

# **DEPARTMENT OF COMMERCE**

**M.com**

## **SYLLABUS**

**(REGULATION 2017)**

## **M.COM PROGRAMME**

The students of commerce today occupy key position both in public and private sector. They are able to make plan for the promotion and development of industry. The aim of the M.Com programme is to produce professional managers, accountants and innovative businessmen. M.Com programme requires advanced commercial knowledge and understanding of Corporate Accounting, Human Resource Management, Financial Management, Globalization Aspects etc. the post graduate students in commerce are able to prove themselves as a good manager and have a creative and helpful in problem solving.

Students of Commerce should possess knowledge power to develop new ideas and applications to latest information technology in the business and are able to implement these ideas in practice. At this backdrop, the syllabus for the M.Com programme of the **PRIST UNIVERSITY** is designed.



## **PRIST UNIVERSITY**

**Declared Under Section 3 of UGC Act, 1956**

**Thanjavur, Tamilnadu, India.**

**DEGREE: M.Com**

**(For the candidates admitted from the academic year 2017- 2018 onwards)**

**Research Integrated Curriculum 2017- 2018 onwards**

### **COURSE STRUCTURE SEMESTER-I**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC11	Marketing research and Consumer Behavior	6	0	4
17261SEC12	Human Resource management	6	0	4
17261SEC13	Services Marketing	6	0	3
17261SEC14	Advanced Cost Management	6	1	5
17261DSC15 --	Discipline Specific Elective - I	5	0	4
17261RLS16	Research Led Seminar	-	-	1
	Total	29	1	21

## SEMESTER – II

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC21	Quantitative Techniques For Decision Making	6	1	4
17261SEC22	Entrepreneurial Development in India	6	0	3
17261SEC23	Advanced Management Accounting	6	2	5
17261DSC24 -	Discipline Specific Elective – II	5	0	4
17261RMC25	Research Methodology	4	0	3
17261BRC26	Participation in Bounded Research	-	-	2
	Total	27	3	21

## SEMESTER - III

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC31	Project Planning and Control	6	0	5
17261SEC32	Advanced Corporate Accounting	6	2	6
17261SEC33	Investment Management	6	1	4
17261DSC34 -	Discipline Specific Elective – III	5	0	4
172- - GEC35	General Elective	4	0	2
17261SRC36	Participation in Scaffold Research	-	-	2
	(Societal Project )			
	Total	27	3	23

## SEMESTER - IV

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC41	Income Tax Law and Tax Planning	5	1	5
17261SEC42	International Business	6	0	5
17261SEC43	Co- Operation in India and Abroad	6	0	5
17261DSC44 -	Discipline Specific Elective - IV	5	0	4
17261PRW45	Project Work	-	-	6
	Total	22	1	25
	Total Credit For the Programme	-	-	90

## DISCIPLINE SPECIFIC ELECTIVE COURSES

SEMESTER	ELECTIVE NO	COURSE CODE	COURSE TITLE
I	I	17261DSC15A (Or) 17261DSC15B	Strategic Management (Or) Organizational Behaviour
II	II	17261DSC24A (Or) 17261DSC24B	Corporate Legal Frame Work (Or) Industrial Relations and Labour law
III	III	17261DSC34A (Or) 17261DSC34B	Indian Financial System (Or) International Marketing
IV	IV	17261DSC44A (Or) 17261DSC44B	Information Technology and Computer Applications (Or) International Financial Management

## GENERAL ELECTIVE COURSES

SEMESTER	FREE ELECTIVE NO	COURSE CODE	COURSE TITLE
III	A	17211GEC	Writing for the Media
	B	17212GEC	Applicable Mathematical Techniques
	C	17213GEC	Bio-Medical Instrumentation
	D	17214GEC	Green Chemistry
	E	17215GEC	Bio-analytical Techniques

	F	17222GEC	Internet and Web Design
	G	17280GEC	Counseling Psychology

### **M.Com Commerce (2017 onwards)**

<b>Nature of the Course</b>	<b>Number of Courses</b>	<b>Credits</b>
Core Major(Skill Enhanced Courses)	13	58
Disciplinary Specific Electives	04	16
General Free Electives	01	02
Research orientated Courses	04	08
Project Work	01	06
<b>Total</b>	<b>23</b>	<b>90</b>

#### **OUTCOMES:**

- Be critical of creative scholars.
- To become effective global citizens.
- Understanding across a broad range of business and commerce disciplines.

- Have knowledge of applications commerce concepts principles.
- Ethical, Social and Professional Understanding.
- Effective communication.

**SEMESTER-I**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC11	Core-I Marketing Research and Consumer Behavior	6	0	4

**AIM**

To plan for Marketing Research and to predict the behavior of a consumer at the market place.



## **OBJECTIVES**

- I. To ascertain Marketing Research aids and their impacts.
- II. To plan for a new product pricing, marketing policy and strategy.
- III. To identify the different types of consumers and their behaviour.

### **UNIT – I**

Introduction: Marketing research – An Introduction – Problem, discovery and formulation – Marketing research process- Scientific method – Research design – experimental design.

### **UNIT – II**

Data Collection and Data analysis: primary data – secondary data collection – Survey method and its administration – Questionnaire design- Attitude measurement and scaling techniques - observation method-Sampling concepts – Selecting a sample – processing of collected data  
Tabulation of data –Data analysis and interpretation- Presentation of Research project

### **UNIT – III**

Product Research – Advertising Research- Motivation Research- Sales control Research- Ethical issues in Marketing Research – Future of marketing Research.

### **UNIT – IV**

Consumer Behaviour: Introduction of Consumer Behaviour – Consumer Research –Family – Women Consumers – Rural Consumers – Special Area Consumers market segmentation- Consumers needs and Motivation – Consumer Personality – Consumer Perception- the process of learning Consumer Behaviour.

### **UNIT – V**

The nature of consumer attitudes – Models of consumer behavior – Group dynamics and consumer reference groups – Communication, Advertising and Consumer buying behavior – the family and life style marketing – Culture, Social class and consumer behavior – Consumer protection –Consumer profiling –Digital marketing

## **OUTCOME**

The course helped the students to understand Marketing Research and Consumer Behaviour.

## **REFERENCE BOOKS**

1. Marketing Research – Dr.D.D.Sharma
2. Consumer Behaviour- Dr.S.L.Gupta
3. Marketing Research and Consumer Behavior – M.S.Raju
4. Marketing Research and Consumer Behavior- Dr.DominiqueXardel
5. Consumer Behaviour – Sumitra Pal

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC12	Core-II Human Resource Management	6	0	4

**AIM**

To consider the implications of diversity for the development and synthesis of specific Human Resource Policy area.

## OBJECTIVES

- I. To identify the objectives of recruiting and selecting a diverse workforce as an important organizational goal.
- II. To adopt suitable performance appraisal methods, promotion policies etc.

### UNIT – I

Meaning – Nature and scope, characteristics – Functions – Objectives of organization of Human Resource department – HRM- Revaluation and Development of HRM – Role Qualification and qualities of H.R.Manager –HRM- Human Resource Planning.

### UNIT – II

Recruitment – Sources and Techniques of Recruitment - Selection , Placement and Induction – Interviews –Training –Principal Methods- Steps - Evaluation of Training Performance.

### UNIT – III

Human Resource Development (HRD) – Management Development programmes – performance Appraisal – Counseling – Managerial Appraisal.

### UNIT – IV

Promotion – Transfer – demotion and discipline – Compensation – Career Planning – Career Development – Absenteeism – Managing change – Resistance and Approaches to Organization change.

### UNIT – V

Job Evaluation – Advantages and Problems of job evaluation - Wages and Salary Administration – Bonus – Fringe Benefits – Motivation and Motivation theories – Leadership – Morale – Communication – Job Satisfaction.

## OUTCOME

The students provided basic knowledge of human resource management and its importance in the working of Organization.

## REFERENCE BOOKS

1. K.Davies – Personnel and Human Resource Management.
2. L.M.Prasad , C.B. Memoria – Human Resource Management.
3. P.Subbarao – Essential of Human Management and Industrial relations.
4. C.S.Venkataraman and B.K.Subtava – Personnal Management and Human Resources.
5. Dr.L.M.Prasad – Human Resource Management.

**SEMESTER-I**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC13	Core-III Services Marketing	6	0	3

### AIM

To focus the Organizations offering social services including health centers communication organizations, educational institutions

## OBJECTIVES

- I. To study the total quality management in maintaining and improving the quality of services.
- II. To know the tourism and other service marketing activities.

**UNIT – I**

Introduction – Reasons for growth in service sector – Role of services in an economy – distinction between goods and services – Classification of services – Marketing Management process for Service marketing.

**UNIT – II**

Development of service marketing mix – Components in the mix – People –Process – Physical evidence in managing demand and supply.

**UNIT – III**

Managing service quality – Dimensions and measurement of service quality – gap analysis – Total Quality Management – Guidelines for managing service competition – Globalization of services- Challenges to global service marketers – Typical international services Barriers to international marketing services.

**UNIT – IV**

Marketing of Insurance Services – Users – Benefits – Formation of marketing mix for insurance products – Tourism – Marketing mix for tourism, Hotel – Market segmentation for hotels- Marketing mix for hotels.

**UNIT – V**

Hospitals: Marketing of Health care- Types of Hospitals- Marketing mix for health care, Personal care: Marketing mix for personal care, Education marketing-Literacy – The concept-Marketing mix for adult, elementary, secondary and higher education.

**OUTCOME**

The course helped the students to identify the different types of services and their marketability.

**REFERENCE BOOKS**

1. S.M.Jha – Services Marketing
2. VasanthiVenugopal- Services Marketing
3. B.Balaji – Services Marketing Furthermore Management
4. Valarie A Zeithaml- Services Marketing
5. Dwayne D.Gremler – Services Marketing
6. Mary Jo Bitner –Services Marketing
7. Ajay Pandit – Services Marketing

**SEMESTER-I**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC14	Core-IV Advanced Cost Management(S.S)	6	1	5

**AIM**

To provide information to cost management to serve as a guide for making decisions for a better future of the business.

### **OBJECTIVES**

- I. To use costing data for making decisions.
- II. To learn modern cost management concepts.

### **UNIT – I**

Self Study Unit: Cost concepts in decision making - Relevant cost - Differential cost – Incremental cost and opportunity cost – Objectives of a costing- System – Implementation of Costing system – Essentials of good costing system.

### **UNIT – II**

Marginal costing – Distinction between Marginal Costing and Absorption Costing – Break Even Analysis- Cost – Volume – Profit analysis – Various decisions – making problems.

### **UNIT – III**

Costing of Service Sector – Cost units – Transport Costing- Operating Cost of Cinema Houses – Hotel Operating Costing.

### **UNIT – IV**

Standard Costing and Variance analysis.

### **UNIT – V**

Budgetary Control – Flexible Budgets – Performance Budget – Zero based Budget.

### **OUTCOME**

The course helped the students to gain expert knowledge in Cost Management.

### **REFERENCE BOOKS**

1. A.Murthy & S.Gurusamy – Cost Accounting
2. Charles T. Horgrew and Geoge Foster- Cost Accounting a Managerial Emphasis
3. Asbish K.Bhattacharya –Principles and Practice of Cost Accounting.
4. Dr.Radha – Cost Accounting
5. M.Wilson –Accounting for Management.

### **SEMESTER-I**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261DSC15A (Or) 17261DSC15B	Elective – I- A strategic Management (Or) I – B Organizational Behaviour	5	0	4

#### **Elective – I-A Strategic Management**

**AIM**

To understand the importance of strategic management in modern business.

**OBJECTIVES**

- I. To consider corporate strategy formulation at the business level to have competitive advantages.
- II. To study situational and SWOT analysis.
- III. To focus on strategy formulation and evaluation.

**UNIT – I**

Business Policy and strategic management – Conceptualization –Features of Strategy – Strategy and Tactics- Corporate, Business and Functional levels of Strategy.

**UNIT – II**

Environmental Scanning of Analysis - Features- Methods of Environmental analysis and Forecasting- External and Internal Environment – SWOT analysis.

**UNIT – III**

Corporate Appraisal- Process – Methods And Techniques used –Internal analysis- Comparative analysis – Corporate Capability.

**UNIT – IV**

Corporate Strategy formulation- Implementation- Expansion through Integration – Vertical Integration-Diversification - Mergers - Takeovers – Acquisition – Joint venture- Divestment Strategy – Liquidation Strategy.

**UNIT – V**

Strategy Evaluation and Control- Strategic Control – Types –Differences Between Strategic and operational control - Evaluation for Strategic and Operational Control.

**OUTCOME**

The course helped the students to gain knowledge in corporate strategy formulation and SWOT analysis.

**REFERENCE BOOKS**

1. Micheal Proter- Competitive Strategy, Competitive advantage.
2. Peter Drucker – Management tasks, responsibilities and Practices.
3. Azhar kazmi – Business Policy and Strategic Management.
4. R.N.Srivastava – International Strategic Management.
5. P.K.Ghosh – Strategic Planning and Management

**SEMESTER-I**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261DSC15A (Or) 17261DSC15B	Elective – I- A strategic Management (Or) I – B Organizational Behaviour	5	0	4

**Elective – I-B Organizational Behaviour**

**AIM**

To learn about the Individual and Group behaviour in an Organization.

**OBJECTIVES**

- I. To study the approaches and characteristics of Organizational Behaviour.
- II. To know the Leadership Styles and Leadership Theory.
- III. To highlight the importance of Motivation in an Organization.

**UNIT – I**

Introduction: Concept and meaning of OB – Nature of OB – Role of OB – Approaches to OB – Characteristics of OB.

**UNIT – II**

Individual Behavior – Perception – Personality – Meaning and Definition of perception – Nature of Perception – Importance of Perception – Perception Process – Stages in the Development of Personality – Nature of Personality – Group Dynamics – Types of Groups.

**UNIT – III**

Leadership – Meaning and Definitions – Nature and Characteristics of Leadership – Leadership Styles (or) Types of Leadership – Functions – Importance of Leadership – Successful Leadership – Leadership Theory.

**UNIT – IV**

Authority – Elements and Characteristics – Types of Authority – Nature of Accountability – Delegation of Authority – Elements of Delegation – Principles of Delegation – Types of Delegation – Importance of Delegation.

**UNIT – V**

Motivation – Meaning and Definition of motivation – Nature – Types – Importance of Motivation – Theories of Motivation – Features of Theory Z – Motivational Techniques – Limitations of MBO – Implementation of MBO – Job Enrichment.

**OUTCOME**

The course helped the students to learn about the Organizational Behaviour in depth.

**REFERENCE BOOKS**

6. Micheal Proter- Competitive Strategy, Competitive advantage.
7. Peter Drucker – Management tasks, responsibilities and Practices.
8. Azhar kazmi – Business Policy and Strategic Management.
9. R.N.Srivastava – International Strategic Management.
10. P.K.Ghosh – Strategic Planning and Management

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC21	Core – V Quantitative Techniques For Decisions Making	6	1	4

**AIM**

To understand Quantitative tools and their applications in business problems.

### **OBJECTIVES**

- I. To make the students to learn the various techniques of statistics used in business for taking decisions
- II. To study theory of probability, testing of hypothesis and linear Programming

### **UNIT – I**

Meaning of Quantitative Techniques – Role of Quantitative Techniques- Advantages and limitations of quantitative Techniques correlation analysis – Simple – partial and multiple, Regression analysis – Time series..

### **UNIT – II**

Probability – Elements of probability – Theorems of probability – Theoretical distributions – Binomial – Poisson – Normal distribution.

### **UNIT – III**

Definition of Hypothesis – Types of Hypothesis – Type I Error –Type II Error –t test – F test –ANOVA – Chi- Square test.

### **UNIT – IV**

Transportation problem –Initial Basic feasible solutions by North West Corner rule Minimization method – Maximization method – Vogel’s approximation method –Optimization test by Modi method –Assignment methods.

### **UNIT – V**

Linear programming – Basic Concepts and notation –Linear programming formulation – Solution through graphic methods, Simplex Method (Simple problem)

### **OUTCOME**

The course helped the students to understand important quantitative techniques and their applications in solving business problems.

### **REFERENCE BOOKS**

1. Quantitative Technique –C.R.Kothari
2. Statistical Methods-S.C.Gupta
3. Statistical Methods –S.P.Gupta
4. Advanced Statistics – D.L.Enclave

**SEMESTER-II**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC22	Core – VI Entrepreneurial Development in India	6	0	3

### **AIM**

To analyze the current trends in entrepreneurial development.



## **OBJECTIVES**

- I. To introduce formal tools for creativity and innovation.
- II. To deal with family business.
- III. To examine business prospects in India.

### **UNIT – I**

Concept of Entrepreneurship, the Entrepreneur –Definition –Functions –Characteristics of successful Entrepreneurs –Entrepreneur and Entrepreneurship –How to become an Entrepreneur –Factors affecting Entrepreneurial growth –Cultural, Social, Economic and Personality Factors.

### **UNIT – II**

The Human side of Enterprise –Meaning of Enterprise –Qualities of Entrepreneur –Types of Entrepreneurs –Women Entrepreneur SC/ST Entrepreneurs in India –Problems of developing Entrepreneurship in India..

### **UNIT – III**

Development and Training of Entrepreneurs –Phases of EDP –Special agencies and schemes for developing entrepreneurs –Role of Entrepreneurs in economic development. Need for support systems.

### **UNIT – IV**

Identification of business ideas –Sources of idea –Identification of prospective Entrepreneurs and their development –Motivation and entrepreneurship –Project –Project selection –Project design –Project appraisal –Market and demand analysis.

### **UNIT – V**

Small Scale Industries –Definitions –Classification of small industries –Signification in Indian Economy –Sickness in the small –Scale industries –Causes and remedies –Incentives and subsidies to SSI –SEZ,COU

## **OUTCOME**

The course helped the students to identify the current trends in Entrepreneurial Development and the innovation of new products and services through different project appraisal.

## **REFERENCE BOOKS**

1. C.B.Gupta,N.P.Srinivasa –Entrepreneurial Development
2. Vasant Desai –Dynamics of Entrepreneurial Development and Management.
3. P.Saravanvel –Entrepreneurship development Principles, polices and programme.
4. Dr.V.Balu – Entrepreneurship and management of small Business.
5. Narayana Reddy –Entrepreneurship.

**SEMESTER-II**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC23	Core – VIIAdvanced Management Accounting	6	2	5

**AIM**

To enable the management to perform its managerial functions more effectively and efficiently.

## **OBJECTIVES**

- I. To gain expert knowledge in respect of management accounting.
- II. To have sufficient information for taking vital managerial decisions.
- III. To help the management in planning, coordination, communicating and controlling.

### **UNIT – I**

Nature and scope of Management Accounting- Objectives and Functions- Distinction between Financial Accounting and Management Accounting – Tools and Techniques of Management Accounting - Merits / Uses of Management Accounting – Limitations –Functions of Management Accounting.

### **UNIT – II**

Financial Statement Analysis –Ratio analysis –Revenue Statement and Financial Statement analysis - Preparation of Fund flow statement and Cash flow statement.

### **UNIT – III**

Working Capital management: Meaning and Importance and Advantages- Factors determining the working capital requirement – Estimates of working capital requirement – Financing of working capital – New trends in Financing of working capital by Bank.

### **UNIT – IV**

Marginal costing and differential cost analysis–Managerial applications of Marginal costing- Decisions involving alternative choices.

### **UNIT – V**

Capital budgeting – Importance of capital budgeting- Factors influencing capital expenditure decisions – Different methods of Capital budgeting.

## **OUTCOME**

The courses guided the students in taking vital managerial decisions by using the available tools to the maximum efficiency of the business.

## **REFERENCE BOOKS**

1. T.S.Raddy & Dr. Hari Prasad Reddy – Management Accounting
2. Sharma & Gupta - Management Accounting
3. S.N.Maheswari - Management Accounting
4. Khan & Jain - Management Accounting
5. R.Ramachandran & R. Srinivasan - Management Accounting

**SEMESTER-II**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
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17261DSC24A (or) 17261DSC24B	Elective- II – A- Corporate Legal Frame Work (or) II-B- Industrial Relations and Labour law	5	0	4
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### **Elective – II-A Corporate Legal Frame Work**

#### **AIM**

To understand the fundamental principles of legal and regulatory framework of corporate business.

#### **OBJECTIVES**

- I. To familiarize the students to understand the provisions of corporate laws.
- II. To Study the problems involving issues in corporate laws.
- III. To know the implications of other relevant laws in the corporate management.

#### **UNIT – I**

Company; Definition – kinds of companies – Lifting of corporate veil – Pre- Incorporation – Memorandum of Association – Incorporation of a company – Legal Position of a Promoters.

#### **UNIT – II**

Membership of companies – Definition – Meeting of the Board of Directors – Kinds of meeting – Quorum – powers of the Chairman – Duties of the chairman – Minutes of meeting.

#### **UNIT – III**

Environmental legislation - legal and regulatory frame work – Procedures for obtaining various Environment clearances – functions of Environment Tribunal – Environment Authority – Environment Audit.

#### **UNIT – IV**

Consumer Protection Act - Genesis of the law – Objects of consumer protection – Definition – Rights of consumer protection Act - Nature and Scope of Remedies – Indemnity and Guarantee – Bailment and pledge.

#### **UNIT – V**

Insurance Act,1938 – Insurance Regulatory & Development Act, 1999 – Insurance sector Reforms – IRDA (Investment) Regulations 2000 – IRDA Guidelines for Insurance Brokers Securities and Exchange Board of India SEBI Act,1992 – SEBI Guidelines.

#### **OUTCOME**

The students are now familiarized with the principles of legal and regulatory frame work of corporate business.

#### **REFERENCE BOOKS**

1. K.C.MISHRA – Legal and Regulatory Aspects of Insurance.
2. K.C.GARG – Company Law.
3. N.D.KAPOOR – Elements of mercantile laws.
4. N.D.KAPOOR – Legal and Regulatory frame work of business.
5. N.K.SENGUPTA – Environment & Management

**SEMESTER-II**

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COURSE CODE	COURSE TITLE	L	T	C
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17261DSC24A (or) 17261DSC24B	Elective- II – A- Corporate Legal Frame Work (or) II-B- Industrial Relations and Labour law	5	0	4
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### Elective – II-B Industrial Relations and Labour law

#### AIM

To familiarize the students with the understanding and provisions of labour and Industrial related laws.

#### OBJECTIVES

- I. To study the existing level of industrial relations in India.
- II. To know the different types of labour laws and trade unionism in India.
- III. To analyze the impact of Globalization in industrial relations.

#### UNIT – I

Industrial Relations in India – Trade unions Employee Discipline – Employee Compensation – Labour Welfare and social security –Trade unionism – Functions of Trade union – Trade union Movement in India – Problems of Trade unions.

#### UNIT – II

Labour Laws- Factories Act, 1948 – Payment of wages Act, 1936- Minimum Wages Act, 1948- Objectives and applicability of the Act.

#### UNIT – III

Payment of Bonus Act,1965 –Definitions – Accounting year –Allocable surplus – Industrial Disputes Act,1947 – Employee’s Provident Fund Act,1952.

#### UNIT – IV

Collective Bargaining – Meaning and Features- Process-Levels –Role of state in Collective Bargaining – Impact of Globalization on Collective Bargaining

#### UNIT – V

Industrial Relations and Constitutions-Technological Change – Role of HRM –Impact of Globalization –Role of Employer’s Association –Essentials of Human Resource Management and Industrial Relations.

#### OUTCOME

The course helped the students to understand the provisions of labour and Industrial Related laws.

#### REFERENCE BOOKS

1. D.P.jain – Industrial Law.
2. S.N.Mishra-Industrial Law.
3. Maheswari Industrial Law.
4. S.C.Srivastava – Industrial Relations & Labour Laws.
5. A.M.Sharma –Industrial Relations.
6. Mamoria,Mamoria, Gankar- Dynamics of Industrial relations.

**SEMESTER-II**

**PRIST UNIVERSITY, THANJAVUR  
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COURSE CODE	COURSE TITLE	L	T	C
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17261RMC25	Research Methodology	4	0	3
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### AIM

To give an exposure to development of research questions and the various statistical methods suitable to address them through available literature, with basic computational operators.

### OBJECTIVES

- I. To understand the approaches towards and consumers in good research.
- II. To identify various statistical tools used in research methodology
- III. To appreciate and compose the manuscript for publication

### UNIT – I

**INTRODUCTION:** Research – Importance and its types – research approaches – process – problem formulation – development of Hypothesis – Research design – Determining the sample design – Collecting data – Analysis of data – Identifying research problem.

### UNIT – II

**MEASUREMENT AND ITS TECHNIQUES :** Measurement in research and its problems – meaning of scaling – Tests of sound measurement – Types of scaling – Techniques of measurements – Attitude scales – Summed rating scale – Equal appearing Interview scale - Cumulative scale – Rating scale – Scale constructing Techniques – Time series analysis – Projection Techniques.

### UNIT – III

**DATA COLLECTION AND HYPOTHESIS:** Classification of data – Sources of data – Collection of primary and secondary data – Questionnaire method – Guidelines for Questionnaire design – Interview technique – Observation Techniques – Processing of Data – Editing – Coding – Tabulation – Interpretation of data – Formulation of Hypothesis – Test of Hypothesis.

### UNIT – IV

**STATISTICAL TECHNIQUES:** Statistical Techniques – Quantitative and qualitative techniques – Measures of central Tendency – Arithmetic mean , Median and Mode – Standard deviation – Karl pearson’s coefficient of correlation – Regression – Chi Square test – Conditions for applying chi-square test – ANOVA – Spearman’s Rank Correlation.

### UNIT – V

**INTERPRETATION AND REPORT WRITING :** Interpretation – Techniques of Interpretation – Significance of Report Writing – Different steps in Writing report – Layout of research report – types – oral presentation – mechanics of writing a research report – precautions for writing research reports – Role of computers in Research.

### OUTCOME

Ability to develop research questions and the various research strategies, and compile research results in terms of journal manuscripts.

### REFERENCE BOOKS

1. Business Research Methods – Dr. T.N. Srivastava and Mrs. Shailaja Rego
2. Business Research methods – Alan Bryman and Emmabell
3. Research Methodology – R. Panneer Selvam
4. Research Methods Indian – Donald H. Mcburney and Theresa

**SEMESTER-III**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
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17261SEC31	Core-VIII Project Planning and Control	6	0	5
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### AIM

To understand the issues relating to project management and control.

### OBJECTIVES

- I. To know the infrastructure for projects and project financing.
- II. To conduct project appraisal.
- III. To understand the purposes of a project report.
- IV. To highlight the role of the exiting project administrative setup.

#### UNIT – I

Meaning and Definition of project – project management- an over view – The project Identification – Formulation of projects – project planning – stages of Life cycle of a project – system approach of a project.

#### UNIT – II

Pre feasibility and post conception studies – project feasibility studies and considerations – Detailed project Report as submitted to the financial Institutions.

#### UNIT – III

Project appraisal – various methods of appraising a project, Financial appraisal – Technical appraisal – socio economic appraisal – Managerial appraisal.

#### UNIT – IV

Project financing – sources and patterns of finance – public sector financing – Role of Tax planning in project.

#### UNIT – V

Project cost estimation and control – Role of the cost accountant in project management – Role and Leadership of the project managers – Structure and Team Building of project organization – Best practices.

### OUTCOME

The course helped the students to learn the issues relating to project management and control.

### REFERENCE BOOKS

1. Dr. P.C. K. Rao – project management and control. – Sultan Chand & Sons
2. B.M. Patel – project management – Vikas
3. Rajdeep Roy – Entrepreneurship
4. Dr.Radha – Entrepreneurial Development – Prsana Publication

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COURSE CODE	COURSE TITLE	L	T	C
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17261SEC32	Core – IX Advanced Corporate Accounting (S.S)	6	2	6
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### AIM

To gain comprehensive understanding of all aspects relating to Advanced corporate accounting.

### OBJECTIVES

- I. To know the importance of Human Resources accounting, inflation accounting and Government accounting in corporate businesses.
- II. To learn the holding, banking and Insurance companies accounting in new formats.
- III. To practice public utilities accounting.

### UNIT – I

Self study unit: Human Resource Accounting – Inflation Accounting – Government Accounting.

### UNIT – II

Holding companies accounting – consolidated Balance sheet of holding companies

### UNIT – III

Bank Accounts (New Format) – profit and Loss account – Balance sheet as per the Guidelines of RBI – classification of advances- Provision for advances.

### UNIT – IV

Insurance companies Accounts – New Format- Life Insurance Revenue accounts with schedules surplus and valuation balance sheet – Fire and Marine Revenue accounts with schedules.

### UNIT – V

Double Accounts system (or) Accounts of Electricity companies and public utilities.

### OUTCOME

The course helped the students to gain expert knowledge in Advanced Corporate Accounting.

### REFERENCE BOOKS

1. T.S. Reddy & Dr.A. Murthy. Corporate Accounting
2. S.P. Jain & K.L. Narang – Advanced Accounting.
3. R.Ramachandran and R. Srinivasan – Corporate Accounting.
4. M.C. Shukla and T.S. Grewal – Advanced Accounts.
5. S.P.Iyengar – Advanced Accountancy Vol. – II.

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
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17261SEC33	Core – X Investment Management	6	2	6
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### AIM

To familiarize with the functioning of the Investment Management Systems.

### OBJECTIVES

- I. To understand the basic principles and practice of investment management.
- II. To learn about portfolio construction and portfolio management.
- III. To know the role of SEBI in regulating securities market.

### UNIT – I

Nature and Scope of Investment Management: Definitions of Investment- Classification of Investment- Investment and Speculation-Popularity of Investments- Alternative Investment – Investments in Gold, Real Estate, Deposits, Mutual Funds, Government Securities-Promissory Notes- shares and debentures .

### UNIT – II

Approaches to security analysis –Fundamental analysis –Economic analysis –savings and Investment - Inflation – Technological Development, Infrastructural factors-Political stability – Analysis of Financial statements by important ratios from the Investment Point of view.

### UNIT – III

Portfolio Construction –Objectives –Risk Return analysis –Methods of Diversification – Portfolio Revision –Techniques –problems-Approaches in portfolio construction – Traditional approach and Markowitch efficient frontier approach.

### UNIT – IV

Portfolio Management, Meaning and Definition – Contributing factors –Principles of Portfolio Management – The role of Portfolio managers in portfolio management.

### UNIT – V

The Securities and Exchange Board of India (SEBI) constitution - Objectives –Functions –Powers Organization and Management –Depts of SEBI –SEBI guidelines - permissible securities – Nature of clients – Issue of capital Listing and trading.

### OUTCOME

Students are now aware of the scope of Investment Management and the role of SEBI in regulating securities market.

### REFERENCE BOOKS

1. V.k.Bhalla – Investment Management and Portfolio Management
2. Gordon , J. Alexander , William , F.Sharpe , Seffery V.Baliey – Fundamentals of Investments
3. Prasana Chandra – Security Analysis and Portfolio Management
4. Avathani V.A – Investment and Securities Management in India
5. Gupta L.C – Return of Euquties – The Indian experience.
6. Dr.L.Natarajan – Investment Management.

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COURSE CODE	COURSE TITLE	L	T	C
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17261DSC34A (or) 17261DSC34B	Elective- III– A- Indian Financial System (or) III-B- International Marketing	5	0	4
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### Elective – III-A Indian Financial System

#### AIM

To familiarize with the overall functioning of Indian Financial system.

#### OBJECTIVES

- I. To gain knowledge on financial and capital market
- II. To understand the importance of primary and secondary markets of shares and securities
- III. To know the functioning of various financial institutional in India

#### UNIT – I

Indian Financial System – Financial Markets participants and instruments – Money market – Commercial banks – Call money markets – Treasury Bill Market – commercial Bills market and Bill Rediscounting scheme(BRs) – Certificate of Deposits (CDs) and Commercial papers (Cps)

#### UNIT – II

New issues markets – Function and issue mechanism – New issue markets – Operations– Reforms and investor Protection

#### UNIT – III

Stock Exchange – Operations – Reforms in secondary market and investor protection – over the counter exchange of India- Depositories

#### UNIT – IV

Export Import Bank of India – Unit Trust of India – Mutual funds in India – Insurance companies – venture capital funds in India – Seed Capital

#### UNIT – V

National Housing Bank – National Bank for Agriculture and Rural development – Non – Banking companies – Factoring companies – Securitization and Assets Reconstruction companies.

#### OUTCOME

The Course helped the students to understand the overall functioning of Indian financial system.

#### REFERENCE BOOKS

1. P.N. Varshney & D.K. Mittal – sultan chand &sons, Indian Financial System
2. H.R. Machiraju – Indian Financial System
3. Gordon, Natrajan – Financial Market & Services
4. Dr. S. Gurusamy – Financial services & Market
5. B.Santhanan –Financial Services.

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COURSE CODE	COURSE TITLE	L	T	C
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17261DSC34A (Or) 17261DSC34B	Elective – I- A Indian Financial System (Or) I – B International Marketing	5	0	4
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### **Elective – I- B International Marketing**

#### **AIM**

It deals With Why, When, What, Where, and How of global Marketing?

#### **OBJECTIVES**

- I. To know all data developments and policies for International marketing.
- II. To study the role of global marketing mix.
- III. To identify global marketing issues.

#### **UNIT – I**

Framework of International Marketing – Basis of International Trade – Recent Trends in world Trade – Foreign Trade and economic growth – Trends in India’s foreign Trade – Institutions Infrastructure for Export promotion in India – Indian Trade policy – Export Assistance.

#### **UNIT – II**

Identifying Foreign Markets – Product planning for export – Pricing for exports market entry and overseas distribution system – distribution Logistics for exports promoting products internationally – Overseas market Research – Marketing plan for export.

#### **UNIT – III**

New Techniques in International marketing Terms of payments and export finance – Management of risks in International marketing – Global marketing of services – Multinational and their role in Internal marketing state Trading in India.

#### **UNIT – IV**

Legal Dimensions of International Marketing – Export Documents and procedure – Outward FDI flow India and Indian multinationals.

#### **UNIT – V**

Issues relating to Globalization – Major Drivers – Status and implications of Globalization - Globalization and Indian economy – Global financial Institutions and Indian economy.

#### **OUTCOME**

The course helped the students to learn the importance of International Marketing and the role of exporting assisting Institutions.

#### **REFERENCE BOOKS**

1. Dr.R.L.Varshney and B.Bhattacharya – International Marketing Management.
2. P.Subbo Rao – International Business.
3. Rathor B.S. and Rathor J.S. – Export Marketing.
4. Balagopal T.A.S. – Export Marketing.
5. Francis Cherunilam – International Trade and Export Management
6. Dr.D.C.Kappor – Export Management

**SEMESTER - III**

**PRIST UNIVERSITY, THANJAVUR**

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<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>C</b>
17211GEC	<b>Writing for the Media</b>	4	0	2

**Writing for the Media**

**Aim:**

- To equip students to enter into the realm of mass media.

**Objectives:**

- To help students to understand the intricacies of mass media
- To know about the barriers to mass communication
- To understand the function of mass media
- To learn the different kinds of news
- To enhance the different kinds of writing for media

**Outcome:**

- Understand the intricacies of mass media

**UNIT-I**

Mass communication- Barriers to mass communication and mass culture- Function of mass media - Media effects, Qualities of media men.

**UNIT-II**

News- Hard and soft news- Expected and unexpected news- Box news- Follow up news-Scoop- Filters- Human interest stories- Recognizing and evaluating news.

**UNIT-III**

News and views- News analysis, Editorial, Columns, Article, Middle reviews, Letters-Features.

**UNIT-IV**

Reporting- Crime, Court, Election, Legislature, Sports, Development Investigative, Interpretative depth.

**UNIT-V**

Writing for Media-Inverted pyramid style-Feature style-TV/Broadcast, New style writing TV/Radio Documentaries- Writing Advertisements-Practical

**References-**

Journalism	-Susan
Professional Journalism	-John Hogenberg
News Writing and Reporting	-M.James Neal (Surjeet Publication)
Professional Journalism	-M.V Komath
The Journalist's Handbook	-M.V Komath
Mass Communication & Journalism	-D.S Mehta,

**SEMESTER-III**

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<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>C</b>
<b>17212GEC</b>	<b>Applicable Mathematical Techniques</b>	<b>4</b>	<b>0</b>	<b>2</b>

**Applicable Mathematical Techniques**

**Objectives:**

- To understand the basic concept of Interpolation.
- To enhance the knowledge about Assignment Problems, Replacement Problems, Decision Analysis and Game Theory.

**Outcomes:**

- Students using OR techniques in business tools for decision making
- Students develop Assignment problem and Replacement problems
- Understand the concept of decision analysis and game theory
- Students gets the knowledge about interpolation

**Unit I**

Interpolation with unequal intervals: Newton's, Lagrange's, and inverse interpolation

**Unit II**

Assignment Problems

**Unit III**

Replacement Problems

**Unit IV**

Decision Analysis

**Unit V**

Game Theory

**References**

Unit I, "Numerical Methods in Science and Engineering" M.K.Venkatraman

Units II to V, "Operations Research", Kantiswarup, P.K. Gupta and Manmohan

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<b>Course Code</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>17213GEC</b>	<b>BIOMEDICAL INSTRUMENTATION</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>

**Aim:**

- To understand the concepts and application of electronic Instrumentation in the Medical field.

**Objective:**

The students will be able to

- Interpret technical aspects of medicine
- Solve Engineering Problems related to medical field
- Understand medical diagnosis and therap

**UNIT – I: BIO ELECTRIC SINGNALS AND ELECTRODES**

Fundamentals of medical instrumentation – Sources of biomedical signals – basic medical instrumentation – Intelligent medical instrumentation system – Origin of Bio electric signals – Recording Electrodes – Silver – Silver chloride electrodes – Electrodes for ECG – Electrodes for EEG – Electrodes for EMG.

**UNIT – II: RECORDING SYSTEM AND RECORDERS**

Basic recording system – General consideration for signal conditions – Preamplifiers – Biomedical signal analysis technique – main amplifier and driver stage – Writing systems – direct writing recorders – the ink jet recorders – Electrocardiograph, Electroencephalograph – Electromyography and other Biomedical recorders.

**UNIT – III: MEASUREMENT AND ANALYSIS TECHNIQUES**

Electro cardiography – measurements of Blood pressure - measurements of Blood flow and cardiac output, Respiratory therapy Equipment – Origin of EEG – Action Potentials of the brain – evoked potentials – Placement of electrodes – Recording set up – Analysis of EEG.

**UNIT – IV: MAGNETIC RESONANCE AND ULTRASONIC IMAGILG SYSTEMS**

Principles of NMR Imaging system – Image reconstruction Techniques – Basic NMR components – Biological efforts of NMR Imaging – Advantages of NMR Imaging System – Diagnostic ultra Sound – Physics of ultrasonic waves – metical ultra sound – basic pulse – echo apparatus, A – Scan – echocardiograph(M mode).

**UNIT – V: ADVANCED BIO MEDICAL SYSTEMS**

Pacemakers – Need for Cardiac pacemaker – External Pace makes – Implantable Pace makers – recent development in Implantable Pacemakers – Pacing system Analyzer – Defibrillator – Pacer – Cardioverter – Physiotherapy and electro therapy equipment – High frequency heat therapy – short wave diathermy – microwave and ultrasonic therapy – pain relief through electrical simulation.

### **OUTCOMES:**

- To Familiarize students with various medical equipments and their technical aspects
- To introduce students to the measurements involved in some medical equipment.
- Ability to understand diagnosis and therapy related equipments
- Understanding the problem and ability to identify the necessity of an equipment to a specific problem

### **Books for Study**

1. R.S Khandpur, Handbook of Biomedical instrumentation, Tata McGraw Hill publishing company Limited. New Delhi,(2003). (Unit I,II,IV & V)
2. Leslie Cromwell, Fred J. Weibell, Erich A. Pfeiffer, Bio medical instrumentation and measurements, PHI, New Delhi.(Unit-III)

### **Book for Reference**

1. M.Arumugam, Biomedical Instrumentation, Anuradha Agencies, Kumbakonam (2000).

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<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>C</b>
<b>17214GEC</b>	<b>GREEN CHEMISTRY</b>	<b>4</b>	<b>0</b>	<b>2</b>

**Objectives:** To learn about the environmental status, public awareness in evolution, principles involved in green chemistry, bio-catalytic reactions, global warming and its control measures, availability of green analytical methods.

### **Unit I - Introduction**

Introduction-Current status of chemistry and the Environment-Evolution of the Environmental movement: Public awareness - Dilution is the solution to pollution Pollution prevention.

### **Unit II - Principles**

Green Chemistry – Definition – Principles of Green Chemistry - Why is this new area of Chemistry getting to much attention - Why should chemist pursue the Goals of Green Chemistry - The roots of innovation – Limitations.

### **Unit III - Bio Catalytic Reactions**

Green Chemistry Using Bio Catalytic Reactions – Introduction - Fermentation and Bio transformations - Production of Bulk and fine chemicals by microbial fermentation Antibiotics – Vitamins - Bio catalyses synthesis of industrial chemicals by bacterial constructs - Future Trends.

### **Unit IV - Green House Effect**

Green house effect and Global Warming – Introduction - How the green house effect is produced - Major sources of green house gases - Emissions of CO<sub>2</sub> - Impact of green house effect on global climate - Control and remedial measures of green house effect - Global warming a serious threat - Important points.

### **Unit V - Green Analytical Methods**

Future trends in Green Chemistry - Green analytical methods, Redox reagents, Green catalysts; Green nano-synthesis, Green polymer chemistry, Exploring nature, Biomimetic, Proliferation of solvent-less reactions; Non-covalent derivatization, Biomass conversion, emission control

### **Outcomes:**

- To understand the environmental status and evolution.
- To know about the Pollution and its prevention measures.
- To familiarize the green chemistry.

- To learn about the bio-catalytic reactions.
- To understand about the vitamins and antibiotics.

**References:**

1. Introduction to Green Chemistry – M.Rayan and M.Tinnesand
2. New Trends in Green Chemistry – V.K.Ahluwalia and M.Kidwai



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<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>17222GEC</b>	<b>Internet And Web Design</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>

**AIM**

To equip the students with basic programming skill in Web Designing

**OBJECTIVE**

- To understand the concepts and architecture of the Worldwide Web.
- To understand and practice mark up languages
- To learn Style Sheet and Frames

**UNIT I**

Introduction to the Internet – Internet Technologies – Internet browsers.

**UNIT II**

Introduction to HTML – Head and body sections – Designing the body section.

**UNIT III**

Ordered and unordered lists – Table handling.

**UNIT IV**

DHTML and Style Sheet – Frames.

**UNIT V**

A web page design project – Forms.

**OUTCOMES:**

- Acquire knowledge about functionalities of world wide web
- Explore markup languages features and create interactive web pages using them
- Learn and design Client side validation using scripting languages
- Acquire knowledge about Open source JavaScript libraries
- Able to design front end web page and connect to the back end databases.

**REFERENCE BOOK**

1. World Wide Web design with HTML – C. Xavier – Tata McGraw – Hill – 2000.
2. Principles of web design – Joel Sklar – Vikas publishing house 2001.

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<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>C</b>
<b>17280GEC</b>	<b>Counseling Psychology</b>	<b>4</b>	<b>0</b>	<b>2</b>

**Counseling Psychology**

**UNIT I**

Definition of Counseling  
Counseling As a Solution To Human Problems  
Counseling-Expectations & Goals

**UNIT II**

Personality Determinates  
Intellectual Determinates,  
Emotional Determinates  
Social Determinates

**UNIT III**

Approaches To Counseling  
Counseling Process

**UNIT IV**

Psychological Testing  
Diagnosis

**UNIT V**

Educational Counseling  
Family Counseling

**References Book:**

1. Hanson, J.C. Stevic, R.R., Warner, R.W., Jr. Counseling Theory & Process (2nd Edition) Boston
2. Hurlock Elizabeth B.(2007), Human Development, New York, Grawhill Book Company
3. John W, Santrock (1999), Life Span Development, 7th Edition, New Delhi; Mcgrowhill Company
4. blum And Bolimsky, B. Counselling & Psychology; Bomboy; Asia Publishing House, 1961
5. Bordin, E.S. Psychology Of Counselling New York; Application Century Crafts, 1968
6. Lewis E. C., The Psychology Of Counselling New York Holt, Rinchart And Winston Inc. 1970

**SEMESTER-IV**

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC41	Core – XII Income Tax Law and Tax Planning	5	1	5

**AIM**

To gain knowledge of the basic principles underlying the substantive provisions of the Income Tax Law and their applications.

**OBJECTIVES**

- I. To compute Income of an Individual under various Heads of Income.
- II. To learn the provisions relating to Tax exemptions and Tax deductions.
- III. To gain knowledge on Tax Planning.

**UNIT – I**

Direct and Indirect Taxes in India –Charge of Income Tax –Computation of total income and tax Liability – Income as per Sec2 (24) –Assessment year – Previous year – Residential Status and Incidence of Tax – Basis of charge- Exemptions Income under Sec 10,11,12,13 and 13A.

**UNIT – II**

Income under the Head Salaries –Definition of the Head ‘Salaries’ – Features of salary- Receipts included under Salaries –Different forms of Salaries –Computation of Taxable salaries – Allowances – Different types- Perquisites – Different types – Valuation of perks Different types of Provident Funds –Tax Planning –Deductions under Sec 80C.

**UNIT – III**

Income under the Head House Property – charge on Annual Value –Exempted Incomes of House Property- Computation of Income from House Property – Let out House- Annual Value-Gross Annual Value- Gross Annual Value of self occupied house property- Deductions allowed – Tax Planning –Interest on Housing Loan maximum limit.

**UNIT – IV**

Incomes under the Head Profits and Gains of Business or Profession –Meaning of Business and Profession –Business Income and Professional Income- Computation of Profits and Gains of business or Professions –Admissible and Inadmissible deductions – Exemptions for Tax Planning .

**UNIT – V**

Income under Capital Gains – Capital Assets- Exempted Assets-Transfer of Assets- Short term and Long term Capital Gains- Application of Cost Inflation Index – Exempted Capital Gains- Taxable Capital Gains- Tax Planning in Capital Gaining –Income from Other Sources –Taxable Income from Other Sources- General Income and Specific Income- causal Income – Deductions – Tax Planning.

**OUTCOME**

The course helped the students to know how to compute Income of an individual under various heads and to reduce the tax burden through ideal tax planning schemes.

**REFERENCE BOOKS**

1. Income Tax Act,1961 as amended up to late.
2. Dr.Vinod K.Singhania – Students Guide to Income Tax
3. T.S.Reddy & Y.Hari Prasad Reddy –Income Tax Law and Practice
4. T.N.Manoharan –Students, Hand Book on Income Tax Law.

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC42	Core – XII International Business	6	0	5

**AIM**

To understand the importance of the Global Business and the functions of multinational corporations.

**OBJECTIVES**

- I. To learn latest available information and data on International Business.
- II. To explain the various methods of entry to foreign market.
- III. To study the role of multinational corporation in the Global context.

**UNIT – I**

**International Business:** An overview – Evolution of International business – Drivers of Globalization – Influences of International business – Stages of Internationalization – Differences between domestic business and International business – International business Approaches – Modes of entry – Goals of International business – Advantages of International business – Problems of International business.

**UNIT – II**

**International Business Environment:** Introduction – Social and cultural environment – Technological environment – Economic environment – Political environment – Legal environment.

**UNIT – III**

**Modes of Entering International Business:** Introduction – Modes of entry – Exporting , Licensing , Franchising , Contract manufacturing , Management contracts , turnkey projects, foreign direct investment , Joint ventures – comparison of Different modes of entry – Functional Alliances – managing conflict situations – Break – Up of – Alliances. .

**UNIT – IV**

**Foreign Direct Investment:** Meaning – International Investment Theories – Factors Influencing FDI – Reasons for FDI – costs and benefits of FDI – Trends in FDI – Foreign Direct Investment in India.

**UNIT – V**

**Multinational Corporations:** Definitions and concepts – Factors that contributed for the growth of MNCs – Advantages and Disadvantages – control over MNCs – Organizational structure of MNCs – Relationship between headquarters and subsidiaries – MNCs in India – The Indianisation of Transnationals. .

**OUTCOME**

The course helped the students to learn the importance of Global Business and the functioning of Multinational Corporation.

**REFERENCE BOOKS**

1. Francis Cherunilam – International Business Text and Cases
2. Dr.R.L.Varshney & Bhattacharya – International Marketing Management
3. P.Subba Rao – International Business.

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<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261SEC43	Core – XIICo-operation in India and Abroad	6	0	5

**AIM**

To understand the basic principles of co-operation and their applications in India and Abroad.

**OBJECTIVES**

- I. To study the functioning various co-operative organization in India.
- II. To gain knowledge about co-operative movement in foreign countries.

**UNIT – I**

Meaning and Definitions of Co-operation – reformulated principles of ICA- Co-operative as a Via – Media between capitalism and Communism –Evolution of Co-operative thought –Co-operative thought of Raiffeisen, Robert Owen-Rochdale Pioneers.

**UNIT – II**

Evolution of Co-operative movement in India –Pre-independence –Post independence- Co-operation during five year plans. Co-operative Agricultural Credit –Short term credit structure – Primary Agricultural Co-operative banks- Central Co-operative Banks –State Co- operative Bank.

**UNIT – III**

Long –term credit structure –Working of Primary and State Co-operative Agricultural and Rural Development Bank –NABARD and NCDC- Non-Agricultural credit –Urban Banks – Employees credit societies –Housing Co-operatives.

**UNIT – IV**

Objects –working and problems of marketing co-operatives- Consumer Co-operatives, Industrial Co-operatives-Co-operative farming and milk-Co-operatives –State aid and Co-operative education and training –State Co-operative Union and National Co-operative Union. .

**UNIT – V**

Co-operative Movement in Foreign Countries: England, Germany, Denmark and Japan, Impact of Globalization on Co-operatives.

**OUTCOME**

The course helped the students to learn the basic principles of co-operation and their applications in India and Abroad.

**REFERENCE BOOKS**

1. B.S.Mathur –Co-operation in India
2. Hajeela –Co-operation in India and Abroad
3. Tamilnadu Journal of Co-operation

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COURSE CODE	COURSE TITLE	L	T	C
17261DSC44A (or) 17261DSC44B	Elective- IV – A- Information Technology and Computer Applications (or) IV-B- International Financial Management	5	0	4

**Elective – III- A Information Technology and Computer Applications**

**AIM:**

To develop understanding and appreciation of broad nature of application of Information Technology.

**OBJECTIVES:**

- I. To know Hardware and Software in Computer system.
- II. To study web Technology, information system including Net working.
- III. To familiarize with Accounting Packages and Computer Assisted Audit Technology

**UNIT-I**

Hardware –Types of Computers –Mainframes –Mini Computers, Micro Computers, advantages and limitations –Anatomy Computer-Functions and components of computer. Software: System Software –Application Software –Other expert specialized systems.(decision support, artificial intelligence systems etc.)

**UNIT-II**

Web Technology and Information System: Introduction –Definition of Information System – Decision –making and decision levels –Categories of Information systems –Information systems for competitive advantage –Networking –Classification of Networks- Local Area Network – Metropolitan Area Network-Wide Area Network-Network Topologies –Data Transmission Modes – internet and World Wide Web –Working of W.W.W –TCP/IP – Intranet –Extranet –OSI Models – Technological Infrastructure of Internet.

**UNIT-III**

Office Productivity Tools: Word Processing –Electronic Spreadsheets –Business Project management and Presentation tools.

**UNIT-IV**

Computer Assisted Audit Techniques (CAAT): Introduction to CAAT and usage in accounting / Audit.

**UNIT-V**

Mobile Commerce: Introduction –Factors that Drive M-Commerce –Differences between E-Commerce and M-Commerce –Growth of M-Commerce in India –Advantages of Mobile Commerce –Technology behind Mobile Commerce –Application of M-Commerce –Types of Mobile Payment – Future of Mobile Commerce

**OUTCOME:**

The course helped the students to understand the broad nature of application of Information Technology.

**REFERENCE BOOKS:**

- Dr.K.Abirami Devi Dr.M.Alagammai –E-Commerce, Margham Publications
- IT Essentials PC Hardware and Software Labs and Study Guide”, Third Edition – Patrick Regan – Cisco Press – Pearson Education (Chapters 1-9, 11-16)
- Dr.P.Rizwan Ahamed- Computer Application in Business with Tally ERP9- Margham Publications.
- S.Aruna jatesan – Technology in Business.

**SEMESTER-IV**

**PRIST UNIVERSITY, THANJAVUR**  
**M.COM**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>L</b>	<b>T</b>	<b>C</b>
17261DSC44A (or) 17261DSC44B	Elective- IV– A- Information Technology and Computer Applications (or) IV-B- International Financial Management	5	0	4

**Elective – III- B International Financial Management**

**AIM:**

To learn the finance function in the international context.

**OBJECTIVES:**

- I. To understand the international monetary system
- II. To study foreign exchange management in India.
- III. To know the working capital management in a multinational context.

**UNIT-I**

The finance function in the international context – The Balance of Payments – International monetary system –Functions of financial management –Challenges of international financial management.

**UNIT-II**

The foreign exchange market structure and the participants-Types of transactions- Meaning of Currency-Dealing –Exchange rate –Forward rates- Exchange rate computation.

**UNIT-III**

Working Capital Management in a multinational Context –Short term Borrowing and Investment – Centralized Vs Decentralized cash management –Cash transactions – Equity Financing in the international markets –Accounts receivable and Inventory management.

**UNIT-IV**

Long term borrowing in international capital markets –The major market segment – International leasing –Foreign direct investments by multinationals- Capital Budgeting.

**UNIT-V**

International project appraisal – Review of NPV approach –Adjusted present value-Frame work – Project appraisal in the international context – Exchange rate risk and cost of Capital –Joint ventures.

**OUTCOME:**

The course helped the students to learn the finance function in the international context.

**REFERENCE BOOKS:**

1. Jaiswal –Doing Business on Internat E-Commerce, Galgotia Publications in New Delhi.
2. Ravilalakota & Andrew,B.Whinston,Frontiers of Electronic Commerce, Addition Wesley.
3. Dr.R.L.Varshney and Dr.S.Bhashyam- International Financial Management.
4. Alan C.Shapire –Multinational Financial Management
5. Jeff Madura – International Financial Management –Southwest Publications.

# PRIST UNIVERSITY, THANJAVUR

## M.COM

### RESEARCH INTEGRATED CURRICULUM

The relationship between teacher and learner is completely different in higher education from what it is in school. At the higher level, the teacher is not there for the sake of the student; both have their justification in the service of scholarship. For the students who are the professionals of the future, developing the ability to investigate problems, make judgments on the basis of sound evidences, take decisions on a rational basis and understand what they are doing and why is vital. Research and inquiry is not just for those who choose to pursue an academic career. It is central to professional life in the twenty-first century.

It is observed that the modern world is characterized by heightened levels of complexity and uncertainty. Fluidity, fuzziness, instability, fragility, unpredictability, indeterminacy, turbulence, and changeability, contestability: these are some of the terms that mark out the world of the twenty-first century. Teaching and research is correlated when they are co-related. Growing out of the research on teaching- research relations, the following framework has been developed and widely adopted to help individual staff; course teams and whole institutions analyze their curricula and consider ways of strengthening students understanding of and through research. Curricula can be:

#### **Research – Led: Learning about current research in the discipline**

Here the curriculum focus is to ensure that what students learn clearly reflects current and ongoing research in their discipline. This may include research done by staff teaching them.

#### **Research – Oriented: Developing research skills and techniques**

Here the focus is on developing student's knowledge of and ability to carry out the research methodologies and methods appropriate to their discipline(s)

#### **Research – Based: Undertaking research and inquiry**

Here the curriculum focus is on ensuring that as much as possible the student learns in research and or inquiry mode (i.e. the students become producers of knowledge not just consumers). The strongest curricula form of this is in those special undergraduate programmes for selected students, but such research and inquiry may also be mainstreamed for all or many students.

#### **Research- Tutored: engaging in research discussions**



Here the focus is on students and staff critically discussing ongoing research in the discipline.

All four ways of engaging students with research and inquiry are valid and valuable and curricula can and should contain elements of them.

Moreover, the student participation in research may be classified as,

Level 1: Prescribed Research

Level 2: Bounded Research

Level 3: Scaffolded Research

Level 4: Self actuated Research

Level 5: Open Research

Taking into consideration the above mentioned facts in respect of integrating research into the M.Com curriculum, the following Research Skill Based Courses are introduced in the curriculum.

Semester	RSB Courses	Credits
I	Research Led Seminar	1
II	Research Methodology	3
II	Participation in Bounded Research	2
III	Design Project/ Socio Technical Project ( Scaffold Research)	4
IV	Project Work	12

#### Blueprint for assessment of student's performance in Research Led Seminar Course

- **Internal Assessment:** **40 Marks**
  - Seminar Report (UG)/Concept Note(PG) : 5 X 4= 20 Marks
  - Seminar Review Presentation : 10 Marks
  - Literature Survey : 10 Marks
- **Semester Examination** : **60**  
**Marks**

(Essay type Questions set by the concerned resource persons)

### **Blueprint for assessment of student's performance in Socio Technical Project**

● <b>Continuous Internal Assessment through Reviews:</b>	<b>40 Marks</b>
● Review I : 10 Marks	
● Review II : 10 Marks	
● Review III : 20 Marks	
● <b>Evaluation of Socio Technical Practicum Final Report:</b>	<b>40 Marks</b>
● <b>Viva- Voce Examination:</b>	<b>20 Marks</b>
● <b>Total:</b>	<b>100 Marks</b>

### **Blueprint for assessment of student's performance in Research Methodology Courses**

<b>Continuous Internal Assessment:</b>	<b>20 Marks</b>
● Research Tools( Lab) :	10 Marks
● Tutorial:	10 Marks
<b>Model Paper Writing:</b>	<b>40 Marks</b>
● Abstract:	5 Marks
● Introduction:	10 Marks
● Discussion:	10 Marks
● Review of Literature:	5 Marks
● Presentation:	10 Marks
<b>Semester Examination:</b>	<b>40 Marks</b>
<b>Total:</b>	<b>100 Marks</b>

