BHARATHIDASAN UNIVERSITY , TIRUCHIRAPPALLI - 620 024.

M. COM.

CHOICE BASED CREDIT SYSTEM

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)

(Applicable to the candidates admitted form the academic year 2026-27 onwards)

Sem.	Types of the Courses	Title of the Paper	Credits	Maximum Marks		
				CIA	ESE	Total
I	Core Course-I (CC)	Managerial Economics	5	25	75	100
	Core Course-II (CC)	Services Marketing	5	25	75	100
	Core Course-III (CC)	Advanced Financial Management	5	25	75	100
	Core Course-IV (CC)	Total Quality Management	5	25	75	100
	Elective Course-I (EC)	Retail Management	3	25	75	100
	Total		**23**			**500**
II	Core Course-V (CC)	Research Methodology	5	25	75	100
	Core Course-VI (CC)	Quantitative Techniques of Business Decision	5	25	75	100
	Core Course-VII (CC)	Income Tax Law	5	25	75	100
	Core Course-VIII - (CC)	Human Resource Management	5	25	75	100
	Elective Course-II (EC)	Organisational Behaviour	3	25	75	100
	Non Major Elective Course-I (NME)		2	25	75	100
	Total		**25**			**600**

SUMMARY OF CURRICULUM STRUCTURE OF PG PROGRAMMES – ARTS

Sl. No.	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	Core Courses	14	70	1400
2.	Elective Courses	3	9	300
3.	Project	1	7	100
4.	Non-Major Elective Courses	2	4	200
5.	**Total**	**20**	**90**	**2000**

First Year **CORE COURSE-I** **Semester-I**

MANAGERIAL ECONOMICS

(Theory)

COURSE OBJECTIVES :

- To make the students to realize the usefulness of economic tools, principles & laws in making business decisions.
- To Offer Expertise & knowledge on the application of economic theories.
- Allocate resources in various economic situations for effective capacity utilization.
- Analyse markets and its strategy.
- Understand about various market forms, pricing methods and objectives.

UNIT - I MANAGERIAL ECONOMICS :

Managerial Economics – Meaning, Nature, Scope and Application – Relationship with other discipline – Role of Managerial Economist – Micro and Macro Economics relating to Business.

UNIT - II DEMAND ANALYSIS :

Demand Analysis - Demand Schedule - Law of demand- Elasticity of demand - Indifference curve analysis - Marginal rate of substitution -Demand Determinants - forecasting and techniques.

UNIT - III PRODUCTION & SUPPLY :

Production Function – Managerial use of production function - Supply analysis - Law of Supply - managerial uses of supply curve. Cost Concepts, classification & determinants – Cost Output relationship – Economics of scale - Cost Control and Cost Reduction.

UNIT - IV PRICE AND MARKETING STRUCTURE :

Price and Output decisions under different marketing structures - Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives, policies, Strategies and methods - Price differentials – Price forecasting.

UNIT - V PROFIT :

Profit – Nature & Concept – Profit Planning, Policies and Forecasting- profit theories - Measurement of profit - Interest – Rent and theories. Business Cycle and policies – Economic forecasting of business – Input Output Analysis- National Income - Accounting and Measurement.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Indian National Income after Liberalization.

REFERENCE BOOKS (Latest revised edition only) :

1. Dr. S. Sankaran, Managerial Economics - Margham Publications.
2. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
3. Joel Dean, Managerial Economics - Prentice Hall, New York.
4. Mehta P.L., Managerial Economics -Sultan Chand and Sons, New Delhi.
5. Gupta G.S., Managerial Economics - Tata McGraw Hill, New Delhi.
6. Mithani D.M. – Managerial Economics - Himalaya Publishing House, Mumbai.
7. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
8. Cauvery, Sudha Nayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
9. H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition, Pearson Education.

COURSE OUTCOMES:

- Understand the methods of Managerial Economics & Theory of the firm.
- Understand the concept & Analysis of Demand Forecasting.
- Understand the concept & Analysis of Production function.
- Describe various market forms and pricing Methods with their objectives.
- Analyse the resource allocation in various economic levels for effective capacity utilization.
- Evaluate various market Structure, Strategy and Economic Forecasting

****

First Year **CORE COURSE-II** **Semester-I**

SERVICES MARKETING

(Theory)

COURSE OBJECTIVES :

- On completion of the course the students can able to understand and gain the knowledge on services marketing and its concept and its various services.

UNIT – I :

Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services –Comparative analysis between services and products.

UNIT – II :

Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing - Quality standards - process and technological requirements to implement quality standards in services marketing.

UNIT – III :

Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and Elimination.

UNIT – IV :

Bank Marketing – Insurance Marketing – Transport Marketing.

UNIT – V :

Tourism and Hotel Marketing - Education Marketing –Communication Services Marketing – Health services.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Problems and Prospects of Indian Tourism Industry

REFERENCES :

1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
3. C.B.Memoria&R.K.Suri,Marketing Management, Kitab Mahal,
4. Kotler- Marketing Management, Sultan Chand & Sons,New Delhi.
5. Cowell - Marketing of Services, Heinemann Publishers, London.
6. Christopher lovelock, Jochen Wirtz & Jayanta Chatterjee- Service Marketing peole,Technology,Strategy, Pearson Education.
7. Dr. L. Natarajan - Services Marketing, Margham Publications, Chennai.
8. R.S.N. Pillai & Bagavathi , Modern Marketing, S.Chand Publication, New delhi
9. Monga & Shalini Anand, Marketing Management, Dee & Deep Publications, New delhi.
10. Grewal Marketing, Tata McGraw Hill Management, New delhi.

COURSE OUTCOMES :

- Students will strong conceptual knowledge in the area of services marketing
- Student will acquaint knowledge in concept of services marketing in buyer behaviour and awareness.
- Students will have analytical skills in marketing mix, product strategy and PLC.
- Students will strong knowledge in banking marketing insurance marketing and transport marketing management.
- The commerce graduate can understand the tourism and hotel management.

*****

First Year **CORE COURSE-III** **Semester-I**

ADVANCED FINANCIAL MANAGEMENT

(Theory)

COURSE OBJECTIVES :

- To enable the students to understand the concepts and application of financial management tools.
- Understand the fundamentals of financial decision making.
- Understand the cost of capital in wide aspects & risk return relationship.
- Elicit knowledge on the theories of Capital Structure and Dividend.
- Impart knowledge on working capital management

UNIT – I FINANCIAL MANAGEMENT :

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

UNIT – II TIME VALUE OF MONEY :

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 capitalization approach and Ratio approach.

UNIT – III COST OF CAPITAL :

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; Analyzing alternate financial plans; combined financial and operating leverages.

UNIT – IV CAPITAL STRUCTURE :

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 behavior

UNIT – V WORKING CAPITAL :

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

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Capital Investment decisions – Project appraisal

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. R. Srinivasan, Financial Management, Vijay Nicole, Chennai

COURSE OUTCOMES :

- Formulate finance Decisions Considering Risk and Return.
- Identify and discuss long term and short-term sources of finance.
- Compute the cost of debt, Equity, Preference, retain earnings and overall cost of Capital.
- Apply the concept of leverage in financial decision making.
- Design an Optimal capital Structure of the firm, understanding theories of capital structure and dividend.
- Evaluate the concept of Working Capital Management.

First Year **CORE COURSE-IV** **Semester-I**

TOTAL QUALITY MANAGEMENT

(Theory)

COURSE OBJECTIVES :

- To make the students understand the recent concepts of total quality management.
- To know strategic Quality planning.
- To identify new management tools.
- To know the quality circle as a performance measure
- To identify the environmental management system

UNIT – I TOTAL QUALITY MANAGEMENT :

Introduction - Need for quality - Evolution of quality - Definitions of quality - Dimensions of product and service quality - Basic concepts of TQM - TQM Framework - Barriers to TQM - Customer focus - Customer orientation, Customer satisfaction, Customer complaints, Customer retention.

UNIT – II STRATEGIC QUALITY PLANNING :

Leadership - Quality Statements, Strategic quality planning, Quality Councils - Employee involvement - Motivation, Empowerment, Team and Teamwork, Recognition and Reward, Performance appraisal - Continuous process improvement.

UNIT – III QUALITY MEASUREMENT :

The seven traditional tools of quality - new management tools - Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT - Bench marking - Reason to bench mark, Bench marking process - FMEA - Stages, Types.

UNIT – IV QUALITY CIRCLE :

Quality Circles - Cost of Quality - Quality Function Deployment (QFD) - TPM - Concepts, improvement needs - Performance measures. Introduction - Benefits of ISO Registration—ISO 9000 Series of Standards -Sector-Specific Standards - AS 9100, TS16949 and TL 9000-ISO 9001 Requirements – Implementation - Documentation—Internal Audits-Registration.

UNIT - V ENVIRONMENTAL MANAGEMENT SYSTEM :

Environmental Management System: Introduction - ISO 14000 Series Standards - Concepts of ISO 14001 - Requirements of ISO 14001 - Benefits of EMS.

UNIT - VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Development related to the course during the semester Concerned.

REFERENCE BOOKS :

1. Dale H.Besterfiled, Carol B. Michna,Glen H. Besterfield, Mary B.Sacre, Hemant Urdhwareshe and Rashmi Urdhwareshe, "Total Quality Management", Pearson Education Asia, Revised Third Edition, Indian Reprint, Sixth Impression, 2013.
2. James R. Evans and William M. Lindsay, "The Management and Control of Quality", 8th Edition, First Indian Edition, Cengage Learning, 2012.
3. Janakiraman. B and Gopal.R.K., "Total Quality Management - Text and Cases", Prentice Hall (India) Pvt. Ltd., 2006.
4. Suganthi.L and Anand Samuel, "Total Quality Management", Prentice Hall (India) Pvt. Ltd., 2006.
5. ISO9001-2015 standards
6. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals of Total Quality Management", Bross Chapman & Hall, London
7. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", Mohit Publications
8. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapman and Hall
9. Rao, Ashok, "Total Quality Management: A Cross Functional Perspective", Wiley & Sons

COURSE OUTCOMES :

- Understand the concept of TQM.
- Identify Quality Council and strategic quality planning.
- Learn new management tools of quality management.
- Update Knowledge in Quality Circle.
- Know the benefits of ISO.

*****

First Year **ELECTIVE COURSE-I** **Semester-I**

RETAIL MANAGEMENT

(Theory)

COURSE OBJECTIVES:

- To develop an understanding of fundamental concepts and issues in retail management.

UNIT – I :

Definition scope and functions - Importance of Retailing, Types of Retailing – Growth of organized retailing in India – FDI in Indian retailing.

UNIT – II :

Retail Formats -Evolutions -Impact of Sociability of Store Formats – Retail Strategies – Mall Management – Emergence of Malls in India – Franchising – Types of Franchising – Advantages and Disadvantages of Franchising.

UNIT – III :

Retail Merchandising – Factors Influencing Merchandising – Functions of Merchandising – Efficient Consumer Response (ECR) – Retail Automation and Supply Chain Management.

UNIT – IV :

Retail Marketing and Advertising – Retail Marketing Strategies – Store Positioning – Retail Marketing Mix – Customer Relations Management – Direct Marketing – Micro Marketing in Retailing – Advertising in Retailing.

UNIT – V :

Managing Retail Personnel – Human Resources Issues and Concepts in Retailing – Man Power planning in a Departmental Store – Role of Personnel Selling in Retailing – Online Retailing (e-tailing) – Retail Banking in India.

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment Only):

Contemporary developments related to the course during the semester concerned and expert lectures, online seminars – webinars.

REFERENCE BOOKS :

1. Contours of Retailing Management – S.A. Chunawalla – Himalaya Publishing House.
2. Retail Management – Gibson G. Vedamani – Jaico Books.
3. Retail Marketing Management – Second Edition – David Gilbert – Pearson Education.
4. Retail Management – David Gilbert , Financial Time / Prentice Hall.
5. The Art of Retailing – A. J. Lamba – Tata Mcgraw Hill.

6. Retail Management – Bajaj, Tuli and Srivastava – Oxford University Press.
7. Retail Management – Swappa Pradhan – Tata Mcgraw Hill.
8. Retail Management – Leny & Weitz – Tata Mcgraw Hill.
9. Retail Management – Berman and Evens – PHI.
10. Sales and Distributive Management – Dr. S.Gupta – Excel Books.

ONLINE REFERENCES :

1. https://onlinecourses.nptel.ac.in/noc22_mg51/preview
2. https://www.classcentral.com/course/swayam-introduction-to-retail-management-14163
3. https://www.my-mooc.com/en/mooc/retail-fundamentals-dartmouthx-rfundx-0/
4. https://ebooks.Ipude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf

COURSE OUTCOMES :

- To explain the basic concepts of Retailing.
- To evaluate the various formats.
- To analyse the Merchandise management.
- To assess the retail marketing strategies.
- To explain the managing retail personnel

*****