

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A+** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



CBCS SYLLABUS

MASTER OF COMMERCE (Computer Applications)

PROGRAMME CODE - PC

COURSE STRUCTURE

(w.e.f. 2017 – 2018 onwards)



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CRITERION - I

1.2.2 Details of Programmes offered through Choice Based Credit System (CBCS) / Elective Course System

Syllabus copies with highlights of contents focusing on Elective Course System



To be Noted:

HIGHLIGHTED	COURSE
<div data-bbox="418 1514 643 1587" style="border: 1px solid red; width: 138px; height: 35px;"></div>	Elective

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(w.e.f. 2017 – 2018 Batch onwards)

COURSE STRUCTURE – SEMESTER WISE

Sem	Sub Code	Title of the Paper	Hrs Per week	Credit	Exam Duration	Maximum Marks		
						Int	Ext	Total
I	17PC11	Quantitative Techniques	6	4	3	25	75	100
	17PC12	Marketing Management	6	5	3	25	75	100
	17PC13	Business Management	6	5	3	25	75	100
	17PC14	Internet and Web Technology	6	4	3	25	75	100
	17PC1P	Web Technology Lab	6	4	3	40	60	100
II	17PC21	Operations Research	6	4	3	25	75	100
	17PC22	Cost & Management Accounting	6	5	3	25	75	100
	17PCE2A 17PCE2B	ELECTIVE – 1 Human Resource Management/ Retail Marketing	6	4	3	25	75	100
	17PC23	Object Oriented Programming in C++	6	4	3	25	75	100
	17PC2P	Programming in C++Lab	6	4	3	40	60	100
	III	17PC31	Advanced Corporate Accounting	6	5	3	25	75
17PC32		Direct Taxes	6	5	3	25	75	100
17PCE3A 17PCE3B		ELECTIVE-2 Financial Management / Service Marketing	6	5	3	25	75	100
17PC33		Data Base Management System	6	4	3	25	75	100
17PC3P		Oracle Lab	6	4	3	40	60	100

IV	17PC41	Research Methodology	6	5	3	25	75	100
	17PC42	Indirect Taxes	6	5	3	25	75	100
	17PCE4A 17PCE4B	ELECTIVE – 3 Security Analysis and Portfolio Management /International Marketing	6	5	3	25	75	100
	17PC43	Software Engineering	6	4	3	25	75	100
	17PCPR4	Project	6	5	3	20	80	100
		Total		120	90			

ELECTIVE

The Students have to select any one of the following groups.

Group – A - Management

1. Human Resource Management
2. Financial management
3. Security Analysis and Portfolio Management

Group – B - Marketing

1. Retail Marketing
2. Services Marketing
3. International Marketing

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Title of the Paper	: ELECTIVE 1 –Human Resource Management	
Semester	: II	Contact Hours: 6
Sub Code	: 17PCE2A	Credits : 4

Objectives:

1. To familiarize the students with the human resource management processes.
2. To understand the importance of Human Resource Management in meeting the challenging requirements of highly skilled and competent human resources due to Globalization.

Unit: I - Human Resource Management: Nature and Scope of Human Resource Management - Human Resource Planning– Importance – Objectives – Process – Recruitment and Selection – Recruitment Policy – Sources – Methods –Selection Procedure – Scientific Selection – Placement & Induction

Unit: II - Training and Development: Principles of Training – Methods of Training –On the Job training – Off the Job training - Career Development – Benefits– Transfer Policy and Procedure – Grievance and Redressal Procedures

Unit: III - Performance Appraisal: Need – Purpose and Use of Performance Appraisal – Steps in Performance Appraisal – Traditional Vs Modern Methods of Performance Appraisal – Evaluation of performance analysis - Performance Appraisal based on MBO system – Managerial Appraisal – Managerial Ethics in Performance Appraisal.

Unit: IV - Trade union - Meaning – Principles – Essentials of a successful trade union - Features of Trade union-Strength and weaknesses of Trade union - Quality of working life - Management of Stress and burnout.

Unit: V - Human Resource Accounting – Human Resource Information System – Human Resource Management Research and Audit –International Human Resource Management – Managing Human Resource in Virtual Organizations.

Text Book:

C.B. Gupta, *Human Resource Management*, Sixth Edition 2013, McGraw Hill Education (India) Pvt. Ltd., New Delhi – 110 005.

Reference Books:

1. Badi.R.V ,*Human Resource Management*, Vrinda Publications, New Delhi,2010
2. Khanka.S.S, *Human Resource Management(Text & Cases)*,S.Chand, New Delhi,2013.
3. Prasad, L.M., *Human Resource Management*, Himalaya Publishing House New Delhi.
4. P. Subba Rao, *Essential of Human Resource Management*, Fifth Revised Edition 2013 Himalaya Publishing House New Delhi.
5. Shashi K.Gupta & Rosy Joshi, *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012.

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Title of the Paper	:	ELECTIVE 1 - Retail Marketing	
Semester	:	II	Contact Hours : 6
Sub Code	:	17PCE2B	Credits : 4

Objectives:

1. To understand the concepts of Retailing and its evolution, in the Indian and Global Markets.
2. To provide exposure to Customer Relationship Management and its Operations in Retailing.

Unit: I - Introduction to Retail marketing: Meaning & Definition - Retail Functions - Rise of Retailing - Consumerism - Challenges -Consumer proximity - Technology - Rise of retailing in India - Key markets - New entrants - Emerging sector.

Unit: II - Evolution of retail: Theories - Retail life cycle - Business models - Ownership, merchandise offered, franchise, non store, direct marketing, vending machines, kiosks, cash & carry- Brand management

Unit: III - Customer Relationship Management: Definition - Goals - Concepts - Components - customer lifecycle – B to B, B to C, innovations- Customer touch points - CRM functions – support channels –CRM planning - Strategy development - Building components – Analyzing and segmenting customers- Common barriers.

Unit: IV - Service operation: Characteristics -Bench marking-strategy - Enterprise design - Service quality – Facility location - Management of operations - Vehicle routing - Optimizing techniques - Models .

Unit: V - Marketing channel systems Concepts: Participants - Environment - Behavioral process - Developing a marketing channel - Strategy - Design - Platform - Product / pricing issues - Brand management - Positioning - Repositioning –Franchising.

Text Book:

Jain J.N., & Singh P. P., *Modern Retail Management*, Deep & Deep Publications, New Delhi, 2007

Reference Books:

1. David Gilbert, *Retail Marketing Management*, Himalaya Publishing House, Mumbai, 2013.
2. Ramakrishnan & Srinivasan.Y.R, *Indian Retailing Text and Cases*, Oxford University Press, 2008.
3. Siva Kumar, *Retail Marketing*, Excel Books, 2007.
4. Suja Nair, *Retail Management*, Himalaya Publishing House, Mumbai , 2008.
5. Swapna Pradhan, *Retailing Management: Text and Cases*, McGraw Hill Education., New Delhi, 2012

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Title of the Paper	: Elective-2 - Financial Management	
Semester	: III	Contact Hours : 6
Sub Code	: 17PCE3A	Credits : 5

Objectives:

1. To understand the various tools and techniques of Financial Management.
2. To enable the students to acquire analytical skills in business decisions.

Unit: I - Financial Management – Nature, scope and objectives, Finance functions – Role and Responsibilities of a Finance Manager – Time value of money – Source of Finance.

Unit: II - Cost of capital – Estimation of components of cost of capital, Methods for calculating cost of Equity, Cost of Retained Earnings, cost of debt and preference capital, Weighted Average cost of capital(WACC) and Marginal cost of capital – Financial Decisions – Capital Structure – Determinants–Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) - Capitalization – Over and under Capitalization.- Leverages- Types -Operating, Financial and Composite Leverages.

Unit : III - Capital budgeting methods – Payback period method, Discounted payback period method, Accounting Rate of Return, Net present value, Internal rate of return, Profitability Index - Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Unit: IV - Working capital management – Concept, need and Determinants- Estimation of working capital – Inventories Management- Receivables Management – Management of cash.

Unit: V - Dividend policy – Dividend policy decisions – Different Dividend Theories – Walter and Gardon Model- Policies regarding retained earnings - Corporate Dividend Practices in India.

Text Book:

Maheswari. S. N, *Financial Management*, Sultan Chand & Sons, NewDelhi, 2014.

Reference Books:

1. Khan. M.Y & Jain . P.K, *Financial Management* , Tata McGraw Hill Pvt Ltd, NewDelhi,2013
2. Kulkarni. P.V & Satyaprasad . B.G, *Financial Management*, Himalaya Publishing House, Mumbai, 2011
3. Ramachandran .R& Srinivasan.R, *Financial Management*, Sriram Publications, Trichy , 2010.
4. Shashi k.Gupta, Sharma.R.K, *Financial Management*,Kalyani Publishers-New Delhi,2011

Note: The question paper should cover 60% problem and 40% theory.

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Title of the Paper :	Elective-2 - Service Marketing	
Semester :	III	Contact Hours : 6
Sub Code :	17PCE3B	Credits : 5

Objectives:

1. To make the students familiar with marketing of services in various sectors.
2. To help the students to face challenges inherent in marketing, managing and delivering of services.

Unit: I - Services Marketing – Salient Features of services – Need– Significance of services Marketing – Marketing mix of services-Types of various services.

Unit: II - Bank and Insurance Marketing – Bank Marketing – Concepts – Marketing Mix for Banking Services – Product decision, place decision, pricing decision, personal selling and Promotion – Concepts of Insurance, Marketing of Insurance services – Formulation of product mix – Pricing decision, personal selling and promotion.

Unit: III - Transport Marketing –Concepts – Users of transports services, road, railways and airways - Pricing strategies and promotion strategies –Introduction to Logistic supply and Chain management.

Unit: IV - Tourism Marketing – Concepts – Tourism products –Pricing strategies – Promotion mix- Hotel marketing - concepts – Types of Hotels - Users of Hotel industry – Product mix – Pricing decision.

Unit: V - Hospital Marketing – Types of Hospitals – Users of Hospital Services – Product mix of Hospital – Components of Hospitals Planning – Market segmentation in the Hospital services, pricing strategies and promotion strategies.

Text Book :

Balaji.B, *Services Marketing & Management*, S.Chand & Co. Ltd, New Delhi, 2012.

Reference Books:

1. Christopher H. Lovelock, Jochenwirtz, Jayanta Chatterjee , *Services Marketing* , Pearson publishing, New Delhi, 2010.
2. Natrajan . L, *Services Marketing*, Margham Publications, Chennai, 2010
3. Shankar Ravi, R.Srivasan, *Services Marketing* - ,PHL learning Pvt Ltd, New Delhi, 2012.
4. Vasanthi Venugopal & Raghu V.N - *Services Marketing* - Himalaya Publishing House, Mumbai, 2012.

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Title of the Paper	:	Elective-3 Security Analysis and Portfolio Management	
Semester	:	IV	Contact Hours: 6
Sub Code	:	17PCE4A	Credits : 5

Objectives :

1. To enable the students to learn the structure and functions of Security market in India.
2. To familiarize with various portfolio management techniques.

Unit: I - Nature and Scope of Investment Management: Investment-Meaning - Investment and Speculation- Investment and Gambling- Features of Investment Programme – Investment Avenues- Investment Process. New Issue Market : Meaning – Distinction between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – General Guidelines for New Issue Market – Instruments of New Issue- Players in the New Issue Market.

Unit: II - Secondary Market : Organizations of Stock Exchange in India – Types of Stock Exchanges - Functions/ Services of Stock Exchange- Listing of Securities – Kinds of brokers and their Assistants - Methods of Trading in Stock Exchange-Settlement Procedure of Trading Transactions – Online Trading – Genuine Trading Vs Speculative Transactions - Defects of Indian Stock Market - Recent Developments of Indian Stock Market

Unit: III - Portfolio Analysis and Risk & Return: Fundamental Analysis – Technical Analysis – Efficient Market Theory – Expected Return of a Portfolio – Risk of a Portfolio – Risk and Return in the Portfolio.

Unit : IV - Portfolio Selection : Introduction – Feasible set of Portfolios – Selection of Optimal Portfolio – Markowitz Model – Single Index Model – Capital Asset Pricing Model – Arbitrage Pricing Theory

Unit: V - Portfolio Revision and Evaluation : Need for Portfolio Revision – Methods of Revision- Objectives -Formula plans – Constant Rupee Value Plan – Constant Ratio Plan - Variable Ratio Plan- Rupee Cost Averaging - Portfolio Evaluation – Need and process of Portfolio Evaluation – Levels of Performance – Sharpe Performance Index – Treynors' Performance Index – Jenson's Performance Measure.

Text Book:

E.Gordon & K.Natarajan, *Fundamentals of Investment Management*, Himalaya Publishing House, Mumbai, 2009

Reference Books:

1. E.Gordon & K.Natarajan, *Financial Markets and Services*, Himalaya Publishing House, 6th Revised Edition, Mumbai, 2015.
2. Preeti Singh, *Investment Management & Security Analysis & Portfolio Management*, Himalaya Publishing House, New Delhi, 2012.
3. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt Ltd, Fifth Edition, 2004.
4. Rustagi , *Investment Management and Portfolio Analysis* , Sultan Chand and Sons, New Delhi, 2010.

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Title of the Paper :	Elective-3 International Marketing	
Semester :	IV	Contact Hours : 6
Sub Code :	17PCE4B	Credits : 5

Objectives :

1. To acquaint the students with the knowledge of export and import trade.
2. To enable the students to learn the contributions of various institutions in the promotion of export.

Unit: I - International Marketing – Nature, Scope and features – Barriers to International Marketing – Domestic Vs International Marketing.

Unit: II - Export and Import procedures -Documents used in International Marketing – Terms of payment - Export finance – Management of Risks in International Marketing.

Unit: III - Export and Import Policies of the Indian Government – India's Balance of Trade and Balance of Payment – Composition and Direction of India's exports and imports – Exchange Control.

Unit: IV - Export promotion and assistance: Institutional infrastructure for the promotion of exports – STC, IIFT, FIEO, IIP, EXIM Bank, ECGC, TDA, Commodity Boards – Export Promotion Councils.

Unit: V- Product Planning and development for exports – Export pricing – International marketing Channel systems and distribution - Logistics.

Text Book:

Varshney. R.L & Bhattacharyya .B, *International Marketing Management*,
sultan Chand & Sons, NewDelhi, 2013

Reference Books:

1. Francis Cherunilam, *International Marketing*, Himalaya Publishing house, , Mumbai,2011.
2. Justin Paul,Ramneek Kapoor, *International Marketing* ,Tata McGraw Hill, NewDelhi, 2008.
3. Kate Gillespie, Jean Pierre Jeannet, David Hennessey.H, *International Marketing*, Cengage Learning ,2011
4. Philip R. Cateora Jhon L. Graham, *International Marketing*, Tata McGraw Hill, NewDelhi, 2011