

**Unit - V** Income tax authorities – Different types of assessments – Advance taxes – TDS – TCS - Due dates for filing of return – Recent amendments.

Proportionate for Theory and Problem : **40% Theory & 60% Problem.**

**Text Books:**

1. Vinod K Singaniya - Income Tax Law and Practice, Taxmann Publications.
2. Gaur & Narang - Income Tax Law and Practice, Kalyani Publishers.
3. Dr.Harikaran, - Income Tax Law and Practice, Vijay Nicol Publishers.
4. TS. Reddy and Hariprasad Reddy - Income Tax Law and Practice – Margham Publications.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – IV SEMESTER – CORE COURSE -XIII**

(For the candidates admitted from the year 2016-17 onwards)

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT - P16CO4C13**

On Successful completion of course, students will be able to

- Recognize and apply appropriate theories, principles, and concepts relevant to securities analysis and portfolio management.
- Develop a reasoned argument to the solution of familiar and unfamiliar problems relevant to securities analysis and portfolio management.
- Identify, analyze and draw reasoned conclusions in selecting and presenting information on securities.
- Analyze investment opportunities in stock markets.
- Formulate and exercise appropriate judgment in selecting and presenting information using various methods relevant to securities analysis and portfolio management.

**UNIT- I** Nature and Scope of Investment Management Investment Objectives – Investment Media Security and Non-Security forms of Investment gilt edged Securities – Sources of Investment Information.

**UNIT- II** New Issues Market – Listing of Securities Mechanics of Securities trading in stock exchange regulations and control of stock exchanges in media OTC Exchange of India.

**UNIT-III** Security Analysis – Approaches to Security Analysis – Technical Fundamentals and Random Walk – Market indicators – Dow Theory – Efficient Market hypothesis.

**UNIT-IV** Portfolio Analysis – Tradition Vs Modern Risk and Return – Rationale of Diversification of Investments – Markovitz theory – Capital Asset Pricing Model.

**UNIT-V** Investment Companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds.

**Note : (100% Theory Only)**

**Reference:**

1. Gupta L.C.: Return of Equities – The Indian Experience (New Delhi OXFORD)
2. Fisher & Jordon : Security Analysis and Portfolio Management.
3. Preeti Singh : Security Analysis (Himalaya Publishing House).
4. Avadhani V.A. : Investment and Securities Markets in India.
5. SEBI : Guidelines 1992.
6. Jack dark Francis Investment : Analysis and Management (McGraw Hill 1990).  
Bhalla V.K. : Investment Management and Portfolio Management (S. Chand & Sons, Delhi).

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**M.Com – IV SEMESTER – CORE COURSE - XIV**

(For the candidates admitted from the year 2016-17 onwards)

**ACCOUNTING FOR MANAGERIAL DECISION MAKING– P16CO4C14**

On Successful completion of course, students will be able to

- Understand the nature and role of the four principal financial statements and renewed standards.
- Develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements
- Understand and apply course concepts to analyse common business management decisions.
- Develop an awareness of the need to consider ethical, social and other relevant issues, in addition to financial information, in the management decision-making process.

**UNIT-I** Meaning of cost Accounting – Relationship among financial, managerial and Cost Accounting - Installation of a good costing system.

**UNIT-II** Contract Accounts – Process costing – Normal and Abnormal losses and gains – Preparation of process accounts [Excepting Joint product, By products and equivalent production - Operating costing – Machine Hour Rate.

**UNIT-III** Capital Expenditure decision – methods – Pay-Back Period, Discounted Cash Flow methods, Internal Rate of Return method – Accounting Rate of Return method – Profitability Index method.

**UNIT-IV** Decision- making by budgets and budgetary control – Cash Budget – Sales Budget – Fixed Budget – Flexible Budget – Production Budget – Material Budget – Zero Based Budgeting.

**UNIT-V** Decision- making using marginal costing technique -Application of marginal costing in practice - BEP Analysis - CVP analysis – Limitations of Marginal Costing Technique.

**(Theory: 40%, Problems: 60%)**

**Text Book**

1. Cost and Management Accounting by S.N.Maheswari Sulthan Chand & Sons

**Book for Reference:**

<i>S.No</i>	<i>Title</i>	<i>Author</i>	<i>Publication</i>
1	Accounting Management for	Dr. Jawaharlal	Himalaya Publication
2	Management Accounting	R.S.N Pillai & Bagavathi	S.Chand
3	Cost Financial Analysis	K.Gupta Neeti Gupta Anu Putney	Kalyani Publication

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – IV SEMESTER – ELECTIVE COURSE - IV**

(For the candidates admitted from the year 2016-17 onwards)

**ADVANCED COMPANY LAW – P16CO4E4**

After the completion of the course, Students will be able to

- Acquire expert knowledge of the practical and procedural aspects of the Companies Act, 2013
- Know about the concept of company and shares.
- Know about the company law in the India.
- Understand the use of the memorandum of association and article of association in a company.
- Understand the relationship between company and debenture holders.

**Unit - I** Introduction – definitions, nature, Incorporation and consequences – MOA, AOA, Alteration MOA and AOA, doctrines – ultra vires, constructive notice and indoor management.

**Unit - II** Financial structure: financing of companies, alteration of capital, prospectus, debt capital and securing debts – allotment and certificates. Membership in companies – Charge creation – Modification – Satisfaction

**Unit - III** Management and control of companies – relevant provisions relating to - directors, Board culture – effectiveness of Board - company secretary and meetings – Notice – Types of Resolution.

**Unit - IV** Investments and loans – deposits – accounts and audit – relevant provisions and rules – Provisions – Investor education and Protection fund.

**Unit - V** Dividends – Board’s report and disclosures – Directors’ Responsibility statement - compliance certificate – Clause 49 of listing agreement - Corporate Governance - CSR.

**Note:** All provisions relating to the Companies Act 2013 and Companies Rules 2014 relating to the following syllabus – All amendments to the Act and rules prior to 6 months of examination.

**Text Books:**

ICSI STUDY MATERIAL

- |                                  |                              |
|----------------------------------|------------------------------|
| A manual on secretarial practice | - Tandon BN                  |
| Company Law procedures           | - Shanbhogue KV,             |
| Company Secretarial Practice     | - PK Ghosh & Balachandran V, |
| Company Secretarial Practice     | - Pattenshetti & Reddy PR,   |

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR-05**

**M.Com – IV SEMESTER – ELECTIVE COURSE - V**

(For the candidates admitted from the year 2016-17 onwards)

**E-COMMERCE– P16CO4E5**

On the successful completion of this course students should be able to

- Understand concepts of E-Commerce.
- Understand the E-Commerce trends and analyse the different types of portal technology.
- Analyse the effectiveness of network computing and cloud computing policies in multi-location organization.
- Analyse real business cases regarding their e-business strategies and transformation processes and choices.

**UNIT – I** Electronic Revolution - Growth and Evolution - Online Commerce: Benefits of online commerce – Limitations - Major online commerce Malls – Strategy to sell goods and services through online – Mode of payment for online commerce.

**UNIT - II** Online shopping of goods and services - Meaning – Benefits – Limitations – Mode of delivery – various online shopping market in india – method of booking order – Mode of payments – online corporation at international level

**UNIT - III** E-tickets: Meaning – Mode of booking various e-tickets – Bus ticket booking using internet -Indian railway e-ticket booking - Air ticket booking through online.

**UNIT - IV** Online Bill Payments: Electricity Bills – Mobile Bills – Insurance – Mobile Recharge through online.

**UNIT - V** Internet Banking – Meaning – Method of getting user ID and Password - Procedure for changing Password – NEFT – RTGS – IFSC – MICR - Add Beneficiary – Activation of third parties - One Time Password – Fund Transfer – Interbank transfer – View transaction statement – Print transaction statement.

**Reference:**

1. E- Commerce – Dr.R. Srinivasa Vallaban.
2. E-Comerce – Dr. K. Abirami, Dr. M. Alagammai – Margham Publications.

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**M.COM. – SEMESTER – IV – PROJECT WORK**

(For the candidates admitted from 2016-17 onwards)

**PROJECT WORK**

SL.	Area of Work	Maximum Marks
1.	<b>PROJECT WORK:</b>	
	(i) Plan of the Project	20
	(ii) Execution of the plan / Collection of data / Organization of materials/ Fabrication Experimental study / Hypothesis, Testing etc., and Presentation of the report.	45
	(iii) Individual Initiative	15
2.	<b>VIVA VOCE EXAMINATION</b>	20
<b>TOTAL</b>		<b>100</b>

**PASSING MINIMUM – 50 MARKS**

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