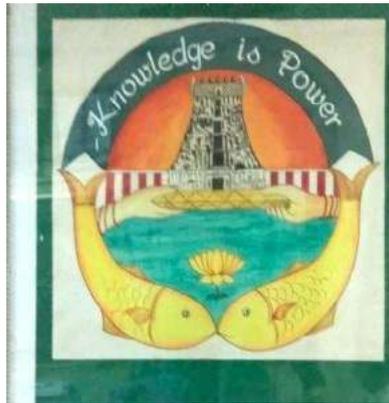


**SRI MEENAKSHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS),
MADURAI – 2**



DEPARTMENT OF COMMERCE

M.Com Syllabus (Under CBCS)

(For Students admitted from June 2022` onwards)

Batch 2022 - 2024

SRI MEENAKSHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS)

DEPARTMENT OF COMMERCE

Vision: To uplift the poor and downtrodden young women of the society and empower them by imparting knowledge in the field of commerce.

Mission: To impart knowledge by Teacher-Student interaction method of Teaching-Learning, conduct Seminars, Symposium, Workshops and develop employability skills

Courses offered:

	Course	Year of Introduction	Sanctioned Strength
UG	B.Com. I Shift	1986-1987	60
	B.Com. II Shift	2007-2008	60
PG	M.Com.	2013-2014	25

Affiliated to Madurai Kamaraj University

Activities

- Regular Teaching Learning Academic Programmes are conducted in Student friendly class rooms.
- Co-curricular and Extra-curricular activities to enrich the skills and physical health of the students are constantly taken care of by the Commerce Association.
- Apart from these, commerce students actively take part in Sports, NSS, Youth Red Cross, Rotaract, Niche Club, Red-Ribbon Club, Consumer Forum, Science Forum and so on.

PROGRAMME OUTCOME – PG

The Commerce Post Graduate Students will be able to-

1. Apply Knowledge

Apply the concepts, Principles, Procedures and Practice the same in their real time Business and Professional Environment

2. Analytical Ability

Identify and analyse the problems in day to day business affairs and suggest practical solutions to create congenial atmosphere for the ease of carrying on business.

3. Develop Research Aptitude

Acquire knowledge and skills to undertake research in the field of Commerce, Management and Social Sciences.

4. Socially Transform into Responsible Citizen

Gain awareness towards Social and Civic issues and to give effective participation and thereby extend a helping hand to the society as a responsible citizen.

5. Uphold Morals and Ethical values

Adhere and practice ethical values in the conduct of Business or Profession as their Career

PROGRAMME SPECIFIC OUTCOME - PG

The Board of studies, after careful deliberations and discussions approved the curriculum with knowledge packed and skill enriched for the students in order to

- (i) Analyse and apply the concepts learned through the subjects in their relevant field or career.
- (ii) Develop specific skills required to support the professional needs in the field of Trade and Commerce, Banking and Insurance, Corporate and Financial Sectors.
- (iii) Get motivation to do further research in Business studies and Social Sciences.
- (iv) Develop the sense of responsibility towards Environment and the Society at large.
- (v) Inculcate the values properly and adhere the same in their Business and Profession.

Mapping	1-20%	21-40%	41-60%	61-80%	81- 100%
Scale	1	2	3	4	5
Relation	0.0 – 1.0	1.1 – 2.0	2.1 – 3.0	3.1 – 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High
Total of Value			Total of Mean Score		
Mean Score of Cos = -----			Mean Overall Score of Cos= -----		
Total no. of POs &PSOs			Total No. of Cos		

Evaluation and Question Paper Pattern

Internal Assessment

Test Average (Two Tests) = 10 Marks

Model Examination = 10 Marks

Assignment/ Group Task/ Quiz/ Seminar = 5 Marks

Total = 25 Marks

Question Paper Setting Pattern for External Examination

Part A(Internal choice - either/or)

5 x5 =25 Marks

Part B (Internal choice - either/or)

5 x 10 = 50 Marks

Year	K1	K2	K3	K4
I & II	Part A (1 Question)	Part A (1 Question)	Part A (1 Question)	Part A (2 Question)
	Part B (1 Question)	Part B (1 Question)	Part B (1 Question)	Part B (2 Question)

BLOOM'S TAXONOMY

Year	K1	K2	K3	K4
I	20%	20%	30%	30%
II	20%	20%	30%	30%

Passing Minimum

Internal 25 Marks (No Passing Minimum)

External 75 Marks (Passing Minimum 34 Marks)

Total 100 Marks (Passing Minimum 50 Marks)

M.Com. Course Structure (CBCS) for Students admitted from June 2022 onwards

Sem	Sub. Code	Name of the Subject	Hrs Per Week	Credits	Int	Ext	Tot	
I	P22CA1	Business Environment and Ethics	6	4	25	75	100	
	P22CA2	Financial Markets and Services	6	4	25	75	100	
	P22CA3	Marketing Management	6	4	25	75	100	
	P22CA4	Applied Costing	6	5	25	75	100	
	P22DSA1A P22DSA1B	<u>Discipline Specific Elective</u> A) Entrepreneurial Development / B) Organisational Behaviour		4	3	25	75	100
		P22SEA1	Skill Enhancement Course Soft Skills – Art of Communication	2	2	25	75	100
	Total			30	22			
	II	P22CA5	Legal Aspects of Business	6	4	25	75	100
P22CA6		Human Resource Management	6	4	25	75	100	
P22CA7		Banking Theory Law and Practice	6	4	25	75	100	
P22CA8		Accounting for Decision Making	6	5	25	75	100	
P22DSA2A P22DSA2B		<u>Discipline Specific Elective</u> A) Services Marketing / B) Managerial Economics		4	3	25	75	100
		P22SEA2	Skill Enhancement Course Soft Skills – Career Planning	2	2	25	75	100
Total			30	22				
III		P22CA9	Taxation – I	6	5	25	75	100
	P22CA10	Insurance Management	6	4	25	75	100	
	P22CA11	Advanced Corporate Accounting	6	5	25	75	100	
	P22CA12	Research Methodology	6	5	25	75	100	
	P22DSA3A P22DSA3B	<u>Discipline Specific Elective</u> A) Quantitative Techniques / B) Advanced Business Statistics		4	3	25	75	100
		P22NMA1	NME – Marketing of Services	2	2	25	75	100
	Total			30	24			
	IV	P22CA13	Taxation II	6	5	25	75	100
P22CA14		Financial Management	6	4	25	75	100	
P22CA15		Higher Accounting	6	5	25	75	100	
P22CAPW		Project Work	8	5	80	20	100	
P22DSA4A		<u>Discipline Specific Elective</u>	4	3	25	75	100	

	P22DSA4B	A) Export Procedure and Documentation / B) Corporate Social Responsibility					
		Total	30	22			
		Grand Total		90			2300

COURSE STRUCTURE FOR M.COM

PART	COURSES	TOTAL NO OF COURSES	HOURS	CREDITS	MARKS
III	Core Course	15	90	67	1500
III	Core Project	1	8	5	100
III	Discipline Specific Elective Course	4	16	12	400
III	Non-Major Elective Course (Semester- III)	1	2	2	100
III	Skill Enhancement Course	2	4	4	200
Total		23	120	90	2300

Programme : M.Com

Semester : I

Hours: 6 P/W 90 Hrs P/S

Sub. Code : P22CA1

Credits: 4

BUSINESS ENVIRONMENT AND ETHICS

PREAMBLE: To acquaint the students with the emerging issues in business environment at the national and international level.

COURSE OUTCOME

On Completion of the course, the students will be able to

Unit

Hrs P/S

CO1: Understand the internal and external factors affecting business environment and explain the various dimensions of social responsibility of business environment	1	18
CO2: Know about economic policies - Pre 1991 and Post 1991	2	18
CO3: Have knowledge about the responsibilities of the government towards business environment.	3	18
CO4: Understand the dimensions of global environment.	4	18
CO5: Know about the Concepts of Business Ethics.	5	18

SYLLABUS

UNIT I

Business Environment – Meaning – Features – Importance – Internal and External factors affecting Business Environment – Benefits – SWOT analysis – Social Responsibility of Business Environment – Dimensions – Arguments for and against Social Responsibility – Social Audit – Features – Objectives – Benefits – Approaches.

UNIT II

Economic Environment – Meaning – Nature – Economic Factors – Economic Policies – Pre 1991 and Post 1991 situations – Evaluation of Economic Policy 1991 – Objectives of the New Industrial Policy – Dimensions – Merits and Limitations of 1991 Policy.

UNIT III

Political Business Environment – Meaning – Political System – Political Institutions – Role of Government in Business Environment – Responsibilities of Government towards Business Environment – Responsibilities of Business towards Government – Relationship between Government and Business.

UNIT IV

Global Environment – Meaning – Features – Dimensions – Essential Conditions – Obstacles – Factors favouring Globalisation – Merits and Demerits – Foreign Direct Investment (FDI) Meaning – Determinants – Advantages and Disadvantages – Multi National Corporation (MNC) - Meaning – Organisational Models – Merits and Demerits – MNC's in India.

UNIT V

Business Ethics – Concepts – Nature – Elements – Levels – Sources of Ethical Standards – Need for Ethics in Business – Factors governing Business Ethics – Developing a Corporate Ethical Programme – Benefits of Ethical Code – Models of Business Conduct – Concepts of Corporate Values – Importance of Values in Business.

Book for Study:

Essentials of Business Environment – K.Asawathappa, Himalaya Publishing House, NewDelhi

Books for Reference:

1. Business Environment – C. B. Gupta, Sultan Chand & sons, New Delhi, Edition 2013
2. Business Environment – Francis Cherunilam, Himalaya Publishing House, New Delhi
3. Economic Environment – S.K.Misra& V.K. Puri, Himalaya Publishing House, of Business New Delhi

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	3	4	3	3	4	3	4	3	3	3.4
CO4	4	4	3	4	3	4	4	3	4	3	3.6
CO5	4	4	3	3	3	4	4	3	3	3	3.4
Mean Overall Score											3.48

Course Designer: Dr. S. Rajendran

Programme : M.COM

Semester : I

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA2

Credits: 4

FINANCIAL MARKETS AND SERVICES

PREAMBLE: To acquaint the students with the working of financial

markets in India.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Describe the concepts and functions of financial system in India.	1	18
CO2: Know the composition of money market and its instruments.	2	18
CO3: Comprehend the guidelines of SEBI.	3	18
CO4: Understand the functions of primary market and services of stock exchange.	4	18
CO5: Describe the theoretical concepts about merchant banks, venture capital and mutual funds.	5	18

SYLLABUS

UNIT I

Financial System in India – Meaning, Functions, Concepts – Development of financial system in India – Financial system and economic development – Weakness of Indian Financial System.

UNIT II

Money Market – Meaning–Features – Importance–Composition – Call money market–Commercial Bill market – Discount market – Bill market – Treasury Bill market – Money market instrument – Commercial Papers – Certificate of Deposit – Deficiencies of Indian Money Market.

UNIT III

Controller of Capital Issues – Securities Contract (Regulation) Act – Malpractices in Securities Market – Deficiencies in the Market – Securities and Exchange Board of India (SEBI) – SEBI Guidelines – Need for Investors’ Protection – Factors affecting Investors’ interest – Investors’ Protection Measures – RBI Guidelines on Foreign Direct Investment and Foreign Institutional Investors.

UNIT IV

New Issue Market – Meaning– Distinction between New Issue Market and Stock Exchange – functions – Methods and guidelines. Secondary Market – Services of Stock Exchange – organization and functions – Listing of securities – Methods of trading in stock exchange.

UNIT V

Financial Services- Meaning – Features and importance - Merchant Banking - Meaning – Services of Merchant Banks – Guidelines For Merchant Bankers. Venture Capital – Concept – Features – Scope and Importance – Guidelines – Indian Scenario- Mutual Funds – Meaning – Importance – Types.

Book for Study:

Financial Markets and Services – E. Gordon and K. Natarajan.

Books for Reference

1. Financial Markets, Institutions and Financial Services – Gomez PHI Learning, Delhi.
2. Indian Financial Theory and Practice – Khan, M.Y

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	3	4	3	4	3	3	4	3	3.4
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	4	4	3	4	4	4	4	3	4	3.8
CO4	4	4	4	4	3	4	4	4	4	3	3.8
CO5	4	4	3	4	3	4	4	3	4	3	3.6
Mean Overall Score											3.6

Course Designer: Dr. T. Glory Selvam

Programme : M.COM

Semester :I

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA3

Credits:4

MARKETING MANAGEMENT

PREAMBLE: To help the students to understand the concept of marketing and its applications.		
COURSE OUTCOME On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1: Understand the concept of Marketing Mix.	1	18
CO2: Understand about four P's.	2	18
CO3: Identify the structure of retailing.	3	18
CO4: Understand the role of logistic and Supply chain management.	4	18
CO5: Describe the importance of E-Marketing..	5	18

SYLLABUS

UNIT I

Marketing – Meaning and Definition – Importance – Marketing Mix – Meaning–Definition – Elements – Factors affecting Marketing Mix – Market Segmentation– Meaning – Basis of Market Segmentation – Benefits of Market Segmentation.

UNIT II

Product – Planning and Development - Pricing – Factors affecting Pricing Decisions – Sales Promotion – Types of Sales Promotion - Channels of Distribution – Factors affecting Channels of Distribution.

UNIT III

Retailing – Meaning – Definition - Importance of retailing – Functions of retailing – Opportunities in retailing – Structure of retailing and distribution channels – E-tailing.

UNIT IV

Logistics – Types of Logistics – Logistic Management– Meaning– Scope – Importance – Need – Logistical activities -Supply Chain Management – Meaning – Definition – Characteristics – Functions-Importance- Flows in Supply Chains – Fundamentals of Supply Chain Management.

UNIT V

E-Marketing – Introduction – E-marketing Strategies – Benefits – E-marketing environment – Online Marketing – Green Marketing.

Book for Study:

Marketing Management – Dr.C.B.Gupta, Dr.N.Rajan Nair, Sultan Chand & Sons
New Delhi

Books for Reference::

1. Retail Management – Arif Sheikh & Koneez Fatima, Himalaya Publishing House, New Delhi.
2. Retailing Management – Michael Levy, Barton Weitz & Ajay Pandit (Mc Graw Hill Education) India Pvt.Ltd.
3. Logistics and Supply Chain Management – G.Raghuram N.Rangaraj Macmillan Publishers India Ltd.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	3	4	4	4	4	3	3.8
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	4	4	3	3	4	4	4	3	3	3.6
CO4	4	3	3	4	3	4	3	3	4	3	3.4
CO5	4	4	4	3	3	4	4	4	3	3	3.6
Mean Overall Score											3.56

Course Designer: Dr. P. Pon Ranjini Jeya

Programme : M.COM

Semester :I

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA4

Credits:5

APPLIED COSTING

PREAMBLE: To expose the students with application of costing techniques.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Define the different concepts in cost accounting.	1	18
CO2: Acquire the knowledge in integral accounting.	2	18
CO3: Evaluate the process cost.	3	18
CO4: Ascertain the operating cost in service sectors.	4	18
CO5: Analyse the aspects of cost control and cost reduction.	5	18

SYLLABUS

UNIT I

Costing – Cost Accounting – Meaning – Nature and scope of Cost accounting – Objectives – Importance – Cost accounting distinguished from Financial Accounting – Installation of Costing System – Objections against Cost Accounting – Classification, analysis and elements of cost – Activity Based Costing.

UNIT II

Integral Accounting – Meaning – Advantages – Features – Journals – Reconciliation of Cost and Financial Accounts – Reasons – Procedure for Reconciliation – Memorandum Reconciliation.

UNIT III

Process Costing – Process losses – Normal loss – Abnormal loss – Abnormal gain – Inter process profit – Equivalent production – By products and Joint products.

UNIT IV

Operating Costing – Meaning – Transport Costing – Canteen Costing – Hospital Costing – Hotel Costing.

UNIT V

Cost Control and Cost Reduction - Cost Audit – Meaning – Types – Advantages – Auditing techniques – Functions of a cost auditor – Rights – Duties and responsibilities of a cost auditor – Cost accounting records– Cost audit report.

Book for Study:

Advanced Cost Accounting – S.P.Jain and K.L. Narang , Kalyani Publishers, New Delhi.

Books for Reference::

1. Cost Accounting – T.S.Reddy, Y.Hariprasad Reddy, MarghamPublishers,Chennai.
2. Cost Accounting –R.S.N.Pillai, V.Bagavathy, S.Chand& Co , New Delhi.
3. Cost Accounting – S.N.Maheswari, S.Chand& Co , New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	4	4	4	4	3	4	4	4	3.8
CO2	4	3	3	3	3	4	3	3	3	3	3.2
CO3	4	4	4	3	3	4	4	4	3	3	3.6
CO4	4	4	3	4	3	4	4	3	4	3	3.6
CO5	3	4	3	4	4	3	4	3	4	4	3.6
Mean Overall Score											3.56

Course Designer: Dr. S. Rajendran

Programme : M.COM

Semester :I

Hours: 4 P/W 60 Hrs P/S

Sub. Code :P22DSA1A

Credits: 3

ENTREPRENEURIAL DEVELOPMENT

PREAMBLE: To make the students develop their entrepreneurial traits.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Know the various aspects of entrepreneurship.	1	12
CO2: Understand the evolution of MSME.	2	12
CO3: Understand various aspects for initiating Start-ups.	3	12
CO4: Know about the institutions providing assistance.	4	12
CO5: Outline the problems and challenges of women Entrepreneurship.	5	12

SYLLABUS

UNIT I

Entrepreneurship – Definition – Characteristics of Entrepreneurship – Theories of Entrepreneurship – Intrapreneur – Entrepreneurial Traits – Types of Entrepreneur – Functions.

UNIT II

Micro, Small and Medium Enterprises (MSME) – Evolution of Small Scale Industry – Importance – Policy Support to Small Scale Industry – Problem of Small Scale Industry.

UNIT III

Project Identification and Classification – Project formulation – Project Report and Appraisal - Women Entrepreneurs – Functions – Growth and Development of Women Entrepreneurship – Problems and Challenges.

UNIT IV

Entrepreneurship Development Institutions in India : EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC, IFCL, IDBI, ICICI, SIDBI, TIIC and Commercial Banks – Central Government Assistance to Start up.

UNIT V

Start-ups – Meaning – Start-up Initiatives – Governments – Mentors – Accelerators – Incubators – Sources of finance for Start-ups – Angel Investors and Venture Capital – Strategies for Success of Start-ups

Book for Study:

Entrepreneurial Development – Dr. C.B. Gupta & Dr. N.P. Srinivasan, Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Entrepreneurial Development – S.S. Khanka, S. Chand & Company, New Delhi

2. Dynamics of Entrepreneurial Development and Management – Vasant Desai, Himalaya Publishing House, New Delhi.

3. Entrepreneurship Development – E. Gordon & K. Natarajan, Himalaya Publishing House

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	4	4	4	4	3	4	3.8
CO2	4	3	4	4	3	4	3	4	4	3	3.6
CO3	4	4	4	4	4	4	4	4	4	4	4
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.8

Course Designer: Dr. A. Sameen Banu

Programme : M.COM

Semester :I

Sub. Code :P22DSA1B

Hours: 4 P/W 60 Hrs P/S

Credits: 3

ORGANISATIONAL BEHAVIOUR

UNIT I

Organisational Behaviour – Definition- nature and importance of Organisational Behaviour - Historical background of Organisational behaviour – Relationship between Organisational behaviour and the Individual – Theoretical framework – limitations of Organisational behaviour.

UNIT II

Perception – importance and factors influencing perception – interpersonal perception – learning – classical, operant and social cognitive approaches, managerial implications –Emotions – emotional intelligence – Attitudes – Values and attitudes, behavior relationship – sources, importance, components of attitude – relationship between behavior and attitude – job attitude, barriers to change attitude.

UNIT III

Personality – types – factors influencing personality theories – trait theories – the big five personality model – significant personality traits suitable to the work place (personality & job fit theory) personality test and their practical applications – Motivation – definition and concept of motive and motivation, the content theories of motivation.

UNIT IV

Organisational Structure formation – groups in organizations –influence group dynamics – Organisational change – meaning, definition and nature of Organisational change, types of organizational change forces that act as stimulants to change and how to overcome the resistance to change.

UNIT V

Leadership – Concept of leadership, styles and trait approach, Contingency approach, Contemporary leadership, meaning and significance of contemporary leadership.

Book for Study:

Organisational Behaviour - K. Aswathappa, Himalaya Publishing House, Mumbai.

Books for Reference:

1. Organisational Behaviour -Mishra, Vikas Publishing House Pvt. Ltd., New Delhi

2. Organisational Behaviour - Robbins and Stephen, Pearson Publication

3. Organisational Behaviour - Prasad, Sultan Chand & sons, New Delhi.

Course Designer : Dr. T. Glory Selvam

Programme : M.COM

Semester :I

Hours: 2 P/W 30 Hrs P/S

Sub. Code :P22SEA1

Credits: 2

SOFT SKILLS – ART OF COMMUNICATION

UNIT I

Art of Listening – Kinds of Listening – Benefits of Active Listening – Factors hampering Listening.

UNIT II

Art of Reading – Reading Process – Different types of Reading – Benefits of Reading – Problems with Reading.

UNIT III

Art of Speaking – Importance - Presentation – Power point Presentation – Public Speaking.

UNIT IV

Art of Writing – Importance – Creative Writing – Art of writing e-mail.

UNIT V

Body Language – Forms of Body Language – Parts of Body Language – Uses of Body Language – Body Language in building interpersonal relations – Types of Body Language.

Books for Reference

1. Soft Skills Know yourself and Know the world - Dr. K. Alex , S. Chand and Company Ltd., New Delhi.
2. The Art of Speaking - Dr. Katta Rajamouly, APH Publishing Corporation, New Delhi
3. Time Management and Personal Development - John Adair and Melanie Allen, Viva Books, New Delhi.
4. Taking Charge of your Career - R. Kannan, Penguin Books, New Delhi

Course Designer : Dr. P. Kasturi Rani

Programme : M.COM

Semester :II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA5

Credits: 4

LEGAL ASPECTS OF BUSINESS

PREAMBLE: To enable the students to be familiar with the legal aspects of business.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Familiarise with the provisions of Right to Information Act.	1	18
CO2: Comprehend the features of Indian Competition Act and Consumer Protection Act.	2	18
CO3: Know about the Intellectual Property Rights Act.	3	18
CO4: Understand about Cyber Law and Cyber Crimes.	4	18
CO5: Familiarise with FEMA and Environment Protection Act.	5	18

SYLLABUS

UNIT I

Business and fundamental rights – Right to Information Act – Objectives, Scope, Need and Salient Features of RTI Act, Powers and Functions of Central Information Commission and State Information Commission.

UNIT II

Consumer Protection Act 2019– Rights of Consumers, Consumer Redressal Agencies, Remedies and Consumer Protection Council – Unfair Trade Practices – Competition Act– Objectives – Features – Components, Competition Commission of India, Offences and Penalties.

UNIT III

Intellectual Property Rights – Types/Tools of IPRs – Patent – Items not Patentable, Rights of Patentee, Revocation, Advantages, Procedure for Registration – Trade Marks– Objectives, Registrar and Trade Marks Registry – Registration of Trade Marks – Copy Rights – Rights of Owner, Registration.

UNIT IV

Cyber Laws and Information Technology Act – Salient Features – Importance – Advantages – Cyber Crimes – Types– Offences and Penalties – Damages and Remedies.

UNIT V

Indian Legal System – Foreign Exchange Management Act (FEMA) - Objectives and Functions – Environment Protection Act – An overview of the Insolvency and Bankruptcy Code Act (IBC ACT)

Book for Study:

Legal Aspects of business – Akileshwar Pathak, Mc Graw Hill Education(India) Pvt Ltd, NewDelhi.

Books for Reference:

- 1.Legal Aspects of Business –P.SaravanaVel, S.Sumathy, Himalaya Publishing House.
- 2.Laws for Business –M.M.Sulphey&AzharBasheer,PHI Learning Private Ltd.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	4	3	3	4	3	4	3	3	4	3	3.4
CO3	4	4	4	4	4	4	4	4	4	4	4
CO4	4	3	3	4	4	4	3	3	4	4	3.6
CO5	4	4	4	3	4	4	4	4	3	4	3.8
Mean Overall Score											3.68

Course Designer: Dr. A. Thenmozhi

Programme : M.COM

Semester : II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA6

Credits:4

HUMAN RESOURCE MANAGEMENT

PREAMBLE: To gain in-depth knowledge in Human Resource Management.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Understand the importance of Human Resource management and Planning	1	18
CO2:Know the methods and process of Recruitment.	2	18
CO3:Familiarise with the methods of training.	3	18
CO4: Understand the methods of Job Evaluation.	4	18
CO5: Gain in-depth knowledge in motivation, communication and leadership.	5	18

SYLLABUS

UNIT I

Human Resource Management – Meaning and Definition – Nature, Objectives, Scope, Importance and Functions of Human Resource Management – Job Analysis – Job Description – Job Specification - Human Resource Planning– objectives – Need and Importance – Human Resource Planning Process.

UNIT II

Recruitment – Recruitment Process – Sources of Recruitment– Green Recruitment–Selection – Meaning – Methods and Process – Placement – Performance Appraisal – Meaning – Methods of Performance Appraisal.

UNIT III

Training – Meaning – Training Methods, On the Job – Off the Job – Management Development – Need – Methods of Management Development - Job Evaluation – Meaning – Objectives – Methods of Job Evaluation, Quantitative and Non Quantitative

UNIT IV

Motivation – Meaning – Theories of Motivation – Morale – importance of Morale – Communication – Barriers of Communication – Leadership – Effectiveness of Leaders – Leadership Skills

UNIT V

Human Resource Development (HRD) - Concepts – Features – Scope – Need – Objectives – Techniques – Outcome – Functions of HRD Manager.

Book for Study:

Personnel and Human Resource Management – P. Subba Rao, Himalaya Publishing House, Mumbai. 2018

Books for Reference:

1. Human Resource Management – Dr.C.B.Gupta, Sultan Chand & Sons, New Delhi.
2. Human Resource Management – Shashi K.Gupta and Rosy Joshi, Kalyani Publishers, New Delhi.
3. Personnel Management and Industrial Relations – P.C.Tripathi, Sultan Chand & Sons, New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	3	4	4	4	4	3	3.8
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	4	4	3	3	4	4	4	3	3	3.6
CO4	4	3	3	4	3	4	3	3	4	3	3.4
CO5	4	4	4	3	3	4	4	4	3	3	3.6
Mean Overall Score											3.56

Course Designer: Mrs. D. Reena

Programme : M.COM

Semester :II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA7

Credits: 4

BANKING THEORY LAW AND PRACTICE

PREAMBLE: To educate the students about the Banking System and its operations.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the banking system in India	1	18
CO2: Describe law relating to Banking Regulation Act.	2	18
CO3: Explore the banker - customer relationship	3	18
CO4: Perceive duties and rights of paying and collecting banker	4	18
CO5: Explain the evolution of banking technology in India	5	18

SYLLABUS

UNIT I

The Banking System in India – Commercial Bank and Economic Development – State Bank of India – Co-operative Banking – Regional Rural Banks – Functions of a Commercial Bank.

UNIT II

Banking Regulation Act,1949 – Central Banking – Reserve Bank of India – Functions of Reserve Bank of India.

UNIT III

Banking – Definition – Banker – Customer–Relationship – Rights and Duties of a Banker – Types of Accounts – Special type of Customers – Banking Ombudsman Scheme.

UNIT IV

Negotiable Instruments – Cheque – Endorsement – Duties and Rights of the paying Banker – Duties, Statutory Protection to Collecting Banker, Liability of a Collecting Banker and precautions to be taken by a Collecting Banker.

UNIT V

Banking Technology – Introduction – Evolution of Banking Technology in India – Core Banking Solutions (CBS) – Anywhere Banking – Anytime Banking – Home Banking – Internet Banking – Online Banking – Mobile Banking – ATM, Debit Card and Credit Card Operations – Electronic Clearing System (ECS) – Electronic Fund Transfer – NEFT/RTGS – Green Banking.

Book for Study:

Banking Theory, Law and Practice – E.Gordon and K.Natarajan,Himalaya Publishing House, New Delhi.

Books for Reference:

1. Banking Theory, Law and Practice – K.P.M.Sundaram and P.N.Varshney,Sultan Chand & Sons,New Delhi.
2. Banking Theory, Law and Practice – SukhrinderMishra,S.Chand& Co, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	3	3	3	4	4	3	3	3	3.4
CO2	4	4	3	4	3	4	4	3	4	3	3.6
CO3	4	4	3	3	3	4	4	3	3	3	3.4
CO4	4	4	3	3	3	4	4	3	3	3	3.4
CO5	4	4	3	3	3	4	4	3	3	3	3.4
Mean Overall Score											3.44

Course Designer: Mrs. D. Reena

Programme : M.COM

Semester :II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA8

Credits: 5

ACCOUNTING FOR DECISION MAKING

PREAMBLE: To provide the students an understanding of the application of accounting techniques for management.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Understand the objectives and functions of management accounting	1	18
CO2:Acquire skills in analyzing and interpreting the financial statements	2	18
CO3: Apply marginal costing in decision making	3	18
CO4: Prepare different kinds of budget	4	18
CO5: Apply the standard costing in business	5	18

SYLLABUS

UNIT I

Management Accounting – Nature and Scope – Objectives – Functions – Management Accounting distinguished from Financial and Cost Accounting – Duties of Management Accountant – Advantages and limitations.

UNIT II

Analysis and interpretation of Financial Statement – Comparative and Common size statement – Accounting Ratios – Fund flow and Cash flow statements.

UNIT III

Marginal costing – Absorption and Marginal costing – Cost Volume Profit Analysis – Break–Even Analysis – Application of Marginal Costing in Managerial Decision Making.

UNIT IV

Budgets and Budgetary control – Preparation of various types of budgets – Advantages and limitations of Budgetary control – Zero Base Budgeting – Programme budgeting and Performance budgeting.

UNIT V

Standard Costing and Variance Analysis – Material Variances – Labour Variances–Overhead Variances – Sales Variances

Book for Study:

Management Accounting – S.N.Maheswari,Sultanchand& sons, New Delhi

Books for Reference:

1.Management Accounting – R.K.Sharma,ShashiK.Gupta,Kalyani Publishers, Principles and Practices New Delhi.

2.Management Accounting - R..S.N.Pillai&Bagawathi, S.Chand&CoNewDelhi.

3.Advanced Cost Accounting – S.P.Jain&R.L.Narrang, Kalyani Publishers, Ludhiana.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	4	4	4	4	3	4	3.8
CO2	4	3	4	3	3	4	3	4	3	3	3.4
CO3	4	4	4	4	3	4	4	4	4	3	3.8
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.74

Course Designer: Dr.P.Kasturi Rani

Programme : M.COM

Semester :II

Hours: 4 P/W 60 Hrs P/S

Sub. Code :P22DSA2A

Credits: 3

SERVICES MARKETING

PREAMBLE: To acquaint the students with the comprehensive issues in services marketing.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the concept of services marketing.	1	12
CO2: Know the bank marketing services.	2	12
CO3: Acquire the knowledge in insurance marketing	3	12
CO4: Familiarize the tourism marketing	4	12
CO5: Know the emerging trends in Medicare services.	5	12

SYLLABUS

UNIT I

Introduction – Salient features – Concept – Need for Services Marketing – Types of Services – differences between Goods and Services - Significance – Obstacles in Services Marketing.

UNIT II

Bank Marketing – Concepts – Marketing Information System for banks – Significance of Management Information System (MIS) to the Banking Organizations – Marketing mix for the Banking Services.

UNIT III

Insurance Marketing – Concepts – Users of Insurance Services – Behavioural profile of Users – Insurance Product – Formulation of Marketing Mix for Insurance Organisations.

UNIT IV

Tourism Marketing – Concepts – Users of Tourism Services – Marketing Segmentation for Tourism – Marketing Information System for Tourism.

UNIT V

Hospital Marketing – Types of Hospitals – Emerging Trends in Medicare – Thrust areas for Medicare Services – Strategic Marketing for Hospitals.

Book for Study:

Services Marketing – S.M.Jha, Himalaya Publishing House, New Delhi

Books for Reference:

1. Services Marketing – Vasanti Venugopal & Raghu V.N, Himalaya Publishing House, New Delhi
2. Services Marketing – Dr. L.Natarajan, Margham Publications, Chennai.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	4	4	4	3	3	4	4	4	3	3	3.6
CO3	4	3	3	3	3	4	3	3	3	3	3.2

CO4	4	4	3	4	3	4	4	3	4	3	3.6
CO5	4	4	4	3	3	4	4	4	3	3	3.6
Mean Overall Score											3.52

Course Designer: Dr. P. Pon Ranjini Jeya

Programme : M.COM

Semester :II

Hours: 4 P/W 60 Hrs P/S

Sub. Code :P22DSA2B

Credits: 3

MANAGERIAL ECONOMICS

PREAMBLE: To comprehend the concepts of Managerial Economics.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the basic elements of managerial economics.	1	15
CO2: Understand the law of demand.	2	15
CO3: Know the law of supply.	3	15
CO4: Develop the knowledge of demand forecasting.	4	15
CO5: Understand the concept of Market Morphology.	5	15

SYLLABUS

Unit I

Definition and Scope of Economics – Nature and Scope of Managerial Economics – Fundamental Concepts – Objectives of a modern firm.

Unit II

Demand Analysis – Meaning of Demand – Law of Demand – Elasticity of Demand –Meaning and Types – Determinants of Elasticity of Demand – Importance of Elasticity of Demand.

Unit III

Supply Analysis – Meaning of Supply – Law of Supply – Elasticity of Supply – Measurement and Usefulness – Factors influencing the Elasticity of Supply.

Unit IV

Demand Forecasting – Meaning – Types – Objectives of Forecasting - Forecasting for Established Products – Forecasting for a new product – Criteria for a good forecasting.

Unit V

Market Morphology – Perfect and Imperfect Market Structure - Price determination under various markets-Perfect Competition -Monopoly Competition - Monopolistic Competition-Oligopoly Competition.

Text Book

1. Managerial Economics - S. Sankaran, Margham Publications, Chennai.

Reference books

1. Managerial Economics - Dr.R.L.Varshney & Dr.K.L Maheshwari, Sultan Chand & Sons, New Delhi.
2. Managerial Economics - Cauvery, Sudhanayak, Girija & Meenakshi, S.Chand & Company Ltd, New Delhi.
3. Business Economics - P.L.Mehta, Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	4	3	5	4	3	4	3	5	3.8
CO2	5	4	5	4	5	5	4	5	4	5	4.6
CO3	4	5	5	4	4	4	5	5	4	4	4.4
CO4	5	3	5	4	4	5	3	5	4	4	4.2

CO5	5	4	3	4	4	5	4	3	4	4	4.0
Mean Overall Score											4.2

Course Designer: Dr. T. Glory Selvam

Programme : M.COM

Semester :II

Hours: 2 P/W 30 Hrs P/S

Sub. Code :P22SEA2

Credits: 2

SOFT SKILLS – CAREER PLANNING

UNIT I

Career Planning – Improving Perception – Guidelines for choosing a career – Developing Career goals – Overcoming Mid-Career Blues.

UNIT II

Preparing Curriculum Vitae / Resume – Purpose of Curriculum Vitae writing – Designing Curriculum Vitae – Content of the Resume.

UNIT III

Interview Skills – Types of Interview – Preparation for Interview – Etiquette – Dress code, Body Language and Voice – Post Interview Etiquette.

UNIT IV

Etiquette – Classification – Benefits – Manners – Practising good manners – Professional Manners – Social Skills.

UNIT V

Team Building – Meaning – Aspects of Team Building – Skills needed for Team work – Characteristics of an effective team – Role of a team leader – Role of Team Members – Inter-group Collaboration.

Books for Reference

- | | |
|---|--|
| 1. Soft Skills Know yourself and Know the world | - Dr. K. Alex , S. Chand and Company Ltd., New Delhi. |
| 2. The Art of Speaking | - Dr. Katta Rajamouly, APH Publishing Corporation, New Delhi |
| 3. Time Management and Personal Development | - John Adair and Melanie Allen, Viva Books, New Delhi. |
| 4. Taking Charge of your Career | - R. Kannan, Penguin Books, New Delhi |

Course Designer: Dr. P. Kasturi Rani.

Programme : M.COM

Semester :III

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA9

Credits:5

TAXATION I

PREAMBLE: To gain knowledge in the application of Taxation provisions.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Determine the Residential status of the Assessee.	1	18
CO2: Compute the Income from Salary	2	18
CO3: Calculate the income from house property and profits and gains from business or profession.	3	18
CO4: Assess the capital gains and income from other sources.	4	18
CO5: Understand e-filing procedures.	5	18

SYLLABUS

UNIT I

Income Tax Act 1961 – Definitions – Basis of charge – Residential status – Capital and Revenue – Exempted Incomes.

UNIT II

Income from Salary – Meaning – Characteristics of Salary – Computation of Salary Income.

UNIT III

Income from House Property – Meaning –Exempted Income from House Property–Determination of Annual Value – Deemed to be Let out – Deductions U/S 24 – Profits and Gains from Business or Profession – Charging Provisions – Computation of Income from Business and Profession – Allowable Expenses – Expenses expressly disallowed – Depreciation–Conditions – Computation of Depreciation – Unabsorbed depreciation.

UNIT IV

Capital Gains–Meaning – Types of Capital Assets – Types of Capital Gains – Deemed Transfer – Transactions not regarded as Transfer – Computation of Capital Gain– Exempted Capital Gains – Treatment of Capital Loss – Tax on Capital Gain – Income from Other Sources – General Incomes – Specified Incomes – Deduction of tax at source– Grossing up of interest – Tax treatment of Gifts received – Deductions U/S 57.

UNIT V

Set-off and Carry forward of losses – Clubbing of Income – Deductions from Gross Total Income - Assessment of Individual – Computation of Total Income and Tax liability – E-filing 2.0.

Book for Study:

Income Tax Law & Practice

– Dr. H.C. Mehrotra and Dr. S.P. Goyal,
SahityaBhawan Publications, Agra

Reference Books

1. Income Tax Law & Practice -Dr.H.C.Mehrotra &Dr.S.P.Goyal,
Sahitya Bhawan Publications,Agra.
2. Income Tax Law & Practice - T.S.Reddy&Y.Hari Prasad Reddy,
MargamPublications,Chennai.
3. Direct Taxes Law & Practice – VinodK.Singhania, Taxmann Publishers, New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	4	4	4	4	3	4	3.8
CO2	4	3	4	3	3	4	3	4	3	3	3.4

CO3	4	4	4	4	3	4	4	4	4	3	3.8
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.72

Course Designer: Dr. M.S. Meenakshi

Programme : M.COM

Semester : III

Hours:6 P/W 90 Hrs P/S

Sub. Code :P22CA10

Credits:4

INSURANCE MANAGEMENT

PREAMBLE: To enable the students to understand the Principles of Insurance.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Know the nature and functions of Insurance.	1	18
CO2: Understand the nature of Life Insurance Contract.	2	18
CO3: Know the different types of general insurance.	3	18
CO4: Describe the impact of privatization of insurance.	4	18
CO5: Familiarise with the provisions of IRDA.	5	18

SYLLABUS

UNIT I

Definition and Nature of Insurance – Evolution of Insurance – Functions of Insurance – Role and Importance of Insurance – Classification of Insurance – Insurance Contract – Role of Insurance Organisations in Economic Development of the Country.

UNIT II

Life Insurance – Nature of Life Insurance Contract – Classification of Policies – Surrender Value – Policy conditions – Settlement of claims.

UNIT III

General Insurance – Types – Fire, Marine, Health and Rural Insurance – Salient Features – Benefits – Settlement of Claims – Re- Insurance.

UNIT IV

Privatisation of Insurance – Impact of Privatisation – Life Insurance Corporation of India vs. Private participants – General Insurance Corporation of India vs. Private participants.

UNIT V

The Insurance Regulatory and Development Authority (IRDA) – Powers, Duties, Functions and Operations of IRDA – Regulations regarding licensing of Insurance Agency – Obligations of Insurer to Rural and Social sectors.

Book for Study:

Principles and Practice of Insurance – Dr.A.Murthy, Margham Publishers,Chennai.

Books for Reference:

1. Insurance – Tripathy and Pal, PHI Learning, New Delhi.
2. Managing Life Insurance – Kutty,PHILearning,New Delhi.
3. Fundamentals of Life Insurance – Mishra,PHILearning,New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)	Programme Specific Outcomes (PSOs)	Mean Score
-----------------------	--------------------------	------------------------------------	------------

											s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	3	3	4	4	4	3	3	4	3.6
CO2	4	4	4	4	3	4	4	4	4	3	3.8
CO3	3	4	4	4	3	3	4	4	4	3	3.6
CO4	4	3	4	4	4	4	3	4	4	4	3.8
CO5	4	3	3	4	3	4	3	3	4	3	3.4
Mean Overall Score											3.64

Course Designer: Dr. A. Sameen Banu

Programme : M.COM

Semester : III

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA11

Credits:5

ADVANCED CORPORATE ACCOUNTING

PREAMBLE: To familiarize the students with Accounting procedures and its applicability in accordance with the provisions of Companies Act relating to company Accounts.

COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Acquaint with the accounting procedure relating to issue and Redemption of shares and debentures.	1	18
CO2: Work out the accounting problems arising from acquisition of business and also to deal with profit or loss prior to incorporation in the books of accounts of a company.	2	18

CO3:Apply (i) the relevant provisions of companies Act in the preparation of the profit and loss account and balance sheet of a Joint stock company and (ii) ascertain the value of goodwill and shares under various methods of valuation	3	18
CO4:Analyse the different forms of take overs, their legal position and the accounting treatment	4	18
CO5:Describe (i) the legal formalities involved in the internal reconstruction (ii) different ways of altering share capital and (iii) the modes of winding up along with the accounting process of realization of assets, payment of debts and distribution of surplus to the contributories	5	18

SYLLABUS

UNIT I

Issue of Equity shares, Preference shares and Debentures – Forfeiture and Reissue of Equity Shares – Redemption of Preference Shares and Debentures.

UNIT II

Meaning of Acquisition – Accounting Treatment – Accounting entries in the books of Purchasing Company – Accounting entries in the books of Vendor – Treatment of Profit or Loss Prior to Incorporation.

UNIT III

Final Accounts of Companies - Statement of Profit and Loss – Format of Profit and Loss a/c and Balance sheet – Methods of Valuation of Goodwill- Methods of valuation of Shares.

UNIT IV

Amalgamation and Mergers, Absorption and External Reconstruction – Accounting problems relating to Amalgamation & External Reconstruction.

UNIT V

Alteration of Share Capital and Internal Reconstruction - Liquidator's Final Statement of Accounts.

Book for Study :

Advanced Accounting – R.L.Gupta , Sultan Chand & Sons, New Delhi.

Books for Reference::

1. Advanced Accountancy – S.P.Jain and K.L. Narang , Kalyani Publishers, New Delhi.
2. Advanced Accountancy – Dr.M.A.Arulanandam and K.S. Raman, Himalaya Publishing House, New Delhi
3. Advanced Accountancy –F.S.Shukla and Grewal, S. Chand & Company, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	3	4	4	4	4	3	4	4	3.8
CO2	4	3	4	4	4	4	3	4	4	4	3.8
CO3	4	4	4	3	4	4	4	4	3	4	3.8
CO4	4	4	4	4	4	4	4	4	4	4	4
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.88

Course Designer: Dr. P. Kasturi Rani

Programme : M.COM

Semester :III

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA12

Credits:5

RESEARCH METHODOLOGY

PREAMBLE: To impart knowledge for enabling students to develop data analytical skills and drafting of reports		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Have basic knowledge in the field of Research	1	18

CO2:Have better knowledge in the selection and formulation of Research problem.	2	18
CO3: Enrich the knowledge in Sampling and Data Analysis.	3	18
CO4:Enhance the knowledge in application of statistical tools	4	18
CO5: Prepare the Project Report.	5	18

SYLLABUS

UNIT I

Research – Meaning and purpose – Types and Methods of Research – Review of Literature.

UNIT II

Selection and Formulation of the Research Problem – Hypothesis – Research Design.

UNIT III

Sampling – Sampling Technique – Sample Design – Sample Size – Sampling and Non-Sampling Errors – Methods of Data Collection – Sources of Data – Primary Data – Secondary Data.

UNIT IV

Processing of Data – Statistical Analysis of Data – Descriptive Analysis – Inferential Analysis – Hypothesis Testing – Tests of Significance.

UNIT V

Report Writing – Types of Reports – Research Report Format – Documentation: Footnotes and Bibliography – Writing the Report.

BOOK FOR STUDY:

Methodology of Research in Social Sciences – DR. O.R. Krishnaswami, Dr. M. Ranganathan
Himalaya Publishing House, Mumbai, Reprint 2008

Books for Reference:

1. Research Methodology: Methods and Techniques - C.R. Kothari, Published by New Age International(P) Reprint 2008.
2. Research Methodology - Shashi K. Gupta, PraneetRangi, Kalyani Publishers,

3. Research Methods in Social Sciences
- Third Revised Edition, 2012.
- B A V Sharma, D. Ravindra Prasad, P. Satyanarayana
Sterling Publishers, NewDelhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	3	4	3	4	3	3	4	3	3.4
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	4	4	3	4	4	4	4	3	4	3.8
CO4	4	4	4	4	3	4	4	4	4	3	3.8
CO5	4	4	3	4	3	4	4	3	4	3	3.6
Mean Overall Score											3.6

Course Designer: Dr. P. Kasturi Rani

Programme : M.COM

Semester :III

Hours: 4 P/W 60 Hrs P/S

Sub. Code :P22DSA3A

Credits: 3

QUANTITATIVE TECHNIQUES

PREAMBLE: To make the students understand the need, importance and uses of quantitative techniques.

COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Solve mathematical formulation of the linear programming problem.	1	12
CO2: Solve transportation problem and assignment problem.	2	12
CO3: Apply formulae in single channel queuing models.	3	12
CO4: Analyse the replacement problem under different situations.	4	12
CO5: Apply the aspects of decision making.	5	12

SYLLABUS

UNIT I

Application of Operations Research (OR) in Business Decision - Linear Programming – Mathematical formulation of the problem – Graphical solution method – Simplex method.

UNIT II

Transportation problem – Finding an Initial Basic feasible solution – Test for optimality - MODI method(excluding Transshipment and Time Minimisation Problem).

UNIT III

Assignment problem – Hungarian Assignment method – Travelling Salesman problem – Unbalanced assignment problem.

UNIT IV

Replacement problem – Replacement of Equipment – Replacement Policy when value of money does not change with time – Replacement Policy when value of money changes with time.

UNIT V

Decision analysis– Decisions under uncertainty – Decision under Risk – Decision Tree analysis.

Book for Study:

Operations Research – KantiSwarup, P.K. Gupta, Manmohan, Sultan Chand& Sons, New Delhi.

Books for Reference:

1. Operations Research – Anand Sharma, Himalaya Publishing House, Mumbai.
2. Operations Research – J.K. Sharma Macmillan Publishers India Ltd,
Problems and Solutions Haryana.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	3	4	4	4	3	3	4	4	3.6
CO2	4	4	3	4	4	4	4	3	4	4	3.8
CO3	4	3	4	4	4	4	3	4	4	4	3.8
CO4	4	4	4	4	3	4	4	4	4	3	3.8
CO5	4	3	3	4	4	4	3	3	4	4	3.6
Mean Overall Score											372

Course Designer: Dr. T. Glory Selvam

Programme : M.COM

Semester : III

Hours: 4 P/W 60 Hrs P/S

Sub. Code :P22DSA3B

Credits: 3

ADVANCED BUSINESS STATISTICS

PREAMBLE: To enable the students to gain the knowledge of statistical

techniques as are applicable to business.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Calculate correlation co-efficient and analyse regression equations	1	18
CO2: Learn theorems of probability and develop theoretical distribution	2	18
CO3: explain procedure of testing hypothesis and calculate standard error and evaluate hypotheses	3	18
CO4: apply chi-square test	4	18
CO5: demonstrate t- test, f- test and ANOVA	5	18

SYLLABUS

UNIT I

Introduction to Business Statistics – Correlation Analysis – Correlation and Causation – Types of Correlation – Methods of Correlation – Scatter Diagram – Graphic – Karl Pearson’s Co-Efficient of Correlation – Concurrent Deviation Method – Rank Correlation Co-Efficient – Partial And Multiple Correlation – Regression Analysis – Methods of Regression Equations.

UNIT II

Probability - Definition – Theorems of Probability – Addition and Multiplication – Conditional Probability – Baye’s Theorem – Theoretical Distributions – Binomial, Poisson and Normal Distribution.

UNIT III

Hypothesis Testing – Definition – Procedure of testing hypothesis – Standard Error and Sampling distribution – Estimation – Tests of Significance for Attributes, Large samples and Small samples.

UNIT IV

Chi-Square test – Definition – Degrees of freedom – The Chi-Square distribution– Conditions for applying Chi-Square test – Yates Correction – Uses of Chi-square test – Chi-square test for Specified Value for Population Variance.

UNIT V

F test – Applications of F test – Analysis of Variance – Assumptions in analysis of Variance – Technique of analysis – Coding of Data – Analysis of Variance in Two –Way Classification.

Text Book

Statistical Methods – Dr.S.P.Gupta, Sultan Chand & Sons ,New Delhi

Reference Books

- 1.Statistics – D.C.Sanchetti & V.K.Kapoor , Sultan Chand & Sons, New Delhi
- 2.Fundamentals of Business Statistics – S.C.Gupta and Indra Gupta, Himalaya Publishing House,New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	3	4	4	4	3	3	4	4	3.6
CO2	4	4	3	4	4	4	4	3	4	4	3.8
CO3	4	3	4	4	4	4	3	4	4	4	3.8
CO4	4	4	4	4	3	4	4	4	4	3	3.8
CO5	4	3	3	4	4	4	3	3	4	4	3.6
Mean Overall Score											372

Course Designer: Dr. P. Kasturi Rani

Programme : M.COM

Semester :III

Hours: 2 P/W 30 Hrs P/S

Sub. Code :P22NMA1

Credits: 2

MARKETING OF SERVICES

PREAMBLE: To acquaint the students with the basic concepts of services marketing		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Characterise the financial services.	1	6
CO2: Acquire the knowledge in marketing of insurance services.	2	6
CO3:Know the services rendered by health care industry.	3	6
CO4: Familiarisewith marketing of tourism services.	4	6
CO5:Understand the marketing mix of telecommunication services.	5	6

SYLLABUS

UNIT I

Banking Services – Characteristics of Marketing of Financial Services – Role of Personal Selling in Financial Services – Marketing Mix of Financial Services.

UNIT II

Marketing of Insurance Services – Market Segmentation in the Insurance Organisation – Marketing Mix for Insurance Companies.

UNIT III

Health Services – Types of hospitals – Marketing Mix for hospitals – Indian Health care Industry.

UNIT IV

Tourism Services – Users of Tourism Service – Marketing Mix for Tourism – Tour Operators – Travel Agents – Travel Guides.

UNIT V

Telecommunication Services – Evaluation of Information Technology – Marketing Mix for Telecommunication.

Book for Study:

Service Marketing – Dr. L. Natarajan, Margham Publications, Chennai, Reprint 2014

Books for Reference:

1. Services Marketing – S.M.Jha ,Himalaya Publishing House,New Delhi
2. Services Marketing – VasantiVenugopal& Raghu V.N, Himalaya Publishing House, New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	4	4	4	3	3	4	4	4	3	3	3.6
CO3	4	3	3	3	3	4	3	3	3	3	3.2
CO4	4	4	3	4	3	4	4	3	4	3	3.6
CO5	4	4	4	3	3	4	4	4	3	3	3.6
Mean Overall Score											3.52

Course Designer: Dr. P. PonRanjiniJeya

Programme : M.COM

Semester :IV

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA13

Credits:5

TAXATION II

PREAMBLE: To aim at imparting knowledge about Indirect Taxation in India		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Comprehend the scope of Customs Act	1	18
CO2: Understand Goods and Services Tax (GST).	2	18
CO3:Know the registration procedure for GST	3	18
CO4:Learn about the levy and collection of GST	4	18
CO5:Know the procedure for filling returns and assessment	5	18

SYLLABUS

UNIT I

Customs Act,1962- Objectives- Scope- Definition of Concepts- Classification of goods-Valuation of goods- Methods of valuation for customs- Clearance of goods- Domestic goods-Baggage- Customs Duty Drawback.

UNIT II

Goods and Services Tax(GST)- Meaning- Scope- Objectives - Structure of GST- Central Goods and Services Tax Act- State Goods and Services Tax Act- Powers of officers under Central Goods and Services Tax and State Goods and Services Tax – Advantages and Disadvantages of GST

UNIT III

Goods and Services Tax - Registration forms and process- Special provisions relating to casual taxable person and Non-Resident taxable person-Cancellation of Registration- Revocation of cancellation of Registration.

UNIT IV

Goods and Services Tax - Levy of and exemption from tax- Tax rate structure- Levy and collection of Central Goods and Services Tax and State Goods and Services Tax.- Composition levy- exempted Goods and Services under GST - Time, Value and place of supply- Time of supply of goods- Time of supply of services- Change in rate of tax in respect of supply of goods or services- Value of taxable supply.

UNIT V

Goods and Services Tax - Returns and Assessment- Furnishing details of outward supplies – Furnishing details of inward supplies- Returns- First return- Claim of input tax credit and provisional acceptance thereof- Matching, reversal and reclaim of input tax credit- Matching, reversal and reclaim of reduction in output tax liability- Annual Return- Final Return- Assessment- Self Assessment –Provisional Assessment- Scrutiny of Returns- Summary Assessment- Assessment of non-filers of Returns- Assessment of unregistered persons.

Book for Study:

Guide to New Model Goods and Services Tax Law – S.S.Gupta and V.S.Datey Taxmann Publication Pvt., New Delhi.

Books for Reference:

1. Goods and Services Tax Law & Practice - S.S.Gupta Taxmann Publication Pvt., New Delhi.
2. ALL about Goods and Services Tax - V.S.Datey Taxmann Publication Pvt., New Delhi
3. Business Taxation (Indirect Taxes) with introduction to Goods and Services Tax - T.S.Reddy & Y.Hariprasad Reddy, Margham Publications, Chennai

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	4	4	4	4	4	4	4
CO2	4	3	4	3	4	4	3	4	3	4	3.6
CO3	4	4	4	4	3	4	4	4	4	3	3.8
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.8

Course Designer: Dr. A. Thenmozhi

Programme : M.COM

Semester :IV

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA14

Credits:4

FINANCIAL MANAGEMENT

PREAMBLE: To help the students to understand the conceptual framework of Financial Management.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Analyse various financial decisions.	1	18
CO2: Understand the various concepts of capital structure.	2	18
CO3: Evaluate capital investment decisions.	3	18
CO4: Estimate working capital requirements.	4	18
CO5: Understand the significance of dividend policy.	5	18

SYLLABUS

UNIT I

Financial Management – Meaning and Scope – Objectives – Functions of Financial Management – Organisation of the Finance Function – Financial Decisions – Role of Finance Managers in Competition Environment.

UNIT II

Financial Plan – Meaning and Importance – Assessing Fund Requirements – Capitalisation – over and under Capitalisation – Capital Structure – Optimum Capital Structure – Theories – Leverages.

UNIT III

Capital Budgeting– Meaning and Importance – Capital Investment Proposals – Factors affecting Capital Investment Decisions – Capital Budgeting Appraisal methods – Pay Back Method – Accounting Rate of Return method – Discounted Cash Flow method - NPV/ PV / IRR – Risk and Return – Cost of Capital.

UNIT IV

Working Capital – Need and types – Determinants of Working Capital Requirements – Adequacy of Working Capital – Estimating Working Capital requirements - Management of Cash – Inventory – Accounts Receivables.

UNIT V

Dividend Policy – Significance – Factors influencing Dividend Policy – Forms of Dividend – Corporate Dividend Practices in India.

Book for Study::

Principles and practice of
Financial Management

–S.N.Maheswari, Sultan Chand &
Sons, NewDelhi

Books for Reference::

1. Financial Management

– I.M.Pandey, Vikas Publishers.

2. Financial Management

–R.M. Srivastava – PragathiPrakasham.

3. Financial Management

– Prasanna Chandra – Tata Mc Graw Hill.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	4	4	4	4	3	4	3.8
CO2	4	3	4	3	3	4	3	4	3	3	3.4
CO3	4	4	4	4	3	4	4	4	4	3	3.8
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.72

Course Designer: Dr. M. S. Meenakshi

Programme : M.COM

Semester :IV

Hours: 6 P/W 90 Hrs P/S

Sub. Code :P22CA15

Credits: 5

HIGHER ACCOUNTING

PREAMBLE: To develop student's ability to apply the provisions of Companies Act in the preparation and presentation of financial statements of Companies.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Acquaint with the procedure relating to the preparation of the Consolidated Balance Sheet	1	18
CO2: Apply the provisions and procedures in the presentation of final statement of accounts of Banking Companies.	2	18
CO3: Apply the provisions and procedures in the presentation of final statement of accounts of Insurance Companies.	3	18
CO4: Distinguish the capital and revenue expenditure while replacing assets in public utility concerns and prepare accounts under Double Accounting System	4	18
CO5: Describe the limitations of historical accounting and importance of inflation accounting with illustrations. Understand (i) the value of human resource accounting (ii) financial reporting practices and (iii) responsibilities of business units towards the society.	5	18

SYLLABUS

UNIT I

Holding Company Accounts – Legal requirements relating to preparation of Accounts – Preparation of Consolidated Balance Sheet.

UNIT II

Bank Accounts - – Preparation of Schedules.

UNIT III

Insurance Company Accounts – Preparation of Schedules.

UNIT IV

Accounts of Electricity Companies and Public utility undertakings.

UNIT V

Accounting for Price Level Changes – Inflation Accounting at International and National Levels – Different Methods of Inflation Accounting - Human Resource Accounting – Objectives – Valuation of Human Resources – Social Responsibility Accounting – Meaning and Objectives.

Book for Study:

Advanced Accounting –Vol.II – R.L.Gupta , Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Advanced Accountancy –S.P.Jain and K.L. Narang , Kalyani Publishers, New Delhi.
2. Advanced Accountancy –Dr.M.A.Arulanandam and K.S. Raman, Himalaya Publishing House, New Delhi
3. Advanced Accountancy – Shukla and Grewal, S. Chand & Company, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	3	4	4	4	4	3	4	4	3.8
CO2	4	3	4	4	4	4	3	4	4	4	3.8
CO3	4	4	4	3	4	4	4	4	3	4	3.8
CO4	4	4	4	4	4	4	4	4	4	4	4
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.88

Course Designer: Dr. P. Kasturi Rani

Programme : M.COM

Semester :IV

Hours: 8 P/W 120 Hrs P/S

Sub. Code :P22CAPW

Credits:5

PROJECT WORK

Guidelines:

The Project shall be done under the direct supervision of the teacher of the Department.

The Project Report must be of maximum 50 to 60 pages.

Evaluation Pattern

Project Evaluation (Internal)	- 80 Marks (Passing minimum 50% - 40 Marks)
Viva-Voce (External)	- 20 Marks (Passing minimum 50% - 10 Marks)
Total	100 Marks (Passing minimum 50% - 50 Marks)

Programme : M.COM

Semester :IV

Hours: 4 P/W 60 Hrs P/S

Sub. Code :P22DSA4A

Credits:3

EXPORT PROCEDURE AND DOCUMENTAION

PREAMBLE: To acquaint the students with the procedures and documentation formalities relating to Export Import transactions.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the classification strategy and Registration formalities.	1	12
CO2: Understand the export documentation and the procedures.	2	12
CO3: Know about Export finance.	3	12
CO4: Understand the Import documentation and the procedures.	4	12
CO5: Know the institutional framework for Foreign trade.	5	12

SYLLABUS

UNIT I

Exports – Meaning – Classification of goods for Exports – Methods of Exporting – Registration formalities for Exports – Export Pricing – Methods of Payment – Letter of Credit.

UNIT II

Export Documentation in India – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate’s Receipt – Bill of Lading – Marine Insurance Policies– Types.

UNIT III

Export Procedures– Steps in Export Procedure – Pre-shipment Stage – Shipment and Post-shipment Stage – Export Contract – Meaning – Elements – FOB Contract – CIF Contract – Forward Contract.

UNIT IV

Export Finance – Meaning – Pre–shipment Finance – Post–shipment Finance – Institutional Framework for Export Finance – Export Credit and Guarantee Corporation (ECGC) - Role of RBI – Commercial Banks and EXIM Bank.

UNIT V

Imports – Meaning – Categories of Importers – Import Documentation – Transport Documents – Bill of entry – Airway Bill – Certification of Inspection – Certificate of Measurement – Freight Declaration – Import Procedures – Pre–Import Procedures – Legal Dimensions of Import Procedures

Book for Study:

Export Import Procedures and Documentation

– KhushpatS.Jain, Himalaya Publishing House, New Delhi.

Books for Reference:

1. Foreign Trade

– Jeevanandam, Himalaya Publishing House, New Delhi.

2.Global Marketing Management House,New Delhi.

– Sherlekar&Sherlekar, Himalaya Publishing House,New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	3	3	4	4	4	3	3	4	3.6
CO2	4	4	4	4	3	4	4	4	4	3	3.8
CO3	3	4	4	4	4	3	4	4	4	4	3.8
CO4	4	3	4	4	3	4	3	4	4	3	3.6
CO5	4	3	3	4	4	4	3	3	4	4	3.6
Mean Overall Score											3.68

Course Designer: Dr. T. Glory Selvam

Programme : M.COM

Semester :IV

Hours: 4 P/W 60 Hrs P/S

Sub. Code :P22DSA4B

Credits:3

CORPORATE SOCIAL RESPONSIBILITY

UNIT I

Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR.

UNIT II

International framework for corporate social Responsibility, Millennium Development goals, Sustainable development goals, Relationship between CSR and MDGs. United Nations (UN) Global Compact 2011. UN guiding principles on business and human rights. OECD CSR policy tool, ILO tri-partite declaration of principles on multinational enterprises and social policy.

UNIT III

CSR-Legislation In India & the world. Section 135 of Companies Act 2013. Scope for CSR Activities under Schedule VII, Appointment of Independent Directors on the Board, and Computation of Net Profit's Implementing Process in India.

UNIT IV

The Drivers of CSR in India, Market based pressure and incentives civil society pressure, the regulatory environment in India Counter trends. Performance in major business and programs. Voluntarism Judicial activism.

UNIT V

Identifying key stakeholders of CSR & their roles. Role of Public Sector in Corporate, government programs that encourage voluntary responsible action of corporations. Role of Nonprofit & Local Self Governance in implementing CSR; Contemporary issues in CSR & MDGs.

TEXT BOOK

Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz

REFERENCE BOOKS:

1. The World Guide to CSR - Wayne Visser and Nick Tolhurst
2. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, NewDelhi.