



PRIST
DEEMED TO BE
UNIVERSITY
NAAC ACCREDITED
THANJAVUR – 613 403 - TAMIL NADU



**SCHOOL OF COMMERCE AND
MANAGEMENT
MASTER OF COMMERCE
M.COM
(2020 REGULATION)
SYLLABUS**



PRIST
DEEMED TO BE
UNIVERSITY
NAAC ACCREDITED
THANJAVUR – 613 403 - TAMIL NADU

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.

SCHOOL OF COMMECRE AND BUSINESS MANAGEMENT**DEPARTMENT OF COMMERCE****M.Com, - REGULATION 2020****COURSE STRUCTURE****SEMESTER – I**

Course Code	Course Title	L	T	P	C
SEMESTER I					
20261SEC11	Marketing research and Consumer Behavior	6	0	0	4
20261SEC12	Human Resource management	6	0	0	4
20261SEC13	Services Marketing	5	0	0	4
20261SEC14	Advanced Cost Management	6	1	0	4
20261DSC15 --	Discipline Specific Elective - I	5	0	0	4
20261RLS16	Research Led Seminar	-	-	-	1
	Total	28	1	0	21
SEMESTER – II					
20261SEC21	Quantitative Techniques For Decision Making	5	1	0	4
20261SEC22	Total Quality Management	5	0	0	4
20261SEC23	Advanced Management Accounting	5	1	0	4
20261SEC24	Securities Analysis and Portfolio Management	5	0	0	4
20261DSC25 -	Discipline Specific Elective – II	5	0	0	4
20261RMC26	Research Methodology	3	0	0	2
20261BRC27	Participation in Bounded Research	-	-	-	2
	Total	28	2	0	24
SEMESTER - III					
20261SEC31	Project Planning and Control	5	1	0	5
20261SEC32	Advanced Corporate Accounting	5	2	0	5
20261SEC33	Brand Management	5	2	0	5
20261DSC34 -	Discipline Specific Elective – III	5	0	0	4
202- - OEC35	Open Elective	4	0	0	3
20261SRC36	Participation in Scaffold Research (Societal Project)	-	-	-	2
	Total	24	5	0	24
SEMESTER - IV					
20261SEC41	Income Tax Law and Tax Planning	5	2	0	5
20261SEC42	International Business	5	1	0	5
20261SEC43	Co- Operation in India and Abroad	5	1	0	5

20261DSC44 -	Discipline Specific Elective - IV	5	0	0	4
20261PRW45	Project Work	-	-	-	6
20261PEE	Program – Exit Examination				2
	Total	20	4	0	27
	Total Credit For the Programme	-	-		96

DISCIPLINE SPECIFIC ELECTIVE COURSES

SEMESTER	COURSE TITLE
I	Strategic Management Organizational Behaviour
II	Corporate Legal Frame Work Retail Management
III	Indian Financial System International Marketing
IV	Customer Relationship Management International Financial Management

Open Electives

Semester	Open Elective Courses
III	a) Writing for the media b) Applicable Mathematics Techniques c) Bio-medical Instrumentation d) Green Chemistry e) Herbal Medicine f) M-Marketing

OUTCOMES:

- PO1-To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- PO2- To enable a student well versed in national as well as international trends.
- PO3-To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- PO4-To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

- PO5-Serve as a human resource needed for industry, consultancy, education, service, research, public administration, insurance and management.
- PO6-Understand financial and marketing both local and international issues and responsibilities of a business organization.

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC11	Marketing Research and Consumer Behavior	6	0	0	4

AIM

- To plan for Marketing Research and to predict the behaviour 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

- This specialization lays the necessary groundwork for an overall successful marketing strategy
- Knowledge required to understand the state of your product before approaching the market strategy
- Interpret development of marketing research
- Identify the major influences in Consumer Behaviour
- Theory of Consumer behaviour and relates it to the practice of marketing.
- Demonstrate how knowledge of consumer behaviour can be applied to marketing.

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

PRIST UNIVERSITY, THANJAVUR

M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC12	Human Resource Management	6	0	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

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes
- Develop, implement, and evaluate employee orientation, training, and development programs.
- Understanding of the basic concepts, functions and processes of HRM
- Develop a selection and interviewing program
- Know formalize, Design and evaluate various Recruitment and Placement policies.
- Use methods of collecting job analysis information.

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

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC13	Services Marketing	5	0	0	4

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

- Focuses on services, service design, and service innovation, with the aim of developing empathy for customers and understanding the customer experience
- Strategies that support broader marketing decisions.
- Develop an understanding of the role of relationship marketing and customer service
- Demonstrate knowledge of the extended marketing mix for services.
- Exhibit the capability to work effectively within a team environment.
- Develop and justify marketing planning and Control Systems.

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

PRIST UNIVERSITY, THANJAVUR

M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC14	Advanced Cost Management	6	1	0	4

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

- Study of decision making and performance evaluation techniques in management accounting
- Understand decision making and performance evaluation techniques in management accounting.
- In modern competitive business environment, suitable business decision making is very crucial
- Identify relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders.
- Use standard costs to prepare budgets for planning and control purposes.
- Understand the principles of standard costing.

REFERENCE BOOKS

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

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261DSC15A	Elective – I- A strategic Management	5	0	0	4

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.
- Understand the basic concepts and principles of strategic management analyse the internal and external environment of business
- Develop and prepare organizational strategies that will be effective for the current business environment
- Devise strategic approaches to managing a business successfully in a global context.
- Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.

REFERENCE BOOKS

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

SEMESTER-I**PRIST UNIVERSITY, THANJAVUR
M.COM**

COURSE CODE	COURSE TITLE	L	T	P	C
20261DSC15B	Elective- I – B Organizational Behaviour	5	0	0	4

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

- Examine the differences and similarities between leadership, power, and management
- Impact that a company's structure and design can have on its organizational behavior
- Impact of culture on organizational behavior
- Analyze management issues as related to organizational behavior
- Examine challenges of effective organizational communication
- Evaluate ethical issues as related to organizational behavior

REFERENCE BOOKS

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

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC21	Quantitative Techniques For Decisions Making	5	1	0	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

- Employ basic statistical methods to decision making
- Understand how to apply basic models and theories in business
- Solve management problems effectively
- Use software tools to model decision problems.
- Clearly identify an otherwise unstructured business problem and its components
- Employ effective techniques for addressing the major challenges presented
- Provide a solution to the decision process

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

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC22	Total Quality Management	5	0	0	4

AIM:

Continual improvement of business operations. It strives to ensure all associated employees work toward the common goals of improving product or service quality, as well as improving the procedures that are in place for production.

OBJECTIVES

1. To understand the concept of Quality
2. To understand the Implication of Quality on Business
3. To Implement Quality Implementation Programs
4. To have exposure to challenges in Quality Improvement Programs

UNIT- I

Total Quality Management (TQM): Elements – TQM in global perspective – Global bench marking – Business process reengineering – Global standards – ISO 9000 series – Environmental QS 14000- Quality manual – Barriers to TQM.

UNIT-II

Total Quality Management and Leadership: Implementing TQM – Market choices – Meeting customer requirements – Maintaining competitive advantage – Core competence and strategic alliances for ensuring quality – Quality review, recognition and reward – Quality awards: Japanese Deming Award, US Malcolm Baldrige National Quality Award & Indian Golden Peacock National Quality Award.

UNIT- III

Quality Management Tools for Business Applications: Principles and Applications of Quality Function Development – Failure Mode and Effect Analysis – Taguchi Techniques – Seven old QC Tools – Seven New Management Tools – Statistical Quality Control Techniques (only Theory and no Problems) – Mistake Proofing – Benchmarking – 8D Methodology

UNIT- IV

Quality Imperatives for Business Improvement: Dimensions of Quality - Reliability Prediction Analysis – Total Productive Maintenance – Costs of Quality – Business Process Reengineering – Process Capability Analysis – Quality Assurance and ISO9000 Certification – ISO 9001:2000. 40

UNIT-V

TQM Implementation Strategies: Organizational Structure and Mindset of Individuals – Motivational aspects of TQM – Change Management Strategies – Training for TQM – TQM Road Map – Quality Improvement Index – Six Sigma concept.

OUTCOMES:

- Given a product or a service type, the student manager will be able to enumerate and justify the dimensions of product quality or service quality for the same
- Given the quality gurus (Deming/ Juran/ Taguchi/ Crosby), the student manager will be able to justify their philosophies/ contributions in Quality Management.
- Given a quality problem/ failure mode, the student manager will be able to identify causes and sub causes of the effect/ problem draw and justify Ishikawa Diagram.
- For a given type of organization, the student manager will be able to enlist and justify the four levels of benchmarking and/ or enlist and brief seven step benchmarking model
- The student manager will be able to differentiate between common and special cause of variation and/ or differentiate between attributes and variables and/ or construct and write formulae for control charts for variables and attributes.
- Critically appraise the organisational, communication and teamwork requirements for effective quality management

REFERENCE BOOKS:

1. Total Quality Management – Dale H.Besterfield et al - Pearson Education.
2. Quality Control and Total Quality Management – P.L. Jain - Tata McGraw Hill.
3. Total Quality Management – PoornimaM.Charantimath – Pearson Educatio

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC23	Advanced Management Accounting	5	1	0	4

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

- Activity based approaches to management and cost analysis
- Analysis of common costs in manufacturing and service industry
- Techniques for profit improvement, cost reduction, and value analysis
- Throughput accounting
- Target costing; cost ascertainment and pricing of products and services
- Pricing Decisions
- Budgets and Budgetary Control
- Evolution of standards, continuous -improvement; keeping standards meaningful and relevant; variance analysis

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

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC24	Security Analysis and Portfolio Management	5	1	0	5

AIM

It aims at providing an in-depth knowledge of the theory and practice of portfolio management. Important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment

OBJECTIVES

- I. Understand the various alternatives available for investment.
- II. Learn to measure risk and return. Find the relationship between risk and return. Value the equities and bonds.
- III. Gain knowledge of the various strategies followed by investment practitioners.

UNIT-I

Investment –Meaning- Nature and Scope – objectives – Speculation – Gambling – investment process – Financial System in India – Risk & Return – Measurement of Risk & Return - Nature-scope- Elements of Investment - Approaches to investment analysis - Securities - types - Features.

UNIT II

Investment alternatives and strategies: Financial investment - Non financial investment - Inbound and outbound investments – Sources of Investment Information - valuation of fixed income securities and variable income securities (excluding Derivatives).

UNIT III

Fundamental Analysis: Economic – Industry and company analysis – Sources of information for analysis

UNIT IV

Technical Analysis – Types of charts – Dow Theory, Elliott wave theory, Odd-lot Theory, Breadth of Market, Relative Strength Analysis – Moving Average analysis - Efficient Market Hypothesis.

UNIT V

Portfolio analysis & Management: Portfolio risk and return – Diversification - Markowitz model – Sharpe model: Single index model – CAPM –Arbitrage pricing theory.

OUTCOME

- Explored to different avenues of investment.
- Equipped with the knowledge of security analysis.
- Apply the concept of portfolio management for the better investment.
- Invest in less risk and more return securities.
- The course helped the students to developing an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges

REFERENCE BOOKS

1. Security Analysis and Portfolio Management :S.Kevin, PHI Learning Pvt Ltd, New Delhi. 2. Security Analysis and Portfolio Management :V.A.Avadhani, Himalaya Publishing House, Mumbai.
2. Security Analysis and Portfolio Management :PunithavathyPandian, Vikas Publishing House Pvt Ltd, New Delhi.
3. Investment Management : L. Natarajan, MarghamPublication, Chennai.
4. Investment Management :Bhalla, Tuteja, S.Chand& Sons Publisher, New Delhi.

SEMESTER-II**PRIST UNIVERSITY, THANJAVUR
M.COM**

COURSE CODE	COURSE TITLE	L	T	P	C
20261DSC25A	Elective- II – A- Corporate Legal Frame Work	5	0	0	4

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.
- In this **course** an attempt is made to introduce the students to certain important **legal aspects of business**.
- The **course** is divided into four modules dealing with formation of contract, breach of contract and its remedies; competition; formation of companies and its management; and dispute resolution.

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

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261DSC25B	Elective - II-B- Retail Management	5	0	0	4

AIM:

To familiarize students with the decisions involved in running a retail firm and the concepts and principles for making those decisions.

OBJECTIVES

1. To familiarize students with the decisions involved in running a retail firm and the concepts and principles for making those decisions.
2. To introduce the Scope and significance of Retail industry, Trends and Challenges.
3. To comprehend knowledge on all areas of Retail business operations.

UNIT I:

Introduction to Retailing: Concept of retailing, Functions of retailing, Terms & Definition, Retail formats and types, Retailing Channels, Retail Industry in India, Importance of retailing, changing trends in retailing.

UNIT II:

Understanding the Retail Consumer: Retail consumer behavior, Factors influencing the Retail consumer, Customer decision making process, Types of decision making, Market research for understanding retail consume

UNIT III:

Retail Market Segmentation and Strategies: Market Segmentation and its benefits, Kinds of markets, Definition of Retail strategy, Strategy for effective market segmentation, Strategies for penetration of new markets, Growth strategies, Retail value chain.

UNIT IV:

Retail Location Selection: Importance of Retail locations, Types of retail locations, Factors determining the location decision, Steps involved in choosing a retail locations, Measurement of success of location

UNIT V:

Merchandise Management: Meaning of Merchandising, Factors influencing Merchandising, Functions of Merchandising Manager, Merchandise planning, Merchandise buying, Analyzing Merchandise performance

OUTCOMES:

- The role that retailing plays in the distribution component of the marketing mix
- Understanding of the concept of social responsibility and the role it plays in retailing
- Aware of the moral and ethical dilemmas that face the retailing industry in today's business environment
- Development and understanding of implementing a retail strategy.
- Understanding of the increased use of technology in the field of retailing
- Identify key roles within retail businesses

REFERENCE BOOKS:

1. Retail Management, Michael Levy & Barton A Weitz, Tata McGraw Hill
2. Retailing Management, Gibson C Vedamani , Jaico Publishing House, Mumbai
3. Retail Strategies- understanding why we shop, Jim, Jaico Publishing House, Mumbai
4. Retail Management, Dunne Lusch, South Western Cengage Learning

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261RMC26	Research Methodology	4	0	0	3

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

- Demonstrate knowledge of research processes (reading, evaluating, and developing)
- Perform literature reviews using print and online databases
- Identify, explain, compare, and prepare the key elements of a research proposal/report
- Select and define appropriate research problem and parameters
- Prepare a project proposal (to undertake a project)
- Understand some basic concepts of research and its methodologies

REFERENCE BOOKS

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

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC31	Project Planning and Control	5	1	0	5

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

- Understand the How Subcontract Administration and Control is practiced in the Industry.
- Understand the contract management, Project Procurement, Service level Agreements and productivity
- Apply the risk management plan and analyse the role of stakeholders.
- Analyse the learning and understand techniques for Project planning, scheduling and Execution Control.
- Understand the conceptual clarity about project organization
- Understand project characteristics and various stages of a project

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

**PRIST UNIVERSITY, THANJAVUR
M.COM**

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC32	Advanced Corporate Accounting	5	2	0	5

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

- Critically analyse both older and newer MA methods and their effects in organisations
- Knowledge and understanding about MA issues, including its problems and difficulties
- Part in the design and use of the management accounting system in organisations
- Updated concerning the more recent development in MA and the emergence of new methods
- More advanced level compared to the basic knowledge acquired on the Bachelor level
- Exposure to the company final accounts

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.

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC33	Brand Management	5	2	0	5

AIM:

The **aim** of **branding** a product or service is the same everywhere in the world. ...

OBJECTIVE :

- I. Create identification and **brand** awareness.
- II. Guarantee a certain level of quality, quantity, and satisfaction of a product or service.
- III. Help in the promotion of the product.

UNIT I

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

Components & choosing brand elements, Branding challenges & opportunities.

UNIT II

Brand positioning – Basic concepts – alternatives – risks – Brands & consumers – Strategies for positioning the brand for competitive advantage – Points of parity – Points of difference -

Buying decision perspectives on consumer behaviour, Building a strong brand – Method & implications.

UNIT III

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

UNIT IV

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

UNIT V

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

OUTCOMES:

- I. Understand key principles of **branding**.
- II. Explain **branding** concepts and ideas in their own words.
- III. Understand and conduct the measurement of **brand** equity and **brand** performance.
- IV. Practically develop a **brand**, including positioning and communication.

REFERENCE BOOKS:

1. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson, New Delhi
2. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.
3. Harsh Varma, Brand Management, Excell Books, New Delhi.
4. Majumdar, Product Management in India, PHI.
5. Sengupta, Brand Positioning, Tata McGraw Hill.
6. Rameshkumar, Managing Indian Brands, Vikas.
7. Chandrasekar, Product Management, Himalaya.
8. A Anandan&Prasanna Mohan Raj – Brand Management – Vijay
Nicole Imprints Pvt. Ltd., Chennai

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261DSC34A	Elective- III- A- Indian Financial System	5	0	0	4

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

- Knowledge, understanding and skills in the area of international financial relations and tolls for its implementation
- Knowledge and understanding of characteristics, activities, principles and specifics of international financial relations
- Ability to summarize and critically evaluate results obtained by researchers in the field of international financial relations
- Ability to analyze and use various sources of information and data in the field and make assessment
- Use methods in the field of international finance in practice
- Economic essence and currency classifications: the concept of currency and its basic classification; characteristics of currencies.

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.

SEMESTER-III

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261DSC34B	Elective -III-B- International Marketing	5	0	0	4

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

- Have developed an understanding of major issues related to **international marketing**
- Have developed skills in researching and analyzing trends in **global** markets and in modern **marketing** practice
- Be able to assess an organization's ability to enter and compete in **international** markets.
- The course helped the students to learn the importance of International Marketing and the role of exporting assisting Institutions.
- An overview of social, political, legal, technological, economic, behavioral, ethical, and **international** aspects of **marketing**

REFERENCE BOOKS

1. Dr.R.L.Varshney and B.Bhattacharya – International Marketing Management.
2. P.SubboRao – 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
M.COM

Course Code	Course Title	L	T	P	C
20211OEC	Open Elective -Writing for the Media	4	0	0	2

Aim:

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

Objective:

- To comprehend 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
- Learn to write for the 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 evaluation 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

ReferenceBook:-

Author	Title of the book	Edition / Year	Publisher
Susan	Journalism		
John Hogenberg	Professional Journalism	2012	
M.James Neal	News Writing and Reporting		Surjeet Publication
M.V Komath	The Journalist's Handbook		
D.S Mehta	Mass Communication & Journalism		

SEMESTER-III

PRIST UNIVERSITY, THANJAVUR
M.COM

Course Code	Course Title	L	T	P	C
20212OEC	Open Elective - Applicable Mathematical Techniques	4	0	0	2

Open Elective -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

PRIST UNIVERSITY, THANJAVUR
M.COM

Course Code	BIOMEDICAL INSTRUMENTATION	L	T	P	C
20213OEC		4	0	0	2

Aim:

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

Objective:

- Understanding basic principles and phenomena in the area of medical diagnostic instrumentation,
- Theoretical and practical preparation enabling students to maintain medical instrumentation

UNIT – I: BIO ELECTRIC SIGNALS 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 IMAGING 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 – medical 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:

- Define basic medical terms and physical values that can be handled by medical instrumentation,
- Describe methods and implementation of electrical and nonelectrical medical parameters diagnostic,
- demonstrate measuring of basic medical parameters,
- Calculate basic parameters of the equipment for using in electro diagnostic and electro therapy,
- Apply safety standards and select disposal method and procedures for electrical diagnostic equipment.

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. Lestlie 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)

SEMESTER-III**PRIST UNIVERSITY, THANJAVUR**

M.COM

Course Code	Course Title	L	T	P	C
20214OEC	Open Elective - GREEN CHEMISTRY	4	0	0	2

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 Tends.

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 CO₂ - 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

SEMESTER-III**PRIST UNIVERSITY, THANJAVUR**

M.COM

Course Code	Course Title	L	T	P	C
20217OEC	Open Elective – Herbal Medicine	4	0	0	2

Aim:

- Be able to advise and educate effectively to create a comprehensive wellness plan incorporating herbal, dietary and lifestyle recommendations integrating self-awareness and lessons of nature

Objective

- Possess knowledge of traditional herbal systems as well as an understanding of the principles and practices of modern Western herbalism
- Demonstrate the ability to critically analyze herbal research and contribute to the current body of herbal literature
- Know how to integrate knowledge of raw materials, formulation, and herbal pharmacy for product development purposes
- Know how to effectively educate individuals and groups about herbs
- Be able to demonstrate basic skills in herb identification, harvesting, and preparation
- Be able to address potential safety concerns including herb-drug interactions

Outcomes

- Accurately gather information regarding past and current health status while differentiating between phenomena and the client's interpretation of phenomena
- Synthesize the above information to create a comprehensive assessment of health inputs and processes
- Work with clients to develop individualized goals and a plan for health and wellness

Unit I

Tribal medicine – methods of disease diagnosis and treatment – Plants in folk religion – *Aegle marmelos*, *Ficus benghalensis*, *Curcuma domestica*, *Cyanodon dactylon* and *Sesamum indicum*.

Unit II

Traditional knowledge and utility of some medicinal plants in Tamilnadu – *Solanum trilobatum*, *Cardiospermum halicacabum*, *Vitex negundo*, *Adathoda vasica*, *Azadirachta indica*, *Gloriosa superba*, *Eclipta alba*, *Aristolochia indica* and *Phyllanthus fraternus*.

Unit III

Plants in day today life – *Ocimum sanctum*, *Centella asiatica*, *Cassia auriculata*, *Aloe vera*. Nutritive and medicinal value of some fruits (*Guava*, *Sapota*, *Orange*, *Mango*, *Banana*, *Lemon*, *Pomegranate*) and vegetables - *Greens* (*Moringa*, *Solanum nigrum* *Cabbage*).

Unit IV

Allergens – types – sources – active principles – Chemical nature – Cell modifiers – Lectins – mutagens, teratogens – Allergic reactions with known examples.

Unit V

Cardiovascular diseases – blood pressure – cardiac drugs of plant origins – alkaloids, anticoagulants – basic mechanism of action. Pulmonary / respiratory disorders – asthma – bronchitis – common cold – allergy – Remedy from plants.

References

1. Tribal medicine – D.C. Pal & S.K. Jain Naya Prakash, 206, Bidhan Sarani, Calcutta , 1998
2. Contribution to Indian ethnobotany – S.K. Jain, 3rd edition, Scientific publishers, B.No. 91, Jodhpur, India. 2001
3. A Manual of Ethnobotany – S.K.Jain, 2nd edition, 1995.
4. Kumar, N.C., An Introduction to Medical botany and Pharmacognosy. Emkay Publications, New Delhi. 1993.
5. Rao, A.P. Herbs that heal. Diamond Pocket Books (P) Ltd., New Delhi, 1999

PRIST UNIVERSITY, THANJAVUR
M.COM

Course Code	Course Title	L	T	P	C
2022OEC	Open Elective –M- Marketing	4	0	0	2

OBJECTIVES

- Understand Mobile Business strategies.
- To understand Mobile marketing tools and techniques.
- To know Mobile technologies.

UNIT I Introduction

Mobile Marketing Campaign, Fortune 500 and Mobile Marketing, consumers engagement with mobile, Terminologies.

UNIT II Businesses Vs mobile marketing

classic mistakes in mobile marketing, laying foundation for successful mobile marketing campaign, understanding technology behind mobile marketing – Android, iOS, Windows Phone.

UNIT III

Strategic thinking about Mobile marketing campaign, Mobile Marketing Tools – setting up mobile website for different firms, using SMS, MMS and apps to drive customers to business and other ways to attract customers.

UNIT IV Location Based Marketing

LBS, NFC, Bluetooth and LBA, 2D codes, Tablet, Other Mobile Applications, Business Firms connecting to customers using Mobile – case study, Mobile Marketing for B2B companies, Mobile E-commerce to Drive Revenue.

UNIT V Mobile Payments

Present and Future Mobile Technology, Mobile Application Development.

OUTCOMES

- Upon Completion of the course, the students should be able to:
- Analyze various mobile marketing strategies.
- Market Mobile based Applications.
- Apply various tools in mobile marketing.

REFERENCE BOOKS:

1. Go Mobile: Location Based Marketing, Apps, Mobile Optimized Ad Campaigns, 2D codes and other Mobile Strategies to Grow your Business, Jeanne Hopkins, Jamie Turner,

John Wiley&Sons Inc., 2012.

2. M- Commerce, Paul Skeldon, Crimson Publishing, 2012.

3. M-Commerce Technologies, Services and Business Models, Norman Sadeh , Wiley 2002.

4. Mobile Commerce, Opportunities, Applications and Technologies of Wireless Business,
Paul Mary, Tom Jell, Cambridge University Press, 2001.

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC41	Income Tax Law and Tax Planning	5	1	0	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

- File IT Return on individuals basis
- Compute the total Income and Define tax complicacies and structure.
- In order to familiarize the different know-how and heads of income with its components
- It helps to build an idea about income from house property as a concept
- Make the students familiarizes with the concept of depreciation and its provisions
- It give more idea about the income from business or profession

REFERENCE BOOKS

1. Income Tax Act,1961 as amended up to late.
2. Dr.VinodK.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.

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC42	International Business	6	0	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

- Have developed an understanding of major issues related to international Business
- Have developed skills in researching and analyzing trends in global markets and in modern marketing practice
- An organization's ability to enter and compete in international markets.
- Develop skills in researching and analyzing international Business opportunities
- Develop a high level of analytical skills and critical thinking in an international Business context
- Explain the main institutions that shape the global marketplace;

REFERENCE BOOKS

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

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261SEC43	Co-operation in India and Abroad	6	0	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

- Know about the company law in the Abroad.
- Understand the use of the memorandum of association and article of association in a company, they also learn from this course
- Develop Professionals in the filed of Co-operation, Co-operative law and Management.
- Promote qualified, Skilled and professional manpower to manage the affairs of the Cooperative Institutions.
- Enhance the Knowledge base of the in-service Personnel on the subject Co-operation, Co-operative law and Co-operative Management.
- Enable the in-service personnel to develop skills on Co-operative Management Techniques

REFERENCE BOOKS

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

SEMESTER-IV

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261DSC44A	Elective- IV – A- Customer Relationship Management	5	0	0	4

AIM:

The **aims** of our **Customer Relationship Management training course** are to teach you how

OBJECTIVES :

- I. To facilitates the students to understand the process of CRM, implementation of CRM strategies and customization of services.
- II. To understand your role in achieving good **customer relationship management** with a **customer** and/or stakeholders. ...
- III. To understand the skills to communicate with and influence **customers** & stakeholders.

UNIT I

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer

Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers.

UNIT II

CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle - Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process;

CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features.

UNIT III

CRM Architecture: IT Tools in CRM; Data Warehousing - Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Data Mining Technology

like OLAP etc.; Understanding of Data Mining Process; Use of Modelling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet.

UNIT IV

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects

UNIT V

Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centers using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies

OUTCOMES:

- Critically review and interpret the theoretical aspects of **CRM** across the main areas of sales, services and marketing;
- Exhibit creative and technical practical professional skills and justify the strategy adopted with reference to specified briefs.
- To round out our discussion of marketing information and research, we need to add one more important tool to the mix: customer relationship management (CRM) systems.
- These increasingly prevalent systems are the centerpiece in how many organizations make sense of and manage marketing data about current and prospective customers.
- A basic understanding of CRM systems can help you recognize their potential for helping organizations use marketing information more effectively.

REFERENCE BOOKS:

1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
2. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
3. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.
4. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill

PRIST UNIVERSITY, THANJAVUR
M.COM

COURSE CODE	COURSE TITLE	L	T	P	C
20261DSC44B	IV-B- International Financial Management	5	0	0	4

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:

- Understand international capital and foreign exchange market.
- Identify and appraise investment opportunities in the international environment.
- Identify risk relating to exchange rate fluctuations and develop strategies to deal with them
- Identify and evaluate foreign direct investment and international acquisition opportunities
- Develop strategies to deal with other types of country risks associated with foreign operations
- Express well considered opinion on issues relating to international financial management.

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

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

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

Continuous Internal Assessment: 20 Marks

- Research Tools(Lab) : 10 Marks
- Tutorial: 10 Marks

Model Paper Writing: 40 Marks

- Abstract: 5 Marks
- Introduction: 10 Marks
- Discussion: 10 Marks
- Review of Literature: 5 Marks
- Presentation: 10 Marks

Semester Examination: 40 Marks

Total: 100 Marks