

C.ABDUL HAKEEM COLLEGE (AUTONOMOUS), MELVISHARAM.
Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18MCM301

Semester:III

Major: 9

Title: GOODS AND SERVICES TAX

Credits: 5

Max.Marks: 75

Objective: To impart knowledge in the field of goods and services taxes, registration, dispute mechanism and GST tax liability.

OBJECTIVES:	To impart knowledge in the field of goods and services taxes, registration, dispute mechanism and GST tax liability.
COURSE OUTCOME(S)	
CO1	To impart knowledge in the field goods and services tax
CO2	To know the valuation rules, special transactions input tax
CO3	To perceive the knowledge or registration, inspection, offences, penalties and prosecution.
CO4	To become aware of CGST – SGST – IGST and Dispute Resolution Mechanism
CO5	To learn GST Liability and Provisions.

UNIT I – INTRODUCTION TO GST

Draft Model GST Law - Positives – Negatives - Levy - Territorial jurisdiction of GST - Taxable Event - Consideration - Levy and collection of GST - Composition levy .

UNIT II - VALUATION

Value of taxable goods and services- Valuation Rules - Special Transactions - Job work - Electronic Commerce - Input tax credit - Input Service Distributor - Refund -Interest on refund.

UNIT III - COMPLIANCES Registration - Invoices, credit and debit notes - Payment of tax - Tax deducted at source - Returns - Accounts and Records - Assessment - Audit - Inspection - Interest - Offences and Penalties – Prosecution.

UNIT IV - DEMAND AND APPEALS

Demand - Appeals - CGST - SGST –IGST Alternate Dispute Resolution Mechanism - Authority of Advance Ruling - Settlement of cases.

UNIT V - RECOVERY AND LIABILITY TO PAY TAX

Recovery of tax - Liability to pay tax in specified cases - Transitional Provisions.

Reference book:

Nitya Tax Associates ,Taxmann Publications.

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Year: II

Subject Code: P18MCM302

Semester:III

Major: 10

Title: ORGANIZATIONAL BEHAVIOUR

Credits: 5

Max.Marks: 75

OBJECTIVES:	To Provide Knowledge on Employee's Behaviour and Their Managerial Implications and To Improve Knowledge on Organizational Dynamics.
COURSE OUTCOME(S)	
CO1	It is an Introduction to Fundamental Factors Determining Individual Behaviour.
CO2	It Provides an Insight on Personality, Perception, Attitudes, Learning and Values.
CO3	It is a Study on Motivation, Motivation Theories and Leadership.
CO4	It is Study on Groups, Group Behaviour and Group Decision Making.
CO5	It is a Study of Stress Management, Organizational Change and Resistance to Change.

UNIT I: INTRODUCTION

Key Elements of Organizational Behaviour – Nature – Scope – Fundamental Factors Determining Individual Behaviour: Personal Factors, Organisational Factors, Psychological Factors and Environmental Factor.

UNIT II: PSYCHOLOGICAL ANALYSIS

Personality – Traits-Nature-How Personality Influences Organisational Behaviour.
Perception-Process - Factors Influencing Perception – How to Improve Perception.
Attitudes –Formation of Attitudes – Types - How Attitudes can be changed. **Learning** – Features – Factors Determining Learning –Condition for Making Learning Effective.
Values-Importance – Organisational Values, Personal Values.

UNIT III: MOTIVATION AND LEADERSHIP

Need for Motivation – Financial and Non-Financial Motivators - Abraham Maslow's Motivation Theory, Douglas McGregor's Motivation Theory and William Ouchis Z theory on Motivation. Leadership in the New Environment - Leadership Styles- Skills needed to be a Leader.

UNIT IV: GROUP DYNAMICS

Groups - Types of Group- Group Behaviour – Factors Influencing Group Behaviour - Inter Group Conflicts- Group Decision Making: How Groups make Decision – How to Improve Group Decision Making.

UNIT V: ORGANISATIONAL CONFLICT AND STRESS MANAGEMENT

Organisational Conflict-Causes of Conflict- Conflict Management. Stress –Causes – Consequences of Stress - Stress Management at Individual Level, Organisational Level - Organisational Change - Factors Influencing Organisational Change – Employee Resistance To Organisational Change – How to Overcome Resistance to Change.

Text book:

1. S.S.Khanka, Organisational Behaviour, S. Chand & Co., New Delhi Edn, 2007.

Reference Book:

1. Fred Luthem, Tate Mchrance International Edition, Organizational Behaviour,
2. J.Jaysamcar.Marghom, Organisation Behaviour.
3. Stephan Robbins, Organisational Behaviour, 10th Ed. Pearson Education, 2001.
4. Fred Luthans, Organizational Behaviour, McGraw Hill, 1998.
5. Wagner, Organizational Behaviour, Thomson Learning, 2002.
6. Dr. S. Shajahan&LinuShajahan, Organizational Behaviour, New age international.

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Year: II

Subject Code: P18MCM303

Semester: III

Major: 11

Title: ADVANCED COST ACCOUNTING

Credits: 5

Max.Marks: 75

OBJECTIVES:	The students are able to understand the basic Cost Accounting Principles, They can make wise decision in Business Activities, and they are able to prove proficiency in competitive and Professional Exams like CA, ICWA and CMA etc.
COURSE OUTCOME(S)	
CO1	Gain thorough knowledge on costing system and its concepts which helps in decision Making
CO2	They are able to reduce the expenditure and maximize the profit of the business organizations
CO3	They can make wise decision in Business activities
CO4	Its facilitates them to become a cost accountant / Executive, Financial Analyst / Compliance officer
CO5	Gain thorough knowledge on costing system and its concepts which helps in decision making

UNIT-I - INTRODUCTION

Nature and significance of cost accounts - Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting - Installation of costing system - Elements of Cost - Cost center and profit center - Preparation of Cost sheet, tenders and quotations.

UNIT-II – COST CONTROL AND REDUCTION

Cost control and Cost reduction- Control over wastages, Scrap, Spoilage and defectives - Methods of cost reduction - Meaning and Concept of EOQ – ABC analysis – Just in Time (JIT) Purchasing.

UNIT– III – CONTRACT COSTING

Preparation of Contract account, Cost plus contract -Escalation clause – Job costing – Batch costing.

UNIT-IV – STANDARD COSTING

Standard Costing and Variance analysis - Material, Labor and Overheads.

UNIT-V – PROCESS COSTING

Methods of Costing - Process costing, Treatment of equivalent production - Inter process profit - Joint and By product Costing.

Text Book

1. T.S.Reddy and Y.H. Reddy- Cost and Management Accounting-Margam Publications, Chennai

Reference Books

1. S.P. Jain and K.L. Narang - Cost accounting-Kalyani Publishers-New Delhi.
2. C.T.Horangren - Cost Accounting - A Managerial Emphasis - Pearson education - New Delhi
3. Jawaharlal - Cost Accounting-Tata Mc. Graw Hill
4. Robert S. Kaplan-Anthony A. Atkinson - Advanced Management Accounting - Prentice Hall of New Delhi.

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Year: II

Subject Code: P18MCM304

Semester: III

Major: 12

Title: RESEARCH METHODOLOGY

Credits: 5

Max.Marks: 75

OBJECTIVES:	To provide knowledge on research methods and techniques and to develop skills in the application of research methods for solving business problems.
COURSE OUTCOME(S)	
CO1	To understand the basic concept of research and steps in research
CO2	The student to know the sampling technique and data collection procedure.
CO3	They will able to understand the processing of data and presentation.
CO4	Students to acquire a wide knowledge in statistical tools used in research.
CO5	The student to know the structure of a report writing.

UNIT: I - INTRODUCTION

Research – Definition, Characteristics, Nature and Scope – types of research – Formulation of research problems – Major steps in Research Process – Research Design- Uses of Social research – Ethics in Research.

UNIT: II - SAMPLING AND DATA COLLECTION

Need and Methods of Sampling – Sampling errors – Merits and Demerits of Sampling – Data collection: Source of data – Primary and Secondary data – Procedure for data collection – Tools of data collection – Questionnaire – Interview – Schedule.

UNIT: III DATA PROCESSING AND PRESENTATION

Editing, Coding and Tabulation – Problems – Graphs and Diagrams: Need for Graphs and Diagrams – Rules regarding graphs and diagrams – Graphs of time series data and frequency distribution – Diagrams: one, two, three dimensional diagram.

UNIT: IV STATISTICAL APPLICATION.

Measure of Central Tendency – Correlation – Regression – Chi-Square – F Test – ANNOVA – Introduction to SPSS Packages (Practical Problems)

UNIT: V REPORT WRITING

Thesis Writing: Nature of Thesis Writing – Times of Writing and Submission – Mechanics of Thesis Writing – Structure of a Thesis – Index and Bibliography.

Weightage: Theory 80%, Problem:20%

Reference Books:

1. Wilkinson, T.S. & Bhabdarker. P.L. Methodology and Techniques of Social Research, Himalaya Publication House, Mumbai.
2. Panneerselvam R. Research Methodology, Prentice Hall of India, New Delhi.
3. Young, P.V. Scientific Social Survey and Research, Prentice Hall, New York.
4. Gupta, S.P. Statistical Methods, Sultan Chand & Sons, New Delhi.

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Year: II

Subject Code: P18ECM301

Semester: III

Elective: 1

Title: SERVICES MARKETING

Credits: 3

Max.Marks: 75

OBJECTIVES:	To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector.
COURSE OUTCOME(S)	
CO1	The students will be able to understand the basics about Services Marketing, their Characteristics and Marketing Mix.
CO2	It provides through knowledge about Service Product Development and Maintaining Quality of Service.
CO3	They will be able to understand the meaning and types of Pricing and also the approaches and Strategies in Pricing.
CO4	They will be able to know the different types of Marketing techniques in Service Firms.
CO5	The students will be able to acquire the insights of Marketing Strategies for different Service Firms.

UNIT-I: INTRODUCTION TO SERVICE MARKETING

Growth of the Service Sector - Nature and Concept of Service - Classification of Services - Characteristics of Services and their Marketing Implications - Essential Elements of Marketing Mix in Service Marketing.

UNIT-II: SERVICE PRODUCT AND QUALITY

Service Product – Product Planning and Development – Branding of Services – New Service Development – Stages in New Service Development – Product Life Cycle Management – Service Quality Management – Dimensions of Service Quality – Improving Quality of Service – Total Quality Management (TQM).

UNIT-III: PRICING

Pricing of Services – Objectives – Factors determining Pricing Decisions – Approaches to Pricing Services – Pricing Strategies based on Perceived Value – Customer Expectations – Customer Satisfaction.

UNIT-IV: TYPES OF MARKETING IN SERVICE FIRMS

Internal Marketing – Objectives – Role – Components – Steps in developing Internal Marketing Programmes – External Marketing – Internal Marketing Vs External Marketing – Relationship Marketing – Goals. Customer Relationship Management (CRM) – Objectives – Implementing CRM – Requisites – Benefits – Levels of Relationship Strategies.

UNIT-V: SERVICE STRATEGIES

Service Marketing Strategies for Financial Services: Banking and Insurance – Health Service – Tourism Service – Professional or Consultancy Services – Telecommunication Services.

Text Book:

1. Dr.L.Natarajan, Services Marketing, Margham Publications, Chennai.

Reference Books

1. Dr.V.Balu, Services Marketing, Sri Venkateswara Publications, Chennai.
2. Dr.B.Balaji, Services Marketing and Management, S.Chand & Company Ltd., New Delhi.
3. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
4. Dr.S.Gurusamy, Financial Services and Markets, Vijay Nicole imprints private limited, Chennai.

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Year: II

Subject Code: P18ECM302

Semester: III

Elective: 2

Title: INTERNATIONAL ECONOMICS

Credits: 3

Max.Marks: 75

Objectives:

1. To instruct information on international trade through recent theories.
2. To disseminate the concepts in International Economics
3. To recognize and appraise the International Monetary System

Unit I Theories of International Trade

Theoretical and descriptive International Economics, Need for and features of international trade, Factor price equalization theorem - Metzler Paradox - Theory of immiserizing growth, International product life cycle theory, the theory of the Technological Gap.

Unit II Terms of Trade and Barriers to Trade

Concept of terms of trade - unfavorable trend in terms of trade for developing countries- Economic effects of tariffs and quotas on National Income, Employment, terms of trade, income distribution and balance of payment on partner countries under partial and general equilibrium analysis - Political Economy of non-tariff barriers.

Unit III Balance of Payments

Balance of trade and Balance of payments - meaning and components - process of adjustment under gold standard, fixed exchange rate and flexible exchange rate-Expenditure reducing and expenditure switching policies.

Unit IV International Monetary System

Theory of regionalism at Global level – Rise and fall of gold standard and Bretton woods system , Collapse of Bretton woods system – Recent Monetary Reforms– need , adequacy and determinants of International Liquidity and reserves –. Reform of the international monetary system and developing countries.

Unit V Globalization

Role of IMF, WB, UNCTAD – objectives, functions , achievements , failure- Globalization of world Economy, Implications and impact of Globalization, Obstacles, favorable factors of Globalization. – Developments in Exchange Markets, Euro-Currency Markets, and International Bond Markets, International Debt crisis.

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Year: II

Subject Code: P18MCM401

Semester: IV

Major: 13

Title: DIRECT TAXES AND TAX PLANNING

Credits: 5

Max.Marks: 75

OBJECTIVES:	To enable the students to understand the various heads of income, computation of salary and also provide knowledge in tax planning.
COURSE OUTCOME(S)	
CO1	To understand the basic concept of income tax
CO2	To know the procedure for calculating salary and house property.
CO3	To perceive the knowledge of income from business or profession, deductions and assessment of individual.
CO4	To perceive the knowledge of income from other sources, deductions and assessment of individual.
CO5	To become aware of tax evasion, tax avoidance and tax planning.

UNIT-I - INTRODUCTION

Basic concepts - Definitions - Assesses - Assessment year - Previous Year - Income - Residential Status - Scope of Total Income - Exempted income - Agricultural income - Capital income and expenditure - Revenue Income and expenditure.

UNIT-II – INCOME FROM SALARIES AND HOUSE PROPERTY

Heads of Income - Income from Salaries - Income from House property

UNIT-III – INCOME FROM BUSINESS AND CAPITAL GAINS

Income from Business and Profession - Income under the head capital gains

UNIT-IV – INCOME FROM OTHER SOURCES

Income from other sources - Deductions from Gross Total Income. Set-Off and Carry Forward of Losses-Assessment of Individuals.

UNIT-V – TAX PLANNING

Tax Planning- Tax Evasion-Tax avoidance- Objectives of tax planning- Importance of tax planning-Essentials of tax planning-Types of tax planning-Areas of tax planning.

Note: The ratio between Theory and Problems shall be 40:60

Text book

T.S. Reddy & Y. Hari Prasad Reddy, Magham Publication.

Reference Books

1. Jayakumar A. & C. Dhanapal - Income Tax Theory, Law and Practice – Learnetech Press, Trichy,
2. Gaur V.P & Narang K.L, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3. Dr. Vinod Singhania, Direct Taxes, Tax Man Publications, New Delhi.
4. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.

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Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18MCM402

Semester:IV

Major: 14

Title: INVESTMENT ANALYSIS AND PORTFOLIO THEORY

Credits: 5

Max.Marks: 75

OBJECTIVES:	To make the students acquaint with the basic concept of Investment and Security analysis and portfolio management.
COURSE OUTCOME(S)	
CO1	It Provides an Insight on Investment, Financial Markets, Speculation, Gambling, etc.,
CO2	It is a Study of Risk and Return.
CO3	It is a Study of Security Analysis based on Economic, Industry and Company Analysis.
CO4	It is an Introduction to Portfolio Management.
CO5	It is a Study of Theories on Investment.

UNIT-I: INTRODUCTION

Investment: Objective – Features – Investment Alternatives – Qualities for Successful Investing – Common Errors made While Investing – Investment vs. Speculation, Gambling - Speculation vs. Gambling – Financial Markets: Functions – Globalization of Financial Markets.

UNIT-II: RISK & RETURN

Risk – Sources of Risk – Types of Risk - Credit Rating – Functions and Benefits - Return – Types.

UNIT- III: SECURITY ANALYSIS

Fundamental Analysis: Economic Analysis –Industry Analysis and Company Analysis - Technical Analysis - Basic Assumptions – Difference Between Technical Analysis & Fundamental Analysis – Charting Techniques Namely Dow Theory, Bar and Line Charts, Moving Average Analysis.

UNIT IV: PORTFOLIO MANAGEMENT

Objectives - Process – Essential Factors of Portfolio Management - Policies of Portfolio Management.

UNIT – V: INVESTMENTS THEORIES

Efficient Market Hypothesis – Random Walk Theory – Markowitz Theory – Sharpe's Optimization Solution.

Text book:

1. Investment Analysis and Portfolio Management by Prasanna Chandra, Tata McGraw Hill Publication.

Reference books

1. Security Analysis and Portfolio Management by Punithavathy Pandien, Vilcar Publishing Home.
2. Investment Analysis and Portfolio Management Personal Education, New Delhi by Dr. Rananatham M & Madhumathi R.
3. Investment Management, S. Chand And Company, New Delhi, by Dr. Bhalla V.K.
4. Security Analysis and Portfolio Management, Prentice Hall Of India, New Delhi by Fisher & Jordon,

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Year: II

Subject Code: P18MCM403

Semester: IV

Major: 15

Title: INDUSTRIAL RELATIONS AND LABOUR WELFARE

Credits: 5

Max.Marks: 75

OBJECTIVES:	To make the learners aware of the fundamental principles of labour laws. To help the learners avoid conflict in the work place and understand the rights and obligations of employees. To help learners avoid labour offences and conduct lawful business and to provide an overview of labour environment in India.
COURSE OUTCOME(S)	
CO1	Enable the Students to know recent amendments in industrial legislations with Reference to labour laws
CO2	Enable the students to acquaint with legislations relating to industrial disputes and labour welfare
CO3	Enable the students to acquaint with legislations relating to employees compensation and labour welfare
CO4	Enable the students to acquaint with legislations relating to employees payment of wages
CO5	Enable the students to acquaint with legislations relating to employees payment of Bonus and Provident Fund

UNIT-I – THE FACTORIES ACT

Principles of Industrial Legislations - The Factories Act 1948 - objects, amendments, definitions, approval, Licensing and registration of factories, health, safety and welfare, provisions relating to hazardous processes - employment of women and children.

UNIT-II – THE TRADE UNION AND INDUSTRIAL DISPUTES ACT

The Trade Unions Act, 1926 -objectives - registration of Trade unions - cancellation of registration and appeal –rights, duties and liabilities of a registered trade unions - The Industrial Disputes Act, 1947 – Objectives - Authorities under the Act for Prevention and Settlement of Industrial Disputes - Arbitration - Award and Settlement - lay off and retrenchment, strikes and lock outs - closure - special provisions relating to them.

UNIT-III – THE EMPLOYEES COMPENSATION AND MINIMUM WAGES ACT

The Employee's Compensation Act, 1923 - objects - definitions - employer's liability for compensation - amount of compensation, method of calculating compensation, distribution of compensation - notice and claim - return as to compensation - The Minimum Wages Act, 1948 - objects – definitions.

UNIT-IV – THE EMPLOYEES STATE INSURANCE ACT AND PAYMENT OF WAGES ACT

The Employees' State Insurance Act, 1948 - objects - definitions - administration of the scheme - General provisions of the Corporation Committee and Council - contributions, various benefits. The Payment of Wages Act, 1936 - definition - rules for payment of wages - deductions from wages - registers: and records - inspection.

UNIT-V – THE PAYMENT OF BONUS ACT AND PROVIDENT FUND ACT

The Payment of Bonus Act, 1965 - objects - definitions - eligibility and disqualifications for bonus determination of surplus - payment of bonus linked with production or productivity. The Employees Provident Fund and Miscellaneous Provisions Act, 1952 - Objectives - Employees provident fund Schemes:EPF, EPS,EDLI.

Reference Books

1. N.D.Kapoor, Handbook of industrial Law, Sultan Chand.
2. D.P. Jain Industrial Law, Konark Publishers.
3. S.N.Misra, labour and industrial laws, Sangam law Agency, Allahabad.
4. S.C.Srivastava, Industrial Relations and labour Laws, Vikas.

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Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18MCM404

Semester: IV

Major: 16

Title: ENTREPREUNERSHIP AND BUSINESS DEVELOPMENT

Credits: 5

Max.Marks: 75

OBJECTIVES:	To encourage students to become an Entrepreneurs
COURSE OUTCOME(S)	
CO1	The students will able to understand knowledge of entrepreneurs.
CO2	They will able to acquire the knowledge of project for their business enterprise.
CO3	The students will know the availability of finance for projects.
CO4	To understand a wide knowledge of various incentives and subsidiaries provided for their business.
CO5	They will acquire the knowledge of rural business enterprises.

UNIT: I - ENTREPRENEUR AND FUNCTION

Entrepreneurs : Meaning – Definition – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Qualities of True Entrepreneur – Entrepreneurs Vs Manager – Entrepreneur Vs Intrapreneur – Role of Entrepreneurs in the Economic Development.

UNIT: II - SELECTION OF PROJECT

Establishing an Enterprises: Generation of Business Ideas – Project Identification – Selection of the Project – Project Formulation – Assessment of Project Feasibility – Location of the Enterprise – Preparation of Project Report.

UNIT: III - PROJECT FINANCE

Sources of Project Finance: Sources of Long Term Finance – Sources of Short Term Finance.

UNIT: IV - INCETIVES AND SUBSIDIES

Meaning of Incentives and Subsidies – Need and Problems – Incentives for Development of Backward Areas – Incentives for SSI Units in Backward Areas – Incentives and Subsidies for SSI Units and MSMES in Tamil Nadu.

UNIT: V - RURAL ENTREPRENEURSHIP

Need – Problems – Steps to Promote Rural Entrepreneurship - Sickness in Small Scale Sector:
Symptoms of Sickness – Causes of Sickness – Remedial Measure for Sickness.

Reference Books:

1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.
2. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
3. Saravanel P Entrepreneurial Development, Ess Pee Kay Publishing House, Chennai.
4. Vijayshree P.T and Alagammai M, Small Business Management, Margham Publication, Chennai.
5. Dr. Radha, Entrepreneurial Development, Prasanna Publishers, Chennai.

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Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18ECM401

Semester: IV

Elective: 4

Title:SALES AND ADVERTISEMENT MANAGEMENT

Credits: 3

Max.Marks: 75

OBJECTIVES:	To inculcate In-depth knowledge about sales force management and also the role of advertising in modern day business.
COURSE OUTCOME(S)	
CO1	The students will be able to understand about the basics of sales management and also the responsibilities of sales manager
CO2	It provides through knowledge about recruitment, selection and training of salesmen.
CO3	The students will be able to understand the basics of advertising and the ethics of advertising.
CO4	They will be able to know the role and types of advertising media along with evaluating the effectiveness of advertising.
CO5	The students will be able to acquire the knowledge about preparing advertising budget and approaching advertising agencies.

UNIT-I: SALES MANAGEMENT

Sales management - Meaning and Scope - Functions - Sales Planning - Sales policy - Sales organization - Sales Territories - Sales Quota - Selling process-Responsibilities of Sales manager.

UNIT-II: RECRUITMENT AND TRAINING

Need for sales force - Recruitment and Selection of sales force - Training of salesmen - Qualities of a Good salesman

UNIT-III: ADVERTISING

Advertising - Scope and Functions - Need for Advertising - Classification -Advertisement Planning and Organization - Ethical Issues in Advertising

UNIT-IV: ADVERTISING MEDIA

Advertising Media - Role of Media - Types of Media - Merits and Demerits - Media Research - Evaluation and Effectiveness of Advertising.

UNIT-V: ADVERTISING BUDGET AND AGENCIES

The Advertising budget - Advertising Agencies - Types of Legal framework of advertising - Self regulation of Advertising.

Text Book:

1. S.Rajkumar and V.Rajagopalan, Sales and Advertisement Management, S.Chand & Company Ltd, New Delhi.

Reference Books

1. Cundiff, Still and Govoni, Sales Management, Phi Learning Pvt Ltd, New Delhi.
2. P. Saravanel and S. Sumathi, Advertising and Salesmanship, Margham Publications, Chennai.
3. R.S.Davar: Salesmanship and Publicity, Vikas Publishing, Chennai.
4. R.S.N.Pillai and Bagavathi, Marketing Management, S.Chand Publishing, New Delhi.

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Year: II

Subject Code: P18ECM402

Semester: IV

Elective: 5

Title: LEGAL ASPECTS OF BUSINESS

Credits: 3

Max.Marks: 75

OBJECTIVES: To gain knowledge in Legal aspects of Business

UNIT 1 – LAW OF CONTRACT

Contract – Introduction – Essential elements of a valid contract – Classification of contract – Rules as to Offer – Rules as to Acceptance – Rules as to Consideration.

UNIT 2 – PERFORMANCE OF CONTRACT

Performance of Contract – Introduction – Offer to Perform – Requisites of a valid Tender - Discharge of contract – Classification of Discharge of Contract.

UNIT 3 – INDEMNITY AND GUARANTEE

Indemnity and Guarantee – Introduction - Distinction – Bailment – Requisites of Bailment – Duties of Bailor – Duties of Bailee – Law relating to Lien – Law relating to Finder of Goods.

UNIT 4 – CONTRACT OF AGENCY

Contract of Agency – Introduction – Creation of Agency – Rights of Agent – Rights of principal – Personal liability of Agent.

UNIT 5 – SALE OF GOODS ACT

Contract of Sale of Goods – Essential of a contract of Sale – Distinction between Sale and Agreement to Sale- Conditions and Warranties – Distinction - Implied Conditions – Implied Warranties – Caveat Emptor – Exceptions.

Reference Books:

1. N.D.Kapoor, Business Laws – Sultan Chand & Sons
2. R.S.N. Pillai & Bagavathi, Business Laws – S. Chand & co.

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Year: II	Subject Code: P18ECM403	Semester:IV
Elective: 6	Title: INTRODUCTION TO INFORMATION TECHNOLOGY	
Credits: 3		Max.Marks: 75

Objective: To know more about Information Technology and the Currents Trends

UNIT 1: COMPUTER BASICS

Generations – Classifications – Applications – Inside a Computer – Evolution CPU and Various Units.

UNIT 2: COMPUTER MEMORY

Introduction – Memory Hierarchy – RAM – ROM – Types of secondary storage devices – Input devices and Output Devices.

UNIT 3: INFORMATION TECHNOLOGY BASICS

Introduction – Information Technology – Present Scenario – Role of IT and Internet – Careers in IT industry.

UNIT 4: THE INTERNET

Introduction – Evolution – Basic terms – Internet applications – Electronic mail - search engines – instant messaging.

UNIT 5: EMERGING TRENDS IN IT

Introduction – Ecommerce – EDI – Mobile communication – Bluetooth – GPS – Infrared communication – smart card.

TEXT BOOK:

Introduction to Information Technology, ITL education solutions limited, Pearson educations.