

**MANNAR THIRUMALAI NAICKER COLLEGE**

**PASUMALAI, MADURAI- 625 004**

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

(Re-accredited with 'A' Grade by NAAC)



**M.Com.**

**SYLLABUS AND REGULATIONS**

UNDER  
CHOICE BASED CREDIT SYSTEM (CBCS)  
**(For those who joined during 2018-2019 and after)**

### **Eligibility**

Admission for M.Com Program is open to the candidates having Bachelor Degree in Commerce, Management, Corporate Secretarial ship and other related program of any recognized university.

### **Duration of the Course**

The duration of the course shall be two academic year comprising four semesters with two semesters in each academic year.

### **Subjects of Study**

Part III :

1. Core Subjects
2. Electives
3. Non Major Electives

### **The scheme of Examination**

The components for continuous internal assessment are:

Two tests and their average	--15 marks
Seminar /Group discussion	--5 marks
Assignment	--5 marks
Total	--25 marks

**Pattern of the questions paper for the continuous Internal Assessment**

The components for continuous internal assessment are:

**Part –A**

Six multiple choice questions (answer all) 6 x 01= 06 Marks

**Part –B**

Two questions (‘either .... or ‘type) 2 x 07=14 Marks

**Part –C**

One question out of two 1 x 10 =10 Marks

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Total 30 Marks  
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Pattern of the question paper for the Summative Examinations:

**Note: Duration- 3 hours**

**Part –A**

Ten multiple choice questions 10 x 01 = 10 Marks

No Unit shall be omitted: not more than two questions from each unit.)

**Part –B**

Five Paragraph questions (‘either .... or ‘type) 5 x 07 = 35 Marks

(One question from each Unit)

**Part –C**

Three Essay questions out of five 3 x 10 =30 Marks

(One question from each Unit)

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Total 75 Marks  
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**Minimum Marks for a Pass**

50% of the aggregate (Internal +Summative Examinations).

No separate pass minimum for the Internal Examinations.

34 marks out of 75 is the pass minimum for the Summative Examinations.

### **PROGRAMME SPECIFIC OUTCOMES**

**PSO1:** To enable the students to get employability in the banks, Financial Institutions and Software industries and pursue higher studies like Master of philosophy and doctorate.

**PSO2:** To Master the ability of students to work effectively as a member of an interdisciplinary team on complex problems and to inculcate the knowledge in investment and portfolio management towards banking and corporate sector.

**PSO3:** To develop the young entrepreneurs with the knowledge of RBI, SEBI, MSME and business ethic and to Recognize tax planning opportunities – and recommend appropriate tax- saving strategies for decision making.

**PSO4:** To Address tax situations for a variety of taxpayers, such as wage earners, salespersons, owners of small business, professionals, investors, home and rental propertyowners, farmers, etc.

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**DEPARTMENT OF COMMERCE- PG**  
**(For those who joined in 2018-2019 and after)**  
**COURSE PATTERN**

<b>Study Component</b>	<b>I Sem</b>	<b>II Sem</b>	<b>III Sem</b>	<b>IV Sem</b>	<b>Total Hours</b>	<b>Total Credit</b>	<b>No. of Course</b>	<b>Total Marks</b>
Core Subject	6(4) 6(4) 6(4) 6(4) 6(4)	6(4) 6(4) 6(4) 6(4)	6(4) 6(4) 6(4)	6(4) 6(4) 6(4)	90	60	15	1500
Elective Subject	-	-	6(6) 6(6)	6(6) 6(6)	24	24	04	400
Non major Elective	-	6(6)	-	-	06	06	01	100
<b>Total</b>	<b>30(20)</b>	<b>30(22)</b>	<b>30(24)</b>	<b>30(24)</b>	<b>120</b>	<b>90</b>	<b>20</b>	<b>2000</b>

SEMESTER –III						
Subject Code	Title of the Paper	Weekly Hours	No. Of Credits	Marks		
				Int	Ext	Total
18PCOC31	<b>Core Subjects</b> Special Accounting	6	4	25	75	100
18PCOC32	Direct Taxes	6	4	25	75	100
18PCOE31	<b>Electives</b> 1.Computerized Accounting and Office Automation	6	6	25	75	100
18PCOE32	2.Accounting Standards and IFRS					
18PCOE33	3. Management Information Systems					
18PCOE34	1.Security Analysis and Portfolio Management					
18PCOE35	2.Logistics and Supply Chain Management	6	6	25	75	100
18PCOE36	3.International Financial Management					
18PCON31	<b>Non Major Elective:</b> Banking and Insurance	6	6	25	75	100
<b>Total</b>		<b>30</b>	<b>26</b>	<b>125</b>	<b>375</b>	<b>500</b>

SEMESTER –IV						
Subject Code	Title of the Paper	Weekly Hours	No. Of Credits	Marks		
				Int	Ext	Total
18PCOC41	<b>Core Subjects</b> Goods and Services Tax Act and Customs Duty	6	4	25	75	100
18PCOC42	Research Methods in Commerce	6	4	25	75	100
18PCOPR1	Project & viva-voce	6	4	40	60	100
18PCOE41	<b>Electives</b> 1.Quantitative Techniques for Management	6	6	25	75	100
18PCOE42	2.Project Management					
18PCOE43	3. International Marketing Management					
18PCOE44	1. Entrepreneurship					
18PCOE45	2. Corporate Social Responsibility	6	6	25	75	100
18PCOE46	3. Corporate Governance and Business Ethics					
<b>Total</b>		<b>30</b>	<b>24</b>	<b>125</b>	<b>375</b>	<b>500</b>



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**DEPARTMENT OF COMMERCE**  
(For those who joined in 2018-2019 and after)

**Programme : PG**

**Semester : III**

**Subject Code: 18PCOC31**

**Part III : Core**

**Hours : 06**

**Credits : 04**

**SPECIAL ACCOUNTING**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Acquire knowledge on the preparation of Holding Company Accounts.

**CO2:** Know about the procedure for accounting for Price Level Changes in Public Utility Concerns.

**CO3:** Develop the skill in the preparation of Banking and Insurance Company Accounts.

**CO4:** Develops Employability Skill

**Unit – I Holding Company Accounts**

Meaning - Goodwill or cost of control – Pre and post acquisition profits and Losses – Minority interest – Treatment of unrealized profit – Revaluation of assets - Elementation of common taxation - Payment of Dividend – Issue of bonus shares.

**Unit-II Banking Company Accounts**

Preparation of Profit and Loss accounts – Balance sheet (as per new format)

**Unit-III Insurance Company Accounts**

Accounts of Life Insurance Business – Revenue account and Balance sheet – Determination of liability – Ascertainment of Profit or Loss Accounts of General Insurance Business – Accounting treatment – Revenue account – Profit and Loss account and Balance Sheet (as per new format)

**Unit-IV Double Account System**

Features of double account system – Advantages – Disadvantages – Double account system Vs single Account System – Electricity companies– Replacement of an asset.

**Unit-V Accounting for price level changes**

Meaning -General purchasing power and current cost accounting. Human Resources Accounting – Objectives – Methods – Advantages and Objections to human resource accounting.

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

**Text Book:**

1. Jain, S.P. and Narang K.L., **Advanced Accounting**, Kalyani Publishers, 2018. VOL-II, New Delhi.

**Reference Books:**

1. Gupta R.L and Radhaswamy.M, **Advanced Accountancy**, Sultan Chand and Sons, 2012, New Delhi.
2. Arulanandam.M.A., and Raman.V, **Advanced Accountancy**, Himalaya Publishing Company, 2014, Mumbai.
3. Reddy. T.S and Murthy. A **Advanced Accountancy**, Margham Publication, 2014, Chennai.





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<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code:</b>	<b>18PCOC32</b>	<b>Credits</b>	<b>: 04</b>

**DIRECT TAXES**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Enable the learners to be thorough with the concepts related to income tax.

**CO2:** Make the learners determine the residential status of assesses.

**CO3:** Make the learners to be familiar with the provisions of computation of taxable income under various heads.

**CO4:** Develops Employability Skill

**Unit-I Introduction**

Direct taxes – Meaning – History of Income Tax Act in India – Definitions of important terms - Assessment, Assesses, Person, Income, Assessment year, Previous year capital and revenue receipts capital and revenue expenditure – Residential status – Incidence of taxation – Exempted incomes.

**Unit-II Income from salary and House Property**

Computation of Taxable income from Salaries – Allowance – Perquisites – Deductions from salary – House property – Computation of income form house property – Deduction from house property income

**Unit-III Income from Business or profession**

Computation of income from business or profession – Deduction under section 30 to 37 – Computation of capital gain – Exempted capital gain

**Unit-IV Income from other sources**

Dividends – Interest on securities – Types of securities – Casual income – Deductions to be made from income from other sources – Computation of gross total income – Deductions form Gross total income – Set off and Carry Forward Losses

**Unit-V Assessments procedure**

Individual – HUF – Firms and company.

**80% of marks must be allotted to problem solving questions.**

**20% of marks must be allotted to Theory questions.**

**Text Book:**

1. Gaur, V.P and Narang, D.B, **Income Tax Law and Practice**, Kalyani publishers, New Delhi.

**Reference books:**

1. VinodSinghania.K, **Direct Taxes Law and Practice**, Taxmann Publication Private Ltd, New Delhi.
2. Lal.B.B,**Direct Taxes Practice and Planning**, Darling Kindersley Private Ltd, New Delhi.
3. Harihara. N, **Income Tax Law and Practice**, Tata McGraw-Hill Publishing Company Ltd., New Delhi.



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<b>Semester : III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code: 18PCOE31</b>	<b>Credits</b>	<b>: 06</b>

**COMPUTERIZED ACCOUNTING AND OFFICE AUTOMATION**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Bridge the academic knowledge and professional implementation.

**CO2:** Equip job seeker for professional accounting career.

**CO3:** Help future entrepreneur in managing their financial accounting along with business operation.

**CO4:** Develops Employability Skill

**Unit-I Windows and Ms-Office**

Office Tools and Techniques – Ms Word – Basics – Creating a new document – Formatting text and documents – working with headers, Footers and Footnotes – Tables and Sorting – Working with graphics – Write's Tools – Macros Mail Merge.

**Unit-II Ms-Excel**

Basics – Excel features – Creating a new worksheet – Functions – Rearranging worksheets – Excel formatting Tips and Techniques – Excel Chart features – Using Worksheet as database – Auditing.

**Unit-III Ms-Power Point basics**

Creating presentation – working with Text in PowerPoint transition and Build Effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing Presentation.

**Unit-IV Computerized accounting**

Meaning - Importance – Accounting software's – Company creation – ledger creating – Features of Tally – Vouchers – Various types – voucher entry – Preparing reports – Trial balance – Balance Sheet – Fund flow and Ratios.

**Unit-V Tally**

Stock maintenance through Tally – Stock items - Grouping stock ledgers – Stock vouchers – Stock reports – Billing – Purchase bills – Sales bills – GST

**Text Book:**

1. Brucj, B. **The Essentil Ms Office**, Galgotia Publication Private Limited, 2014, New Delhi.

**Reference Books:**

1. Gini Courter, Annete Marquis, **Ms. Office**, BPB Publications, 2005, New Delhi.
2. Mohapatra, **Business Process Automation**, PHI Learning, 2014, New Delhi.
3. Alex Leon and Matthew Leon, **Database Management systems**, Leon Press, 2002, Chennai.



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<b>Semester : III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOE32</b>	<b>Credits</b>	<b>: 06</b>

**ACCOUNTING STANDARDS AND IFRS**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

- CO 1:** Lay a theoretical foundation for the preparation and presentation of financial statements.  
**CO 2:** Gain working knowledge of the professional standards, principles and procedures of accounting and their application to different practical situations.  
**CO 3:** Familiarize with recent development in the area of financial reporting.  
**CO 4:** Develops Employability Skill

**Unit – I Introduction**

Meaning and Objectives of Accounting Standards – Indian Accounting Standards - Scope - Disclosure of Accounting Policies AS1 – Valuation of Inventories AS2

**Unit – II Cash Flow Statement AS3**

Depreciation AS6 – Revenue Recognition AS9 – Accounting for fixed Assets AS10 – Accounting for Investments AS13.

**Unit – III Earnings per Share AS20**

Accounting for Amalgamation AS14 – Related Party Disclosures AS18 – Leases AS19 – Intangible Assets AS26.

**Unit – IV Introduction to IFRS**

IFRS – Framework of IFRS 1 to 8 – First Time Adoption of IFRS – Share Based Payment – Business Combinations – Non-Current Assets held for sale – Financial Instruments: Disclosure – Operating Segments.

**Unit – V XBRL**

Format of Financial Statement for XBRL Filing – Filing of Balance Sheet, Profit & Loss A/c, Consolidated Balance Sheet, Consolidated Profit & Loss A/c, Director's Report – Auditor's Report in XBRL Mode.

**Text Book:**

1. Rawat. D.S, “**Students Guide to Accounting Standards**” Taxmann Publication Pvt. Ltd., (2013)

**Reference Book:**

1. Kamal Garg, “**Practical Guide to IFRS and IND- AS**” Bharat Law House Pvt. Ltd., 2013, New Delhi.
2. Kamal Garg, “**Step by Guide to XBRL Filing under Revised Schedule VI**” Bharat Law House Pvt. Ltd., 2012-2013, New Delhi.
3. Shukla M.C., and Grewal, T.S., Advanced Accounting Standards, 2006, New Delhi.



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<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code:</b>	<b>18PCOE33</b>	<b>Credits</b>	<b>: 06</b>

**MANAGEMENT INFORMATION SYSTEM**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Provide students an understanding of concepts of MIS.

**CO2:** Expose students on the recent development in MIS Systems.

**CO3:** Understand the system analysis of MIS

**CO4:** Develops Employability Skill

**Unit – I Introduction**

Definition – characteristics – functions – pros and cons - structure - MIS support for planning - Organizing – Staffing - coordinating - Directing and controlling - Information for decision making.

(ERP) – E-Customer Relationship Management – E- business – Decision supports

**Unit – II Information System**

System: Concept – characteristics – organization as a system. Information System: meaning – definition – features – needs – roles - major challenges of information system.

**Unit- III Information System Processing**

Financial information - Marketing information - Personnel information – Production information - Materials information – Accounting information – input – output – model – advantages and disadvantages.

**Unit – IV Systems Analysis and Design**

System Development Life Cycle – System Investigation – System Analysis – System Design – System Implementation – System Maintenance

**Unit – V Information System Application**

Data warehousing – Data Mining – Enterprise Resource Planning ort system – group decision support system – executive information system

**Text Book:**

1. Murthy CSV, *Management Information Systems: Text & Application*, Himalaya Publishing House, 2008.

**Reference Books:**

1. George M. Marakas, O'Brien James A, Ramesh Behl, *Management Information Systems*, Tata McGraw-Hill Education, 2009.
2. Gupta A.K., *Management Information Systems*, Sultan Chand Publishing, 2010.
3. Raghu Ramakrishnan, Database Management systems, MC-Graw Hill, Third Edition, 2003.



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**DEPARTMENT OF COMMERCE PG**  
(For those who joined in 2018-2019 and after)

<b>Programme</b>	<b>: PG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCOE34</b>	<b>Credits</b>	<b>: 06</b>

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO 1:** Acquire knowledge on the nature and scope of portfolio management.

**CO 2:** Make the learners to be familiar with the valuation models of equity and bonds.

**CO 3:** Inculcate the skill of evaluation of portfolio.

**CO 4:** Develops Entrepreneurship Skill

**Unit-I Introduction**

Organization and structure of the securities market in India – Primary market – Secondary market – Market index – SENSEX.

**Unit-II Security Analysis**

Fundamental, Technical and Random walk theory.

**Unit-III Portfolio Analysis**

Meaning of portfolio – Risk and Return Analysis – Computation of return – Meaning and definition of risk – Types – systematic and unsystematic risk- Risk measurement – Standard deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns. (Simple problems only)

**Unit-IV Portfolio Selection**

Markowitz models – Sharpe Index model – Capital asset pricing theory.

**Unit-V Portfolio evaluation**

Need and the process of evaluation – Portfolio revision – Formula plan – Rupee cost averaging – Cost rupee value – Constant ratio and variable ratio plans – Procedure to purchase a share in the market.

**20% of marks must be allotted to problem solving questions.**

**80% of marks must be allotted to Theory questions.**



**Text Book:**

1. Punithavathy Pandian, **Security analysis and Portfolio Management**, Vikas Publishing House Private Ltd, 2018, New Delhi.

**Reference Books:**

1. Balla, V.K., **Fundamentals of Investment Management**, S.Chand, Ram Nagar, New Delhi, 2006.
2. Avadhani, V.A, **Investment & Security Markets in India**, Himalaya Publishing House, Mumbai, 2006.
3. Preethi Singh, Investment Management - **Security and portfolio Management**, Himalaya publishing House, Mumbai, 2008.



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<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCOE35</b>	<b>Credits</b>	<b>: 06</b>

**LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** To develop insights as to different forms of logistics arrangement applied by different business houses.

**CO2:** To instruct about application of different logistics models, their utility and limitations.

**CO3:** To know the role of SMC in firm and economy

**CO4:** Develops Entrepreneurship Skill

**Unit-I Logistics**

Meaning of logistics management – Importance of logistics management - Supply Chain Management – Concept and importance – SCM VS Physical distribution approach – integrating inbound and outbound logistics – customer focus in supply chain - Supply chain and customer satisfaction – SCM and profitability

**Unit-II SCM**

Role of SCM in a firm, and economy – SCM and marketing mix – cooperation functions of SCM – SCM total cost of concept – system approach to SCM marketing channels – functions- types and role – Integrating marketing channels with marketing mix – marketing channel and retailing strategy.

**Unit-III Supply chain delivery system**

Vendor relationship distribution channels design – Information flow in supply chain – inter-functional coordination and inter-cooperate cooperation system element of SCM

**Unit-IV Transportation**

Considerations in selecting the right mode – multimodal transportation – documentation – warehousing – types – site selection – management – material handling – customer service – strategy – practices – order processing

**Unit-V Models for supply chain business**

Demand – forecasting – finances – capacity management – quality – economic order-Transport management – transport strategy – transport decisions – packaging – warehousing - distribution

**Text Book:**

1. Bowersox D.J & Closs D.J. 1996, “**Logistics Management**”, McGraw – Hill international Editors, New Delhi.

**Reference Books:**

1. Glaskowsky NA, “**Business Logistics**”, Dryden Press, Ohio, U.S
2. K.ShridharBhat, “**Logistics and Supply Chain Management**”, Himalaya Publishing House, New Delhi.
3. Saksena, S.C., **Logistics Management**, Sahtiya Bhawan Publications, 1982.



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<b>Programme</b>	<b>: PG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCOE36</b>	<b>Credits</b>	<b>: 06</b>

**INTERNATIONAL FINANCIAL MANAGEMENT**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Understand the International Financial Management

**CO2:** Know the markets for foreign exchange

**CO3:** Know the International Financial decisions

**CO4:** Develops Entrepreneurship Skill

**Unit-I Introduction**

International Financial Management – An overview – Importance – Nature and Scope – International flow of funds – Balance of Payments – International monetary system

**Unit-II Foreign Exchange Market**

Markets for Foreign Exchange – Foreign Exchange Market – feature – Spot and Forward market – Exchange Rate Mechanism – Exchange Rate determination in the spot and Forward markets – Factors Influencing Exchange Rate – FEMA – Market for currency futures and Currency options – Hedging with currency future and options.

**Unit-III International Investment**

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment – Meaning – Benefits of International Portfolio Management – Problems of International Investment.

**Unit-IV International Financial Decisions**

Over view of the International Financial Market- Channels for International flow of funds – Role and functions of multilateral Development Banks – International Banking – Functions – Credit Creations – Control of International Banks

**Unit-V International Financial Market Investment**

Short-term and Medium term Instruments – Management of Short-term funds – Management of Receivables and inventory – Factors behind the Debt Crisis

**Text Book:**

1. Sharan. V, **“International Financial Management”**, Prentice- Hall of India.

**Reference Books:**

1. Varshney. R.L and Bhashyam. S, **“International Financial Management”**, Sultan Chand & Sons.
2. Apte. P.G, **“International Financial Management”**, Tata McGraw- Hill.
3. Pandey,I.M., **Financial Management**, Vikas Publications Private Ltd., 3<sup>rd</sup> Revised Edition, 2008, New Delhi.



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<b>Programme</b>	<b>: PG</b>	<b>Part III</b>	<b>: NME</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCON31</b>	<b>Credits</b>	<b>: 06</b>

**BANKING AND INSURANCE**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Familiarize students with the functions of commercial banks and RBI.

**CO2:** Enable students to know the fundamental principles of insurance.

**CO3:** Gain an insight on the nature of life, fire and marine insurance.

**CO4:** Develops Employability Skill.

**Unit-I I Introduction**

Definition of banking – kinds of banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks – Functions of Reserve Bank of India.

**Unit-II Banker and Customer**

Definition – General and Special relationship – Types of deposit accounts with the banker – Current accounts – Savings bank account – Fixed deposit accounts – Precautions to be taken before opening an account in the name of a new customer – Procedure for closing of an account.

**Unit-III Negotiable instrument and E-Banking channels**

Definition – Distinguishing features of a cheque, Bill and Promissory Note – Letter of Credit – Crossing and Endorsement of Cheque Modern Services – ATM / Debit and Credit Cards – Internet banking – Mobile Banking.

**Unit-IV Introduction to Insurance**

Meaning and nature – Purpose and need – Principles of Insurance – Types of Insurance – Terminology – New Insurance Product – Present State of Insurance Industry in India.

**Unit-V Insurance Contracts**

Nature of insurance contracts – Life, Fire and Marine – Innovative products impact of privatization – Insurance Regulatory and Development Authority (IRDA) : Objectives – Function.

**Text Books:**

1. Gordon.E and Natarajan.K, Banking Theory, Law and Practice, Himalaya Publishing House, 2015, New Delhi.

**Reference Books:**

1. Sundharam K.P.M and Varshney P.N, Banking Theory, Law & Practice, Sultan Chand and Sons, 2014, New Delhi.
2. Gurusamy.S, Banking Theory, Law & Practice, Vijay NicleIn presents Ltd, 2013, Chennai.
3. Murthy.A, Elements of Insurance, Margham Publications, 201, Chennai.



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<b>Programme</b>	<b>: PG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCOC41</b>	<b>Credits</b>	<b>: 04</b>

**GOODS AND SERVICES TAX ACT AND CUSTOMS DUTY**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Equip the students with the provisions of GST Law & Practice.

**CO2:** Impart knowledge of Levy, Input Tax Credit, Registration and Tax Invoice.

**CO3:** Familiarize students to Returns, Payment of Tax and Accounts and Records.

**CO4:** Develops Employability Skill

**Unit-I Customs Act, 1962**

Levy and Collection of Customs Duty - Types of Customs Duties – Restrictions on import and export under the Act – Classification of goods – Valuation of goods – Transportation and Warehousing – Duty drawbacks – Baggage Rules – Powers of Customs Officers

**Unit-II Introduction to GST**

Definitions – Meaning – Structure of GST – Highlights of GST – Administration – Classes of officers – Powers of officers - Levy of an Exemption from Tax – Tax Rate Structure - Levy and Collection of Central & State Goods and Service Tax – Composition Levy – Taxable person – Power to grant exemption from tax – Time, Value and Place of Supply.

**Unit-III Input Tax Credit and Registration Procedures**

Eligibility and conditions for taking input tax credit – Recovery of Input Tax Credit and Interest thereon – Registration – Registration Forms and Process.

**Unit-IV Tax Invoice, Credit and Debit Notes**

Tax invoice – Returns – Furnishing details of outward supplies – Furnishing details of inward supplies – Returns First Return – Annual Return – Final Return – Notice to return defaulters – Levy of late fee – Tax Return Preparers.

**Unit-V Payments of Tax**

Interest, Penalty and other amounts – Interest on delayed payment of Tax – Tax deduction at source – Transfer of input tax credit – Refund of Tax – Accounts and Records.

**100% of marks must be allotted to Theory questions.**



**Text Book:**

1. Gupta. S.S and Datey. V.S, “**GUIDE TO NEW MODEL GST LAW**”, Taxmann Publication Pvt, New Delhi.

**Reference Books:**

1. **Gupta. S.S, “GST Law & Practice**”, Taxmann Publication Pvt, New Delhi.
2. **Datey. V.S, “All about GST**”, Taxmann Publication Pvt, New Delhi
3. **Gaur. V.P and Narang. D.B, “GST Law & Practice**”, Kalyani Publishers, New Delhi.



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<b>Programme</b>	<b>: PG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCOC42</b>	<b>Credits</b>	<b>: 04</b>

**RESEARCH METHODS IN COMMERCE**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Enable the learners to know about the research methods.

**CO2:** Make the learners to be familiar with source of data.

**CO3:** Prepare the learners for the effective presentation of the project report.

**CO4:** Develops Employability Skill

**Unit-I Introduction**

Research – Meaning – Objectives – Importance – Types of Research – Planning of Research – Research Design

**Unit-II Data Collection**

Collection of Data – Primary Data – Methods of Collection – Tools for Collection – Questionnaire – Interview Schedule – Observation- Secondary Data – sources.

**Unit-III Sampling**

Meaning - Definition - Advantages of Sampling – Limitations of Sampling – Methods in Sampling – Probability Sampling – Non-Probability Sampling – Sampling Error – Non-Sampling Error.

**Unit-IV Hypothesis**

Sources of Hypothesis – Characteristics of Hypothesis – Estimation and Testing of Hypothesis – Hypothesis Testing Tools & Procedure – An Illustration.

**Unit-V Processing of Data**

Editing – Coding – Tabulation – Report writing – Contents of a Report – Qualities of a Good Report

**20% of marks must be allotted to problem solving questions.**

**80% of marks must be allotted to Theory questions.**

**Text Book:**

1. Thanulingom.N, **Research Methodology**, Himalaya Publishing House, 2014, New Delhi.

**Reference Books:**

1. Kothari, C.R., **Research Methodology**, Weshwa Prakashan, 2012, New Delhi.
2. Krishnaswami O.R., **Methodology of Research in Social Sciences**, Himalaya Publishing House, Mumbai, 2012.
3. Rejeswari. K, Jeyalakshmi.M and Palneeswari.T, **Research Methodology for Researchers in Commerce and Management**, Himalaya Publishing, 2013, Mumbai.



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<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCOPR1</b>	<b>Credits</b>	<b>: 04</b>

**PROJECT & VIVA -VOCE**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Develop the ability of the students to prepare a project.

**CO2:** Give the practical exposure in the field of commerce and business

**CO3:** Skill Development Course

**CO4:** Develops Entrepreneurship skill.

**Regulations for the Project Report:**

- ❖ The topic of the project may be based on research articles from commerce journals or any topic not covered in the M.Com syllabus.
- ❖ Internal examinations are the respective supervisors.
- ❖ Viva Voce examination to be evaluated by the external examiner.
- ❖ The report of the project must be in the prescribed form. It should be typed neatly in MS Word. The font size of the letter should be 12 point with double space.
- ❖ The format of the project report should have the following components.
  - First page should contain:
    - Title of the project report
    - Name of the candidate.
    - Register number
    - Name of the Supervisor.
    - Address of the institution.
    - Month & Year of submission.
  - Contents.
  - Declaration by Candidate.
  - Certificate by Supervisor
  - Acknowledgement
  - List of tables
  - List of figures
  - Chapters (not exceeding five)
- ❖ The number of pages in the project may be 50 to 80.
- ❖ Two copies of the project report with binding should be submitted.



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<b>Semester : IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOE41</b>	<b>Credits</b>	<b>: 06</b>

### **QUANTITATIVE TECHNIQUES FOR MANAGEMENT**

#### **Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Impact knowledge about the basic characteristics of Operation Research.

**CO2:** Make the learners to be familiar with linear Programming, Game theory and Queuing theory.

**CO3:** Enable the learners to solve PERT/ CPM and Simulation problems.

**CO4:** Develops Employability Skill

#### **Unit- I Introduction and Linear Programming**

Operation Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods - Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

#### **Unit – II Transportation**

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced Problems- Minimization and Maximization Problems – Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel's Approximation Method(VAM) - Optimality Tests - Modified Distribution Method (MODI)

#### **Unit- III Assignment Problems**

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

#### **Unit- IV Project Management and Queuing Models**

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities-Probability of completion of project- Determination of floats (total, free, independent )-Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

#### **Unit- V Decision Theory and Simulation**

Decision Theory– Decision making under risk - Decision making under uncertainty – Simulation - Montecarlo method of simulation.

**80% of the Questions must be Problems**

**20% of the Questions must be Theory.**

#### **Text Book:**

1. Gupta. P.K and Man Mohan, **Problems in Operations Research**, Sultan Chand and Sons, 2006, New Delhi.

#### **Reference Book:**

1. Sharma. S.D, **Operations Research**, Kedar Nath Ram Nath and Co, Meerut, 2001, New Delhi.
2. Dr. S. Irulappan and Mr. Selvaraj, **Resource Management Techniques (Operations Research)**, Kalyani Publication, 2018, New Delhi.
3. Dr.T.Ramasamy., **“Techniques of Management”**, Gold Books Publishing House, 2013, Srivilliputtur.



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<b>Semester : IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOE42</b>	<b>Credits</b>	<b>: 06</b>

**PROJECT MANAGEMENT**

**Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Know the Identification of the project

**CO2:** Know the Analysis of the project

**CO3:** Know the Implementation of the project

**CO4:** Develops Employability Skill

**Unit I Introduction**

Project – Concept – Characteristics of Project – Classification Based on Location – Based on Activity – Based on Project Completion time – Based on Ownership – Based on Size – Based on Purposes – Life Cycle – Management – Organization.

**Unit – II Project Identification**

Meaning – Generation of Ideas – Benefits of Project Definition Rating Index

**Unit – III Market and demand Analysis**

Meaning – Collection of data – Primary sources – Secondary Sources – Market Survey – Market Planning – Market Environment – Project Risk Analysis – General Economic Conditions – Kinds of Project Risk – Demand Forecasting – Technic and methods.

**Unit – IV Technical Analysis**

Meaning – Selection of Technology – Material Inputs and Utilities – Plant Capacity – Location and Site – Machinery and Equipment – Structure and Civil Work – Environment aspect - Project Lay out – Financial Estimation – Project Cost – Sources of Finance

**Unit – V Project Implementation**

Meaning – Schedules – Project Planning – Project Control – Human Aspects of Project Management – Team Building – High Performance Team

**Text Book:**

Natarajan. K., **Project Management**, New age international Publications, 2016

**Reference Book:**

1. Chaturveli. S.K, **Project Management**, Himalaiya Publications, 2015
2. Choudhury. S, **Project Management**, Mc Gram Hill, 2017
3. Dennis Lock, **Project Management**, Gower Publication, 2012, England.





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<b>Semester : IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOE43</b>	<b>Credits</b>	<b>: 06</b>

### **INTERNATIONAL MARKETING MANAGEMENT**

#### **Course Outcomes**

**On successful completion of this course, the students will be able to**

**CO1:** Gain the conceptual clarity of International Marketing.

**CO2:** Know the business implications of International Marketing

**CO3:** Understand the documentation for exporting and exchange risk management

**CO4:** Develops Employability Skill

#### **Unit - I Introduction**

International Marketing – Definition – Objectives – Problems – Decisions Involved – International Marketing Vs Domestic Marketing – International Marketing Environment – Political, Legal, Economic, Social and Cultural Environment

#### **Unit – II Market Selection**

Need for Market Selection, Market Selection Process – Determinants of Market Selection – Market Entry – Direct Exporting – Forms of Organization in Direct Exporting – Indirect Exporting – Advantages and Limitations – Middlemen in Indirect Exporting

#### **Unit – III International Marketing Channels**

Main Channels of Distribution – Linking the Domestic and Overseas Channel – Factors Affecting Selection of Channels

#### **Unit – IV Export Procedure and Documentation**

Significance and Types – Export Procedure

#### **Unit – V Export Finance**

Payment terms – Pre Shipment Finance – Post Shipment credit – Letter of Credit – EXIM Bank – ECGC

**Text Book:**

1. Francis Cherunilam, **International Marketing**, Himalaya Publishing House, 2013, New Delhi.

**Reference Book:**

1. Varshney R.L. & Bahattacharya.B., **International Marketing Management – An Indian Perspective**, Sultan Chand & Sons, 2012, New Delhi.
2. Subba Rao.P, **International Business**, Himalaya Publications House, 2012, New Delhi.
3. Bala Gopal. T.A.S, **International Marketing an Export management**, Himalaya Publishing House, 2006, Mumbai.



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<b>Semester : IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOE44</b>	<b>Credits</b>	<b>: 06</b>

**ENTREPRENEURSHIP**

**Course Outcomes:**

**On successful completion of this course, the students will be able to**

**CO1:** Know the various institutions assisting entrepreneurship.

**CO2:** Understand the procedure to start the new venture

**CO3:** Analyse the environment set up relating to small industry and business

**CO4:** Develop the skill of job creators

**Unit-I Introduction**

Entrepreneur – Meaning – Importance – Qualities – Functions of entrepreneurs – Types – Role of entrepreneurs in economic development – WOMEN Entrepreneurs – Growth – Problems.

**Unit-II Entrepreneurship**

Definition – Characteristics - Factors Affecting and Stimulating Entrepreneurship – Factors affecting Entrepreneurship Growth - Entrepreneurship Development Programs (EDP) – phases of EDPs- Institutions for Entrepreneurship Development.

**Unit-III Institutional support to entrepreneurs**

DIC – SISI – SIDCO – SIPCOT – NAYE – NIESBUD – EDI - Institutional Finance to Entrepreneurs – IFCI – IDBI – SFC – TIIC.

**Unit-IV Starting of Micro, Small and Medium Enterprises**

Steps in enterprise building: finding out new business idea – Identifying a suitable business opportunity – Preliminary evaluation.

**Unit-V Project**

Meaning – project identification – Steps – project formulation – stages of project formulation, project report – contents – preparation of a project report.

**Text Book:**

1. Gordon.E and Natarajan. K, **Entrepreneurship Development**, Himalaya Publishing House, 2014, New Delhi.

**Reference Books:**

1. Gupta. C.B and Srinivasan, N.P., **Entrepreneurial Development**, Sultan Chand and Sons, 2013, New Delhi.
2. Khanka S.S, **Entrepreneurial Development**, S.Chand and Company Ltd., 2012, New Delhi.
3. Renu Arora& S.K. Sood, **Fundamentals of Entrepreneurship and small Business**,Kalyani Publishers



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<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCOE45</b>	<b>Credits</b>	<b>: 06</b>

### **CORPORATE SOCIAL RESPONSIBILITY**

#### **Course Outcomes:**

**On successful completion of this course, the students will be able to**

**CO1:** Know about the Business

**CO2:** Know about the Economic system

**CO3:** Understand a role of MNC in Corporate social responsibility

**CO4:** Develops Entrepreneurship Skill.

#### **Unit 1: Business Objectives**

Business - Changing Concept - Objectives: Economic and Social - Relationship between business and society.

#### **Unit 2: Economic System**

Meaning of capitalism - Salient features. Meaning of Socialism - salient features. Mixed economy - Advantages and disadvantages

#### **Unit 3: Welfare State**

Meaning - Role of Government - Directive Principles – Functions - State control of the Economy

#### **Unit 4: Corporate Social Responsibility (CSR)**

Social responsibility of a business firm - Social responsibility of business stakeholders (owners, employees, consumers and community) - Cultural and moral responsibility - response of Indian firms towards CSR

#### **Unit 5: Role of MNC in Corporate Social Responsibility**

Meaning – Definition - Emerging areas in CSR and sustainability – Relevant Case studies

#### **Text Book:**

1. Baxi C.V. and Prasad Ajit, *Corporate Social Responsibility*, Excel Books, 2010.

#### **Reference Books:**

1. Baxi .C.V., Rupamanjari Sinha Ray, *Corporate Social Responsibility*, Vikas Publication House, 2012.
2. Chatterji Madhumita, *Corporate Social Responsibility*, Oxford University Press, 2011.
3. Kapoor. N.D, corporate social responsibility, Sultan chand& sons, 2010, New Delhi.



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<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b>	<b>: 18PCOE46</b>	<b>Credits</b>	<b>: 06</b>

**CORPORATE GOVERNANCE AND BUSINESS ETHICS**

**Course Outcomes:**

**On successful completion of this course, the students will be able to**

**CO1:** Explain the importance of corporate governance.

**CO2:** Apply the ethical principles of business in the competitive environment.

**CO3:** Know about Corporate Governance Forums

**CO4:** Develops Entrepreneurship Skill.

- UNIT- I**      **Corporate Governance :** Corporate Governance – Evolution, Concept and Principles - Need for and importance of Corporate Governance – Benefits of good governance - Theories underlying Corporate Governance- Stakeholder’s theory – Stewardship theory – Agency theory – Separation of ownership and control.
- UNIT- II**      **Board Committees:** Board committee, their composition, role and responsibilities - Audit Committee –Remuneration Committee – Nomination Committee - Shareholders Grievance Committee - Corporate governance Committee- Corporate Compliance committee. **Corporate Governance in India** - Legislative framework of Corporate Governance in India - Listing agreement – Kumaramangalam Birla committee - Corporate Governance norms prescribed by SEBI– Companies Act - Corporate Governance in PSUs, Banks, Insurance Companies.
- UNIT- III**      **Risk Management and Internal Control:** Meaning of Risk – classification of Risk – Risk evaluation –Management of Risk and oversight – Enterprise risk management - Evaluation of key financial decisions - Internal control – Evaluation of effectiveness of internal control – Director’s responsibility Statement.
- UNIT- IV**      **Corporate Governance Forums:** The Institute of Company Secretaries of India(ICSI) – National Foundation for Corporate Governance – Organisation for Economic Co-operation and Development – Global Corporate Governance Forum – Commonwealth Association of Corporate Governance – International Corporate Governance Network.
- UNIT- V**      **Ethics in Business:** Meaning of business ethics – Nature, scope, and objectives of business ethics – Factors influencing business ethics - Characteristics of business ethics – Ethical and social Implications of business policy and decision - Importance and need for business ethics in Indian context – Corporate social responsibility of business.

**Text Book**

1. Fernando. A.C, Corporate Governance, 8<sup>th</sup> Edition 2014, Pearson Education , New Delhi

**Reference Books**

1. Subhash Chandra Das, Corporate Governance, Third edition, PHI Learning Pvt Ltd., New Delhi.
2. Vasuda Joshi, Corporate Governacne –The Indian Scenario, New Edition 2014, Foundation Books Pvt. Ltd. New Delhi.
3. Fernando. A.C, Business Ethics and Corporate Governance, Revised Edition 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.