DEGREE OF MASTER OF COMMERCE
CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR
MASTER OF COMMERCE ( M.COM. )
(SEMESTER PATTERN )
( For Candidates admitted in the Colleges affiliated to Periyar University from 2017-2018 onwards )
REGULATIONS

1. **ELIGIBILITY FOR ADMISSION TO THE COURSE**

Pass in B.Com, B.Com (CA), B.Com (e-com), B.B.A, B.B.M, B.BA/BBM (CA), B.COM (Corporate Secretaryship), B.Com (Corporate Secretaryship) with CA, BCS, BCS (CA), B.A (Corporate Secretaryship), B.A (Corporate Secretaryship) with CA, B.Sc (Computer Science), BCA and B.Com (Co-operation).

2. **DURATION OF THE COURSE**

The course shall extend over a period of two years comprising four semesters, with two semesters per year. There shall not be less than ninety instructional days for each semester. Examination shall be conducted at the end of each semester for the respective subjects.

3. **THE CBCS SYSTEM**

The PG programme shall be conducted on Choice Based Credit System (CBCS). It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education. The term 'credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. However, in no instance the credits of a course can be greater than the hours allotted to it. Each Course is designed variously under lectures / tutorials / laboratory or field work /seminar / practical training / Assignments / Report writing etc., to meet effective teaching and learning needs.

4. **SUBJECTS OF STUDY**

The total number of subjects of study will be 21 including one project work for 200 marks. The Project Report must be submitted through the supervisor and the Head of the Department on or before 31St March of the Second year.

5. **CLASSIFICATION OF THE SUCCESSFUL CANDIDATES**

Successful candidates passing the examinations and securing
- Marks 50% and above Pass-Second Class
- 60% and above Pass- I Class.
### COURSE OF STUDY AND SCHEME OF EXAMINATION

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper Code</th>
<th>Subject Title</th>
<th>Hours</th>
<th>University Examination</th>
<th>Credits</th>
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<tr>
<td>1</td>
<td>Core I</td>
<td>Marketing Management</td>
<td>6</td>
<td>25</td>
<td>75</td>
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<tr>
<td>2</td>
<td>Core II</td>
<td>Accounting for Managerial Decision</td>
<td>6</td>
<td>25</td>
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<tr>
<td>3</td>
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<td>Financial Management</td>
<td>6</td>
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<td>4</td>
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<td>Modern Banking</td>
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<td>Organisational Behaviour</td>
<td>6</td>
<td>25</td>
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<td>Paper II:</td>
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<td>6</td>
<td>Core V</td>
<td>Advanced Cost Accounting</td>
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<td>7</td>
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<td>Investment Analysis and Portfolio Management</td>
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<td>Core VII</td>
<td>Advanced Business Statistics</td>
<td>6</td>
<td>25</td>
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<td>9</td>
<td>Core VIII</td>
<td>E-Commerce</td>
<td>4</td>
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<tr>
<td>Paper I:</td>
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<td>Financial Markets and Institutions</td>
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<td>Paper II:</td>
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<td>Export- Import Management</td>
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<td>Extra Disciplinary Course (EDC)</td>
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<td>12</td>
<td>Common Paper</td>
<td>Human Rights</td>
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<td>25</td>
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## III SEMESTER

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<tr>
<th>S.No.</th>
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<td>Core IX</td>
<td>Research Methodology</td>
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<td>Human Resource Management</td>
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<td>Income Tax and Tax Planning</td>
<td>6</td>
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<td><strong>Elective III (Any one of the following)</strong></td>
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<td>Resource Management Techniques</td>
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<td>Paper II:</td>
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## IV SEMESTER

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<td>Indirect Taxes</td>
<td>6</td>
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<td>19</td>
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<td>Services Marketing</td>
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<td>20</td>
<td>Core XV</td>
<td>Project Work: Project - 150 Marks and Viva 50 Marks</td>
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<td><strong>Elective IV (Any one of the following)</strong></td>
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<td>Insurance and Risk Management</td>
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<td>Paper II:</td>
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### SEMESTER I

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<tr>
<td>1.</td>
<td>Paper - I</td>
<td>Business Communication</td>
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<td>2.</td>
<td>Paper - II</td>
<td>Principles of Commerce</td>
<td>4</td>
<td>25</td>
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<td>100</td>
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<tr>
<td>3.</td>
<td>Paper - III</td>
<td>Principles of Accounting</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
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</tbody>
</table>
6. **EVALUATION**

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a Continuous Internal Assessment (CIA) by the course teacher concerned as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

<table>
<thead>
<tr>
<th>Component</th>
<th>Marks</th>
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<tr>
<td>Test</td>
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<td>Seminar</td>
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<td>Assignment</td>
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<td><strong>Total</strong></td>
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</tbody>
</table>

7. **Passing Minimum:**

- Separate passing minimum is prescribed for Internal and External
- The passing minimum for CIA shall be 50% out of 25 marks (i.e. 12.5 Marks).
- The passing minimum for University Examination shall be 50% out of 75 marks (i.e. 37.5 Marks)

**Question Paper Pattern**

Time: 3 Hours  
Max. Marks: 75

**Part –A (5 x 5=25 Marks)**

(Answer all questions)

All questions carry equal marks.

One question from each unit with internal choice.

Either

(or)

Pattern

**Part-B (5 x 10=50 Marks)**

(Answer all questions)

All questions carry equal marks.

One question from each unit with internal choice.

 Either

 (or)

Pattern.
M.COM
SEMESTER - I
CORE I - MARKETING MANAGEMENT

Unit – I

Unit-II

Unit-III
Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel- Middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.

Unit-IV
Sales promotion - Meaning and Definition - Objectives and Importance of Sales Promotion - Causes for Sales Promotion Activities - Types of Sales Promotion Programmes - Salesmanship and Personal Selling - Steps in selling - essentials of Salesmanship - Importance of Salesmanship - Qualities of a good salesman.

Unit-V


Note: Question paper shall cover 100% theory
REFERENCES:

1. Marketing management : C. B. mamoria And Joshi, Kita Mahal, 2014, New Delhi
2. Marketing management : Dr.C.B. Gupta and Dr.N. Rajan Nair, Sultan Chand & Son, New Delhi
3. Marketing Management : Philip Kotler, Pearson Education P ltd, New Delhi
M.COM

SEMESTER - I

CORE II - ACCOUNTING FOR MANAGERIAL DECISION

Unit – I

UNIT – II

UNIT – III

UNIT – IV
Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget

UNIT – V
Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :
1. Management Accounting : R.K.Sharma & Shashi K.Gupta, Kalyani Publisher, New Delhi
2. Management Accounting : Manmohan Goyal, Sahitya Bhawan Publishers and Distributors Pvt Ltd, Uttar Pradesh
UNIT – I

UNIT – II

UNIT – III

UNIT – IV

UNIT – V

Note: Question paper shall cover 40% Theory and 60% Problems

REFERENCES :
2. Financial Management - I.M.Pandey, Vikas publishing House P Ltd, New Delhi
5. Principles of Managerial Finance - L.J.Gitman and Dr.M.Manickam
UNIT – I

UNIT – II

UNIT – III

UNIT – IV

UNIT – V

NOTE: Question Paper shall cover 100% Theory.

REFERENCES :
3. Indian Banking : S. Nataraj and R. Parameswaran, S.Chand & Sons Publisher, New Delhi.
5. Principles of Banking : P.N.Varshney, S.L.Gupta and
UNIT – I

UNIT – II
Personality- Meaning and nature – Determinants of personality measurement of personality – Theories of personality – Personality facts influencing behavior at work.

UNIT – III

UNIT – IV

UNIT – V
Interpersonal Behaviour and influencing Relationships – Introduction – Approaches explaining inter personal attraction – Basic principles of inter personal attraction – Developing inter personal relational ships different ways of influencing Behaviour.

Note: Question paper shall cover 100% theory

REFERENCES :
M.COM

SEMESTER - I

ELECTIVE PAPER II - BUSINESS ENVIRONMENT

UNIT – I
Concept of Business Environment- Significance-Types of Environment-External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business .

Unit-II

Unit-III

Unit-IV

Unit-V
Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India’s policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC’s-MNC in India.

Note: Question paper shall cover 100% theory

REFERENCES :
2. Business Environment - Dr.C.B.Gupta, Sultan Chand & Son, New Delhi
M.COM

SEMESTER - II

CORE V - ADVANCED COST ACCOUNTING

UNIT – I

UNIT – II
Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification.

UNIT – III

UNIT – IV

UNIT – V

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :

M.COM
SEMESTER - II
CORE VI - INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Unit-I

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

UNIT III

UNIT IV

UNIT V

Note: Question paper shall cover 100% theory

REFERENCES :
5. Investment Management : Bhalla, Tuteja, S. Chand & Sons Publisher, New Delhi.
M.COM
SEMESTER - II
CORE VII - ADVANCED BUSINESS STATISTICS

UNIT I
Computation of Basic Statistics – Measures of Central Tendency – Dispersion and Relations – Excel work and SPSS

UNIT II
Probability theorems distributions - Binomial, Poisson and normal distributions - Characteristics and Applications.

UNIT III
Testing of Hypothesis - Standard Error and Sampling Distribution - Errors in Testing Hypothesis – Large Samples Test-Tests of Significance - Z test-Small Samples Test- 't' test.

UNIT IV
Testing of Hypothesis - Parametric Tests - F -Test - One - way - Two - way - x2 Test and Goodness of fit - Yates Correction - Uses of x2 Test.

UNIT V
Multivariate Analysis - Partial and Multiple Correlation and Regression - Factor Analysis.

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :
M.COM
SEMESTER - II
CORE VIII - E-COMMERCE

UNIT I

UNIT – II

UNIT – III

UNIT – IV

UNIT – V

Note: Question paper shall cover 100% theory
REFERENCES:

1. Electronic Commerce and Applications : Bhasker, McGraw – Hill Education (India) Ltd.,


4. Electronic Commerce : SchNeider, Gray D., Course Technology, Delhi.
UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

NOTE: Question Paper shall cover 100% Theory.

REFERENCES :
5. Financial Services : Dharmaraj .E, S.Chand & Sons Publisher, New Delhi
UNIT I


UNIT – II


UNIT – III


UNIT – IV


UNIT – V


NOTE: Question Paper shall cover 100% Theory.
# REFERENCES:

1. **Export Marketing**  

2. **Export Management**  

3. **Handbook of Import-Export Procedures**  
   - Ministry of Commerce, Govt. of India.

4. **Export Documentation and procedures**  
   - Nabhi Publications, New Delhi.

5. **Import - Do it Yourself**  
M.COM
SEMESTER - II
EXTRA DISCIPLINARY COURSE (EDC)

Paper Offered by other Department

[EDC]
M.COM
SEMESTER - III
CORE IX - RESEARCH METHODOLOGY

UNIT I

UNIT II

UNIT III
Collection of Data - Primary and Secondary Data – Tools of collection of Data – Questionnaire – Scaling Techniques - Personal Interview – Interview schedule – Observation, Pilot study and pre-testing.

UNIT IV
Analysis and Interpretation of Data – Hypothesis – Characteristics of A Good Hypothesis – Formulation and testing of Hypothesis – Methods of testing Hypothesis – T -Test – F- Test, CHI square Test.

UNIT V

Note: Question paper shall cover 100% theory

REFERENCES :
M. COM
SEMESTER - III
CORE X - ADVANCED CORPORATE ACCOUNTING

UNIT I

UNIT – II
Final Accounts of Joint - Stock Companies

UNIT – III
Absorption, Amalgamation and Reconstruction (Internal and external).

UNIT – IV
Liquidator’s Final Statement of Accounts – Holding Companies.

UNIT – V
Final Accounts of Banking, and Insurance companies (New Format)

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES:
1. Corporate Accounting : P. C.Tulsian -Tata McGraw-Hill,
M.COM
SEMMESTER - III
CORE XI - HUMAN RESOURCE MANAGEMENT

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

Note: Question paper shall cover 100% theory

REFERENCES :
M. COM
SEMESTER - III
CORE XII - INCOME TAX AND TAX PLANNING

UNIT I

UNIT – II

UNIT – III

UNIT – IV
Computation of income from other sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses – Tax planning.

UNIT – V

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :
1. Income Tax Law and Practice - V.P.Gaur & D.B. Narang (Kalyani Publishers)
2. Income Tax Law and Practice - Dr. H.C. Mehrotra & S.P. Goyal (Satiya Bhava Publication, Agra)
5. Income Tax Law and Practice - Dr. Vinod K.Sighania (Taxmann Publications, New Delhi)
M.COM  
SEMESTER - III  
ELECTIVE III - PAPER I  
RESOURCE MANAGEMENT TECHNIQUES  

UNIT I  

UNIT – II  
Linear Programming Problem – Assumptions – Formulation of Linear Programming – Problems and Solutions – Graphic Method – Simplex Method – Big. M Method (Not exceeding Z variables).  

UNIT – III  

UNIT-IV  

UNIT-V  
Network analysis – Basic concepts – Construction of Network – Critical path Method (CPM) – Program Evaluation Review Technique (PERT) 

Note: Question Paper shall cover 20% Theory and 80% Problems.  

REFERENCES :  
1. Resource Management Technique (or)  
2. Quantitative Techniques in Management.  
   Tata Mcgraw Hill Publishing Company Ltd, New Delhi - vohra – N.D.  
M.COM
SEMESTER - III
ELECTIVE III - PAPER II
RETAIL MARKETING

UNIT I

UNIT II
Retail Environment - Micro and Macro environmental influences - Changing retail environment in India – Retail consumers – retail consumer buying process, factors affecting consumer decision process.

UNIT III
Retail Formats – different types of retail stores – ownership based, store based, non-store based, web based. Retail location – choice of location, store layout and designs – Positioning of retail shops, retail store image – retail service quality management.

UNIT IV

UNIT V
Retail Channel Management – Retail sales promotion techniques – Retail advertising – e-retailing in India – role of information technology in retailing.

Note: Question paper shall cover 100% theory

REFERENCES:
2. Andrew J. Navman and Peter Cullon : Thomson & Organisation
Retailing Environment
3. Berman Retail management, 8th Edn. : Prentice Hall of India
5. Retailing David Gilbrath Retail Marketing Management. Prentice Hall
UNIT I

UNIT – II

UNIT – III

UNIT – IV

UNIT – V

Note: Question paper shall cover 100% theory

REFERENCES :
1. Indirect Taxation : Dr.V. Balachandran (Sultan Chands & Sons, New Delhi)
M.COm
SEMESTER - IV
CORE XIV - SERVICES MARKETING

UNIT I
Services – the concept – Salient features of Marketing Services – Significance of services marketing – emerging key services - Benefits and Limitations of marketing of services – Service Mix.

UNIT II

UNIT III

UNIT IV
Tourism marketing – The concept – Users of Tourism services – Product planning and Development – Marketing mix for Tourism Marketing – Merits and Demerits of Tourism Marketing

UNIT V

Note: Question paper shall cover 100% theory

REFERENCES :
2. Services marketing (SIE) : Zeithaml, McGraw-Hill (India) Pvt. Ltd.
M.COM
SEMESTER - IV
PROJECT WORK

MARKS ALLOTTED

<table>
<thead>
<tr>
<th>Component</th>
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GUIDELINES FOR PROJECT WORK:

(a) Topic:
The topic of the project work shall be assigned to the candidate before the end of second semester.

(b) No. of copies of the Project Report:
The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the college library and one copy can be returned to the student.

(c) Format to be followed:
The formats / certificate for project report to be submitted by the students are given below:

Format for the preparation of project report:

(a) Title page
(b) Bonafide Certificate
(c) Acknowledgement
(d) Table of contents
(e) Text of the project
(f) Bibliography
(g) Appendix
Format of the Title Page:

TITLE OF THE PROJECT REPORT

Project Report Submitted
to
Periyar University in partial fulfillment of
the requirement for the Award of the
Degree of Master of Commerce

Submitted
by
(Student Name & Reg. No.)

Under the Guidance
[ Guide Name & Designation]

College Logo

Department Name with College Address

Month-Year
Format of the Certificate:

CERTIFICATE

This is to certify that the Project Report entitled ____________________________ submitted to the Periyar University, Salem in partial fulfillment of the requirement for the award of the degree of Master of Commerce is a record of bonafied project work carried out by ________________________________ under my supervision and guidance. No part of this project report work has been submitted for the award of any degree, diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :
Place:

Signature of the Head of the Department

Signature of the Supervisor

Date of Viva-Voce Exam:__________

Internal Examiner

External Examiner
Format of the Certificate:

DECLARATION

I hereby declare that the project work entitled ............................................ submitted to the Periyar University in partial fulfillment of the requirements for the award of the degree of MASTER OF COMMERCE is a record of original research work done by me, under the supervision and guidance of ............................................ and it has not formed the basis for the award of any Degree/Diploma/Associate Ship/Fellowship or other similar title to any candidate of any University.

Date : ................................Signature of the Supervisor

Place:
M.COM
SEMESTER - IV
ELECTIVE IV - PAPER I - INSURANCE AND RISK MANAGEMENT

UNIT I

UNIT II

UNIT III

UNIT IV
Tourism marketing – The concept – Users of Tourism services – Product planning and Development – Marketing mix for Tourism Marketing – Merits and Demerits of Tourism Marketing

UNIT V
Risk management and control – Methods of Risk management – Risk management by individuals and corporations – Tools for Controlling Risk

Note: Question paper shall cover 100% theory

REFERENCES:

1. Insurance and Risk Management : Dr. P.K.Gupta, Himalaya Publishing House, Mumbai.
M.COM
SEMESTER - IV
ELECTIVE IV - PAPER II - STRATEGIC MANAGEMENT

UNIT I

UNIT: II

UNIT: III

UNIT: IV

UNIT: V

Note: Question paper shall cover 100% theory

REFERENCES :
### ACADEMIC YEAR 2017 – 2018 ONWARDS

**[EDC] EXTRA DISCIPLINARY PAPERS**

**MASTER OF COMMERCE OFFER TO OTHER DEPARTMENT STUDENTS**

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper Code</th>
<th>Subject title</th>
<th>Exam Hours</th>
<th>Internal (25%)</th>
<th>External (75%)</th>
<th>Total</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Paper - I</td>
<td>Business Communication</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td>4</td>
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<tr>
<td>2.</td>
<td>Paper - II</td>
<td>Principles of Commerce</td>
<td>4</td>
<td>25</td>
<td>75</td>
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<td>3.</td>
<td>Paper -III</td>
<td>Principles of Accounting</td>
<td>4</td>
<td>25</td>
<td>75</td>
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</table>

**SEMESTER I**
UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

Note: Question paper shall cover 100% theory

REFERENCES :
1. Business Communication – Dr. Rajendra Paul
2. Business Communication – Pattanchatty
3. Modern Commercial Correspondence – Pillai and Bhagavathi, S.Chand &Co,
M.COM
EDC - PAPER – II
PRINCIPLES OF COMMERCE

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

Note: Question paper shall cover 100% theory

REFERENCES :

M.COM
EDC - PAPER – III
PRINCIPLES OF ACCOUNTANCY

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
Accounting for Non- Trading Concern – Receipts and Payments Account – Income and Expenditure Account – Distinction between Capital and Revenue Expenditure.

Note: Question paper shall cover 100% theory

REFERENCES :


Modal Question

Title of the paper .................

Time: 3 Hours  Max. Marks: 75

PART – A (5x5=25)
Answer All Questions.
All Question carry equal Marks.

UNIT – I
Qn. No.1 a) .  (or)
   b).

UNIT – II
Qn. No.2 a) .  (or)
   b).

UNIT – III
Qn. No.3 a) .  (or)
   b).

UNIT – IV
Qn. No.4 a) .  (or)
   b).

UNIT – V
Qn. No.5 a) .  (or)
   b).

PART – B (5x10=50)
Answer All Questions.
All Question carry equal Marks.

UNIT – I
Qn. No.6 a) .  (or)
   b).

UNIT – II
Qn. No.7 a) .  (or)
   b).

UNIT – III
Qn. No.8 a) .  (or)
   b).

UNIT – IV
Qn. No.9 a) .  (or)
   b).

UNIT – V
Qn. No.10 a) .  (or)
   b).