

# 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)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Se me st**  **er** | | | **Course** | | **Course Title** | | **Ins. Hrs/ Week** | | **Credit** | | **Exa m Hrs** | | **Marks** | | | | **Total** | |
| **Int** | | **Ext** | |
| **III** | Core Course – IX (CC) | | Total Quality  Management | | 6 | | 5 | | 3 | | 25 | | 75 | | 100 | |
| Core Course – X (CC) | | Advanced Corporate Accounting | | 6 | | 5 | | 3 | | 25 | | 75 | | 100 | |
| Core Course – XI (CC) | | Research  Methodology | | 6 | | 5 | | 3 | | 25 | | 75 | | 100 | |
| Core Course – XII (CC) | | Strategic  Management | | 6 | | 5 | | 3 | | 25 | | 75 | | 100 | |
| Elective Course–III(EC) | | 1. Export Marketing | | 6 | | 4 | | 3 | | 25 | | 75 | | 100 | |
| **Total** | | | | **30** | | **24** | |  | |  | |  | | **500** | |

# 

# CORE COURSE – IX TOTAL QUALITY MANAGEMENT

**Objective : To make the students understand the recent concepts of total quality management and their importance in both manufacturing and service organisation.**

**UNIT I**

Introduction to Quality Control - Quality and Cost Considerations - Statistics and its Applications in Quality Control

# UNIT II

Sampling Inspection in Engineering Manufacture - Statistical Quality Control by the Use of Control Charts - Methods of Inspection and Quality Appraisal - Reliability Engineering – Value Engineering and Value Analysis

# UNIT III

Theory of Sampling Inspection - Standard Tolerance - ABC Analysis - Defect Diagnosis and Prevention

# UNIT IV

Quality Improvement: Recent Technique for Quality Improvement - Zero Defect – Quality Motivation Techniques - Quality Management System and Total Quality Control

# UNIT V

Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control

# Note : Only Theory

Book References

1. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals of Total Quality Management”, Bross Chapman & Hall, London
2. George, Stephen and Weimerskirch, Arnold, “Total Quality Management - Strategies and Techniques Proven”, Mohit Publications
3. Hakes, Chris (editor), “Total Quality Management: The Key to Business Success”, NY: Chapman and Hall 4. Fox, Roy, “Making Quality Happen. Six Steps to Total Quality Management”, McGraw-Hill
4. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints Pvt Ltd., Chennai
5. Jain, “Quality Control And Total Quality Management”, Tata McGraw Hill
6. Lal H, “Total Quality Management: A Practical Approach”, New Age International Private Ltd
7. Rao, Ashok, “Total Quality Management: A Cross Functional Perspective”, Wiley & Sons

# CORE COURSE – X ADVANCED CORPORATE ACCOUNTING

**Objective : To enable the students to understand the detailed concepts of corporate accounting methods from different types of companies.**

**UNIT I**

Valuation of Goodwill and Shares – Liquidation - Inflation Accounting.

# UNIT II

Amalgamation by merger and Amalgamation by purchases - External Reconstruction of Companies and alteration of Share Capital .

# UNIT III

Holding Company Accounts (including intercompany holdings) - Bank Accounts New format – NPA – Classification of investments.

# UNIT IV

Insurance Company Accounts(new format) – Double Account System.

# UNIT V

Human Resource Accounting – Definition, Objectives, and Valuation Methods – Advantages – Accounting Standards, with reference to depreciation, inventory valuation. (Theory only) - Inflation Accounting

- (Theory only).

## Note: Theory 25 Marks : Problems 50 Marks

BOOKS FOR REFERENCE:

* 1. M.C.Shukla, T.S.Grewall & S.C.Gupta – Advanced Accountancy - II
  2. S.P.Jain and K.L. Narang – Advanced Accountancy
  3. Dr R Palaniappan & Dr N Hariharan, Corporate Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai
  4. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy
  5. Mukherjee and Hanif – Modern Accountancy – II
  6. Reddy & Murthy – Advanced Accounts

# CORE COURSE – XI

**RESEARCH METHODOLOGY**

**(Theory only)**

**Objective : To make the students understand the research process and the methods of presenting report.**

**UNIT I**

Research in Management: An Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research : Experimental Research – Survey Research – Case Study methods – Ex Post Facto Research.

# UNIT II

Research Design – Defining Research Problem and Formulation of Hypothesis – Experimental Designs.

# UNIT III

Research Process – Steps in the process of Research, Data Collection and Measurement: Sources of Secondary data – Methods of Primary data collection – Questionnaire construction – Attitude measurement and Scales – Sampling and Sampling Designs – Philosophy and Pre-testing.

# UNIT IV

Data presentation and Analysis – Data Processing – Methods of Statistical analysis and interpretation of Data – Testing of Hypothesis and theory of inference.

# UNIT V

Report writing and presentation –steps in Report writing - types of reports – Substance of Reports – Formats of Reports – Presentation of a Report - Documentation - Foot Note - Bibliography.

BOOKS FOR REFERENCE:

1. V.P.Michael : Research Methodology in Management, Kitib Mohan Publications, Alahabad.
2. C.R.Kothari : Research Methodology, Wiley Eastern Ltd, New Delhi
3. P.Saravanavel, Research Methodology, Kitab Mahal, Allahabad.
4. O.R. Krishnaswami : Methodology of Research in Social Science
5. D.Amarchend : Research Methods in Commerce.
6. R. Prabhu & T Raju – Research Methods in Management – Vijay Nicole Imprints Pvt. Ltd., Chennai

# CORE COURSE – XII STRATEGIC MANAGEMENT

**Objective : To make an understanding the concepts and application of strategic management techniques**

**UNIT I**

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic change – Strategic Leadership and Decision making.

# UNIT II

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March’s Behavioural Theory – Objectives of Non-Profit Organizations – Social Responsibility and Business Ethics.

# UNIT III

Strategy Formulation – Business Strategy – Corporate Strategy – Diversion Strategy –Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

# UNIT IV

Strategy Implementation – Organization for action – Staffing – Strategic leadership – MBO –Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestments Strategies – Management Burnout.

# UNIT V

Strategic Control and Evaluation – Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

BOOKS FOR REFERENCE :

* 1. Strategic Management – Strategy Formulation and Implementation – John A.Pearce II, Richard B.Robinson Jr.(A.I.T.B.S. Publishers – J-5,6, Krishnan Nagar, Delhi – 110 051).
  2. Strategic Management – Awareness and change – John L.Thompson (Cheapman & Hall 32 Second Main Road CIT East, Chennai – 35).
  3. Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision – Wesley Longman) (Available at Higginbotham’s Ltd., Chennai).
  4. Strategic Management – Gregory G.Dess and Alex Miller.
  5. Strategic Management – An Integrated Approach – W.L.Charles and John Gareth,
  6. International & Strategic Management – R.N.Srivastava.
  7. 7.Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.

# ELECTIVE COURSE – III (A)EXPORT MARKETING

**Objective : To create awareness on the concepts of export and export marketing procedures**

**UNIT I**

Export Marketing - Introduction - Meaning – objectives – scope – Need and importance of export trade – Distinction between internal trade and international trade – Problems faced by exporters.

# UNIT II

Features and Functions of export marketing – Sources of market information – Product planning – Quality control – Export pricing – Export marketing channels – Strategy formulation.

# UNIT III

Steps involved in export – Confirmation of order – Production of goods

– Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO Certificate.

# UNIT IV

Export Policy and Promotion: EXIM Policy – Regulation of export trade

- Organisations for promoting export – incentives and assistance – Export Houses – Trading Houses.

# UNIT V

Institutions engaged in financing export – ECGC – EXIM Bank – Organisations promoting export – Commodity Board – EPC – STC – MMTC.

BOOKS FOR REFERENCE :

* + 1. Export Marketing – Balagopal, T.A.S., Himalaya Publishing House.
    2. Export Marketing – Rathor, B.S., and Rathor, J.S.,HPH.
    3. International Trade and Export Management – Francis Cherunilam.

\*\*\*\*\*\*\*