

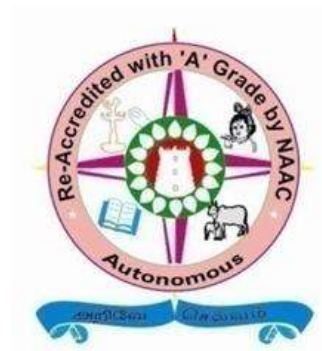
# **DEPARTMENT OF COMMERCE**

*(Centre for Higher Research)*

## **Yadava College**

*(An Autonomous Institution)*

**Govindarajan Campus, Thiruppalai, Madurai – 14.**



**Syllabus under CBCS for B.Com., B.Com. (CA),  
M.Com., and PGDCA**

**With effect from the Academic Year  
2022 - 2023**

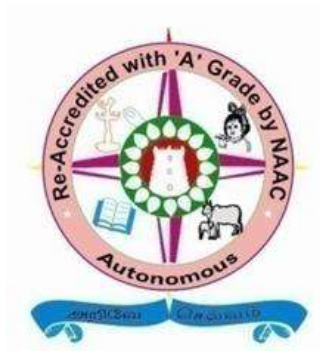
# **DEPARTMENT OF COMMERCE**

*(Centre for Higher Research)*

## **Yadava College**

*(An Autonomous Institution)*

**Govindarajan Campus, Thiruppalai, Madurai – 14.**



## **Syllabus under CBCS for B.Com**

**With effect from the Academic Year  
2022 - 2023**

# **Yadava College (Autonomous)**

*(Accredited with 'A' Grade by NAAC)*

**Govindarajan Campas, Thiruppalai.  
Madurai – 625014**

Regulations and syllabus for the Degree of Bachelor of Commerce  
Under CBCS

(This will come into force from the academic year 2022 – 2023)

## **Qualification for Admission:**

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

## **Duration of the Course:**

The students shall undergo the prescribed course of study for a period of three academic years (Six semesters).

**Medium of Instruction:** English

## **Subjects of Study:**

- Part I** : Business Communication.  
Business Organisation and Management.
- Part II** : English
- Part III** : Core / Allied / Elective.
- Part IV** : Environmental Studies / Value Education / Non-Major Electives / Skill based Elective.
- Part V** : Physical Education / NSS / NCC / Extension Activities.

## **Blue Print of the Question Paper**

<b>Section</b>	<b>Type of Questions (Open Choice)</b>	<b>No. of. Questions</b>	<b>No. of. Questions to be Answered</b>	<b>Marks to each Questions</b>	<b>Total</b>
A	Short answer Questions	15	10	2	20
B	Paragraph Type Questions (Either or )	5	5	5	25
C	Essay Type Questions	5	3	10	30
<b>Total Marks</b>					<b>75</b>

TOTAL NUMBER OF PAPERS AND MARKS			Marks	Credit
<b>Part I</b>	2 Papers	2 x 100	200	6
<b>Part II</b>	2 Papers	2 x 100	200	6
<b>Part III Core</b>				
<b>Theory</b>	19 Papers	19 x 100	1900	75
<b>Practical</b>	1 Paper	1 x 100	100	2
<b>Allied</b>				
<b>Theory</b>	4 Papers	4 x 100	400	18
<b>Electives</b>	3 Papers	3 x 100	300	12
<b>Part IV</b>				
Environmental Studies	1 Paper	1 x 100	100	2
Value education	1 Paper	1 x 100	100	2
Non major electives	2 Papers	2 x 100	200	4
Skill Based Electives	6 Papers	6 x 100	600	12
<b>Part V</b>				
Physical education / NSS / NCC / Extension activities				1
			<b>41</b>	<b>4100</b>
				<b>140</b>

**Overall Passing Minimum 40%**

**External Minimum 35%**

**Internal**

Test 20

Assignment 5

Total -----  
25

	<b>Name of the Subject</b>	<b>Hours / Weeks</b>	<b>Credit</b>	<b>Exam Duration</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>Part</b>	<b>Semester – I</b>						
<b>I</b>	Business Communication	4	3	3	25	75	100
<b>II</b>	English	5	3	3	25	75	100
<b>III</b>	Core: Financial Accounting - I	6	4	3	25	75	100
	Desk Top Publishing	4	2	3	25	75	100
	Desk Top Publishing Lab	2	2	3	40	60	100
	Allied: Economics	5	4	3	25	75	100
<b>IV</b>	Environmental Studies	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	22				

	<b>Name of the Subject</b>	<b>Hours / Weeks</b>	<b>Credit</b>	<b>Exam Duration</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>Part</b>	<b>Semester – II</b>						
<b>I</b>	Business Organisation and Management	5	3	3	25	75	100
<b>II</b>	English	5	3	3	25	75	100
<b>III</b>	Core: Financial Accounting - II	6	4	3	25	75	100
	Business Ethics	5	4	3	25	75	100
	Allied: Economics	5	4	3	25	75	100
<b>IV</b>	Value Education	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	22				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – III						
<b>III</b>	<b>Core</b> Financial Accounting III	6	4	3	25	75	100
	Business Statistics	6	4	3	25	75	100
	Fundamentals of Business Environment	4	3	3	25	75	100
	Banking	5	3	3	25	75	100
	<b>Allied</b> Principles and Practice of Insurance	5	5	3	25	75	100
<b>IV</b>	Non-Major Elective-TAA/TAB (Elements of Commerce – I)	2	2	3	25	75	100
	<b>SBE</b> Communicative English	2	2	3	25	75	100
		30	23				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – IV						
<b>III</b>	<b>Core</b> Fundamentals of Entrepreneurship	4	3	3	25	75	100
	Partnership Accounts	6	4	3	25	75	100
	Business Mathematics	6	4	3	25	75	100
	<b>Allied</b> Export and Import Procedure	5	5	3	25	75	100
	<b>Elective – I Marketing</b>	5	4	3	25	75	100
<b>IV</b>	Non-Major Elective-TAA/TAB (Elements of Commerce – II)	2	2	3	25	75	100
	<b>SBE</b> Communicative English	2	2	3	25	75	100
		30	24				

	Name of the Subject		Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – V							
<b>III</b>	<b>Core</b>	Income tax I	6	5	3	25	75	100
		Retail Marketing	6	4	3	25	75	100
		Business Law	5	4	3	25	75	100
		Costing	6	5	3	25	75	100
		<b>Elective – II</b> Company Accounts	5	4	3	25	75	100
<b>IV</b>	<b>SBE</b>	Soft Skills	2	2	3	25	75	100
			30	24				

	Name of the Subject		Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – V							
<b>III</b>	<b>Core</b>	Income tax II	7	5	3	25	75	100
		Human Resource Management	5	4	3	25	75	100
		Industrial Law	5	4	3	25	75	100
		Management Accounting	6	5	3	25	75	100
		<b>Elective – III</b> Auditing	5	4	3	25	75	100
<b>IV</b>	<b>SBE</b>	General Knowledge	2	2	3	25	75	100
<b>V.</b>		Physical Education/ NCC/NSS/ Extension Activities	-	1	-	-	-	-
			30	25				
			180	140				

### Electives

<b>SEMESTER</b>	<b>PAPERS</b>
<b>IV</b>	(A) Marketing (B) Consumer Behaviour
<b>V</b>	(A) Company Accounts (B) Company Law
<b>VI</b>	(A) Auditing (B) Principles of Co-operation

### Non Major Electives

<b>SEMESTER</b>	<b>PAPERS</b>
<b>III</b>	Elements of Commerce I
<b>IV</b>	Elements of Commerce II

### Skill Based Electives

<b>SEMESTER</b>	<b>PAPERS</b>
<b>I, II, III &amp; IV</b>	Communicative English
<b>V</b>	Soft Skills
<b>VI</b>	General Knowledge



<b>DEPARTMENT OF COMMERCE (AIDED)</b>	
<b>B.Com</b>	
<b>PO No.</b>	<b>Programme Outcomes</b>
PO – 1	The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
PO – 2	An attitude for working effectively and efficiently in a business environment.
PO – 3	Learners will gain knowledge of various disciplines of commerce, business, accounting, economics, and finance, auditing and marketing.
PO – 4	Self-employment confidences develop.
PO – 5	Understanding legal issue/ law relating to banking and insurance sector.

<b>DEPARTMENT OF COMMERCE (AIDED)</b>	
<b>B.Com</b>	
<b>PO No.</b>	<b>Programme Specific Outcomes</b>
PO – 1	Understand the basic concepts of the commerce, management, accounting of & economics.
PO – 2	Analyse relationship among commerce, trade industry, services, management and administration.
PO – 3	Perform all accounting activities and can handle type of business very well.
PO – 4	Understand application of knowledge of commerce in business service sector industry, marketing, finance entrepreneurship development etc.
PO – 5	Develop communication skills and computer awareness and rules of income tax act.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**B.Com.**

<b>Semester : I</b>	<b>BUSINESS COMMUNICATION</b>	<b>Hours/ Week : 4</b>
<b>Sub-Code :</b>		<b>Credit : 3</b>

**Objective:**

*To enable the students acquire the written and oral business communication skills.*

**Course Content**

**UNIT - I**

Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

<b>CO – 1</b>	<i>To develop oral and written business communication skills</i>
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**UNIT - II**

Trade Enquiries and Correspondence - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters - Banking Correspondence - Insurance Correspondence - Agency Correspondence.

<b>CO – 2</b>	<i>To understand about trade enquires, &amp; also the concept of collection letter</i>
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**UNIT – III**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

<b>CO – 3</b>	<i>To write up the Banking insurance, agency correspondence and the company secretarial correspondence.</i>
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**UNIT – IV**

Application Letters – Preparation of Resume - Interview: Meaning – Objective and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

<b>CO – 4</b>	<i>To prepare application letters &amp; business report presentations.</i>
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**UNIT – V**

Electronic and web communication – Internet – Tele – Conferencing – Word Processing – Desk top publishing – electronic mail (e. mail) - Audio conferencing - Video Conferencing – Webinars –using social media for communication – Data Storage and Retrieval.

<b>CO – 5</b>	<i>To build relationship and establish on their online social presence.</i>
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**Text Book:**

Business Communication

: N.S. Raghunathan, B. Santhanam,  
 Margham Publications, Chennai - 2017

**Books for Reference:**

- Essentials of Business Communication : Rajendra Pal, Sultan Chand & Sons, New Delhi – 2017.
- Business Communication : Ramesh, MS, & C. C Pattanshetti, R. Chand & Co. New Delhi – 2016.
- Effective Business Communication Concept : Rodriquez M V, Vikas Publishing Company - 2016

**Web Resources:**

1. <https://www.toppr.com/guides/?s=Business+Communication+>
2. <https://www.toppr.com/guides/?s=Electronic+communication+>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. K. Ramanathan
2. Prof. N. Malaiselvam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**B.Com.**

<b>Semester : I</b>	<b>FINANCIAL ACCOUNTING – I</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To provide a thorough knowledge of the fundamental concepts and practical problems in Financial Accounting.*

**Course Content**

**UNIT – I**

Introduction to Accounting: Origin of Accounting - Principles of Accounting - Concepts and Conventions - Definition of Accounting – Objectives of Accounting – Methods of Accounting – Types of Accounts – Accounting rules – Accounting Transactions – Double Entry Book keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book – Preparation Subsidiary Books.

<b>CO – 1</b>	<i>To enable the students to get an idea of Preparation of Trial Balance</i>
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**UNIT – II**

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet with Adjustments.

<b>CO – 2</b>	<i>To ensure the detailed coverage of final accounts</i>
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**UNIT – III**

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee) – Accommodation Bills

<b>CO – 3</b>	<i>To have an idea of bill of exchange accounting</i>
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**UNIT – IV**

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

<b>CO – 4</b>	<i>To apply BRS quantitative skills to help analyses and solve business problems</i>
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**UNIT – V**

Depreciation Accounting: Meaning – Characteristics – Needs for Priority for Depreciation - Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straight line method – Diminishing balance method - Annuity Method.

<b>CO – 5</b>	<i>To understand the basic idea of depreciation accounting</i>
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**Text Book:**

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications  
Chennai - 2018.

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand  
Publication, New Delhi, 2017.

Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalyani Publication,  
Ludhiyana, 2017.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta,  
S. Chand Publication, 2017.

**Web Resources:**

1. <https://www.toppr.com/guides/?s=final+accounts+>
2. <https://www.toppr.com/guides/?s=depreciation+accounting+>
3. <https://www.toppr.com/guides/?s=Rectification+of+Errors>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Dr. G. Marudharaj

2. Dr. M. Balasubramaniam

**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**B.Com.**

<b>Semester : I</b>	<b>DESKTOP PUBLISHING</b>	<b>Hours/ Week : 4</b>
<b>Sub-Code :</b>		<b>Credit : 2</b>

**Objective:**

*To provide a thorough knowledge of the fundamentals of the computer software and familiarize the students with the MS documents.*

**Course Content**

**UNIT - I**

Introduction of DTP: what is DTP? - Planning publication- layout- graphics-printing – thinking in color- copyrighting – features of DTP.

<b>CO – 1</b>	<i>To identify desktop publishing terminology and its concepts</i>
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**UNIT – II**

MS-word- creating word documents- editing document – text enhancement- aligning and formatting- adding bullets, numbers list, symbols, date and time- replacing and checking text – getting in print – formatting page- working with columns – folders – mail merge.

<b>CO – 2</b>	<i>To work with basic features of Word</i>
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**UNIT – III**

MS-Excel- features- editing cell entry- working with numbers – changing work sheet layout- formatting options – printing in excel- naming range – creating charts- financial and statistical functions.

<b>CO – 3</b>	<i>To use critical thinking skills to design and create spread sheets</i>
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**UNIT – IV**

MS-power point – creating basic presentation – building presentation – modifying visual elements- formatting and checking text- adding objects – applying transition – animation effects and linking – taking the show.

<b>CO – 4</b>	<i>To identify the names and functions of the power point interface</i>
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**UNIT – V**

MS-Access- planning and creating tables – modifying tables- creating queries- creating the RDBMS.

<b>CO – 5</b>	<i>To examine database concepts and explore the Microsoft office Access environment</i>
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**Text Book:**

The essential page maker 5 : Carlo Rose, Rita Lewis – Prentice Hall India.

Ms-Office 2000 : Gini courter, Annette marquis,  
BPB Publications, New Delhi.  
Ms- office 2010 : A.Dummies, peterweverka. 2010

**Books for Reference:**

Office 2000 made easy : Alan neibauer- Tata Mc-Graw Hill.  
Ms- power point 2000 fast & Easy : Coletawitherspoon- BPB Publications.

**Web Resources:**

1. [https://www.tutorialspoint.com/adobe\\_indesign\\_cc/desktop\\_publishing\\_introduction.htm](https://www.tutorialspoint.com/adobe_indesign_cc/desktop_publishing_introduction.htm)
2. <https://testbook.com/learn/ms-excel/>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Dr. M. Yethirajan
2. Prof. J. Sathish Kumar

*Centre for Higher Research*  
**B.Com.**

<b>Semester : I</b>	<b>DESKTOP PUBLISHING - LAB</b>	<b>Hours/ Week : 2</b>
<b>Sub-Code :</b>		<b>Credit : 2</b>

**Objective:**

*The purpose of this course is to provide students with solid practical knowledge and a critical eye on the design and production techniques of desktop publishing.*

**Course Outcomes**

<b>CO – 1</b>	<i>To Prepare and format the word document, invitations, and greeting cards using MS Word.</i>
<b>CO – 2</b>	<i>To implement the mail merge concept in Ms-word</i>
<b>CO – 3</b>	<i>To create spreadsheet applications for making calculations, charts and pivot tables.</i>
<b>CO – 4</b>	<i>To train and inculcate to develop various charts and graphs for Student performance, Payroll, Sales and Profit details.</i>
<b>CO – 5</b>	<i>To Design slides for Marketing, Banking, Insurance, Accounting, Income Tax etc., to make Power Point Presentation.</i>

**Course Content**

1. To create a Ms- Word program to design an identity card
2. To create a Ms- Word program for making a resume
3. To create a Ms-Word program using bullets
4. To create a Ms- Word program using text effects
5. To create a Ms-Word program for find and replace text
6. To create a Ms- word program to align and formatting text.
7. To create a Ms- word program to implement mail merge.
8. To create a Ms- Excel program using pie chart (or) bar chart.
9. To create a Ms- Excel program using conditional formatting.
10. To create a Ms-Access program using design view option.
11. To create a Ms- Access program using wizard option.
12. To create a Ms-power point presentation for E-Commerce.

**Web Resources:**

1. <https://www.geeksforgeeks.org/text-alignment-in-ms-word/>
2. <https://www.customguide.com/access/how-to-create-a-table-in-access>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. **Dr. M. Yethirajan**
2. **Prof. J. Sathish Kumar**



**YADAVA COLLEGE (Autonomous), MADURAI-14**  
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*Centre for Higher Research*  
**B.Com.**

<b>Semester : I</b>	<b>BUSINESS ORGANISATION AND MANAGEMENT</b>	<b>Hours/ Week : 5</b>
<b>Sub-Code :</b>		<b>Credit : 3</b>

**Objective:**

*The course provides the basic theoretical knowledge to design the organizational structure of a company according to the mission, objectives, strategies, market and company product.*

**Course Content**

**UNIT I: INTRODUCTION - BUSINESS**

Business: Meaning - Types and Objectives - Social Responsibility - Business as a system - Forms of Business UNITs - Objectives and distinctive features of different form of business organization - Location and Size - Theories of Location and factories affecting it scale of operation.

<b>CO – 1</b>	<i>To understand the basic concepts of Business.</i>
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**UNIT II: MAIN ISSUES OF BUSINESS ORGANISATION**

Forms of Trading Organization – Wholesalers – Retailers - Departmental Stores - Mail order Business - Chain Stores and Super Markets – Rationalization – Meaning – Features - Advantages and Limitation - Business Combination.

<b>CO – 2</b>	<i>To understand the basic idea of forms of Trading Organisation</i>
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**UNIT III: PRINCIPLES OF MANAGEMENT**

Management: Meaning - Evolution and Approaches - Management Principles - Henry Fayol's Principle of Management - Taylor's Scientific Management - Levels of Management - Role of Manager - Management Styles.

<b>CO – 3</b>	<i>To summarizes the basic concepts of Management, Levels of management and its functions</i>
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**UNIT IV: FUNCTION OF MANAGEMENT- I**

Planning - Nature and Types - Steps in Planning - Importance and Limitation of Planning - Organizing Elements and Process - Delegation of Authority - Centralization and Decentralization.

<b>CO – 4</b>	<i>To examine basis of Organizing, Departmentation, Span of control, Delegation of Authority and Decentralization</i>
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**UNIT V: FUNCTION OF MANAGEMENT- II**

Staffing - Meaning and Importance – Direction - Nature and Principles – Communication - Types and Importance – Motivation - Meaning and Theories – Leadership - Meaning and Types - Quality and Function – Controlling – Nature - Process and Technique - Co-ordination - Means.

<b>CO – 5</b>	<i>To recollect the basic concept and terms of Staffing, Directing, Controlling and Motivation</i>
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**Text Book:**

Business Organisation : C.D. Balaji, Margham Publication,  
Chennai, 2017

**Books for Reference:**

Fundamentals of Business Organisation  
& Management : Y.K. Bhushan, S. Chand & Co.  
New Delhi - 2016

Business organisation and management : M.C. Shukla, S.Chand & Co.,  
New Delhi - 2017

Business and Society : P.K. Ghosh & G.K. Kapoor

Business Organization and  
Management Function : Singh B.P. & Chabbra T.N.

**Web Resources:**

1. <https://commercemates.com/nature-and-objectives-of-business/>
2. <https://bbamantra.com/planning-elements-process-approach/>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. J. Sathish Kumar
2. Dr. M. Balasubramaniam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**B.Com.**

<b>Semester : II</b>	<b>FINANCIAL ACCOUNTING – II</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.*

**Course Content**

**UNIT – I**

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment for Consignment Transactions – Cost Price and Invoice Price - Journal Entries in Consignor's Books – Books of Consignee – Journal entries in Consignee's.

<b>CO – 1</b>	<i>To recollect the basic concept and terms of the Consignment Accounting</i>
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**UNIT – II**

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting entries when a separate set of Books is Kept – When separate set of books is not kept – Journal entries – Memorandum Joint Venture method

<b>CO – 2</b>	<i>To familiarize students with the accounting treatment adopted for joint venture accounts</i>
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**UNIT – III**

Single Entry System or Accounts from Incomplete Records: Difference between Double Entry System and Single Entry Systems – Ascertainment of profit – Net worth method – Conversion Method – Preparation of Final Accounts.

<b>CO – 3</b>	<i>To understand the basic in preparing single entry system</i>
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**UNIT – IV**

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Difference between Income and Expenditure Account and Receipts and Payments Account– Balance Sheet.

<b>CO – 4</b>	<i>To apply the knowledge in evaluating for non-profit trading concerns</i>
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**UNIT – V**

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average Clause – Loss of Profit (simple problem only).

<b>CO – 5</b>	<i>To understand the basic idea of fire insurance claim</i>
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**Text Book:**

Advanced Accountancy :T.S. Reddy, A. Murthy, Margham Publications,  
Chennai – 2018

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy,Sultan  
Chand & Sons, New Delhi – 2017.  
Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalayani Publication,  
New Delhi – 2017.  
Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta,  
Sultan Chand & Sons, New Delhi – 2017.

**Web Resources:**

1. <https://www.accountingformanagement.org/consignment-account/>
2. <https://www.toppr.com/guides/accountancy/accounting-for-not-for-profit-organisations/meaning-characteristics-accounting/>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Dr. G. Marudharaj
2. Prof. N. Malaiselvam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
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**B.Com.**

<b>Semester : II</b>	<b>BUSINESS ETHICS AND FUNDAMENTALS OF</b>	<b>Hours/ Week : 5</b>
<b>Sub-Code :</b>	<b>LAW</b>	<b>Credit : 4</b>

**Objective:**

*To understand the Business Ethics and to provide best practices of business ethics.*

**Course Content**

**Unit – I**

**Business Ethics:** Ethics – Morality – Role of Ethics – Value systems – Changing Values – Accountability – Moral Standard – Integration of business and Society – Ethics of care – Vedanthic Ethics – Ethos in work life – Holistic and Devotional approach – Ethical dimension of Mahatma Gandhi - The “Seven Principles of Public Life”.

<b>CO – 1</b>	<i>To interpret the principles of Ethics.</i>
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**Unit – II**

**Business Culture:** Business Culture – Ethical leadership – Transactional Leadership – Transformational Leadership – Ethical Attitudes – Business Ethics in Indian Companies – Code of Ethics – Ethics committees – Ethics Hot lines – Ethics Training Programme – Corporate Culture – Managerial thoughts as per Indian Ethics.

<b>CO – 2</b>	<i>To examine knowledge about principles to be followed by the holders of Public life.</i>
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**Unit – III**

**Ethical issues:** Bribery and Corruption – Prevention of Corruption Act – causes of corruption – Business Bribery – Theft and piracy – Trade secrets – Intellectual property rights – unfair discrimination – Price determination – false and tall claims in advertising – Moral suasion – prohibition – Subsidies.

<b>CO – 3</b>	<i>To ascertain the uses and importance of ethics in marketing.</i>
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**Unit – IV**

**Internal and External Ethics of Business:** Hiring employees – Screening practices – promotions – Wages - Exploitation of employees – Discipline – Causes of Indiscipline – Whistle blowing – Consumer rights – Ethics of competition and fair prices – perfect competition – Monopoly market – Monopoly price and profit – Ethics – oligopolistic market

<b>CO – 4</b>	<i>To evaluate the ethics in various phases of human resource management.</i>
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**Unit – V**

**Law an Introduction:** Definition of Law – Functions of Law – Classification of Laws – Civil Law and Criminal Law – Justice – Morality – Sources of Law – Custom,

Precedent and Legislation – Principles of Natural Justice and Rule of Equity – Judicial System in India.

<b>CO – 5</b>	<i>To analyse the ethical issues of society with reference to air, water and land pollutions.</i>
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**Text Book:**

Business Ethics and Values : Dr. S.Sankaran, Margham Publications, Chennai, 2019

**Books for Reference**

Business Ethics : Dr. A.K. Gavai, Himalaya Publishing House, Mumbai, 2008

Business Ethics : R. V. Badi, N. V. Badi, , Vrinda Publications Ltd, Delhi, 2012

Business Ethics : Andrew Crane & Dirk Matten, Oxford University press,

UNITed Kingdom,2010

Business Ethics :C.S.V. Murthy, Himalaya Publishing House, Mumbai,2010

**Web Resources:**

1. <https://www.wallstreetmojo.com/business-ethics/>

2. <https://www.tutor2u.net/business/reference/external-environment-business-ethics-gcse>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. N. Malaiselvam

2. Dr. M. Balasubramaniam

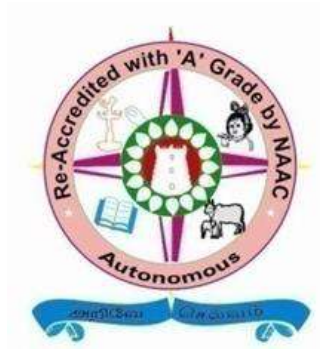
# DEPARTMENT OF COMMERCE

*(Centre for Higher Research)*

## Yadava College

*(An Autonomous Institution)*

Govindarajan Campus, Thiruppalai, Madurai – 14.



## Syllabus under CBCS for M.Com

With effect from the Academic Year  
2022 - 2023

**YADAVA COLLEGE (Autonomous)**  
**(Accredited with 'A' Grade by NAAC)**  
**Govindarajan Campus, Thiruppalai,**  
**Madurai-625014.**

Regulations and Syllabus for **Master of Commerce**  
**(This will come into force from the academic year 2022-2023)**  
**Under CBCS**

**Eligibility for Admission**

Candidates seeking admission into the M.Com degree course in Commerce should have a Bachelor's Degree in Commerce / Business Administration / Corporate Secretary ship / Bank Management of Madurai Kamaraj University or any other degree accepted by the syndicate of Madurai Kamaraj University as equivalent thereto. The admission to the course will be based on the performance of the applicants in the qualifying examination and in the entrance test if necessary.

**Duration of the Course**

The duration of the course is two academic years. Each academic year consisting of two semesters. (Four Semesters).

**Medium of the Course**

English

**Blue Print for Question Papers**

<b>Section</b>	<b>Type of Question</b>	<b>No. of Question</b>	<b>No. of Question to be answered</b>	<b>Marks to each Question</b>	<b>Total</b>
<b>A</b>	Short Answer Questions (Open Choice)	8	5	2	10
<b>B</b>	Paragraph Type Questions (Either or )	5	5	4	20
<b>C</b>	Essay Type Questions (Open choice)	5	3	15	45
<b>Total</b>					75



	<b>Papers</b>	<b>Maximum Marks</b>	<b>Marks</b>	<b>Credit</b>
<b>Core Papers</b>	16	100	1600	68
<b>Elective Papers</b>	4	100	400	17
<b>Project</b>	1	100	100	5
<b>Total</b>	<b>21</b>		<b>2100</b>	<b>90</b>

### **Internal**

Test	-	15
Assignment	-	5
Seminar	-	5
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Total	-	25
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**Over all Passing Minimum 50%**  
**External Passing Minimum 45%**

Semester – I	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Core:	Business and Service Accounting	6	4	3	25	75	100
	Financial Services	6	4	3	25	75	100
	International Trade and Export Management	6	4	3	25	75	100
	Research Methods and Statistics	6	5	3	25	75	100
Elective - I	1. Human Resource Management	6	4	3	25	75	100
	2. Consumer Behaviour						
	<b>Total</b>	30	21				

Semester – II	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Core:	Accounting for Managers	6	4	3	25	75	100
	Business Environment and Ethics	6	4	3	25	75	100
	Service Marketing	6	4	3	25	75	100
	Resource Management Technique	6	5	3	25	75	100
Elective - II	1. Marketing Management	6	4	3	25	75	100
	2. Organisational Behaviour						
	<b>Total</b>	30	21				

<b>Semester – III</b>	<b>Name of the Subject</b>	<b>Hours / Weeks</b>	<b>Credit</b>	<b>Exam Duration</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
Core:	Corporate Accounting	6	5	3	25	75	100
	Direct Taxes	6	4	3	25	75	100
	Applied Costing	6	4	3	25	75	100
	Customer Relationship Management	6	4	3	25	75	100
Elective - II	(A) Entrepreneurship Development	6	4	3	25	75	100
	(B) Supply Chain Management						
	Project	-	5	-	-	-	100
	<b>Total</b>	30	26				

<b>Semester – IV</b>	<b>Name of the Subject</b>	<b>Hours / Weeks</b>	<b>Credit</b>	<b>Exam Duration</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
Core:	Financial Management	6	5	3	25	75	100
	Indirect Taxes	6	5	3	25	75	100
	Security Analysis and Portfolio Management	6	4	3	25	75	100
	Indian Banking System	6	4	3	25	75	100
Elective - II	(A) Rural Marketing	6	4	3	25	75	100
	(B) Strategic Management						
	<b>Total</b>	30	22				

## Electives

<b>SEMESTER</b>	<b>PAPERS</b>
<b>I</b>	1. Human Resource Management 2. Consumer Behaviour
<b>II</b>	1. Marketing Management 2. Organisational Behaviour
<b>III</b>	1. Entrepreneurship Development 2. Supply Chain Management
<b>IV</b>	1. Rural Marketing 2. Strategic Management

<b>DEPARTMENT OF COMMERCE (AIDED)</b>	
<b>M.Com</b>	
<b>PO No.</b>	<b>Programme Outcomes</b>
PO – 1	To acquaint the students with conventional as well as contemporary areas in the discipline of Commerce.
PO – 2	Fundamental knowledge in different functional areas of management, managerial principles, quantitative techniques of decision-making like Statistics and Operations Research are imbibed by the students.
PO – 3	Students will get an adequate exposure to operational procedures in Finance, Marketing, HRD, Banking, Insurance, Accounting, Taxation, International Business and Operations Management.
PO – 4	To train the students to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.
PO – 5	To learn the practical aspects of above subjects through project work, viva practical and written examination.

<b>DEPARTMENT OF COMMERCE (AIDED)</b>	
<b>M.Com</b>	
<b>PO No.</b>	<b>Programme Specific Outcomes</b>
PO – 1	Students will develop the ability to comprehend and imbibe core and functional management concepts, business environment and domain specific knowledge.
PO – 2	To equip the students with requisite knowledge, skills and right attitude necessary to provide effective leadership in a global environment.
PO – 3	To develop skills for analyzing of the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, finance, business strategy and human resources etc.
PO – 4	To able to work in teams with enhanced interpersonal skills and communication.
PO – 5	To develop attributes for research in academic and applied research for industry.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : I</b>	<b>BUSINESS AND SERVICE ACCOUNTING</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To familiarize the students in the Business and Service Accounting.*

**Course Content**

**UNIT – I**

**Final Accounts of Sole Trader and Partnership Firm:** Preparation of Manufacturing Account - Trading and profit and loss Account – Partner’s Profit and Loss Appropriation Account – Partners Capital Account - Balance sheet- Adjustments.

<b>CO – 1</b>	<i>To understand the concepts of trading, profit and loss account and the balance sheet.</i>
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**UNIT – II**

**Accounts of Non – Trading Concerns:** Receipts and payment account – Income and Expenditure Accounts – Conversion of Receipts and Payments Account into Income and Expenditure Account and vice versa – Preparation of Balance sheet.

<b>CO – 2</b>	<i>To analyze the various process of preparing accounts for non-trading organisations.</i>
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**UNIT – III**

**Accounts of Service Organization:** Accounting Practices of Service Organization – Accounts of Hospitals, Hotels, Tour Operators, Educational Institutions (Schools, Colleges, and Polytechnics) Non-Government Organizations (Self-help Groups, Religious and Charitable Trust) – Accounts of Local Bodies (Corporation, Municipalities, Unions and Panchayats).

<b>CO – 3</b>	<i>To Analyze the various practices of accounts of service organization</i>
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**UNIT – IV**

**Miscellaneous Accounting:** Social Accounting – Approaches to social accounting – Measurement of social cost benefits – Human Resource Accounting – Concept of Human Resource Accounting – Valuation of Human Resource Accounting – Inflation Accounting – Approaches to Price level Accounting – Economic Value Added – Value Added Concept – Environment Accounting – Forensic Accounting – Green Accounting (Theory Only).

<b>CO – 4</b>	<i>To summarize the concepts of Miscellaneous Accounting like Social, HR, Inflation and others</i>
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**UNIT – V**

**Indian Accounting Standards:** (Ind. AS) – Meaning – Objectives – Need – Significance – implementation of Ind. AS 2018 – International Accounting Standards – Approaches to IFRS and Ind. AS – Major difference between IFRS and Ind. AS – Major difference between Ind. AS and AS - Applicability of Ind. AS, Ind. AS– 1, Ind. AS – 2, Ind. AS 8, Ind. AS 10, Ind. AS 12, Ind. AS 18 and Ind. AS 19. (Theory only)

<b>CO – 5</b>	<i>To evaluate the Indian and International Accounting Standards and various Applicability of Accounting Standards.</i>
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**Text Book:**

1. Advanced Accounting : S.P.Jain and K.L.Narang, Kalyani Publishers, New Delhi – 2017.
2. Accounts of Service Organization : Department of Commerce, Yadava College. (Study Material)

**Books for Reference:**

- Advanced Accountancy : M.C.Shukla, S.C.Gupta and T.S.Grewal, Sultan Chand & Sons, New Delhi - 2017
- Advanced Accountancy : T.S. Reddy and A.Murthy, Margam Publication, Chennai - 2017
- Advanced Accountancy : R.L. Guptha and M. Radhasamy, Sultan Chand & Sons, New Delhi – 2017

**Web Resources:**

1. <https://cloud.google.com/iam/docs/understanding-service-accounts>
2. [www.icaai.org/post.html?post\\_id=7543](http://www.icaai.org/post.html?post_id=7543)

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. J. Sathish Kumar
2. Prof. N. Malaiselvam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : I</b>	<b>FINANCIAL SERVICES</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To create awareness among the students about of the existence of various financial markets and services available.*

**Course Content**

**Unit – I**

The Financial System in India – Functions – Financial Concepts – Financial Assets – Financial Intermediaries – Financial markets – Classification – Development of Financial System in India.

<b>CO – 1</b>	<i>To understand the role and function of the financial system</i>
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**Unit – II**

Money Market – Definitions – Features – Objectives –importance – Composition – Structure - Features of the Developed Money Market.

<b>CO – 2</b>	<i>To examine the developed of money market</i>
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**Unit – III**

New Issues Market – Meaning – Functions – Methods of floating New Issues – SEBI Guidelines – Advantages - Instruments of issue – players in the new issue market.

<b>CO – 3</b>	<i>To outline the basic idea of SEBI and its role</i>
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**Unit – IV**

Secondary Market – Meaning - Stock Exchange – Services – Organisation – structure – Listing of Securities - Stock Brokers – Methods of Trading in a Stock Exchange – genuine Trading Vs Speculative Trading - SEBI Guidelines.

<b>CO – 4</b>	<i>To recollect the concept about structure of secondary market</i>
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**Unit – V**

Merchant Banking – Definition – Origin – Growth – Services – Problems – Scope. Mutual Funds – Meaning – Origin- Growth – Organisation – Types – Discounting – Factoring – Mode of Operation – Functions – Types Forfeiting - Definition –Types – Credit Rating – Definition – functions – benefits.

<b>CO – 5</b>	<i>To origin and growth of merchant banking and types of mutual fund</i>
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**Text Book:**

Financial Markets and Services : E.Gordon and K.Natarajan  
Himalaya Publications, New Delhi, 2018.

**Books for Reference:**

Emerging Scenario of Financial Services : E.Gordon and K.Natarajan  
Financial Services : B.Santhanam  
Corporate Finance : P.V.Kulkarni  
Essentials of Financial Services : S. Gurusamy

**Web Resources:**

1. [http://tumkuruniversity.ac.in/oc\\_ug/comm/IFS%20FINAL.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/IFS%20FINAL.pdf)
2. <https://groww.in/p/secondary-market>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. S. Santha Kumar
2. Dr. M. Balasubramaniam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : I</b>	<b>INTERNATIONAL TRADE AND EXPORT MANAGEMENT</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To familiarize the students with the International Business Practices.*

**Course Content**

**UNIT – I**

**International Business:** Introduction – Scope – Nature – Importance – Advantages – Features – Evaluation – Approaches – Licensing – Franchising – Foreign Direct Investment – Special Modes of Entering International Business – Difficulties and Problems – Present trends and Scenario.

<b>CO – 1</b>	<i>To have the development of an understand the major issue related to international business</i>
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**UNIT – II**

**International Marketing:** Meaning – Domestic Vs International Marketing – International Marketing Mix – Product Development – Product Life Cycle – Packaging Decision – Pricing Policies – Dumping – Counter Trade – Switch Trading – Channels of Distribution – Promotion – Advertising – Public Relation – Guidelines to MNCs in the selection of Distributor – Foreign Direct Investment (FDI) – Guidelines for Foreign Investment – FDI in India – Global Trade in 2000 – Special Economic Zones.

<b>CO – 2</b>	<i>To understand the various market entry modes in internationalization</i>
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**UNIT – III**

**International Business Environment:** Political Environment – Problems in Carrying on International Business – Impact of Political Risk in International Business – Legal Environment – Resolving International Business disputes – Economic Environment – Social and Cultural Environment – Implications of Cultural environment for International Business – Technological Environment – Impact of Technology – Technology Transfer – Social Technology.

<b>CO – 3</b>	<i>To understand the impact and problems of various International Business Environment</i>
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**UNIT - IV**

**Imports Management and Procedures:** Letter of Credit – Parties to a Letter of Credit – Procedure for letter of credit – Mechanism of letter of Credit – Types of Letter of Credit – Operative Instrument – Travelers' Letter of Credit – Uniform Customs and Practice (UCP) – Imports Clearance – Licenses – Foreign Exchange Regulations – Customs Clearance – Types of Import Licenses – Importers Exempt – Scrutiny of Documents – Foreign inward bills for collection – Payment of import bills – Import Trust Receipt – Clearing Agent System – Import Procedures.

<b>CO – 4</b>	<i>To summarize the practices and procedures of Imports management</i>
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## UNIT – V

**Exports Management and Procedures:** Definition – Meaning – Features – Scope – Registration – Quotation and Indent – Shipping and Credit Enquiry – Preparation of export – Mate's Receipts – Insurance – Bill of Lading – Securing Payment – Export Finance – EXIM Bank – Fund Based Service – Assistance to Indian Exporters – Export Credit Guarantee Corporation of India (ECGC) – Export Marketing Assistance – Exemption from Excise Duty – Export Pricing – Export Promotion Capital Goods Scheme (EPCG) – Export Procedures.

CO – 5	<i>To understand the practices and procedures of exports management</i>
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### Text Book:

International Business Environment : Dr. S. Sankaran, Margham Publications,  
Chennai – 2019.

### Books for reference:

International Business : N.V. Badi, Arvinda Publication (p) Ltd., New delhi–  
2017  
International Business : C. Jeevanandam, Suldand Chand & Sons, New Delhi –  
2016.  
International Trade : A.K. Thakur, M. Dev, Regal Publications,  
New Delhi, 2017.

### Web Resources:

1. <https://edgy.app/international-marketing>
2. <https://www.yourarticlelibrary.com/export-management/12-steps-involved-in-the-processing-of-an-export-order-explained/41222>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

### Name of the Course Designer

1. Dr. M. Yethirajan
2. Dr. M. Balasubramaniam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : I</b>	<b>RESEARCH METHODS AND STATISTICS</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 5</b>

**Objective:**

*Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.*

**Course Content**

**Unit - I**

**Introduction of Research:** Meaning – Definition - Classification - Nature and Scope- Significance – Benefits - Types of Research - Methods of Research-Research Process – Identification – Selection - Formulation of a research Problem- Necessary of defining problem. Research Design – Meaning - Features of good research design - Preparation of model research design.

<b>CO – 1</b>	<i>To introduce the concept of research and research methodology.</i>
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**Unit - II**

**Sampling:** Meaning - Advantages and Limitations – Steps – Types - Sampling and Non-sampling errors. Data Collection - Primary and Secondary – Investigation – Methods - Survey method - Case study method – Observation - Interview schedule – Questionnaire – Pre-testing - Pilot study – Sources of Secondary data. Scaling Technique – Meaning - Basis of Classification- Techniques – Attitude-scaling. Processing, Analysis and Interpretation of data.

<b>CO – 2</b>	<i>To become aware of the concepts in sampling.</i>
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**Unit - III**

Hypothesis - Types - Testing of hypothesis - Test of significance for Small (t test) and Large samples.

<b>CO – 3</b>	<i>To analyse the concepts of sampling distribution and procedure for hypothesis.</i>
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**Unit - IV**

Chi-Square Test – Conditions for applying Chi-Square Test – Uses – Limitations. F Test and Analysis of variance – One Way Classification Model – Two Way Classification Model.

<b>CO – 4</b>	<i>To acquire basic knowledge of analysis of variance</i>
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**Unit - V**

**Research Report:** Meaning - Significance – Types – Contents – Layout - Precautions in writing a research report - Model Research Report.

<b>CO – 5</b>	<i>To enable the students to write the research report</i>
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**Text Book**

**Research Methodology Methods and Techniques** : C.R. Kothari & Gaurav Garg, “”, Third Edition, 2016, New Age International Publishers, New Delhi.

**Reference Books**

**Business Research Methods** : S.L. Gupta & Hitesh Gupta, Tata McGraw Hill Education Pvt. Ltd., New Delhi. 2015,

**A hand Book on SPSS for Research Work** : Anil Kumar Mishra, Himalaya Publishing House. 2011,

**Methodology of Research in Social Science** : O.R. Krishnaswami & M. Renganathan, Second Edition, Himalaya Publications, Mumbai - 2015,

**Business Research Methodology** : TN. Srivastava & Shailaja Rego, McGraw Hill Education Private Ltd., New Delhi - 2012,

**Statistical Methods** : S.P. Gupta, Forty Fourth Edition, Sultan Chand & Sons, New Delhi - 2014

**Web Resources:**

1. <https://library.tiffin.edu/researchmethodologies/whatareresearchmethods>
2. <https://www.statisticshowto.com/probability-and-statistics/hypothesis-testing/>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Dr. G. Marudharaj
2. Prof. N. Malaiselvam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : I</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>	<i>Elective – A</i>	<b>Credit : 4</b>

**Objective:**

*To enable the students to acquire knowledge in Human Resource Management.*

**Course Content**

**UNIT – I**

Human Resource Management: Meaning, Definition and Nature – Difference between personnel management and human resource management- objectives – scope – functions – evolution and development of HRM.

<b>CO – 1</b>	<i>To introduce the concept of Human Resource management and Personnel Management, Evolution and Development of HRM.</i>
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**UNIT – II**

Human Resource Planning: Meaning, Definition, Objectives and importance – HRP Process- Barriers to HRP – effectiveness of HRP – Job analysis and Design: Meaning – Process – Methods – Recruitment and Selection process - meaning and definition of recruitment – Factors affecting Recruitment – Sources of Recruitment –Recruitment Process – Methods of Recruitment – Meaning and Definition of Selection – Need for Scientific Selection – selection-process – placement and induction.

<b>CO – 2</b>	<i>To gain knowledge on the various aspects of Human Resource Planning i.e. Recruitment and Selection process, Placement and Induction.</i>
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**UNIT – III**

Employee: training: concept of training – need for training – importance of training –steps in Training Program – Developing Managers –Management Development – Performance appraisal Methods – problem and solution – MBO approach – the appraisal interview – Performance Appraisal in Practice.

<b>CO – 3</b>	<i>To gain insight of in to the various sub system of HR, Training and Development Performance Appraisal, MBO Approach.</i>
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**UNIT – IV**

Wage and Salary Administration: Objectives of wage and salary Administration – Principles of Wage and Salary Administration – Components of Wage and Salary Administrative – Methods of wage Payments – Wage legislation in India – Wage Differentials –incentives – Benefits – making incentives and Benefits more effective – Practices in Indian Organizations.

<b>CO – 4</b>	<i>To learn the components Wages and Salary Administration and benefit Practices in Organization.</i>
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**Unit – V**

Labour relation and collective bargaining: Trade Unions – Collective bargaining – future of Trade Unionism – Discipline administration – grievances handling – managing dismissals and separation- Trade Union Movement in India – Problems of Trade Unions – Recommendations of National Commission of labour.

<b>CO – 5</b>	<i>To familiarize with the labour relation and collective bargaining, national commission of labour.</i>
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**Text Book:**

Human resource management : Dr.S.SKhanaka, S.CHAND Publication,  
New Delhi 2017.

**Book for Reference:**

Human resource management : C.B. Gupta. Sultan Chand & Sons,  
New Delhi - 2016

Human Resource management : L.M Prasad. Sultan Chand & Sons,  
New Delhi - 2016

Human Resource & personnel management : K. Aswathappa, McGraw Hill  
Publication, New Delhi - 2017

**Web Resources:**

1. <https://www.whatishumanresource.com/human-resource-management>
2. <https://www.economicdiscussion.net/wages/wage-system/wage-and-salary-administration/32097>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Dr. G. Marudharaj
2. Dr. M. Balasubramaniam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : I</b>	<b>CONSUMER BEHAVIOUR</b> <i>Elective - B</i>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Course Content**

**Unit – I**

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

<b>CO – 1</b>	<i>To demonstrate how knowledge of consumer behaviour can be applied to marketing.</i>
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**Unit – II**

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

<b>CO – 2</b>	<i>To relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.</i>
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**Unit – III**

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

<b>CO – 3</b>	<i>To create an understanding of the group influences and consumer behavior in cultural and contextual environment.</i>
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**Unit – IV**

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

<b>CO – 4</b>	<i>To establish the relevance of consumer behaviour theories and concepts to marketing decisions</i>
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**Unit – V**

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

<b>CO – 5</b>	<i>To summarize the various concept of social marketing and consumer movement.</i>
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**Text Book:**

Consumer Behaviour

: Ramanuj Majumdar PHI Learning PVT Ltd.,  
2017.



**Books for reference:**

- Consumer Behaviour : Michael R. Solomon, PHI Learning PVT Ltd., Indian Edition.
- Consumer Behaviour : Suja .R Nair, Himalay Publishing House, Mumbai - 2015
- Consumer Behaviour : C.L. Tyagi and Arun Kumar, Atlantic Publishers.2014

**Web Resources:**

1. <https://www.omniconvert.com/blog/consumer-behavior-in-marketing-patterns-types-segmentation/>
2. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. S. Santha Kumar
2. Prof. N. Malaiselvam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : II</b>	<b>ACCOUNTING FOR MANAGERS</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To enable the students to obtain knowledge on the important accounting areas that help in decision making*

**Course Content**

**Unit – I**

Management accounting – definition – scope – functions - advantages and limitations - management accounting Vs financial accounting-cost accounting Vs management accounting-Tools of management accounting.

<b>CO – 1</b>	<i>To have a development of an fundamental concepts of management accounting</i>
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**Unit – II**

Financial statement analysis - Comparative Statement – Common Size Statement – Trend Analysis – Ratio Analysis – uses and limitations of ratio analysis – types of ratios – liquidity, profitability, solvency and turnover ratios.

<b>CO – 2</b>	<i>To have a wide knowledge in practicing financial statements and ratio analysis</i>
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**Unit – III**

Cash flow analysis (AS-7) – uses – limitations – Cash from operations– Preparation of Cash Flow Statement (Direct Method & Indirect Method).

<b>CO – 3</b>	<i>To prepare the cash flow analysis</i>
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**Unit – IV**

Marginal Costing– Applications of Marginal Costing–Cost-volume-profit analysis-BEP- BEP Charts –utility of CVP analysis-decision involving alternative choices- key factor-determination of sales mix-exploring new markets-discontinuance of a product line – Make or buy decision-equipment replacement decision-change Vs status quo-expand or contract-shutdown or continue and pricing decisions – Standard Costing and variance analysis – Material and labour variance only (Simple Problems only)

<b>CO – 4</b>	<i>To get an idea about decision making while learning about marginal costing and standard costing</i>
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**Unit – V**

Budget and budgetary Control-Classification of Budgets-Functional budgets-cash budget-master budget-fixed budget-flexible budget-zero base budgeting-management reporting system-meaning-types-requisites of good report-steps for effective reporting.

<b>CO – 5</b>	<i>To have a development of skills in budgetary analysis</i>
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**Text Book:**

Management Accounting : T.S.Reddy&Y.H.P.ReddyMargham Publications, Chennai – 2018.

**Books for Reference:**

Management Accountancy : S.P.Jain and K.L.Narang, Sultan Chand & Sons, New Delhi – 2017.  
Principles of Management Accounting : S.N.Maheswari, Sultan Chand & Sons, New Delhi – 2017.  
Management Accounting : R.S.N.Pillai and Bagawathi, S. Chand & Co. Ltd., New Delhi – 2017  
Management Accounting : M.Y.Khan and P.K.Jain, Tata McGraw Hill Co. Ltd., 2017

**Web Resources:**

1. <https://www.zoho.com/books/guides/management-accounting.html#:~:text=The%20main%20objective%20of%20managerial,source%20of%20data%20for%20planning>.
2. <https://www.cliffsnotes.com/study-guides/accounting/accounting-principles-ii/cost-volume-profit-relationships/cost-volume-profit-analysis>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Dr. G. Marudharaj
2. Prof. N. Malaiselvam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : II</b>	<b>BUSINESS ENVIRONMENT AND ETHICS</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objective:**

*To expose the students to the various Environments of Business and Ethics.*

**Course Content**

**Unit – I**

**Introduction to Business Environment:** Introduction - Scope of Business - Characteristics of Business - Business Goals - Factors influencing Business Environment - Environmental Analysis and Forecasting.

<b>CO – 1</b>	<i>To classify the concepts of business, legal, cultural and global environments.</i>
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**Unit – II**

**Economic Environment:** Introduction - Nature of Economy - Economic Policies and Planning the Economic conditions. Political Environment - Economic roles of the Government. Social Environment - Business and Society Ecology - Consumerism and Consumer Rights - Cultural Environment - Technological Environment - Legal Environment.

<b>CO – 2</b>	<i>To categorize the role of an internal, external, micro and macro business environments.</i>
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**Unit – III**

**Global Environment:** Introduction - GATT – GATS – TRIPs – TRIMs – WTO - International Investments - FDI & FII - Development Regulation of Foreign Trade - EPZs, EOUs, TPs – SEZs - FEMA Act 1999.

<b>CO – 3</b>	<i>To identify legal environments and build an environment analysis of business and elaborate TRIPs, TRIMs and GATS in India.</i>
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**Unit – IV**

**Introduction to Business Ethics:** Introduction – Meaning – Definition - Nature – Purpose - Morals for Organisational Interest - Ethics and Conflicts of Interest - Ethical and Social Implications of Business Policies and Decisions - Corporate Social Responsibility.

<b>CO – 4</b>	<i>To appraise the technological environment of business and the impacts of globalization.</i>
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**Unit – V**

**Ethical Management:** Introduction – Meaning – Definition - Ethics in Work place - Ethics in Marketing and Consumer Protection - Ethics in Accounting and Finance.

<b>CO – 5</b>	<i>To inspect the role of MNCs for the economy and develop innovative business ideas to face the environmental challenges.</i>
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**Text Book:**

Business Environment : S. Sankaran, Margham Publications, Chennai, 2018.

**Books for Reference:**

- Business Ethics and Value System : H.C. Mruthyunjaya, 2013, PHI Learning Pvt., Ltd., Delhi.
- Business Environment : NamitaGopal, Tata McGraw Hill Company, 2017
- Business Environment : Dr. K. Chidabaram and Dr. V. Alagappan, 2010.
- Business Environment : Dr. C.B. Gupta, Sultan Chand & Sons, New Delhi, 2015.
- Concepts and Realities in Business Ethics : S. Parthasarathy & P. Rengarajan, 2003, Sadagopan Publishers.

**Web Resources:**

1. <https://www.toppr.com/guides/business-studies/business-environment/introduction-meaning-importance-of-business-environment/>
2. <https://www.businessmanagementideas.com/notes/management-notes/corporate-social-responsibility/management-ethics-meaning-need-and-importance/5319>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. J. Sathish Kumar
2. Prof. N. Malaiselvam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : II</b>	<b>SERVICE MARKETING</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 4</b>

**Objectives:**

*It aims at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations.*

**Course Content**

**Unit – I**

**Services:** Meaning – Definition - Components of Service - Service Act – The Physical Product – Service Product – Characteristics of Services – Service Environment – Methods of Service delivery System - Classification of Services – Nature of Demand and supply for the service – Industrial services - A comparison between services and goods.

<b>CO – 1</b>	<i>To understand the Concept of Services and intangible products</i>
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**Unit – II**

**Services Design and Delivery Components:** Designing service process – Principles in service design – management model for the service design – Service marketing System – Service operation system – service delivery system – Service Blue Print – Service layout – Service Mapping.

<b>CO – 2</b>	<i>To demonstrate integrative knowledge of marketing issues associated with service productivity, perceived quality, customer satisfaction and loyalty</i>
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**Unit – III**

**Service Marketing:** 7Ps of Service Marketing - Service Marketing Mix – service product mix – pricing in services – service promotion mix – personal selling in service – market communication of services – Service location – Channels of distribution – franchises – electronic channels – customer segmentation – strategies of service marketing.

<b>CO – 3</b>	<i>To understand the various services marketing mix and Channel of distribution.</i>
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**Unit – IV**

**Service Personal:** Conduct personal – Frontline employees – Service Culture – Customer oriented service delivery – Service Escape – Physical Evidence – Service process – Gap Analysis – Service Quality.

<b>CO – 4</b>	<i>To familiarize the basic concepts of the service personnel and culture.</i>
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**Unit – V**

**Functions of Service Marketing:** Financial services – marketing mix of financial services – product mix of financial services – product portfolio for banking services – Insurance marketing – Marketing Mix insurance services – product portfolio of Insurance – health service marketing – Health Marketing mix for Hospitals – Tourism services – Marketing mix for tourism – tourism product – Tourism promotion – Professional or consultancy services – Segmentation for

consultancy organization – marketing mix of professional service providers – Telecommunication Services – Marketing mix for Telecommunication Services – Service Marketing in E-commerce.

<b>CO – 5</b>	<i>To summarize the various functions of tourism services and online service Marketing.</i>
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**Text Book:**

Service Marketing

: Dr. L. Natarajan, Margham Publications,  
Chennai, 2010

**Books for Reference:**

Service Marketing

: Valarie Zeithaml, Mary Bitner – VIth Edition – TMH

The Essence of Service Marketing

: Adrian Payne, Prentice – Hall of India

Service Marketing

: Hellen Woodruffe, - Macmillan India Ltd.  
New Delhi - 2017

**Web Resources:**

- 1.
- 2.

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. J. Sathish Kumar
2. Prof. N. Malaiselvam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : II</b>	<b>Resource Management Techniques</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>		<b>Credit : 5</b>

**Objective:**

*To introduce students to use Resource Management techniques for effective decisions-making*

**Course Content**

**Unit – I**

**Operation Research:** Meaning – Nature – Characteristics – Scope – Uses and its Applications – Models – Limitations.

<b>CO – 1</b>	<i>To understand the basic concepts of the Operation Research</i>
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**Unit – II**

**Linear Programming Problem (LPP):** Mathematical Formulation – Graphical Method – Simplex Method Problems – Limitations of Linear Programming Techniques.

<b>CO – 2</b>	<i>To understand the methodology of OR problem solving and formulate linear programming problem.</i>
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**Unit – III**

**Transportation and Assignment Problems:** Meaning – Solution – IBFS (Initial Basic Feasible Solution) – Optimality – Balanced & Unbalanced Problem – Maximization of Profit – Assignment Problems – Procedure for Assignment Problems – Hungarian Method – Maximization of Profit – Transportation Vs Assignment.

<b>CO – 3</b>	<i>To develop formulation skills in transportation and Assignment models and finding solutions</i>
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**Unit – IV**

**Queuing Theory:** Meaning – Elements – Single Channel Model. **Network Analysis:** PERT / CPM – Objectives – Advantages & Limitations – Similarities and Dissimilarities (Excluding Crash Cost Method)

<b>CO – 4</b>	<i>To know how Network Analysis help in planning and scheduling a project.</i>
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**Unit – V**

**Decision Theory:** Meaning – Decision under different Environment – (Decision Making Under Conditions of Certainty, Uncertainty, Risk) – Decision tree – Bayesian Decision Theory.

<b>CO – 5</b>	<i>To understand the various theories of Decision.</i>
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**Text Book:**

Operation Research

: P.R. Vittal & V. Malini,



**Books for Reference:**

- Introduction of Operation Research : P.K. Gupta and D.S. Hira, S.Chand& Co. Ltd.,  
New Delhi – 2015.
- Operation Research : KantiSwarup, P.K. Gupta and Manmohan,  
Sultan Chand Co., New Delhi – 2015.
- Operation Research : Kapoor V.K. Sultan Chand Co., New Delhi – 2016.

**Web Resources:**

1. <https://kalyan-city.blogspot.com/2011/09/operations-research-definition-meaning.html>
2. [https://www.subhartidde.com/slms/Operations%20Research%20\(MBA%202006\).pdf](https://www.subhartidde.com/slms/Operations%20Research%20(MBA%202006).pdf)

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. K. Ramanathan
2. Dr. M. Balasubramaniam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : II</b>	<b>MARKETING MANAGEMENT</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>	<i>Elective – A</i>	<b>Credit : 4</b>

**Objective:**

**To familiarize the concept of Marketing Mix as a framework for Marketing Decision making.**

**Course Content**

**Unit – I**

Marketing Management – Meaning – Characteristics – Functions – Evolution of Marketing – Social marketing – Relationship Marketing – Marketing Planning – Marketing Environment – Marketing Mix – Marketing Segmentation.

<b>CO – 1</b>	<i>To know about the basic concepts of Marketing Management</i>
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**Unit – II**

Consumer Behavior – Profile of Indian Consumers – Marketing Information System: meaning, Characteristics, Importance Development & Requisites – Consequences of globalization and its challenges.

<b>CO – 2</b>	<i>To familiarize the bases of consumer behaviour</i>
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**Unit - III**

Product Planning – Product Mix – Stages in new Product Development – Product Diversification – Branding – Packaging – Labeling – Product Positioning – product life cycle.

<b>CO – 3</b>	<i>To Relate Marketing Mix as a framework for Marketing Decision making.</i>
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**Unit – IV**

Pricing – Meaning, Importance, Objectives, factors affecting pricing decisions, kinds of pricing – channels of distribution – Meaning – functions – channel design – factors affecting choice of channel design – Managing channel conflict – Recent trends in marketing ( Rural marketing, Multi level marketing, Online marketing, Tele marketing)

<b>CO – 4</b>	<i>To identify the different pricing of strategies a firm can utilize, Analyze competition for pricing decisions.</i>
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**Unit – V**

Sales promotion – Need – Sales Promotion at different levels – Advertising – Kinds of Advertising media – Advertisement copy – Publicity & Public Relations – Personal Selling – Qualities and types of salesmen.

<b>CO – 5</b>	<i>To understand the various basic concept of advertising, direct marketing, personal selling, sales promotion and public relations.</i>
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**Text Book:**

Principles and Practice of Marketing : Memoria C.B. & Joshi, KitabMahal, New Delhi, 2015

**Book for Reference:**

Marketing Management : Kotler Philip, Prentice Hall New Delhi Tenth Edition, 2017.  
Marketing Management : Sherlekar S.A. Himalaya Publishing House, Mumbai 14<sup>th</sup> Edition, 2015.  
Marketing : Rajan Nair. N and Sanjith R. Nair, Sultal Chand & Sons, 2017

**Web Resources:**

1. <https://www.geektonight.com/marketing-management/>
2. <https://www.toppers4u.com/2021/03/what-is-product-planning-importance.html>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Dr. G. Marudharaj
2. Dr. M. Balasubramaniam

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
*Centre for Higher Research*  
**M.Com.**

<b>Semester : II</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	<b>Hours/ Week : 6</b>
<b>Sub-Code :</b>	<i>Elective - B</i>	<b>Credit : 4</b>

**Objective:**

*To make students aware of the fundamentals of organizational behaviour, its importance and recent developments.*

**Course Content**

**Unit – I**

Organizational behavior: meaning, definition and features – Various approaches to the study of organizational behaviour – process of behavior – Models of Organizational behaviour – Individual Behaviour: factors affecting Individual Behaviour - Personal factors – Characteristics – Environmental factors; Individual Behaviour and performance – The meaning and nature of personality; determinants of personality; Development of personality; Major traits influencing organizational Behaviour

<b>CO – 1</b>	<i>To Understanding the Organizational behaviour theory and Approaches.</i>
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**Unit – II**

Definition of motivation and motive – nature of motivation – importance of motivation – techniques to increase motivation – Maslow’s need Hierarchy theory – Alfred’s ERG theory – Herzberg’s motivation theory – motivation techniques. Definition of morale – factors affecting morale – cause of low morale – factors improving morale – meaning, definition, Features and types of conflict – causes of conflict – conflict management – preventive measures and curative measures.

<b>CO – 2</b>	<i>To aware of the concept in motivation, morale and conflict management.</i>
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**Unit – III**

Group dynamics – definition – types of groups – theories of group formation – problems of informal groups – group norms – types, meaning of group cohesiveness – five stages, of group development – meaning and nature of group decision making – types – steps – styles – techniques – advantages and disadvantages in group decision making.

<b>CO – 3</b>	<i>To explore the group and group dynamics in the Organizational life.</i>
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**Unit – IV**

Stress management – meaning and definition – nature of stress – source – extra – organization, and group stresses – individual stressors – consequences of stress – strategies for stress – Individual approaches and organizational approaches.

<b>CO – 4</b>	<i>To learn the components about the role of stress management</i>
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**Unit – V**

Meaning of Change – forces for changes – types of changes – managing planned change – planning, assessing and implementing the change – causes of resistance to change – overcoming resistance to change – meaning and definition of Organizational Development – characteristics – needs – benefits – limitations – steps in Organizational Development.

<b>CO – 5</b>	<b><i>To comprehend the change management as it functions in the Organizational behaviour.</i></b>
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**Text Book:**

Organisational Behaviour : Shashi K. Gupta & Rosy Joshi, Kalyani Publishers, New Delhi - 2015

**Books for reference:**

Organisational Behaviour : L.M. Prasad, Sultan Chand & Sons, New Delhi, 2015  
Organisational Behaviour : Dr. P.C. Sekar, Empee Publications, Madurai – 2015.  
Organisational Behaviour : Fred Luthans, McGraw Hill Co. New Delhi – 2010.

**Web Resources:**

1. <https://www.yourarticlelibrary.com/organization/organizational-behaviour/organizational-behaviour-definition-characteristics-and-nature/63741>
2. <http://www.simplinotes.com/stress-stress-management-meaning-definitions-features-causes-burnout-rustout/>

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises and PPT.

**Name of the Course Designer**

1. Prof. S. Santha Kumar
2. Dr. M. Balasubramaniam