

BHARATHI WOMEN'S COLLEGE
(AUTONOMOUS)
CHENNAI 600108



MASTER OF COMMERCE
M.COM (General)
NEW SYLLABUS
SEMESTER PATTERN WITH
CHOICE BASED CREDIT SYSTEM
(Effective from the Academic Year 2019-20)

2019-2020

Course of study and scheme of examination

M.COM FIRST SEMESTER

Course Component	Subject Code	Name of Subjects	credits	Instructional Hours	Exam Hours	Max. Marks		
						IA	SE	TOTAL
Core Paper I	19MSA	Applied Costing	5	6	3	25	75	100
Core Paper II	19MSB	Advanced Financial Management	5	6	3	25	75	100
Core Paper III	19MSC	Business Research Methods	5	6	3	25	75	100
Core Paper IV	19MSD	International Business	5	6	3	25	75	100
Elective I Any ONE	19ES1	Organisational Behaviour	5	6	3	25	75	100
	19ES2	Managerial Economics						
	19ES3	Financial and Cost Audit						
Soft Skill-I	19MS1	Essentials of Language and Communication Skills	2		-	25	75	100
			27	30				

M.COM SECOND SEMESTER

Course components	Subject Code	Name of Subjects	Credits	Instructional Hours	Exam Hours	Max. Marks		
						IA	SE	Total
Core Paper V	19MSE	Accounting for Management	5	6	3	25	75	100
Core Paper VI	19MSF	Insurance and risk Management	4	5	3	25	75	100
Core Paper VII	19MSG	Financial Markets and Institutions	4	5	3	25	75	100
Core Paper VIII	19MSH	Quantitative Techniques	4	5	3	25	75	100
Elective II Any ONE	19ES4	Consumer Rights and Education	4	5	3	25	75	100
	19ES5	Information systems audit						
	19ES6	Strategic Cost Management						
Supportive Elective I	19SS1	Entrepreneurial Development	3	4	3	25	75	100
Soft Skill II	19MS2	Life and Managerial Skills	2					
		Total	26	30	-	25	75	100

M.COM THIRD SEMESTER

Course components	Sub Code	Name of Subjects	Credits	Instructional Hours	Exam Hours	Max. Marks		
						IA	SE	Total
Core Paper IX	19MSJ	Advertising and Salesmanship	5	6	3	25	75	100
Core Paper X	19MSK	I Indirect Taxation	5	5	3	25	75	100
Core Paper XI	19MSL	Investment Analysis and Portfolio Management	4	5	3	25	75	100
Core Paper XII	19MSM	Knowledge Management	4	5	3	25	75	100
Elective III Any ONE	19ES7	Human Capital Management	4	5	3	25	75	100
	19ES8	Working Capital Management						
	19ES9	Business Analytics						
Supportive Elective II	19SS2	Corporate Social Responsibility	3	4	3	25	75	100
Soft Skill III	19MS3	Essentials of Spoken & Presentation Skills	2	-	-	25	75	100
Internship	19MS5	Internship	2	-	-	-	-	-
		Total	29	30				

M.COM FOURTH SEMESTER

Course Components	Subject Code	Name of Subjects	Credits	Instructional Hours	Exam Hours	Max. Marks		
						CIA	SE	Total
Core Paper XIII	19MSN	Operations Research	5	6	3	25	75	100
Core Paper XIV	19MSP	Merchant banking and financial Services	5	6	3	25	75	100
Core Paper XV	19MSQ	Financial Derivatives	6	6	3	25	75	100
Elective IV Any ONE	19ES10	Applied E-Commerce	5	6	3	25	75	100
	19ES11	Strategic Management						
	19ES12	Industrial Relations and Labour Welfare						
Elective V Any ONE	19ES13	Change Management	5	6	3	25	75	100
	19ES14	Managerial Behaviour and Effectiveness						
	19ES15	Human resource Accounting and Auditing						
Soft Skill IV	19MS4	Computing Skills - Advanced	2		-	25	75	100
		Total	28	30				

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M.Com (General)

CORE PAPER I -APPLIED COSTING

(For the students admitted from the year 2019-20)

SEMESTER I

Hours per Week :6

Subject code :19MSA

Credits: 5

Course Objectives

- To familiarize the students with the various cost concepts, and elements of cost.
- To enable the students to prepare cost sheets.
- To develop knowledge on effective inventory control.
- To impart knowledge on different methods of payment of wages and incentives.
- To teach different methods and techniques of cost control.

UNIT I

Introduction: Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of Cost Accounting with Management Accounting - Nature and significance of Cost Accounting – Essentials of good costing system - Elements of cost – Cost concepts and preparation of Cost Sheet, Tenders and Quotations

UNIT - II

Materials, Labour and Overheads: Inventory control and its techniques – Stock levels, EOQ, ABC, VED, JIT, Perpetual inventory system (Theory Only)(Excluding pricing of issue). Labour – computation and control of labour cost – Wage payment and incentive system –Time rate system, Piece rate system, Differential piece rate system – Taylor, Merrick, Gantt's Task, Halsey, Halsey – weir, Rowan. - Overhead – meaning and classification of overheads – Allocation - Apportionment – Re-apportionment- Absorption of overhead cost – Treatment of over and under absorbed overheads.

UNIT III

Process Costing: Process costing – Comparison between job costing and process costing – costing procedure under process costing- Process losses – Inter process profit – Equivalent production – Work-in-progress and Equivalent production - Evaluation of equivalent production

UNIT IV

Contract Costing: Features of contract costing – Difference between Job costing and Contract costing - Profit and Loss on contract – Preparation of Contract Account, Contractee Account and Balance Sheet .

UNIT V

Operating and Operation Costing: Meaning and definition – Application of operating costing - Operating Costing in some service industries - Transport costing – Costing procedure in transport costing – Importance of running kilometers – Calculation of cost per running kilometer – Costing for Power House, Cinema Theatre, Lodging houses.

Note: Question paper shall consist of 20% Theory and 80% Problems

Course Outcome

After the completion of this course, the students will be able to:

- Gain familiarity with various cost concepts, and elements of cost.
- Prepare cost sheets in its practical point of view.
- Apply different methods and techniques of inventory control.
- Gain Knowledge on different methods of payment of wages and incentives.
- Calculate cost for different processes, service industries and contract work.

Suggested Readings

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi
3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
4. Jain S.P & Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
5. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

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M.Com (General)

CORE PAPER II -ADVANCED FINANCIAL MANAGEMENT

(For the students admitted from the year 2019-20)

SEMESTER I

Hours per Week :6

Subject code :19MSB

Credits: 5

Course Objectives

- To understand the theoretical framework of financial management in business corporations.
- To make an in-depth analysis of various sources of financing and financial planning
- To understand the concept of working capital, its types, significance and adequacy.
- To enable the students to understand the capital structure and its designing.
- To understand the Dividend Policy.

Unit I

Financial Management –Meaning-Definition, Significance, Objectives, Scope and Functions of financial management – Profit Maximisation Vs Wealth Maximisation –Finance Functions-Role of finance Manager — Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas.

UNIT II

Sources of Finance: short term finance & long-term finance — Factors determining the source of finance - Capital structure: designing capital structure – - Factors determining capital structure–Theories of capital structure- Net income, Net operating Income, MM and Traditional theory (Theory & Problems)

UNIT III

Working Capital-Concepts of working capital –Types-Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- Issues and methods of estimating working capital – Forecasting working capital requirement-operating cycle method – (Theory &Problems)

UNIT IV

Cost of capital –Components of cost of capital- Importance of cost of capital -Types of cost of capital- Computation of cost of capital-cost of debt—cost of equity – cost of preference capital- cost of retained earnings - Weighted Average Cost of Capital

UNIT V

Dividend Policy – Meaning –Types of dividend - factors influencing dividend policy – Dividend Theories –Walter and Gordon's Model (Theory & Problems)

Note: THEORY 60% & PROBLEM 40%

Course Outcome

After completing this course, the student will be able to

- Understand the theoretical framework of financial management in business corporations.
- Make an in-depth analysis of various sources of financing and financial planning.
- Understand the Concept of working capital, its types, significance and adequacy.
- Understand the capital structure and its designing.
- Understand the Dividend Policy.

Book References

1. Dr. V. Radha, Financial Management, Prasanna Publishers and Distributors, Chennai 2012
2. Van Horne J. Financial Management & Policy Pearson Education, Delhi 2008
3. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill 2009
4. Weston and Brigham, Managerial Finance, New York, Holt Rinehart 2006
5. Pandey I M, Financial Management, New Delhi, Vikas 2012
6. Periyasamy P, Financial Management, Vijay Nicole Imprints 2011

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M.Com (General)

CORE PAPER III- BUSINESS RESEARCH METHODS

(For the students admitted from the year 2019-20)

SEMESTER I

Hours per Week:6

Subject code :19MSC

Credits: 5

Course Objectives:

- To provide basic knowledge about the concept, tools and techniques of business research.
- To help develop the skills of students to be able to apply research techniques for business decision making.
- To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis.
- To help adopt appropriate statistical tools for drawing inference.
- To teach students as to write a Research Report.

Unit I

Introduction to Research: Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

Unit II

Problem Formulation: Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

Unit III

Data Collection: Methods of Data Collection – Primary and Secondary Data - Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule – Testing, Validity and Reliability, Pilot study and Pre-testing.

Unit IV

Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

Unit V

Report Writing: Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report.

Theory Only.

Course Outcome:

After the completion of this course, the students will be able to:

- Understand the Concepts Relating to Business Research, Types and Process.
- Identify the Research Problem and Draw the Design.
- Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.
- Adopt Appropriate Statistical Tools for the Inferences.
- Write a Research Report.

Suggested Readings

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers

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M.Com (General)

CORE PAPER IV- INTERNATIONAL BUSINESS

(For the students admitted from the year 2019-20)

SEMESTER I

Subject code:19MSD

Hours per Week :6

Credits: 5

Course Objectives:

- To teach the basics of international business
- To acquaint students on the international trading environment
- To gain an understanding on the multinational enterprises
- To learn the various aspects of international financial management
- To enable the students to gain an understanding on the recent developments in international business

UNIT I

Introduction: International business – meaning – features – Similarities between Domestic and International business – Difference between Domestic and International business - International Business Environment – External Influences of International Business – The Human and Cultural Environments –. Means of engaging in International Business.

UNIT II

International Trading Environment: International Trading Environment – WTO – Evolution – Features of WTO – Objectives and functions - Organisation structure of WTO – Importance of WTO – Limitations. TRIM – Objectives and features - TRIP – Features of TRIPS – Forms of IPR.

UNIT III

Multinational Enterprises: Multinational enterprises – meaning – features – Risks and challenges faced by MNCs - Economic Impact of the MNE – Advantages of MNC – Criticisms of MNC.

UNIT IV

International Financial Management: International Financial Management – meaning – role – Current International Monetary System - Foreign Exchange – Functions – Exchange rates – Factors influencing exchange rates - Foreign Direct Investment – Definition – Forms of FDI – Importance – Merits and Limitations of FDI.

UNIT V

Recent developments in International Business: Recent developments in International Business – E-business Strategy – Future of International business – B2B Technology – Global Business Developments.

Course Outcome:

After the completion of this course, the students must be able to:

- Gain knowledge on the basics of international business
- Get acquaintance on the international trading environment
- Understand the multinational enterprises
- Get the description of various aspects of international financial management
- Gain understanding on the recent developments in international business

Suggested Readings

1. Anant K, Sundaram J, Steward Black, (2010, The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi

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M.Com (General)

ELECTIVE I -ORGANISATIONAL BEHAVIOUR

(For the students admitted from the year 2019-20)

SEMESTER I

Hours per Week :6

Subject code :19ES1

Credits: 5

Course Objectives:

- To enable the students to learn the basic aspects of organizational behavior in the current scenario
- To improve the individual personality and motivation.
- To study organizational structure
- To improve the ability of students in Effective communication
- To understand the importance of Stress management and its importance at workplace

UNIT I

Introduction: Definition, nature and importance of the study of Organizational behaviour, relationship between Organizational behaviour and the individual, limitations of Organizational behaviour

UNIT II

Perception, attitudes and values: Factors affecting Individual behaviour.-Perception - importance and factors influencing perception, - Emotions – emotional intelligence – Attitudes – values and attitudes.

UNIT III

Personality and motivation theories: Personality – types-factors influencing personality – Trait theory – the big five personality model - Motivation – definition -the theories of motivation (Maslow's Hierarchy Theory and Herzberg's Theory).

UNIT IV

Organizational structure: Organizational structure – groups in organizations -Types - group dynamics – Leadership – Meaning – Definition- Styles – Contemporary leadership – Meaning – Significance.

UNIT V

Communication – Communication – function - process - barriers – forms, Stress management – stress in work place - individual differences in experiencing stress – managing workplace stress.

Course Outcome:

After the completion of this course, the students will be able to:

- Gain knowledge on basic aspects of organizational behaviour in the current scenario
- Understand the importance of personality and motivation for a successful career
- Gain an understanding of organizational structure.
- Be effective in Communication.
- Manage stress and know its importance at workplace.

Suggested Readings

1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
2. Ghanekar, Anjali, Organizational Behaviour, Everest Publication
3. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
4. Pardeshi, P.C. . Organizational Behaviour, Everest Publication
5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi
6. Robbins & Stephen, Organizational Behaviour, Pearson Publication
7. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill
8. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill

Course Objectives:

- To offer expertise and knowledge on the application of managerial economic theories and concepts.
- To apply demand analysis and forecasting to find out the demand for consumer goods to guide managerial decision-making.
- To learn the various economic tools for making optimal allocation of resources within the firm.
- To do a complete analysis of pricing objectives, methods and types, to take business decisions.

UNIT I - The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm.

UNIT II - Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods.

UNIT III - Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis -Economics of size and capacity utilization input -output –analysis.

UNIT IV - Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting.

UNIT V- Pricing objectives -pricing methods and approaches -Product line pricing - Differential pricing - Monopoly policy restrictive agreements -Price discrimination Measurement of economic concentration -Policy against monopoly and restrictive trade practices.

Course Outcome:

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

- Gain expertise and knowledge on the application of economic theories and concepts.
- Do demand analysis and forecasting to find out the demand for consumer goods, to guide managerial decision-making.
- Use Economic tools to explain the optimal allocation of resources within the firm.
- Do a complete analysis of pricing to take business decisions.

Book References

- 1 Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi,
- 2 Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
- 3 Mote and Paul: Managerial Economics TMH, New Delhi
- 4 Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency.

Course Objectives:

- To provide expertise in the procedures and methods of financial and cost audit
- To understand the role of a management cost auditor
- To gain knowledge on the cost audit planning
- To understand the inventory control system for financial and cost audit
- To understand the importance of audit working papers

UNIT I Financial audit – nature and scope – essentials of Company audit – Revenue and Capital transactions – duties and liabilities of auditors – importance of audit report.

UNIT II Evolution of cost audit- cost audit- concepts- objectives and Scope- cost audit Vs financial audit- cost audit as aid to the Management Cost auditor- his appointment- Rights, powers, duties and Responsibilities- financial Auditor- cost auditor- Internal Auditor- Relationship.

UNIT III Cost audits planning- Familiarization with industry and systems and schemes- Requirements of cost audit, its importance Preparations, model plan and routine.

UNIT IV Internal control system relating to financial audit and cost audit-Evaluation of internal control system- Accounting and budgetary Control- capacity utilization and inventory control.

UNIT V Cost audit working papers and notes- cost audit - report Rules- contents and Para wise illustrations- notes and Qualifications- distinction and examples.

Course Outcome: After the completion of this course, the students must be able to:

- Understand the concept of financial audit and cost audit procedures.
- Gain knowledge on the responsibilities of a financial auditor
- Understands the planning procedures in the financial and cost audit for a business enterprise
- Describe the whole internal control system of the financial audit
- Understand the importance of audit working papers and notes

Book References

1. Ramanathan, “ Cost and Management Audit”, Tata Mc Graw Hill
2. Gupta, “ Contemporary auditing”, Tata Mc Graw Hill
3. Dutta Chowdhury: “cost audit and management audit”
4. Philip. I. Deliese and Others: Montgomery’s auditing, John Wiley and sons
5. Rathnam: Cost audit and management audit, Kitab Mahal
6. Tandon: Practical Auditing- S.Chand and Co

Web references

www.futureaccountant.com

www.myicwai.com

www.ce.

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M.Com (General)

CORE PAPER V - ACCOUNTING FOR MANAGEMENT

(For the students admitted from the year 2019-20)

SEMESTER II

Subject code:19MSE

Hours per Week 6

Credits: 5

Course Objectives

- To acquaint the students with the applicability of financial statements for decision making.
- To develop the skills for preparation, analysis and interpretation of financial statements.
- To enable the students to take decisions using management accounting tools.
- To provide an understanding on the new mechanics of preparation of cash flow and funds flow statements.
- To develop knowledge on preparation of various budgets and develop an understanding on budgetary control.

UNIT I

Introduction to Financial, Cost and Management Accounting- Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management- Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements – – Trend analysis

UNIT II

Ratio Analysis: - Ratio analysis --- Profitability ratios – short term solvency ratios-long term solvency ratios- Turnover ratios - –construction of balance sheet.

UNIT III

Funds flow statement and cash flow statement: Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow

UNIT IV

Marginal Costing : Marginal costing –Salient Features-Marginal Costing and Absorption costing –Break Even Analysis-Cost Volume Profit Analysis-Application of Marginal Costing for Business decision Making-Determination of sales mix-Exploring new markets-Make or Buy decisions-Shut down or continue

UNIT V

Budget and budgetary control: Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Zero based budgeting.

Note: Question paper shall consist of 20% Theory and 80% Problems

Course Outcome

After the completion of this course, the students will be able to:

- Understand the applicability of financial statements for decision making.
- Gain knowledge on preparation, analysis and interpretation of financial statements in practical point of view.
- Use management accounting tools for decision making.
- Acquire knowledge on preparation of cash flow and funds flow statements.
- Draw budgets and to develop a system of budgetary control.

Suggested Readings

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi
2. MaheswariSN, (2014), Management Accounting, Sultan Chand & Sons, New Delhi
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai
4. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai
5. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai
6. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, New Delhi
7. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
8. Reddy, T.S. &Dr.Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
9. Hansen - Mowen, Cost Management Accounting and Control, South Western College

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108
M.Com (General)

CORE PAPER VI -INSURANCE AND RISK MANAGEMENT

(For the students admitted from the year 2019-20)

SEMESTER II

Hours per Week :5

Subject code :19MSF

Credits: 4

Course Objectives:

- To familiarize the student's competence in Insurance at an advanced level.
- To focus on increasing proficiency in the basic Insurance, rules, policies.
- To impart knowledge on the principles of life insurance and types of policies.
- To teach students on the nature and types of non-life insurance policies.
- To make the students understand on the various aspects of risk management.

Unit I

Introduction to Insurance – History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector.

Unit II

Life Insurance Nature and Policy types: Nature of Life Insurance-Principles of Insurance- Terms used in Insurance- Life Insurance Product – Various Schemes – Life policy conditions - Lapse & Revival - Bonus – Surrender Value.

Unit III

Non-Life Insurance and Policy types: Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, - Motor Insurance Policy including Vehicle and Third-Party Insurance- Miscellaneous Policies like Personal Accident, Health & Medi-claim, Burglary and Loss of Baggage.

Unit IV

Insurance Market: Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen.

Unit V

Risk Management: Meaning of risk- characteristics of risk -Causes of risk-Classification of risk Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer.

Course Outcome:

After the completion of this course, the students must be able to:

- Gain competence on Insurance at an advanced level
- Describe the basic Insurance, rules, and policies
- Gain knowledge on the principles of life insurance and types of policies
- Understand the nature and types of non-life insurance policies
- Familiarize on the various aspects of risk management

Suggested Readings

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.
4. Nalini P.Tripathy and PrabirPai, (2010), Insurance:Theory and Practice, PHI, India
5. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
6. Rob Thoyts, (2012), [Insurance Theory and Practice](#), Routledge, UK.
7. SahooS S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.

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M.Com (General)

CORE PAPER VII- FINANCIAL MARKETS AND INSTITUTIONS

(For the students admitted from the year 2019-20)

SEMESTER II

Hours per Week :5

Subject code :19MSG

Credits: 4

Course objectives

- To introduce to the students the concept of money market and capital market.
- To provide knowledge on the working of commercial paper market and bill market.
- To equip the students with the knowledge of capital market instruments.
- To familiarize the students on the functioning of various financial institutions such as NABARD, National Housing Bank and World Bank.
- To impart knowledge on the working of various credit rating agencies such as CRISIL, CIBIL and ICRA.

Unit I

Introduction: Financial markets - meaning - definition - role - functions - capital market - Indian money and capital markets - global financial markets.

Unit II

Money market: meaning - characteristics - importance -Objectives- general functions - Segments of money market-participants-mode of operation- Commercial paper market: meaning - features - importance -Commercial Bill Market-Meaning and importance

Unit III

Capital market instruments - meaning - types - preference shares - equity shares - non-voting equity shares - company fixed deposits - warrants - debentures and bonds - global debt instruments - New Issues Market (NIM) - meaning - NIM Vs Secondary market -

Unit IV

Financial service institutions-CRISIL - Meaning -Functions- range of services - **CIBIL** - credit assessment - mechanism - ICRA -Functions

Unit V

Financial Institutions -National Housing Bank - functions and working -World Bank- functions and working - NABARD - functions and working.

Course Outcome

After the completion of this course, the students will be able to:

- Understand the basic concepts of money market and capital market.
- Acquire knowledge on the working of commercial paper market and bill market.
- Get familiar with the various capital market instruments.
- Gain knowledge on the functioning of various financial institutions.
- Get in-depth knowledge on the working of various credit rating agencies such as CRISIL, CIBIL and ICRA.

Suggested Readings

1. MEIR KOHN, (2004), 'Financial Institutions and Markets', Oxford University Press, New Delhi
2. Bhole L M AND JITENDRA MAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi
3. GURUSAMY S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai
4. ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2010), 'Tata McGraw Hill Publishing Company, New Delhi
5. ROSE, PETER S., AND FRASER, DONALD R, (2000), 'Financial Institutions: Understanding and Managing Financial Services', Tex Business Publications, New York
6. KINSELLA, RAY, (2009), 'New Issues in Financial Services, Powell's Books, London
7. KHAN M Y, (2001), 'Financial Services', Tata McGraw Hill, New Delhi

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108

M.Com (General)

CORE PAPER VIII -QUANTITATIVE TECHNIQUES

(For the students admitted from the year 2019-20)

SEMESTER II

Hours per Week:5

Subject code:19MSH

Credits: 4

Course Objectives:

- To provide a basic understanding on quantitative techniques, correlation and regression analysis.
- To teach probability distribution-theoretical distribution and probability distribution of random variable.
- To develop knowledge on Testing of Hypothesis, Significance Tests in Small Samples.
- To enable the students, understand the Test of independence and tests of goodness of fit.
- To develop the skills for application of F test and One way and Two-way analysis of variance.

UNIT I

Introduction: Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques –Correlation Analysis-Simple and Rank Correlation-Regression Analysis-Simple Regression

UNIT II

Probability and distribution: Probability – Problems applying Additional and Multiplication Theorem — Theoretical Distributions – Binomial and Poisson Distribution

UNIT III

Testing of significance: Testing of Hypothesis-Procedure for testing-One tailed test-Two tailed test –Type I and Type II Error Error-Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples)

UNIT IV Chi –square Test –Definition-Conditions for applying chi-square test -Test of independence and tests of goodness of fit.

UNIT V F Test and Analysis of variance- Application of F test –Analysis of variance (ANOVA) –Technique of analysis of variance One-way classification-Two way classification.

Note: 20 % Theory and 80 % problems

Course Outcome

After the completion of this course, the students will be able to:

- Gain knowledge on quantitative techniques, data analysis using correlation and regression.
- Understand probability distribution, Additional and Multiplication Theorem, theoretical distribution.
- Acquire knowledge on Testing of Hypothesis and to do Significance Tests in Small Samples.
- Understand and apply the Test of independence and tests of goodness of fit.
- Gain familiarity in application of F test and skill to analyze the data using ANOVA

Suggested Readings

1. Gupta S P (1995), Statistical Methods, Sultan Chand & Sons, New Delhi
2. Gurusamy S, (2018), Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
3. Joseph D and Anbarasu, (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Kothari C R (1998), Quantitative Techniques, Vikas Publishing House, New Delhi.
5. Hooda, R.P (2010), Statistics for Business and Economics, Macmillan, New Delhi.
6. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi
7. Levin, Richard I. and David S Rubin (2010), Statistics for Management, Prentice Hall, Delhi.

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108

M.Com (General)

ELECTIVE PAPER II-CONSUMER RIGHTS AND EDUCATION

(For the students admitted from the year 2019-20)

SEMESTER II

Hours per Week :5

Subject code :19ES2

Credits: 4

Course Objectives:

- To give an understanding of the provisions of the Consumer Protection Act.
- To make the students aware about the rights and responsibilities of consumers
- To know the methods of creating Consumer awareness and education
- To familiarize students on various aspects of consumer related Legislations and Organizations

Unit I

Consumer Movement in India- Definition of Consumer- Types of Consumer –Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism.

Unit II

Rights of Consumers- Responsibilities of Consumers —unfair trade practices-Caveat emptor and Caveat Vendor- Enforcement of Consumer rights through Public Interest Litigation-Unfair contracts.

Unit III

Consumer Protection Bill - Main Provisions –Redressal forums –District Level –State Level and National Level –Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and OMBUDSMAN

Unit IV

-Consumer Protection Councils – Objectives- Functions- National Level-State Level and District level Consumer Protection Councils-Remedy and Redressal of Grievances

Unit V

Consumer awareness and Education in India: Awareness and access to information- Methods of creating awareness and promotion of Consumer rights and duties- E-Commerce and Consumer Rights- Role of media in consumer education

Course Outcome:

After the completion of this course, the students will be able to:

- Understand the various terms related to Consumers.
- Know the Consumers rights and duties and how to enforce their rights.
- Gain knowledge of the provisions and procedures under Consumer Protection Bill
- Be familiar with Consumer related Legislations and Organizations.

Suggested Readings

1. Singh Avtar, (2010), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.
2. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
3. Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.
4. Balakrishna Eradi (2009), Consumer protection–Jurisprudence, Lexis Nexis Butterworth publishing

<p>BHARATHI WOMEN'S COLLEGE, (AUTONOMOUS) CHENNAI 108 M.Com (General) (For the students admitted from the year 2019-20) ELECTIVE II -INFORMATION SYSTEMS AUDIT Hours per week: 6 Credits: 5</p>	<p>Semester :II Sub Code:19ES5</p>
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Course Objectives:

- To gain basic knowledge about the necessary controls, losses and standards in computerized information system.
- To understand the architecture of a computer
- To impart knowledge on the various aspects of organizing of system resources
- To understand the Information control system
- To gain basic knowledge on the legal aspects of Information Technology

UNIT I - Concepts – Nature and types of systems – Attributes of Information – Importance of Management Information System – Types of Information Systems (MIS, BSS, and EIS& ES)

UNIT II - PC Architecture – OS Architecture – Management of Process, Memory & File System – Basics of Networking – Media OSI Layers – LAN, WAN, Networking Protocols, IP Addressing & Routing.

UNIT III - Selection and Organization of System Resources – Systems Documentations – Operation Manuals – Training & End User System Testing – Hardware Contract & Software License –IS Organizational Structure.

UNIT IV - Control Objectives for Information related Technology (COBIT) –Information System Control Technique (Computer dependent & Computer Non-dependent) – Control over Data Integrity – Privacy and Security Classification of Information (Controls – Logical access, Physical access, Environment)- Cryptography Firewall – Surveillance Technique – Hacking.

UNIT V - Business Continuity Planning and Disaster Recovery Planning – Information Technology ACT 2000.

Course Outcome

After the completion of this course, the students must be able to:

- Gain knowledge on the computerized information system
- Understand the architecture of a computer
- Prepare documents as per the requirements
- Understand the information control system
- Know about the legal aspects of information technology

Book References

1. Jack J. Champlain, Auditing Information Systems: A Comprehensive Reference Guide
2. Dube, D P, Gulati, V P, Information System Audit and Assurance

Web references

www.dbatra.com

www.itworld.com

www.icisa.

<p>BHARATHI WOMEN'S COLLEGE, (AUTONOMOUS) CHENNAI 108 M.Com (General) (For the students admitted from the year 2019-20) ELECTIVE II-STRATEGIC COST MANAGEMENT Hours per week: 6 Credits: 5</p> <p>Semester :II Sub Code:19ES6</p>

Course Objective:

- To provide an insight on the environment in Corporate administration
- To understand the implications of corporate strategic planning
- To impart knowledge on various techniques of model building for the Companies
- To gain knowledge on the cost and profitability, pricing policies and strategies
- To understand the cost analysis and control

UNIT I - Planning Environment – Forecasts trend and changes – Social, Political legal and technological impacts – Distribution channels and competitive forces – Public and Private Sector investment – International trade – prices and government policies for capacity expansion.

UNIT II - Strategies – Meaning and implications of corporate planning long range planning, business policy planning – Process of developing – strategic plan – SWOT Analysis – Strategies for stagnation Vs. Growth – Strategies for growth through expansion Vs. diversification, Acquisition and merger strategy, strategy of joint venture both in Indian and abroad.

UNIT III - Model Building – strategies in the development of models – Delphi Model, Econometric Model, Mathematical programming Model, Budgetary and Heuristic Model – Sensitivity analysis and characteristics of the model.

UNIT IV - Marketing concept objectives and framework – Linkage between strategic planning and marketing strategy – research and intelligence sources – control or application of management accounting in marketing – Analysis of marketing cost and profitability, pricing policies and strategies.

UNIT V - Distribution cost analysis and control – contribution analysis and product – Line profitability analysis – Evaluation of research information – Perfect, imperfect and Baye's Theorem.

Course outcome:

After the completion of this course, the students will be able to:

- Understand the basics of Corporate environment
- Know about the strategic planning of the Companies
- Learn about techniques of cost management.
- Understand the cost and profitability, pricing policies and strategies for the management
- Apply the cost analysis and control management for a Company

Book References

1. Ghoush P.K., Dhingra, I.C., Rajan Nair, N., Mani K.P, “Advanced Management Accounting – Strategic Management”, Sultan Chand & Sons, New Delhi
2. Prasad L.M., “Business Policy: Strategic Management” Sultan Chand & Sons, New Delhi
3. Alles, Michael, “ Strategic Cost Management”, Courier Custom Publishing
4. Wilson, Richard M., “Strategic Cost Management”, Aldershot Ashgate Publishers
5. Shank, John K, “Strategic Cost Management: The New Tool for Competitive Advantage”, The Free Press
6. Blocher, “Cost Management: A Strategic Emphasis”, Irwin/McGraw Hill
7. Blocher, Edward, “Cases and Readings in Strategic Cost Management for Use with Cost Management: A Strategic Emphasis”, McGraw-Hill Higher Education

Web References

www.indiacorporateadvisor.com

www.iimcal.sc.in

www.futureaccountant.com

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108

M.Com (General)

Supportive Elective 1-ENTREPRENURIAL DEVELOPMENT

(For the students admitted from the year 2019-20)

SEMESTER II

Hours per Week 4

Subject code :19ES3

Credits: 3

Course Objectives:

- To provide necessary knowledge required for organizing and carrying out entrepreneurial activities.
- To make the students aware of various stages in entrepreneurship development program.
- To enable the students to understand the steps in project formulation.
- To discuss about the preparation of project report and the sources of finance available to start industrial units.
- Give awareness on the incentives and subsidies of Central and State Government for industries in backward areas.

UNIT I

Introduction to entrepreneurs: Entrepreneur –Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

UNIT II

Entrepreneurship development: Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.

UNIT III

Project formulation: Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report – Selection Criteria.

UNIT IV

Project financing: Project Report - Project Appraisal – Technical – commercial appraisal – Financial appraisal– Sources of finance – Steps to start an industrial unit.

UNIT V

Incentives and subsidies: Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates.

Course Outcome:

After the completion of this course, the students will be able to:

- Gain knowledge required for organizing and carrying out entrepreneurial activities.
- Know the various stages in Entrepreneurial Development Programme.
- Acquire necessary knowledge on the stages of project formulation.
- Understand the concept of project report to be prepared before setting up an enterprise.
- Gain awareness on the incentives and subsidies given by Central and State Government for industrial units in backward areas.

Suggested Readings

1. Kanishka Bedi(2012), Management and Entrepreneurship, Oxford University press, Delhi
2. Jayshree Suresh(2014), Entrepreneurial Development, Margam publications, Chennai.
3. Narayana Reddy p (2016), Entrepreneurship Text and cases, cengage learning, Delhi
4. Kuralko and Hodgetts(2014), Entrepreneurship in The New Millenium, Cengage learning, Delhi
5. Rajee Roy (2011), Entrepreneurship, Oxford University press, Chennai
6. Robert D Hisrich and others (2010), Entrepreneurship, Tata McGraw Hill Company, New Delhi

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M.Com (General)

CORE PAPER IX-ADVERTISING AND SALESMANSHIP

(For the students admitted from the year 2019-20)

SEMESTER III

Hours per Week :6

Subject code :19MSJ

Credits: 5

Course Objectives:

- To develop knowledge on various aspects of advertising such as advertisement copy and advertisement media.
- To provide an understanding on the social and ethical aspects of advertising.
- To impart knowledge on the importance and role of salesmanship in direct selling.
- To teach the various contributions of personal selling and public relations in marketing communication.
- To develop knowledge on the effectiveness of internet and interactive media in advertising.

UNIT I

Advertising – Nature, scope, objectives, functions and benefits of Advertising –Types of Advertising –Social and ethical aspects of advertising

UNIT II

Advertisement copy-Purpose, features and characteristics of 'values' in advertisement copy- Advertising themes and appeals –Negative Vs Positive appeals

UNIT III

Advertising Media – Media Planning-Steps in Media planning –Indoor Media-Outdoor media and other support media

UNIT IV

Salesmanship – Definition, features and objectives of Salesmanship- role of salesmanship in direct selling – evaluating the role of a salesmanship and his effectiveness – internet and interactive media – measuring its effectiveness.

UNIT V

Personal selling and public relations – The role of personal selling and public relations in integrated marketing communication – contribution of personal selling with other media – Evaluating its effectiveness.

Course Outcome:

After the completion of this course, the students will be able to:

1. Have a clear idea about social and ethical aspects of advertising.
2. Gain knowledge on the role of salesmanship in direct selling in the present scenario.
3. Understand the role of public relation and personal selling in marketing.
4. Acquire knowledge on media planning for advertising.
5. Gain familiarity in various internet and interactive media in advertising.

Book References:

1. George E. Belch and Michael A. Belch, advertising and promotion , McGraw hill company.
2. Ronald, Karen Whitehill King, and J. Thomas Russel, kleppner's advertising procedure, pearson education international, prentice hall.
3. Sarangi, advertising and sales promotion, asian books.
4. Gupta, advertising and sales promotion, EPH publishers

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M.Com (General)

CORE PAPER X- INDIRECT TAXATION

(For the students admitted from the year 2019-20)

SEMESTER III

Hours per Week :5

Subject code :19MSK

Credits: 5

Course Objectives

- To impart knowledge on the features, and benefits of GST
- To enable students to learn important definitions on GST
- To understand the registration procedure relating to GST
- To gain knowledge on the various aspects of assessment of GST
- To learn the important provisions of GST

Unit I

Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax Structure-Merits and Demerits of Direct and Indirect Taxes-Distinction between direct and indirect taxes

Unit II

Goods and Service Tax - Meaning- Objectives of GST-Challenges of GST-Opportunities of GST-Justification of GST-Features of GST Model-Advantages and limitations of GST-Impact of GST on Indian Economy -Exempted goods and services under GST

Unit III

GST Council: Constitution and Action plan of GST council-Functions and powers of GST council-Audit under GST –Difference between present tax structure and GST- Meaning of important terms: Goods, Services, Supplier business, Manufacture, Casual taxable person, Aggregate turnover, Input tax and Output tax

Unit IV

Registration under GST- Procedure for registration-Accounts and records –Furnishing of returns – Assessment and Audit -Powers of CGST officers –Audit by GST tax authorities-Offences and Penalties

Unit V

Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition on Import and Export of goods – Valuation of goods for Customs Duty –Import and Export Procedure

THEORY ONLY

Course Outcome

After the completion of this course, the students will be able to:

1. Get a better understanding of the features, and benefits of GST
2. Master the important definitions on GST
3. Do the registration procedure relating to GST
4. Understand the various aspects of assessment of GST
5. Gain a better knowledge on the important provisions of GST

Suggested Readings

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers
2. Mehrotra&Goyal (2015), Indirect Taxes, SahityaBhavan Publications, Agra
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers
5. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.

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M.Com (General)

**CORE PAPER XI – INVESTMENT ANALYSIS AND
PORTFOLIO MANAGEMENT**

(For the students admitted from the year 2019-20)

SEMESTER III

Hours per Week : 5

Subject code :19MSL

Credits: 4

Course Objectives

- To introduce the fundamentals of investment decision making and technical analysis
- To impart knowledge on the basics of measuring risk and return
- To develop the skills required to make portfolio decision making
- To teach the portfolio management
- To understand the risk involved in the investment and make decision

UNIT I

Investment-an overview – Meaning of investment, Definition, features of investment, Factors and constraints of investment, Investment objectives, sources of investment information. Types of investments - Tangible – Contingent – Titular.

UNIT II

Risk and Return Analysis: Risk – Meaning – Causes of risk – Factors responsible for internal risk – Classification of Risk – Systematic and Unsystematic risk – internal business risk – External business risk – Financial risk – Other risk – Risk management Techniques.

UNIT III

Approaches to Security analysis – Fundamental analysis – Economic analysis – Industry analysis – Company analysis – Technical analysis – Difference between fundamental analysis and technical analysis – charts for movements of stock prices – Line charts – Bar chart – Japanese candle stick chart – Point and figure chart – Dow Theory.

UNIT IV

Portfolio Management: Portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance – Principles of Portfolio management – Factors contributing to portfolio management – Portfolio management process – Portfolio management policies.

UNIT V

Portfolio Construction – Objectives – Risk return analysis –Diversification – Methods of diversification – Portfolio revision - Techniques of portfolio revision – Steps involved in Traditional approach to portfolio construction.

Course Outcome

After the completion of this course, the students will be able to:

1. Get good understanding of the techniques of investment analysis
2. Gain good understanding of Risk return analysis
3. Gain mastery over the approaches to security analysis
4. Have a good learning about the uses of portfolio management
5. Understand the risk involved in investment

Suggested readings

1. BARUA S K V RAGHUNATHAN AND J R VERMA, (1992), 'Portfolio Management', Tata McGraw-Hill, Delhi
2. FRANCIS J C, (1992), 'Investment Analysis and Management', McGraw-Hill, Delhi
3. KEIN S, (2011), 'Security Analysis and Portfolio Management' Prentice Hall of India, New Delhi
4. GURUSAMY S, (2017), 'Security Analysis and Portfolio Management', Vijay Nicole Imprints Ltd
5. RUSSELL J FULLER AND J L FARRELL JR, (1995), 'Modern Investment and Security Analysis', , McGraw-Hill Book Company, Delhi
6. DONALD E FISHER AND RONALD J JORDON, (1995), 'Security Analysis and Portfolio Management', Pearson, Delhi
7. KRISHNA G PALEPU, PAUL M HEALY, (2008), 'Business Analysis & Valuation', Thomson Learning Inc, Delhi

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M.Com (General)

CORE PAPER XII –KNOWLEDGE MANAGEMENT

(For the students admitted from the year 2019-20)

SEMESTER III

Hours per week:5

Subject code:19MSM

Credits:4

Course Objectives:

- To learn the concept of knowledge management
- To gain an insight into the various knowledge attributes, knowledge formation, diffusion and conversion.
- To understand the importance of knowledge culture in the modern business world.
- To learn the tools and techniques of knowledge management.

UNIT I

Knowledge Economy – Technology and Knowledge Management – Knowledge Management Strategy – Prioritizing knowledge strategies – knowledge as a strategic asset.

UNIT II

Knowledge Attributes – Fundamentals of knowledge formation – Tacit and Explicit knowledge- Knowledge sourcing, abstraction, conversion and diffusion.

UNIT III

Knowledge Management and organizational learning, architecture – important considerations – collection and codification of knowledge – Repositories, structure and knowledge life cycle.

UNIT IV

Knowledge culture -Developing and sustaining knowledge culture – Knowledge culture enablers – implementing knowledge culture enhancement programs.

UNIT V

Knowledge Management tools, techniques – Knowledge Management and measurements – Knowledge audit – Knowledge careers.

Course Outcome :

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

1. Understand the importance of Knowledge as an asset
2. Know the importance of creating knowledge culture in any organisation
3. Complete understanding of knowledge formation, conversion and diffusion
4. Gain knowledge of the tools and techniques used in knowledge management

Book Reference

1. Joseph M. Firestone and Mark W. McElroy, Butterworth – Hienemann, Key issues in the New Knowledge Management 2007, KMCI Press
2. Daryl Morey & others Knowledge Management – Classic and contemporary works (Edited) Universities Press India Limited
3. Shelda Debowski, Knowledge Management, Edition 2009, John Wiley & Sons
4. Sudhir Warier, Knowledge Management, Edition 2011 Vikas Publishing House Private Ltd
5. Stewart Barnes Knowledge Management System Theory and practice (Edited) Thomson Learning
6. Hol Sapple Springer C W, Handbook on knowledge management (Edited)

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108
M.Com (General)

ELECTIVE PAPER III- HUMAN CAPITAL MANAGEMENT

(For the students admitted from the year 2019-20)

SEMESTER III

Hours per week:5

Subject Code:19ES4

Credits: 4

Course Objectives

- To develop knowledge on the concept of Human Capital Management and the role of HR managers.
- To provide knowledge on forecasting human resource requirement and acquisition of Human Resource.
- To develop an understanding on various methods in recruitment, e-recruitment and Training of Human Resource.
- To impart knowledge on various techniques of Performance Appraisal.
- To develop knowledge on the maintenance of health, safety and grievance handling of Human Resource.

UNIT I

Introduction to HRM: Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management –Qualities of a good personnel manager – Human Resource Policies - Need, Types – role of HR managers.

UNIT II

Acquisition of Human Resources: Human Resources Planning – Process, Forecasting, Demand & Supply –job analysis and job design – Assessing Human resource requirements – Human resource forecasting – work load analysis – job description & specification – job design –

UNIT III

Recruitment and Training: Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal -external – e-recruitment-selection process-orientation– training & development- objectives and need – training process – methods of training –evaluation of the training program.

UNIT IV

Performance appraisal: performance appraisal -nature, objectives and process – job evaluation –performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal.

UNIT V

Maintenance of employees and emerging horizons of HRM: Employee health and safety – employee welfare –grievance handling and redressal – industrial disputes – causes and settlement .

Course Outcome

After the completion of this course, the students will be able to:

1. Acquire knowledge on Human Capital Management and the significant role of Human Resource Managers in the organisations.
2. Contribute to the development, implementation, and evaluation of employee recruitment, e- recruitment, selection, and training processes.
3. Have a clear understanding on various Performance Appraisal techniques currently practiced by the organisations.
4. Facilitate healthy and safety practices for employee welfare and also handling employee grievances.

Suggested Readings

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House
3. Michael, Human Resource Management, Himalaya Publishing House
4. Prasad L M, Human Resource Management, Sultan Chand & Sons
5. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand & Sons

<p>BHARATHI WOMEN'S COLLEGE, (AUTONOMOUS) CHENNAI 108 M.Com (General) (For the students admitted from the year 2019-20) ELECTIVE III WORKING CAPITAL MANAGEMENT Hours per week: 6 Credits: 5</p> <p>Semester :III Sub Code:19ES8</p>
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Course Objectives:

- To provide an understanding on the concept of working capital, importance of working capital management, Forecasting and management of working capital.
- To develop knowledge on the basic principles of cash management, the relevance of cash budgeting and cash control.
- To impart knowledge on the objectives of inventory management and application of simple inventory control techniques, monitoring & control of inventories.
- To provide an understanding on receivables management, collection policy and control of receivables.
- To familiarize the students on the various sources of financing current asset.

Unit I - Working Capital Policy: Overall Considerations – importance of Working Capital Management – Concept of Working Capital – Risk and Return Trade off Financing Capital Requirements – issues in working capital policy – size of Working Capital Forecasting & Management of Working capital.

Unit II - Cash Management: Importance – Factors influencing Cash Balance determining minimum cash balance – Cash Budgeting-Cash Control – Monitoring collections & disbursement – Cash Management Models.

Unit III - Inventory Management – Need for inventories & importance of its Management – Techniques for Managing Inventory – Different Models – Reorder Point – pricing of raw materials & valuation of stock – Monitoring & control of inventories.

Unit IV - Receivables management: Credit policy – Credit evaluation credit granting decisions – control receivables – collection policy.

Unit V - Financing Current Assets: Trade Credit – Short term Bank Finance – Commercial Paper –Public deposits – Committees on Working Capital – Regulation of Bank credit – Recommendation.

Note: The question paper should consist 60% theory and 40% problems.

Course Outcome:

After the completion of this course, the students will be able to:

1. Gain knowledge on the concept of working capital, techniques in forecasting and management of working capital.
2. Acquire knowledge on cash management and cash control.
3. Gain knowledge on inventory control techniques, monitoring & control of inventories.
4. Understand receivables management, credit policy, collection policy and control of receivables.
5. Gain familiarity on various sources of financing current asset and Regulation of Bank Credit.

Book References

1. Bhattacharya, WCM – Strategies & Techniques, Prentice Hall of India Pvt. Ltd
2. Ramamoorthy, V.E., Working Capital Management, IFMR, Chennai
3. Bhalla V K, “Working Capital Management”, Anmol Publishers, New Delhi
4. Srinivasan S, “ Cash and Working capital management”, Vijay Nicole
5. Anita Shukla, “ Working capital management”, RBSA Publishers

Web references

www.slideshare.net

www.iif.edu

www.svtuition.org

www.accountingstudyguide.com

<p>BHARATHI WOMEN'S COLLEGE, (AUTONOMOUS) CHENNAI 108 M.Com (General) (For the students admitted from the year 2019-20) ELECTIVE III-BUSINESS ANALYTICS Hours per week: 6 Credits: 5</p> <p>Semester :III Sub Code:19ES10</p>

Course Objectives:

- To provide knowledge on the concept of business analytics and business analytics models.
- To make the students understand the role of business analyst in Business analytics.
- To teach the quantitative tools that aids in managerial decision making.
- To make the students familiar with the processes of developing, reporting and analyzing business data.
- To explain the architecture and the process involved in data warehousing.

UNIT I - Foundations of Business Analytics – Overview of the Business Analytics Model – Deployment of Business analytics model – Link Between strategy and the deployment of Business analytics model. – Business process and Business analytics – Optimizing the business processes.

UNIT II - Data Information and knowledge – Analyst's role in Business analytics – Required competencies for the analyst -Descriptive Analytics. – Explorative methods - Fundamental tools and methods of data analysis and statistics, focusing on visual representations of data, descriptive statistical measures - probability distributions and data modeling, sampling and estimation, and statistical inference.

UNIT III - Predictive Analytics – development of different approaches for building and analysing predictive models, applying regression and forecasting techniques, simulation and risk analysis, and an introduction to data warehousing and data mining.

UNIT IV - Business analytics at the data warehouse level – What is data warehouse? – Architecture and the process involved in data warehouse – Tips and techniques in Data warehousing - Prescriptive Analytics through exploring linear, and nonlinear optimization models.

UNIT V - Decision making and Problem solving – Decision Making Process – Conditions that influence decision making – Personal decision- making styles – Decision making with quantitative tools, focusing on philosophies, tools, and techniques of decision analysis.

Course Outcome:

After the completion of this course, the students will be able to:

1. Gain knowledge on how the managers use business analytics to formulate and solve business problems.
2. Know the role and competencies of the Business analyst.
3. Be aware of the quantitative tools that aids in managerial decision making.
4. Understand the processes required to develop, report and analyze business data.
5. Acquire knowledge on the architecture and the process involved in data warehousing.

Book References

1. James R. Evans *Business Analytics: Methods, Models, and Decisions*, 1st edition, Pearson Education, Inc. publishing as Prentice Hall
2. Gert.H.U.Laursen, Jesper, Thorlund, *Business Analytics for Managers taking Business Intelligence Beyond Reporting*, Wiley and SAS Business Series. John Wiley and Sons
3. Prasad R N, Seema Acharya *Fundamentals of Business Analytics*, , Wiley India Ltd

Web References

www.businessanalytics.in
www.sas.com/india
www.capgemini.com

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108
M.Com (General)

Supportive Elective II -CORPORATE SOCIAL RESPONSIBILITY
(For the students admitted from the year 2019-20)

SEMESTER III

Hours per week :4

Subject Code:19ES5

Credits:3

Course objectives:

- To enable the students to understand the significance and importance of corporate social responsibility in Indian context.
- To provide knowledge on the various provisions of CSR under the Companies Act 2013.
- To make the students learn as to how CSR activities are monitored.
- To enable the students to acquire knowledge on preparation of CSR report and CSR audit.

Unit I

Concept and Meaning of Corporate Social Responsibility(CSR): Meaning and Definition of CSR - Principles of CSR - CSR and Corporate Governance.

Unit II

Implementation of CSR Policy under Sec. 135 of the Companies Act 2013: CSR Policy - CSR Budget -Implementation of CSR - CSR Activities - Provision of CSR in Companies Act, 2013 .

Unit III

Governance of CSR Activities: Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR –

Unit IV

Monitoring of CSR Activities: CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring - External Monitoring - CSR Reporting

Unit V

CSR Audit: CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Developing a CSR Audit programme - Benefits of CSR audit .

Course Outcome

After the completion of this course, the students will be able to:

1. Gain knowledge on the concept of CSR in India.
2. Acquire information on CSR activities allowed in India and the implementation of CSR policy under the Companies Act 2013.
3. Have a thorough understanding on how the CSR activities are monitored.
4. Know the various issues relating to CSR audit.

Suggested Readings

1. Ilangoan D and Durgadoss R, (2016), Corporate Governance – An Insight, The United Publishers, Mangalore, Karnataka
2. Daryl Morey & others Knowledge Management – Classic and contemporary works (Edited)Universities Press India Limited
3. Shelda Debowski, Knowledge Management, Edition 2009, John Wiley & Sons
4. Sudhir Warier, Knowledge Management, Edition 2011 Vikas Publishing House Private Ltd
5. Stewart Barnes Knowledge Management System Theory and practice (Edited) Thomson Learning
6. Hol Sapple Springer C W, Handbook on knowledge management (Edited)

Web References

www.knowledge-management-online.com
www.systems-thinking.org
www.kmworld.com
www.knowledge-management-tools.net

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M.Com (General)

CORE PAPER XIII- OPERATIONS RESEARCH

(For the students admitted from the year 2019-20)

SEMESTER IV

Hours per week:6

Subject Code:19MSN

Credits:5

Course Objectives

- To help the students to understand the conceptual aspects of operations research
- To impart knowledge on Linear programming problem
- To enable students to learn Transportation models
- To enable students to learn Assignment models
- To gain knowledge on the network diagram

UNIT I

Introduction to Operations Research – Meaning – definition – features – need for Operations Research – scope – Techniques of Operations Research – application of Operations research in business – limitations.

UNIT II

Linear programming Problem (LPP) – - Linear programming Problem (LPP) – Meaning – Requirements – assumptions – applications - Formulating LPP – advantages – limitations – formulating LP model Graphical method (Simplex method excluded)– problems – Minimisation – Maximisation.

UNIT III

Transportation problems – Definition – Features -assumptions –Initial Basic Feasible Solution - – North-west corner method – least cost method – Vogel's approximation method – Optimum solution – MODI method – Stepping stone method - degenerate solution-

UNIT IV

Assignment problems – Features - Hungarian Method – Minimisation model – Maximisation Model

UNIT V

Network analysis – Network diagram and critical path problems – Objectives of network analysis – Advantages Limitations – Scope – Difference between PERT & CPM – Network Technique in project management – PERT - CPM- Optimal time (Crashing Excluded) (Simple problems only)

Note: Ratio of theory and problems will be 20 % and 80 % respectively

Course Outcome:

After the completion of this course, the students will be able to:

1. Gain a good understanding of the need and importance of operations research
2. Apply the various techniques of operations research under the linear programming problem
3. Solve the transportation problem for decision making
4. Solve the assignment problem for decision making
5. Use network analysis

Suggested Readings

1. ANAND SHARMA,(2014), ‘Operations Research’, Himalaya Publishing House, Mumbai
2. AGARWAL N P AND SONIA AGARWAL, (2009), ‘Operations Research and Quantitative Techniques’, R B S A Publishers, Mumbai
3. GURUSAMY S,(2016), ‘Operations Research’, Vijay Nicole Imprints, Chennai
4. GUPTA P K & GUPTA S P, (2014), ‘Quantitative Techniques & Operations Research’, Sultan Chand and Sons, New Delhi
5. KANTI SWARUP, P.K.GUPTA & MAN MOHAN, (2010), ‘Operations Research’, Jain Book Agency, New Delhi
6. KAPOOR V K, (2011), ‘Operations Research Techniques for Management’, Sultan Chand and Sons, New Delhi
7. SHRIDHARA K BHAT, (2011), ‘Operations Research’, Himalaya Publishing House, Mumbai
8. ARANGI S K, (2014), ‘Applied Operations Research and Quantitative Methods’, Himalaya Publishing House

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108

M.Com (General)

**CORE PAPER XIV-MERCHANT BANKING AND
FINANCIAL SERVICES**

(For the students admitted from the year 2019-20)

SEMESTER IV

Hours per week :6

Subject Code:19MSP

Credits:5

Course Objectives:

- To familiarise the students on the various merchant banking services
- To enable students to understand public issue management, underwriting of securities,
- To teach post-issue activities of merchant bankers
- To teach students about the various financial services available.

UNIT I

Merchant Banking – An Overview: Merchant Banking – merchant bankers – corporate counseling – project counseling – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – fixed deposits – project appraisal – SEBI guidelines.

UNIT II

Public Issue Management: Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved in issue management – Credit Syndication Services – IPO – Rights issue – Bonus issue – Private placement.

UNIT III

Post-issue activities: Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues –SEBI regulations –

UNIT IV

Underwriting of securities: Underwriting – meaning – types – mechanism – benefits and functions – SEBI guidelines –

UNIT V

Financial Services – leasing – hire-purchase finance – factoring – consumer finance – credit cards – credit rating venture capital

Course Outcome

After the completion of this course, the students will be able to:

1. Gain knowledge on the basics of merchant banking
2. Gain working knowledge of the public issue management and post issue activities.
3. Gain knowledge on underwriting of securities
4. Understand financial services like leasing, factoring and credit rating

Suggested Readings

1. Khan M Y,(2002), 'Financial Services, Tata McGraw Hill, New Delhi
2. VERMA J C, (2011), Manual of Merchant Banking-Concepts, Practices and procedures, Bharath Law House, Mumbai
3. GURUSAMY S, (2015), 'Merchant Banking and Financial Services', Vijay Nicole Imprints, Chennai
4. ROSE, PETER S., AND FRASER, DONALD R.(2002), 'Financial Institutions: Understanding and Managing Financial Services, Tex Business Publications, New York
5. KINSELLA, RAY,(2010), 'New Issues in Financial Services, Powell's Books, Singapore
6. ANDERTON, BRIAN, ED,(1995), 'Current Issues in Financial Services, Macmillan, Mumbai

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M.Com (General)

CORE PAPER XV- FINANCIAL DERIVATIVES

(For the students admitted from the year 2019-20)

SEMESTER IV

Hours per week :6

Subject Code:19MSQ

Credits:6

Course Objectives:

- To make the students understand the concept and uses of financial Derivatives.
- To discuss how the Options and Futures operate in the financial market.
- To explain the concept of hedging and stock index futures in Indian Stock market.
- To provide an understanding on the derivatives trading at NSE/BSE.

Unit I

Introduction to derivatives –Definition of Financial derivatives- Features – Types— Uses of Derivatives - Forward Market: Forward Contract concept – Features – Classification of Forward Contracts –Forward Trading Mechanism

Unit II

Options and Swaps – Concept – Types – Call and Put Option-American and European option-Exchange traded and OTC traded option– Option Positions Naked and Covered Option — Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing .

Unit III

Futures – Financial Futures Contracts – Types of Financial Futures Contract –Evolution of Futures Market in India – Traders in Futures Market in India – Functions of Futures Markets – Forward Contract Vs. Futures Contracts.

Unit IV

Hedging and Stock Index Futures: Meaning of hedging-Purpose of hedging-Hedging model-Short hedge-Long hedge-Cross hedge-Devising a hedging strategy-Concept of stock index futures-Stock index futures trading in Indian stock market

Unit V

Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee –Derivatives Trading at NSE/BSE - -Structure of Derivatives Markets in India.

(100% Theory)

Course Outcome:

After the completion of this course, the students will be able to:

- 1 Understand the concept of financial derivatives and its importance for raising finance in financial market.
2. Be aware of the working of Options and Futures in financial market.
- 3.Familiarize with the concept of hedging and stock index futures in Indian Stock market.
- 4.Acquire knowledge on the derivatives trading at NSE/BSE and the structure of derivative market in India.

Suggested Readings

1. Gupta S.L., (2008), Financial Derivatives – Theory, Concepts and Problems, Prentice Hall of India, Delhi
2. Kumar S.S.S (2007), Financial Derivatives, Prentice Hall of India, Delhi
3. Chance, Don M (2001), Derivatives and Risk Management Basics, *Cen gage Learning, Delhi*
4. Stulz M. Rene, (2009), Risk Management and Derivatives, *Cen gage Learning, Delhi*

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108

M.Com (General)

ELECTIVE PAPER IV- APPLIED E-COMMERCE

(For the students admitted from the year 2019-20)

SEMESTER IV

Hours per week :6

Subject Code:19ES6

Credits:5

Course Objectives

- To enable the students to learn the basics of electronic commerce
- To introduce students about the essential aspects on Network Infrastructure
- To enable the students to the customer-oriented application of electronic commerce
- To enable the students to understand the security framework
- To make the students to gain knowledge on directory services and Cyber laws

Unit I

Introduction to e-Commerce: Electronic Commerce and its Benefits– Impact of Electronic Commerce – Classification of Electronic Commerce – Applications of Electronic Commerce Technologies .

Unit II

Network Infrastructure: Network Infrastructure – Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications – Electronic Mail – World Wide Web Server – HTTP .

Unit III

Consumer Oriented Applications: Consumer Oriented Application, Mercantile Models from the Consumer's perspective – Types of Electronic Payment System, Digital Token based Electronic Payment Systems, Smart Cards Electronic Payments, and Designing Electronic Payment system.

Unit IV

Securing the Business on Internet: Security Policy, Procedures and Practices – Site Security – Protecting the Network – Firewalls – Securing the Web Service - Security Network Transaction – Transaction Security - Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

Unit V

Search Engines and Directory Services: Search Engines and Directory Services – Information Directories – Internet Advertising – Electronic commerce Applications - Cyber Law – Introduction – Concept of Cyberspace – Cyber Law in electronic commerce contract Aspects – Electronic Governance.

Note: Question paper shall cover 100 % Theory

Course Outcome:

After the completion of this course, the students will be able to:

1. Gain an introductory knowledge on electronic commerce
2. Describe about the Network Infrastructure
3. Make use of the customer-oriented applications of e commerce
4. Understand the security framework
5. Gain essential knowledge on directory services and Cyber laws

Suggested Readings

1. Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.
2. Jaiswal.S. (2000). E-Commerce IElectronic Communication for Business). New Delhi: Galgotia Publications Pvt. Ltd.
3. Kalakota, R., & Whinston, A. B. (2002). Frontiers of Electronic Commerce. New Delhi: Pearson Education India.
4. Rayudu, C. (2010). E-Commerce and E-Business. Mumbai: Himalaya Publishing House
5. Rayport, & Jaworeski, B. J. (2009). Introduction to E-Commerce. Noida , UP: McGraw Hill Publishing Company Limited.
6. Tomasi, W. (2008). Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education
7. Viswanathan, S. (2012). The Indian Cyber Law. New Delhi: Bharat Law House

<p>BHARATHI WOMEN'S COLLEGE, (AUTONOMOUS) CHENNAI 108 M.Com (General) (For the students admitted from the year 2019-20) ELECTIVE VI- STRATEGIC MANAGEMENT Hours per week: 6 Credits: 5</p> <p>Semester :IV Sub Code:19ES11</p>
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Course Objectives:

- To expose the students to various concepts in the field of Strategic Management.
- To enable the students to understand the principles of strategy formulation and control within the organization.
- To provide knowledge on Environment Scanning analysis and its application in solving organizational problems.
- To teach the strategies for competing in global markets.
- To give awareness to the students on the concept of Corporate Culture and its impact on effective strategic management.

UNIT I - Strategic Management process an over view -Developing a strategic vision & Mission –Setting objectives and creating a strategy.

UNIT II - Environment Scanning and analysis -Industry competition analysis--Evaluating company resources and competitive capabilities.

UNIT III - Analysis of strategies & choice -operationalising and implementing strategies – Ranking Resource strategies and organizational capabilities.

UNIT IV - Strategies for competing in global markets -strategies of MNCs companies. - Strategies of Diversified companies.

UNIT V - Leadership and Culture -Integration of structure -Leadership and corporate culture for effective strategies.

Course outcome:

After the completion of this course, the students will be able to:

1. Understand the basic concepts in the field of Strategic Management.
2. Familiarise with the principles of strategy formulation and control within the organization.
3. Gain knowledge on Environment Scanning analysis and its application in solving organizational problems.
4. Know the strategies adopted by the companies for competing in global markets.
5. Acquire knowledge on the concept of Corporate Culture and its impact on effective strategic management.

Book References

- 1 Arthur A Thompson and AJStickland III, Strategic Management, New Delhi Tata McGraw Hill
- 2 Gerry Johnson Exploring Corporate Strategy Prentice Hall
- 3 Maisana Mazzucato, Strategy for Business, New Delhi, Sage Publication
- 4 Craig Fleisher et.al, Strategic and Competitive Analysis, Prentice Hall

Web references

www.managementstudyguide.com

BHARATHI WOMEN'S COLLEGE, (AUTONOMOUS) CHENNAI 108
M.Com (General)

(For the students admitted from the year 2019-20)
ELECTIVE IV-INDUSTRIAL RELATIONS AND
LABOUR WELFARE

Hours per week: 6
Credits: 5

Semester :IV
Sub Code:19ES12

Course Objectives:

- To teach the concept of industrial relations and growth of trade unions.
- To offer knowledge on the causes of industrial disputes and its Arbitration processes.
- To give awareness on various Statutory labor welfare measures available in India.
- To throw light on the various occupational hazards in the organization.
- To provide information on the statutory provisions of industrial health and hygiene.

UNIT I - Concepts – Importance - Industrial Relations Problems in the Public Sector- Growth of Trade Unions- Codes of conduct.

UNIT II - Disputes – Impact – Causes – Strikes - Prevention – Industrial Peace –Government Machinery- Conciliation – Arbitration – Adjudication.

UNIT III - Concept –Objectives – Scope – Need- Voluntary Welfare Measures – Statutory Welfare Measures- Labour- Welfare Funds- Education and Training Schemes.

UNIT IV - Causes of Accidents – Prevention –Safety – Provisions – Industrial Health and Hygiene-Importance – Problems-Occupational Hazards- Diseases – Psychological problems-counseling statutory provisions.

UNIT V - Child Labour – Female Labour- Contract Labour – Construction Labour – Agricultural labour –Disabled – Welfare of knowledge – Social Assistance – Social Security-Implications.

Course Outcome:

After the completion of this course, the students will be able to:

1. Understand the concept of industrial relations and growth of trade unions in India.
2. Gain knowledge on the concept of industrial disputes and its process of Arbitration.
3. Obtain awareness on various Statutory labour welfare measures available in India.
4. Acquire information about the various occupational hazards in the organization.
5. Know the statutory provisions regarding industrial health and hygiene

Book References

1. Mamoria C.B. and Sathish Mamoria , 'Dynamics of Industrial Relations', Himalaya Publishing House, New Delhi 1998
2. Dwivedi. R.S. 'Human Relations & Organisational Behaviour', Macmillan India Ltd., New Delhi, 1997
3. Ratna Sen, 'Industrial Relations in India', Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003
4. Srivastava, 'Industrial Relations and Labour laws', Vikas 4 th edition, 2000
5. Venkata Ratnam C S, 'Globalisation and Labour Management Relations', Response Books,2001

BHARATHI WOMEN'S COLLEGE,(AUTONOMOUS)CHENNAI 600108

M.Com (General)

ELECTIVE PAPER V - CHANGE MANAGEMENT

(For the students admitted from the year 2019-20)

SEMESTER IV

Hours per week :6

Subject Code:19ES7

Credits:5

Course Objectives:

- To teach the importance of change management in the organizations experiencing constant changes.
- To provide knowledge on the challenges faced in various stages of change management process.
- To discuss the strategies adopted by the organizations for implementing changes.
- To enable the students to be aware of the concept of organizational change and culture.

Unit I

Introduction to change: Change evolution of an organization- Inhibit change - Classification of Change - Mode of Change - Nature of Organizational Change - Communicating Change.

Unit II

Process of change management and resistance to change: Phases of the Change Management Process - Resistance to Change: Concept of Resistance to Change - Forms of Resistance - Overcoming the Resistance to Change.

Unit III

Strategies for implementing change: Implementation of Change- Developing an Implementation Plan - Gaining Support and Involvement of Key People.

Unit IV

Evaluating Organizational Change and Culture: Concept of Monitoring and Evaluation of Change - Measurement and Methods of Evaluation - Feedback Process - Continuous Incremental Change .

Unit V

Organisational Culture - Concept of Organizational Culture - Dimensions of Culture - Type of Culture - Assessing Organizational Culture - Role of Culture in Managing Change

Course Outcome:

After the completion of this course, the students will be able to:

1. Have clear idea on the concept and importance of change management in the organizations that experience constant changes.
2. Gain knowledge on the challenges faced in the process of change management.
3. Familiarize the strategies adopted by the organization in the implementation of changes.
4. Understand the concept of organizational culture and its role in managing change.

Suggested Readings

1. Ian Palmer, (2010), Managing Organizational Change: A Multiple Perspectives Approach, McGraw Hill, New Delhi
 2. Radha R. Sharma, (2015), "Change Management", Tata McGraw Hill, New Delhi
 3. Todd D Jick, (2011), Managing Change: Text and Cases, McGraw Hill, New Delhi
- Wamer Burke W (2010), Organization Change theory and Practice, Sage Publication, New Delhi.

<p>BHARATHI WOMEN'S COLLEGE, (AUTONOMOUS) CHENNAI 108 M.Com (General) (For the students admitted from the year 2019-20) ELECTIVE V-MANAGERIAL BEHAVIOUR AND EFFECTIVENESS Hours per week: 6 Credits: 5</p> <p>Semester:IV Sub Code:19ES14</p>

Course Objectives:

- To provide knowledge on the concept of managerial jobs and managerial dimensions.
- To teach the students the different ways of assessing and identifying the managerial talent in the organisation.
- To provide information on the current industrial and government practices in the management of managerial effectiveness.
- To discuss the various leadership and management styles practiced by the organization in the current scenario.

UNIT I - Defining dimensions of managerial jobs –methods –Model –Time dimensions in managerial jobs –Effective and ineffective job behaviour –Functional and level difference in managerial job behaviour.

UNIT II - **Identifying managerial talent** – Selection and recruitment –Managerial skills development pay and rewards –Managerial motivation –Effective management criteria – performance appraisal measures –balanced scoreboard –Feedback –Career management – current Practices.

UNIT III - **Definition** –The person, process, product approaches –Bridging the Gap-Measuring Managerial Effectiveness –Current Industrial and Government practices in the Management of managerial effectiveness-the effective manager as an optimizer.

UNIT IV - **Organizational processes**-Organizational climate-Leader-Group influences –Job challenge – Competition –Managerial styles.

UNIT V - **Organizational and managerial efforts** –Self-development –Negotiation skills – Development of the competitive spirit -Knowledge management- Forecasting creativity.

Course Outcome:

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

1. Gain knowledge on the concept of managerial jobs and its dimensions.
2. Know the different ways of assessing and identifying the managerial talent in the organization.
3. Master the knowledge on the current industrial and government practices in the management of managerial effectiveness.
4. Understand the various leadership and management styles practiced by the organization in the current scenario.

Book References

1. Peter Drucker, 'Management', Harper Row
2. Milkovich and Newman, 'compensation', McGraw-Hill international
3. Blanchard and Thacker, 'effective Training Systems, Strategies and practices' Pearson
4. Dubin, Leadership, 'Research Findings, Practices & skills', Biztantra
5. Mathis Jackson Human Resource Management', Thomson South western

Web References

www.springer.com
www.emeraldinsight.com
www.tatamcgrawhill.com
www.onlinelibrary.wiley.com

BHARATHI WOMEN'S COLLEGE, (AUTONOMOUS) CHENNAI 108

M.Com (General)

(For the students admitted from the year 2019-20)

**ELECTIVE V-HUMAN RESOURCES ACCOUNTING
AND AUDITING**

Hours per week: 6

Credits: 5

Semester :IV

Sub Code:19ES15

Course Objectives:

- To make the students understand the basic concepts of Human Resource Accounting.
- To teach the significance of assigning monetary values to HR in terms of their costs and investment.
- To provide knowledge on the recent advancements in Human Resource Accounting and its direction in future.
- To become familiar with the objectives, importance and processes of human resource audit in business environment.
- To make the students understand the concept of audit report of Human Resources and the its uses.

UNIT I - HR as assets- Definition of Human Resource Accounting – Introduction to Human Resource Accounting – Human Resource accounting concepts, methods and applications – Human Resources accounting Vs other accounting.

UNIT II- Measuring human resource cost -investment in employees-Replacement costs – Determination of Human Resource value – Monetary and non-monetary measurement methods –Return on Investment approach.

UNIT III- Developing Human Resource Accounting systems – Implementation of Human Resource accounting – Integrated of accounting with other accounting systems – Recent advancements and future directions in Human Resource Accounting.

UNIT IV- Role of Human Resource audit in business environment - HR Audit objectives – Concepts – Components –Need- benefits – Importance – Methodology- Instruments –HRD scorecard – Effectiveness of as an instrument – Issues in HR audit – Focus of HRD audit.

UNIT V- HRD audit report –Concept –Purpose –Role of HR managers and auditors – Report Design- Preparation of report – Use of Human Resource audit report for business improvement – Case studies.

Course Outcome:

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

1. Understand the basic concepts of Human Resource Accounting and its application for the success of corporate enterprises.
2. Know the significance of assigning monetary values to HR in terms of their costs and investment to compute the worth of employees in the organization.
3. Have good knowledge on the recent advancements in Human Resource Accounting and its direction in future.
4. Familiarize with the objectives, importance and processes of human resource audit in business environment.
5. Understand the concept of Human Resources Audit Report and the its importance for the business improvement in future

Book References

1. Eric G. Flamholtz, 'Human Resource Accounting –Advances in Concepts, Methods and Applications', Third Edition
2. Pramanik.A.K(1993) M.C. Jain," Human Resource Accounting" Pointer publishers, Jaipur
3. Nigam, M.S.Nigam S (1993) Importance of Human Resource in Organization, Pointer publishers, Jaipur
4. Prakash J, Khanelwal M C, Jain SC (1993), Human Resource Accounting, Pointer publishers,Jaipur

Web References

www.springer.com