

# BHARATHIDASAN UNIVERSITY, TIRUCHIRAPALLI – 620 024

**M.Com – Revised Course Structure under CBCS**

(For the candidate admitted from the academic year 2016–2017 onwards) (updated on 7-12-2017)

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester** | **Course** | **Course Title** | **Ins. Hrs/ Week** | **Credit** | **Exa m Hrs** | **Marks** | | **Total** |
| **Int** | **Ext** |
| **II** | Core Course – V (CC) | Advanced Financial  Management | 6 | 5 | 3 | 25 | 75 | 100 |
| Core Course – VI (CC) | Quantitative Techniques for  Business Decisions | 6 | 5 | 3 | 25 | 75 | 100 |
| Core Course – VII (CC) | Human Resources  Management | 6 | 5 | 3 | 25 | 75 | 100 |
| Core Course–VIII (CC) | Fundamentals of Information Technology  (Theory & Practicals) | 6 | 5 | 3 | 25 | 75 | 100 |
| Elective Course–II (EC) | 1. Organizational Behaviour | 6 | 4 | 3 | 25 | 75 | 100 |
| **Total** | | **30** | **24** |  |  |  | **500** |

# CORE COURSE - V

# ADVANCED FINANCIAL MANAGEMENT

**Objective : To enable the students understand concepts and application of financial management tools.**

**UNIT I**

Financial Management: Meaning, nature and scope of finance; financial goal – Profit Vs Wealth Maximisation; Finance functions – investment, financing and dividend decisions.

# UNIT II

Fundamental valuation concepts: - Time value of money – Compound value, Present value; Risk and Return – concept, Risk in a portfolio context, Relationship between Risk and Return. Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference shares, Equity valuation – Dividend valuation approach, Earnings capitalisation approach and Ratio approach.

# UNIT III

Cost of capital: Meaning and Significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; combined cost of capital (weighted). Financial Leverage: Meaning, Measurement of leverages; Effect of Operating and Financial Leverage on Profit; Analysing alternate financial plans; combined financial and operating leverages.

# UNIT IV

Planning the Capital Structure – Factors influencing capital structure; EBIT-EPS Analysis, Return on Investment Analysis, Cash flow analysis, capital structure policies – Theories. Dividend policy -Factors determining dividend pay-out, Forms of dividend; stability in dividend policy; corporate dividend behaviour

# UNIT V

Management of working capital:- Meaning, Significance and Types of working capital; calculating operating cycle period and estimation of working capital requirements; sources of working capital; Management of cash, receivables and inventory.

## Note: Theory : 25 Marks : Problems: 50 Marks

**Text and Reference Books (Latest revised edition only)**

1. I.M.Pandey. Financial Management,Vikas Publishing House Pvt ltd, New Delhi.
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
3. M.Y.Khan&P.K.Jain,Financial Management, Text and Problems. Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. P.V. Kulkarni & B.G. Sathyaprasad,Financial Management –Himalaya Pulishing House, Mumbai.
5. S.N.Maheswari, “Financial Management principles and practice,”Sultan Chand & Sons, New Delhi.
6. James C. Van Horne & John M. Wachowicz, Jr.Fundamentals of Financial Management- PHI Learning Private Limited, New Delhi.
7. Srinivasan, Financial Management, Vijay Nicole, Chennai

# CORE COURSE VI

**QUANTITATIVE TECHINIQUES FOR BUSINESS DECISIONS**

**Objective : To acquaint the students with the Statistical tools and techniques for managerial decisions.**

**UNIT I**:

Meaning of Quantitative Techniques – Role of Quantitative Techniques

* Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple – Partial and Multiple –Regression Analysis – Time Series.

# UNIT II:

Probability – Problems applying Additional and Multiplication Theorem

* Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.

# UNIT III:

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) – Chi-square test- Analysis of Variance (One way and two way classification).

# UNIT IV:

Linear Programming – Graphical Method – Simplex Method – Transportation Problems – Initial Basic Feasible Solution - Modi Method – Assignment Problems.

# UNIT V:

Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton’s Method – Lagrange’s Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.

# Note: Theory 25 Marks : Problems 50 Marks

## \*EQUAL IMPORTANCE TO BE GIVEN TO ALL UNITS

**Text and Reference Books (Latest revised edition only)**

* 1. S.P. Gupta, Statistical Methods - Sultan Chand & Sons, New Delhi – 600 002.
  2. S. Gurusamy,Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
  3. D. Joseph Anbarasu,Business Statistics –Vijay Nicole Imprints Pvt. Ltd., Chennai.
  4. C.R.Kothari, Quantitative Techniques –Vikas Publishing House, New Delhi.
  5. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
  6. Hooda, R.P: Statistics for Business and Economics, Macmilla 3rd edition, New Delhi.
  7. Hein, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi

# CORE COURSE VII

**HUMAN RESOURCE MANAGEMENT**

**Objective : To impart knowledge on the concepts and principles of HRM followed in different types of organization.**

**UNIT I**

Human Resource Management- Meaning – Nature and Scope, Objectives - Functions - Distinction between HRM and Personnel Management. Personnel Policies: Procedure and Programmes. Organization of HRM Department– Needs - Recent Trends in HRM Practices – Personnel Audit- Human Resource Information System- need and benefits.

# UNIT II

Man Power Planning – Characteristics: Need, Process - Job Analysis- Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits - Job Enrichment-Job Enlargement

–Re-Engineering - Recruitment – Sources - Selection- Selection Procedure, - Interviews – Placement - Induction

# UNIT III

Training –Meaning, Need - Selection of Trainees- Methods of Training

– Evaluation of Training - Management Development Programmes- Methods.- Promotion – Types, Merits- Demotions; Carrier Planning - Transfers

# UNIT IV

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods. Quality of Work Life – Issues in Quality of Work Life- Measuring QWL – Workers Participation in Management.

# UNIT V

Grievance – Meaning, Causes of Grievance- Grievance Redressal Procedure – Collective Bargaining – Meaning – levels – methods – pre

-requisites – Benefits.

# Text and Reference Books (Latest revised edition only)

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi
2. Dr.Ashwathappa, Human Resource Management ,McGraw Hill Education (India ) Pvt. Limited, New Delhi.
3. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
4. L.M. Prasad ,Human Resources Management, Jain Book Agency, New Delhi.
5. DaleYoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
6. S.S. Khanka, Human Resource Management ,S.Chand& Sons, New Delhi.
7. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
8. H.John Bernardin&JoyeeE.A.Russel, Human Resource Management - An experiential approach, 4th Edition, McGraw-Hill International Edition., 2007
9. David A. DeCenzo& Stephen P.Robbins, Personnel/Human Resource Management, Thirdedition, PHI/Pearson.
10. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, NewDelhi.

# CORE COURSE VIII FUNDAMENTALS OF INFORMATION TECHNOLOGY

***Internal Assessment: Theory – 15 Marks; Practical – 10 Marks University Examinations :*** *Theory- 45 Marks ; Practical - 30 Marks.* ***Examination Duration : Theory 2 Hours ; Practical 2 Hours***

# Objective : To enable the students to acquire knowledge in computers, Information Technology and to develop skills in Computerized Accounting System both theory and in practical.

**(Theory & Practical) (Theory 45 Marks)**

**UNIT I**

Introduction to Computers – Classification of Computers – Generations of Computer – Memory Units – Auxiliary Storage Devices – Input and Output Devices - Computer Software – Operating System – Programming Languages.

# UNIT II

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting - Procedure for Creating a new company – Groups Creation - Ledger Creation.

# UNIT III

Vouchers creations – Payment voucher – Receipts voucher – Sales voucher – Purchase voucher – Journal voucher – Contra voucher.

# (PRACTICAL – 30 Marks) UNIT IV

Creation of a new company – Groups Creation – Multiple Groups and

Single Groups - Creation of ledgers – Multiple Ledgers and Single Ledgers.

# UNIT V

Vouchers creations – Voucher entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Journal voucher and Contra vouchers.

# Text and Reference Books (Latest revised edition only)

1. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
2. Alexis Leon and Mathews Leon by Fundamentals of Information Technology.Vikas Publishing Company, New Delhi
3. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

# ELECTIVE COURSE - II

* 1. **– ORGANISATIONAL BEHAVIOUR**

**Objectives : To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.**

**UNIT I**

Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

# UNIT II

Perception: Process – Factors influencing perception - Distortion in Perception – Learning: Theories of Learning – Attitudes: Factors influencing Attitude.

# UNIT III

Personality: Theories of Personality – Determinants – Types - Emotional Intelligence – Features - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Stress Management: Causes and Effects of Stress – Coping strategies for stress.

# UNIT IV

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict

# UNIT V

Organisation change – Process – Causes of resistance to change and Overcoming resistance to change –Organisation Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.

# Text and Reference Books

1. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
2. K. Aswathappa – Essentials of Organisational Behaviour, **McGraw Hill, Delhi.**
3. Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi
4. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition,
5. R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition.
6. Stephen P. Robbins, Organizational Behaviour, 9th Edition, Pearson Education, New Delhi,
7. P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
8. P.C. Tripathi, Personnel Management and Industrial Relations ,Sultan Chand & Sons.
9. B.S.Bhatia and G.S.BatraHuman Resource Management –– Deep & Deep Publications.