

# MANNAR THIRUMALAI NAICKER COLLEGE

## (Autonomous)



### DEPARTMENT OF COMMERCE

#### Master of commerce

#### Program Specific Outcome

- PSO1** Expose them well on the Area of Accounting and Management
- PSO2** Train well to become upper level executives of corporate
- PSO3** Equip them to act independently and make decision
- PSO4** Lay strong technical foundation on Advanced Accounting and Banking

### 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 Papers</b>	<b>Total Marks</b>
<b>Core</b>	6(5) 6(4) 6(5) 6(4)	6(5) 6(5) 6(4) 6(4)	6(5) 6(4) 6(5) 6(4)	6(5) 6(4) 6(5) 6(4)	96	72	16	<b>1600</b>
<b>Elective</b>	6(5)	6(5)	-	6(4)	18	14	3	<b>300</b>
<b>Non-Major Elective</b>	-	-	6(4)	-	6	4	1	<b>100</b>
<b>Total</b>	<b>30(23)</b>	<b>30(23)</b>	<b>30(22)</b>	<b>30(22)</b>	<b>120</b>	<b>90</b>	<b>20</b>	<b>2000</b>

## INTERNATIONAL MARKETING

**Class : M.Com**  
**Semester : I**  
**Sub code : 15PCOC13**

**Part III : Core**  
**Hours : 06**  
**Credits : 05**

### Course Outcome

- CO1** To make the learners to understand the nature and scope of International Marketing.
- CO2** To give an exposure on Online Marketing.
- CO3** To enable the learners to become familiar with Global Marketing.

#### Unit-I:

International Marketing – Nature and Scope – Barriers to international marketing – Export and Import procedures – Foreign trade development and regulations act 1992 – Globalization of Trade.

#### Unit-II:

Balance of Trade and Balance of Payment with special reference to India – Foreign Exchange Control – India's recent foreign trade policy.

#### Unit-III:

International economic institutions – WTO – UNCTAD – International marketing institutions in India – STC, MMTC, ECGC – Export finance – EXIM bank – Trade fairs – Production for exports – Quality control – Special packaging requirements – Incentives, Export promotion – EPC's, EOU's, TP's, SEZ's AEZ's, Export Houses and Trading Houses.

#### Unit-IV:

Product planning and pricing for exports – Entry into international marketing and overseas distribution system, globalization of trade.

#### Unit-V:

Distribution Logistics for exports – Management of Risks in International marketing – Marketing plan for Exports – Overseas Market research – New techniques in International Marketing.

### Text Book

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

### Reference Books:

1. R.L.Varshney R.L and B.Bahatta Charya. **International Marketing Management** – An Indian Perspective, Sultan Chand & Sons, New Delhi, 2012.
2. P.Subba Rao, **International Business**, Himalaya Publication House, New Delhi, 2012.

## FINANCIAL MARKETS AND SERVICES

**Class : M.Com**  
**Semester : I**  
**Sub code : 15PCOC12**

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

### Course Outcome

**CO1:** To enable the learners to become familiar with the Indian Financial System and structure.

**CO2:** To educate the learners on the functioning of financial markets.

**CO3:** To develop awareness of recent financial services.

### Unit-I:

Financial System – Meaning, Structure, Components and Services – Importance in the development of economy – Limitations of Indian Financial Systems.

### Unit-II:

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Government Securities Market – Market for commercial paper and Certificate of deposits – Global depository receipts.

### Unit-III:

Share Market – Stock Exchange – Organization and function Listing of securities, Trading in stock exchanges – On-line trading of shares – E-Shares, New issues market – Initial public offering – Meaning, Procedures and guidelines.

### Unit-IV:

Merchant Banking – Meaning, Functions and Services of Merchant banks – Guidelines of RBI and SEBI mutual funds – Meaning Importance and types – Guidelines – Mutual funds in India Venture capital – Concept, features and importance – Guidelines – Indian scenario.

### Unit-V:

Factoring and Forfaiting – Meaning and Importance – Factoring Vs Discounting – Factoring in India – factoring Vs forfaiting – Advantages and limitation. Securitization of Debt – Meaning, Workings and Benefits – Securitization Vs Factoring – Securitization in India.

### Text Book:

1. E.Gordan. and K.Natarajan, **Financial Markets and Services**, Himalaya Publishing house, Mumbai, 2014.

Unit I: Chapters I

Unit II : Chapters II

Unit III: Chapters III & IV

Unit IV: Chapters XIV

Unit V: Chapters XV

### Reference Books:

1. Punithavathy pandian, **Financial Services and Markets**, Vikas Publishing House Private Ltd, New Delhi, 2009.

2. K.Sasidharan and K. Alex.Mathews, **Financial Service and System**, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2008.

## ADVANCED ACCOUNTING

**Class : M.Com**  
**Semester : I**  
**Sub code : 15PCOC11**

**Part III : Core**  
**Hours : 06**  
**Credits : 05**

### Course Outcome

**CO1:** To educate the learners with accounting concepts, standards and principles.

**CO2:** To make the learners to be through with accounting for non-trading concerns and insurance claims.

**CO3:** To enrich the learners to be familiar with branch, departmental accounts.

### Unit-I:

Accounting principles and policies: Basic accounting concepts – Conventions – (Accounting standards – Meaning – Need of Accounting standards – Significance of accounting standards) – International accounting standards – Accounting standards in India – List of Indian Accounting Standards.

### Unit-II:

Accounting problems related to Non-Trading concerns – Preparation of accounts from incomplete records.

### Unit-III:

Branch and Departmental Accounts (excluding Foreign Branches). Hire purchase and installment purchase systems.

### Unit-IV:

Insolvency accounts of Individuals– Procedure – Provisions under PTI Act and PI act – Statement of affairs – Deficiency Account – Difference between Balance sheet and Statement of Affairs.

### Unit-V:

Insurance Claims – Loss of Stock Policy – Loss of profit Policy – Average clause policy.

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

**20% of the questions must be Theory**

### Text Book:

1. S.P.Jain and K.L.Narang, **Advanced Accountancy**, Kalyani Publishers, New Delhi, 2014.

Unit I: Chapters 1 & 2  
Unit II : Chapters 17  
Unit III: Chapters 22, 23, 24  
Unit IV: Chapters 29  
Unit V: Chapters 41

### Reference Books:

1. R.L.Gupta , **Advanced Accounting** , Sultan Chand, Publications, Delhi,2012.
2. T.S.Reddy and A.Murthy, **Advanced Accountancy – Volume – I**, Margham Publications, Chennai, 2013.

## PRINCIPLES AND PRACTICES OF MANAGEMENT

**Class : M.Com**  
**Semester : I**  
**Sub code : 15PCOC14**

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

### Course Outcome

**CO1:** To make the learners understand the management concepts and ethics.

**CO2:** To make the learners acquaint with knowledge of management functions.

**CO3:** To make the learners to be familiar with the recent trends in management.

#### Unit-I:

Management: Meaning – Definition, Importance – Different managerial schools of thought – Current approaches to the study of management.

#### Unit-II:

Planning: Process – Barriers – Mission and Vision statement – Goals, Aims and Objectives – Strategic management – Strategy as a grand plan – Implementation of strategies – Strategic plans.

#### Unit-III:

Organizing: Process – Basic principles – Organisational culture – Managing change in organizations culture – organizational communication – Models of communication – Communication process – Managerial communication.

#### Unit-IV:

Staffing: Man Power Planning, Forecasting, Recruitment, Selection, Induction, Training, Development and Promotion of personnel – Human resource Audit – Managerial Motivation – theories of motivation.

#### Unit-V:

Direction and Controlling

#### Text Book:

1. L.M. Prasad, **Principles and Practice of Management**, Sultan Chand and Sons, New Delhi, 2008.

#### Reference Books:

1. T. Ramasamy, **Principles of Management**, Himalaya Publishing House, New Delhi, 2008.
2. Neeru Vasishth, **Principles of Management**, TaxMan Allied Service Pvt.Ltd., New Delhi, 2007.

## ADVANCED BUSINESS STATISTICS

**Class : M.Com**  
**Semester : I**  
**Sub code : 15PCOE11**

**Part III : Elective**  
**Hours : 06**  
**Credits : 05**

### Course Outcome

**CO1:** To make the learners understand the advanced statistical concepts.

**CO2:** The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making.

**CO3:** The emphasis will be on their applications to business and economic situations.

### Unit- I: Introduction

Statistics – Definition, Importance and Scope in Managerial Decision Making , Collection of Data - Primary Data and Secondary Data, Presentation of Data - Classification and Tabulation of Data, Pie Diagrams, Histograms, Frequency Polygons, gives, Application of Diagrams and Graphs.

### Unit- II: Measures of Central Tendency and Dispersion.

Objectives of averaging- Requisites of good average-Arithmetic Mean, Geometric Mean and Harmonic Mean- Median and Mode- Quartiles, Deciles and Percentiles- Significance of Measuring variation-Standard Deviation and Coefficient of Variation.

### Unit- III: Correlation, Regression and Time Series Analysis.

Correlation- Types of correlation- Karl Pearson coefficient of correlation (simple, partial and multiple correlation)- Spearman's rank correlation - Regression Analysis - Regression Lines and Regression Coefficient(simple and Multiple).

### Unit- IV: Time Series Analysis:

Time Series Analysis: Components of Time Series –Measurement of trend-Moving average and least square method- Measurement of seasonal variation-Ratio to trend and link relative method – Index Number – Methods of constructing Index Numbers – Consumer price Index Number.

### Unit- V: Probability and Theoretical Distribution:

Approaches to probability. Addition, Multiplication and Bayes Theorem, Mathematical Expectation - Probability Distribution: Binomial, Poisson, and Normal Distributions.

### Text Book:

1. S.P.Gupta, **Statistical Methods**, Sultan Chand and Sons, New Delhi, 2014.

### Reference Books:

1. S.P. Gupta and M.P. Gupta, **Business Statistics**, Sultan Chand and Sons, New Delhi, 2011.
2. Sanchetti and Kapoor, **Advanced Statistical Methods**, New Delhi, Sultan Chand, 2008.

## SERVICES MARKETING

**Class : M.Com**  
**Semester : II**  
**Sub code : 15PCOC21**

**Part III : Core**  
**Hours : 06**  
**Credits : 05**

### Course Outcome

**CO1:** To introduce the concepts in services marketing.

**CO2:** To impart the knowledge about services marketing mix.

**CO3:** To educate the learners about the application of services marketing mix.

### Unit-I:

Services Marketing – Concept – Definition – Nature and Characteristics of services – Classification of service – Need for service marketing – Role of services marketing – Role of services marketing in an economy – Obstacles in services marketing – Overcoming the obstacles.

### Unit-II:

Service Marketing mix – Elements of services marketing mix – Seven Ps. Product decisions, Pricing strategies, Promotion of services, Placing of distribution methods / dimensions in services marketing – People, Physical evidence and process.

### Unit-III:

Services marketing for Health service – Types of hospitals – Marketing mix for hospitals – Indian Health Care Industry.

### Unit-IV:

Tourism services – Users of tourism services – Marketing mix for tourism – Tourism products – Techniques of sales promotion for tourism – Tour operators – Travel agent – Travel guides.

### Unit – V:

Globalisation of services – Introduction – Challenges of global Service markets – Successful global service marketing – Typical International market – Strategic implications of Ism – Global and corporate culture.

### Text Book:

1. Vasanthi Venugopla, **Services Marketing**, Himalaya Publishing House, New Delhi, 2011.

Unit I: Chapter 1  
Unit II : Chapter 7  
Unit III: Chapter 20  
Unit IV: Chapter 20  
Unit V: Chapter 19

### Reference Books:

1. Helen Woodruffe, **Services Marketing**, Macmillan India, New Delhi, 2001.  
2. S. Shajahan, **Services Marketing**, Himalaya Publishing House, Mumbai, 2005.



## **BUSINESS ENVIRONMENT**

**Class : M.Com**  
**Semester : II**  
**Sub code : 15PCOC23**

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

### **Course Outcome**

**CO1:** To enable the learners to know about the factors influencing the business.

**CO2:** To make the learners to be familiar with the recent changes in industrial policies and industrial licensing system.

**CO3:** To enrich the learners' knowledge with Consumer Protection Act, 1986.

### **Unit-I:**

Business Environment: Meaning and Importance – External factors affecting business – Economic, Political, Legal, Social, Competitive, Ecological and Technological factors – SWOT Analysis.

### **Unit-II:**

Industrial Policies since independence: Recent changes in industrial licensing system – IDR Act, 1951 – Privatization of Public sector undertakings – Forms of Privatization – Arguments for and against Privatization.

### **Unit-III:**

Industrial Sickness: Definition – Causes – Sick industrial companies (Special Provisions) Act 1985 – BIFR – Reference to the BIFR – Inquiries and Schemes.  
Micro Small and Medium Enterprises – Definition – Problems of MSMES – Incentives to MSMES.

### **Unit-IV:**

Consumer Protection Act, 1986: Consumer Rights – Consumer Protection Councils – Three Tier structure of Grievances Redressal Machinery – Composition - Jurisdiction – Procedure on admission of complaint.  
Social Responsibility of business – Dimensions of social responsibilities – Arguments for and against social responsibility of business – Social Audit.

### **Unit-V:**

Foreign private investment: Forms – Merits and Demerits – Government policy on foreign capital – Multinational corporation in India.

### **Text Books:**

1. B.Gupta, **Business Environment**, Sultan Chand & Sons Pvt., Ltd, New Delhi, 2013.

### **Reference Books:**

1. K Aswathappa, **Essentials of Business Environment**, Himalaya Publishing House, New Delhi, 2008.
2. Francis Cherunilam, **Business Environment Text and Cases**, Himalaya Publishers, New Delhi, 2008.

## **ADVANCED COST ACCOUNTING**

**Class : M.Com**  
**Semester : II**  
**Sub code : 15PCOC22**

**Part III : Core**  
**Hours : 06**  
**Credits : 05**

### **Course Outcome**

**CO1:** To impart the knowledge about costing techniques.

**CO2:** To make the learners be familiar with responsibility accounting.

**CO3:** To enrich the knowledge about practical application of costing.

### **Unit-I:**

Cost concept – Absorption vs Variable costing – Cost center – Profit center – Marginal costing – Break-even and CVP Analysis and Decision making – Application of marginal costing in managerial decision making – Advanced problems.

### **Unit-II:**

Standard costing – Setting standards – Variance analysis and reporting – Material, Labour, Overhead – Sales and profit variance – Reporting and investigation of variance.

### **Unit-III:**

Budget and Budgetary control forecasting Vs. Budget – Preparation of functional budget – Types of budgets – Zero base budgeting – Programme budgeting and performance budgeting.

### **Unit-IV:**

Activity Based Costing – (ABC) – Introduction – Concept of ABC – Approaches to ABC – Allocation of overheads under ABC – Characteristics of ABC – Implementation of ABC system, ABC supports to corporate strategy – Pricing Decision – Back flush costing – Life Cycle costing – Target Costing.

### **Unit-V:**

Methods of Costing – Job, Batch, Contract and operation costing.

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

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

### **Text Book:**

1. S.P Jain and K.L Narang, **Cost Accounting Principles and Practice**, Kalyani Publishers, New Delhi, 2012.

### **Reference Book:**

1. R.S.N.Pillai and V.Bagavathi, **Cost Accounting**. S.Chand and Company Ltd. New Delhi, 2013.
2. T.S Reddy and Y Hari Prasad Reddy, **Cost Accounting** Margham Publications, Chennai, 2014.

## QUANTITATIVE TECHNIQUES FOR MANAGEMENT

**Class : M.Com**

**Part III : Core**

**Semester : II**

**Hours : 06**

**Sub code : 15PCOE21**

**Credits : 04**

### Course Outcome

**CO1:** To impart knowledge about the basic characteristics of operations research.

**CO2:** To make up learners to be familiar with linear Programming and queuing theory.

**CO3:** To enable the learners to solve PERT/CPM and simulation problems.

### 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: INVENTORY MODELS, SIMULATION AND DECISION THEORY**

Inventory Models – EOQ and EOQ Models (With and without shortages)-Quantity Discount Models – Decision making under risk - Decision making under uncertainty - Monte-carlo simulation.

### **Text Book:**

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

### **Reference Book:**

1. S.D.Sharma, **Operations Research**, Kedar Nath Ram Nath and Co, Meerut, New Delhi, 2001.
2. Kanti Swarup, P.K.Gupta and Man Mohan, **Operational Research**, Sultan Chand and Sons, New Delhi, 2006.

## CUSTOMER RELATIONSHIP MANAGEMENT

**Class : M.Com**  
**Semester : II**  
**Sub code : 15PCOC24**

**Part III : Elective**  
**Hours : 06**  
**Credits : 05**

### Course Outcome

**CO1:** To enable the learners to understand the concept of CRM and ERP.

**CO2:** To impart the knowledge on various strategies for building relationship.

**CO3:** To create awareness on the application e-CRM

### Unit-I:

Introduction of CRM: Meaning – Need – Nature-Importance of CRM-features of CRM-CRM process-CRM and Marketing organization.

### Unit-II:

Implementation of CRM: Meaning-strategies for building relationship-CRM and competitors-cost supply chain partnership with customers –organizing customers clubs-complaints monitoring cell- implementing CRM-factors influence the implementations process of a CRM System.

### Unit-III:

Customer acquisition – meaning –importance-input-requisites for effective acquisition – attention on adoption process. Reason for loss of customers – strategies to prevent deflation and recover lapsed customers.

### Unit-IV:

Customer interaction management; Meaning –Need-Importance of CIM-Routes of CIM-factors influencing CIM- Electronic data interchange (EDI)-specific skills for CIM.

### Unit-V:

E-CRM: Evolving and CRM-CRM vs. E-CRM-need to move online CRM-basic requirements of E-CRM-features and futures of E-CRM.  
ERP-meaning-characteristics-benefits – advantage and dis- advantages.

### Text Book:

1. H. Peeru Mohamad and A. Sagadevan. **Customer Relationship Management**, Vikas Publishing House Pvt. Ltd, Chennai, TamilNadu.

### Reference Books:

1. Pankaj Sharma, **Enterprise Resource Planning**, APH Publication, New Delhi, 2004.
2. V Kumar, and Werner J.Reinartz, **Customer Relationship Management**, Wiley, New Delhi, 2006.

## ADVANCED CORPORATE ACCOUNTING

**Class : M.Com**  
**Semester : III**  
**Sub code : 15PCOC31**

**Paper : Core**  
**Hours : 06**  
**Credit : 05**

### Course Outcome

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

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

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

#### Unit - I

Holding Company Accounts- Goodwill or cost of control – Pre and post acquisition profits and Losses – Minority interest – Treatment of unrealized profit – Revaluation of assets and liabilities – 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 with special reference to 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, New Delhi, 2015. VOL-II

#### Reference Books:

1. Gupta R.L and Radhaswamy.M, **Advanced Accountancy**, Sultan Chand and Sons, New Delhi, 2012.
2. Arulanandam, M.A., and Raman, V, **Advanced Accountancy**, Himalaya Publishing Company, Mumbai, 2014.

## RETAIL MANAGEMENT

**Class : M.Com**  
**Semester : III**  
**Sub code : 15PCOC33**

**Paper : Core**  
**Hours : 06**  
**Credit : 04**

### Course Outcome

**CO1:** To know the concepts of retail marketing.

**CO2:** To understand the stages in product development and pricing of products.

**CO3:** Be familiar with Ethics in business.

### Unit-I Role and Relevance of Retailing

Introduction – Retail industry in India – Characteristics – Functions – Categories of Retailers – Retailing channels abroad and in India – Franchising – Multi level marketing – The changing face of retailing.

### Unit-II Retail Customer

Consumer behaviour – Factors affecting consumer decision making – Stages of consumer decision – Influence of situational variables on shopping behaviour – Indian shoppers.

### Unit-III Retail Market Segmentation

Meaning – Benefits – segmenting, targeting and positioning – criteria for effective market segmentation – Classification of consumer goods – Bases for segmentation – Customer profile – Market segmentation in India.

### Unit-IV Retail Location Strategy

Importance of location decision – Location determining factors – Types of retail location – Site selection analysis – Estimate of store sales – Retail location theories – Location assessment procedures.

### Unit-V Product and Merchandise Management

Product management – Brand Management – Merchandise management – Model Stock Plan – Constraining factors – Types of suppliers – Criteria for the selection of suppliers.

### Text Book:

1. Chetan Bajaj, Rajnish Tuli, nidhi. V.Srivastava, **Retail Management**, Oxford University Press, New Delhi, 2014.

### Reference Books:

1. Barry Bermann and Joel R.Evans, 1979, **Retail Management – A Strategic Approach**, Macmillan Publishing co. inc, New York, 2013.
2. Jain J.N and Singh P.P., **Modern Retail Management: Principles and Techniques**, Regal Publications. New Delhi, 2012.

## DIRECT TAXES

<b>Class</b>	<b>: M.Com</b>	<b>Paper</b>	<b>: Core</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 06</b>
<b>Sub code</b>	<b>: 15PCOC32</b>	<b>Credit</b>	<b>: 05</b>

### Course Outcome

**CO1:** To enable the learners to be thorough with the concepts related to incometax.

**CO2:** To make the learners determine the residential status of assesses.

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

### Unit-I

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

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

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 - Assessment of Individual – Assessment of HUF – Assessment of Firms – Assessment of Comapanies.

**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, 2016.

### Reference books:

1. Vinod Singhanian.K, **Direct Taxes Law and Practice**, Taxmann Publication Private Ltd, New Delhi, 2016.
2. Lal.B.B, **Direct Taxes Practice and Planning**, Darling Kinderasley Private Ltd, New Delhi, 2016.



## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**Class : M.Com**  
**Semester : III**  
**Sub code : 15PCOC34**

**Paper : Core**  
**Hours : 06**  
**Credit : 04**

### Course Outcome

**CO1:** To acquire knowledge on the nature and scope of portfolio management.

**CO2:** To make the learners to be familiar with the valuation models of equity and bonds.

**CO3:** To inculcate the skill of evaluation of portfolio.

### Unit-I

Nature and Scope of Investment Management: Organisation 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

Return and Risk analysis: Valuation models of equity and bonds – Options and futures – Valuation.

### Unit-IV

Portfolio Management: 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. PunithavathyPandian, **Security analysis and Portfolio Management**, Vikas Publishing House Private Ltd, New Delhi, 2015,

### 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.

## MATHEMATICS FOR COMPETITIVE EXAMINATIONS

**Class : M.Sc (Mathematics)**

**Paper : NME**

**Semester : III**

**Hours : 06**

**Sub code : 15PMTN31**

**Credits : 04**

### Course Outcome

**CO1:** To develop knowledge on various standard distributions.

**CO2:** To introduce Sampling Theory.

**CO3:** To familiarize the application through various statistical methods.

### Unit –I

H.C.F. and L.C.M. of numbers – Simplifications.

### Unit – II

Percentage – Profit and loss – Ratio and proportion.

### Unit – III

Time and work – Time and distance – Problems on Trains.

### Unit – IV

Simple interest – Compound interest – Stocks and Shares.

### Unit –V

Data interpretation: Tabulation – Bar Graphs – Pie charts.

### Text Book:

1. R.S.Aggarwal, **Quantitative Aptitude**, S.Chand and Company Ltd, New Delhi, 2009.

Unit I – Chapters 2 & 4 (Except exercises)

Unit II – Chapters 10, 11 & 12 (Except exercises)

Unit III – Chapters 15, 17 & 18 (Except exercises)

Unit IV – Chapters 21, 22 & 29 (Except exercises)

Unit V – Chapters 36, 37 & 38 (Except exercises)

### Reference Books:

1. AbhigatGuha, **Quantitative Aptitude**, 4<sup>th</sup> Edition, Tata McGraw Hill Publications, NewDelhi 2011.

2. U.MohanRao, **Quantitative Aptitude**, Scitech Publications, Chennai, Reprint 2013.

## FINANCIAL MANAGEMENT

**Class** : M.Com  
**Semester** : IV  
**Sub code** : 15PCOC41

**Paper** : Core  
**Hours** : 06  
**Credit** : 05

### Course Outcome

**CO1:** To familiarize the students with the concepts, tools and practices of Financial Management.

**CO2:** To acquaint the student with various techniques of Financial Management.

**CO3:** To learn about the decisions and processes of financial management in a business firm.

### Unit-I

Financial Management- Nature – Scope and Objectives – Finance functions – Role and responsibilities of a financial manager.

### Unit-II

Cost of Capital – Importance – Specific Costs – Weighted Average Cost of Capital – Marginal weight and Historical weight – Book value – Market value.

### Unit-III

Capital structure – Factors determining optimum Capital structure – Theories of Capital Structure – Leverages – Types of Leverages.

### Unit-IV

Working capital Management – types of working capital – Determinants of working capital – Computation of Working capital- Capital Budgeting –Importance-Methods of Capital Budgeting.

### Unit-V

Dividend and Dividend Policy – Types of Dividend – Factors determining Dividend Policy – Types of Dividend Policy – Provisions Regarding Declaration and Payment of Dividend – Theories of Dividend.

**60% of marks must be allotted to problem solving questions.**

**40% of marks must be allotted to Theory questions.**

### Text Book:

1. M.Y.Khan and P.K.Jain, **Financial Mangement**, Tata McGraw – Hill Publishing Co-Ltd., New Delhi, 2013.

### Reference Books:

1. I.M.Pandey, **Financial Management**, Vikas Publishing House Pvt Ltd., New Delhi, 2014.
2. Bhalla, V.K, **Financial Management**, S.Chand, New Delhi, 2014.

## RESEARCH METHODS IN COMMERCE

**Class** : M.Com  
**Semester** : IV  
**Sub code** : 15PCOC42

**Paper** : Core  
**Hours** : 06  
**Credit** : 04

### Course Outcome

**CO1:** To enable the learners to know about the research methods.

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

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

### Unit-I

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

### Unit-II

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

### Unit-III

Sampling – Advantages of Sampling – Limitations of Sampling – Steps in Sampling – Probability Sampling – Non-Probability Sampling – Sampling Error – Non-Sampling Error.

### Unit-IV

Hypothesis – Introduction – Sources of Hypothesis – Characteristics of Hypothesis – Estimation and Testing of Hypothesis – Hypothesis Testing Procedure – Testing of Hypothesis-An Illustration.

### Unit-V

Processing of Data – Editing – Coding – Tabulation – Reporting – 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. N.Thanulingom, **Research Methodology.**, Himalaya Publishing House, New Delhi, 2014.

### Reference Books:

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

## INDIRECT TAXES

**Class** : M.Com  
**Semester** : IV  
**Sub code** : 15PCOC43

**Paper** : Core  
**Hours** : 06  
**Credit** : 05

### Course Outcome

**CO1:** To gain the knowledge indirect taxes which are exists in India.

**CO2:** To equip students with the Central Exercise Act and to familiarize the students on the Central Sales Tax Act.

**CO3:** To help students to understand the Service Tax and Value Added Tax.

#### Unit-I

Central Excise Act, 1944 – Meaning, nature and scope of Levy of duties of Central Excise – Classification of excisable goods – Registration for Central Excise – Clearances of goods – Procedure under physical control – Compounded Levy Scheme – Self removal procedure – Gate Passes and Personal Ledger Accounts – Powers of the Excise Officer.

#### Unit-II

Customs Act, 1962 – Levy and Collection of Customs Duty – Restrictions on import and export under the Act – Valuation of goods – Transportation and Warehousing – Duty drawbacks.

#### Unit-III

Central Sales Tax Act, 1956 – Scope and levy tax under the Act – Registration procedure – Inter state sale – Sale in the course of import and export – Determination of turnover – Rate of Tax – Filing of returns – Form A,B,C,D,E1,E2 & Form 1.

#### Unit-IV

Service Tax – Scope and Coverge – Rate of Service tax – Valuation of Taxable services for charging services tax – Collection and Recovery of Service Tax – Payment of service tax – Registration – Assessment – Returns.

#### Unit-V

Value Added Tax – Meaning – Objectives – Levy and types of VAT – Methods of computation of VAT – Features of VAT – Accounting Procedure.

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

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

#### Text Book:

1. V.Balachandran, **Indirect Taxation**, Sultan Chand and Sons, New Delhi, 2016.

#### Reference Books:

1. R.Mohanlavi, **Service Tax**, Bharat Law House (P) Ltd., New Delhi, 2016.
2. V.S.Datey, **Indirect Taxes**, Taxmann Publication (P) Ltd, New Delhi, 2016.

## HUMAN RESOURCE MANAGEMENT

**Class** : M.Com  
**Semester** : IV  
**Sub code** : 15PCOC44

**Paper** : Core  
**Hours** : 06  
**Credit** : 04

### Course Outcome

**CO1:** To introduce the basic concepts, functions and processes of human resource management.

**CO2:** To familiarize the students with the training and development.

**CO3:** To be aware of recent trends in human resources.

### Unit-I

Human Resource Management -Introduction – Meaning – Definition – Objectives – Nature and Scope – Need for HRM Approach – Significance of HRM – Limitations - HRM and Personnel Management.

### Unit-II

Human Resource Development (HRD)- Introduction – Concept – Definitions – Features – Objectives – Essentials of HRD at Micro and Macro levels – Significance of HRD – Distinction between Personnel Function and HRD.

### Unit-III

Man Power Planning- Job Analysis – Recruitment – Selection – Training.

### Unit-IV

Performance Appraisal- Introduction – Meaning – Definition – Features – Objectives – Benefits and Uses – Limitations – Process – Methods of performance Appraisal – Suggestions to improve performance appraisal – Essentials of an Effective Appraisal System.

### Unit-V

Motivation-Definition – Importance – Techniques – Theories of Motivation – Morale: Meaning and Definition – Factors influencing Morale – Factors Improving Morale – Job Satisfaction.

### Text Book:

1. ShashiK.Gupta and Rosy Joshi, **Human Resource Management**, Kalyani Publishers, New Delhi, 2015.

### Reference Books:

1. L.M.Prasad, **Human Resource Management**, Sultan Chand and sons, New Delhi, 2015.
2. C.P.Gupta, **Human Resource Management**, Sultan Chand and Sons, New Delhi, 2009.
3. K.Aswathappa, **Human Resource and Personnel Management.**, Tata McGraw Hill Publishing Co. Ltd., New Delhi., 2014.

## COMPUTERIZED ACCOUNTING AND OFFICE AUTOMATION

**Class** : M.Com  
**Semester** : IV  
**Sub code** : 15PCOE41

**Paper** : Core  
**Hours** : 06  
**Credit** : 04

### Course Outcome

**CO1:** To bridge the academic knowledge and professional implementation.

**CO2:** To equip job seeker for professional accounting career.

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

#### 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

Importance of computerized accounting – 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

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

#### Text Book:

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

#### Reference Books:

1. Gini Courter, Annete Marquis, **Ms. Office**, BPB Publications, New Delhi, 2005,
2. Mohapatra., **Business Process Automation**, PHI Learning, New Delhi, 2014.