

**Manonmaniam Sundaranar University, Tirunelveli – 627012**  
**Department of Commerce**  
**REGULATIONS FOR THE M.COM. FIVE-YEAR INTEGRATED PROGRAMME**  
**UNDER**  
**CHOICE BASED CREDIT SYSTEM (CBCS)**

These Regulations are the students admitted to the M.Com. Five Year Integrated Program in the Department of Commerce from the academic year 2020-2021 onwards.

**1. Eligibility for Admission**

The M.Com. Integrated Program offered by the University and the eligibility criteria are detailed below:

- A pass in H.S.E (10+2 level) Or Equivalent thereto (Commerce and Accountancy group) only.
- In the case SC/ST and Differently bled candidates, a pass is the minimum qualification for the above program.
- Admission to the M.Com Integrated Program will be strictly based on the reservation policy of the Government of Tamilnadu.
- Candidates who completed three years of B.Com Program (with any specialization) will be admitted into IV th year of the Integrated program if vacancy is available.

**2. Program Duration**

- The M.Com Integrated Program consists of five academic years and ten semesters.
- Each academic year is divided into two semesters, the first being from June to November and the second from December to April.
- Each semester will have 90 working days.

**3. Program Structure**

The M.Com. Integrated Program consists of (02) Language Courses, (33) Core Courses, (03) Skill based Core courses,(04)Allied Courses, (05) Elective Courses, Skill based Common

courses like Environmental studies, Value based Education, Yoga, Computer for Digital Era, Personality Development, Soft Skills, Practical Learning and Project. Students shall also participate in Extension Activities as part of their curriculum. (Annexure I)

#### **4. Attendance**

- Each faculty handling a course shall be responsible for the maintenance of Attendance and Assessment Record for students who have registered for the course.
- The Record shall contain details of the students' attendance, marks obtained in the Continuous Internal Assessment (CIA) Tests, Assignments and Seminars. In addition, the Record shall also contain the organization of lesson plan.
- The record shall be submitted to the Head of the Department once a month for monitoring the attendance and syllabus coverage.
- At the end of the semester, the record shall be duly signed by the Faculty and the Head of the Department and placed in safe custody for any future verification.
- The Faculty shall intimate to the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students.
- Each student should earn minimum of 75% attendance in the courses of the particular semester failing which she will not be permitted to write the End-Semester Examination. The student has to redo the semester in the next year.
- *Relaxation* of attendance requirement up to 10% may be granted for valid reasons such as illness.

#### **5. Mentor-Mentee System**

- To help the students in planning their course of study and for general advice on the academic program, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.
- The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.

- The Mentors shall also help their mentees to choose appropriate electives, apply for scholarships, undertake projects, prepare for competitive examinations, attend campus interviews and participate in extracurricular activities.

## **6. Examinations**

- The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination (ESE).
- There will be three CIA Tests and one ESE in each semester.
- The Question Papers will be framed to test different levels of learning based on Bloom's taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation/Creativity.
- The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This requires an element of openness.
- The ESEs for the odd semester will be conducted in November and for the even semester in April/May.
- Candidate who does not pass the examination in any course(s) will be permitted to reappear in such course(s) that will be held in November and April/May in the subsequent year.
- ESE will be of three hours duration and will cover the entire syllabus of the course.

## **7. Evaluation**

- Each course, Theory and Practical as well as Project/Internship/Field work shall be evaluated for a maximum of 100marks.
- For the theory courses, CIA Tests will carry 25% and the ESE, 75% of themarks.
- For the Practical courses, the CIA Tests will constitute 40% and the ESE 60% of the marks.
- For the CIA Tests, the assessment will be done by the Faculty
- For the Theory Courses, the break-up of marks shall be as follows:

	Marks
Tests	15
Seminar	5
Assignment	5
Total	25

- For the Practical Courses (wherever applicable), the break-up of marks shall be as follows:

	Marks
Test	20
Record	10
Viva-voce	10
Total	40

- **Assessment of End-Semester Examinations as per the rules and regulations lay down by the University.**
- The Project Report/Dissertation shall be submitted as per the guidelines laid down by the University.
- The Project Work/Dissertation shall carry a maximum of 100marks.

### 8. Passing Minimum

- A candidate is declared to have passed in each course if she secures not less than 50% marks in the ESE and not less than 50% marks in aggregate taking CIA and ESE marks together.
- A candidate who has not secured a minimum of 50% of marks in a course (CIA + ESE) shall reappear for the course in the next semester/year.

### 9. Scheme of Examinations (End Semester)

**Question paper component** consists of ;

Section A 10 x1=10 marks (Objective questions only)

Section B 5x5=25 marks Either (a) Or (b) questions

Section C 5x8=40 marks Either (a) Or (b) questions

### 10. Conferment of the Master's Degree

- A candidate who has secured a minimum of 50% marks in all courses prescribed in the program and earned the minimum required credits up to **sixth** shall be considered to have passed the B.Com Degree.
- A candidate with **Expression of Interest continues** up to **Tenth** semester and secured a minimum 50% marks in all courses prescribed in the program and earned a minimum required credit shall be considered to have passed the M.Com Integrated Program.

## **Guidelines for Mini Project/ Major Project**

**The Following Guidelines have been framed regarding the conduct/evaluation / structure of marks for the course on Mini project / Major project for integrated M.Com programme.**

- ❖ Mini Project / Major Project is mandatory core course for every candidate
- ❖ Mini Project/ major project should be an individual activity. Every student should prepare and submit report separately.
- ❖ Attendance Certificate from the Organization if any and Strict Adherence to the procedure, Schedule and suggestions offered by the Faculty Guide are pre-requisites for acceptance.
- ❖ Upon completion of the Project, the report has to be submitted in duplicate within the time stipulated by the project Co-Ordinator or the Head of the Department.
- ❖ The candidate shall have to make an oral presentation of his/her training/project report before a joint session of the faculty and students.
- ❖ The faculty shall evaluate the presentation and record of marks maintained. A consolidated mark list duly signed by the Head of the Department shall be sent to the Controller of Examinations to be incorporated in the mark statement of the ensuing semester.
- ❖ The average of the marks awarded by both internal and External Examiner(s) for the Viva-Voce Examination will be treated as Internal marks (50).
- ❖ The average of the marks awarded by the Guide as an internal examiner for 50 Marks and the External Examiner / a panel of Examiners as decided by the Department Faculty of 50 marks will be considered as External Marks. (50).
- ❖ All students are required to be present at the time of presentation. Their attendance will also be taken into account while awarding marks for their presentation.
- ❖ Any candidate who fails to defend his/her project/training report satisfactorily shall be to undergo training/take up a project afresh in the ensuing semester and defend it in similar manner as laid down above. The veracity/genuineness of the project work/training should be proved beyond doubt. If proved otherwise, a case of malpractice is to be reported and necessary action can be initiated as per the University norms.

**Annexure I**  
**Manonmaniam Sundaranar University**  
**Department of Commerce**  
**M.Com (Five Year Integrated ) Programme**  
**Course Structure**

Paper No.		Course Title	Credits	(CIA) Mark	(ESE) Mark	Total
<b>Semester – I</b>						
Part I		Language –I	4	25	75	100
Part II		Language -II English	4	25	75	100
Part –III	Core 1	Financial Accounting –I	4	25	75	100
Part –III	Core 2	Business Organization	4	25	75	100
Part -III	Core 3	Professional English-I	4	25	75	100
Part III	Allied I	Business Economics	3	25	75	100
Part IV	Common	Environmental Studies	2	25	75	100
		Total	25			700
<b>Semester – II</b>						
Part-I		Language-I	4	25	75	100
Part-II		Language –II English	4	25	75	100
Part –III	Core -4	Financial Accounting –II	4	25	75	100
Part –III	Core -5	Business Communication	4	25	75	100
Part - III	Core-6	Professional English-I	4	40	60	100
Part III	Allied 2	Indian Economy	3	25	75	100
Part – IV	Common	Value Based Education	2	25	75	100
		Total	25			700
<b>Semester – III</b>						
Part III	Core- 7	Financial Accounting –III	4	25	75	100
Part –III	Core – 8	Banking Law and Practice	4	25	75	100
Part –III	Allied -4	Business Statistics	3	25	75	100
Part –IV	NME – 1	Principles of Management	2	25	75	100
Part –III	SB(Core) – 1	Computer Application in Business (Theory & Practicals)	4	40	60	100
Part – IV	Common	Yoga		100	-	100
		Total	17			600
<b>Semester – IV</b>						
Part –III	Core-9	Financial Accounting –IV	4	25	75	100
Part –III	Core-10	Auditing	4	25	75	100
Part –III	Allied 5	Business Mathematics	3	25	75	100
Part –III	SB(Core) – 2	GST	4	25	75	100

Part – IV	NME -2	Entrepreneurship Development	2	25	75	100
Part – V		Extension Activity – NSS , YRC , RRC	1	100	-	100
Part –IV		Computer for Digital Era	18			100
		Total	20			700
<b>Semester – V</b>						
Part –III	Core -11	Business Law	4	25	75	100
Part –III	Core – 12	Corporate Accounting –I	4	25	75	100
Part –III	Core -13	Cost Accounting	4	25	75	100
Part –III	Core -14	Income Tax Law and Practice	4	25	75	100
Part –II	SB(Core) -3	Project Preparation for Small Entrepreneurs –(Mini Project)	10	40	60	100
Part –III	Major Elective-1	a)Logistic Management (or) b)Import and Export Procedure	4	25	75	100
Part –IV	SB (Common)	Personality Development	2	25	75	100
		Total	32			700
<b>Semester – VI</b>						
Part - III	Core -15	Corporate Accounting –II	4	25	75	100
Part –III	Core – 16	Management Accounting	4	25	75	100
Part - III	Core – 17	Commerce : Theory &Practicals	4 2	25	75	100
Part –III	Core – 18	Project	12	40	60	100
Part –III	Major Elective-2	Fundamentals of Insurance	4			100
		Total	30			500
<b>Semester – VII</b>						
Part - III	Core – 19	E-Commerce	4	25	75	100
Part –III	Core – 20	Legal Aspects of Business	4	25	75	100
Part –III	Core -21	Financial Management	4	25	75	100
Part –III	Core -22	Computerized Accounting with Tally	4	40	60	100
Part –III	Elective -1	a)Financial Market and Service (or) b)Management Information System	3	25	75	100
Part -III	E-Learning	International Business	4	100		100



		Total	23			600
<b>Semester – VIII</b>						
Part - III	Core-23	Business Research Methods	4	25	75	100
Part- III	Core-24	Applied Costing	4	25	75	100
Part –III	Core- 25	Quantitative Techniques for Business Decisions	4	25	75	100
Part –III	Elective -2	a.Business Environment (or) b.Organizational Behaviour	3	25	75	100
		Supportive	3			
		Internship Training and Project	10			
		Total	28			400
<b>Semester – IX</b>						
Part-III	Core -26	Indirect Taxation	4	25	75	100
Part-III	Core -27	Accounting Standards	4	25	75	100
Part-III	Core -28	Export Finance	4	25	75	100
Part-III	Core -29	Security Analysis and Portfolio Management	4	25	75	100
Part –III	Elective -3	a. Enterprice Resource Planning (or) b. Human Resource Management	3	25	75	100
		Supportive MOOC	3	40	60	100
		Total	22			600
<b>Semester – X</b>						
Part-III	Core – 30	Direct Taxes and Tax Planning	4	25	75	100
Part-III	Core – 31	Strategic Management	4	25	75	100
Part-III		E-Learning Paper Marketing Management	4	40	60	100
Part-III	Core – 32	Major Project	10	40	60	100
		Total	22			400

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –I / Core - 1**  
**PART -III FINANCIAL ACCOUNTING– I**

**Course Objectives:**

- To Impart basic accounting knowledge as applicable to business
- To acquaint the students with the accounting concepts, conventions, tools and techniques
- To gain knowledge of different methods of Depreciation accounting

**Unit I: Introduction to Financial Accounting**

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

**Unit II: Bank Reconciliation Statement**

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

**Unit III: Bills of Exchange**

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

**Unit IV: Depreciation Accounting**

Depreciation – Meaning – Causes – Types – Straight Line Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

**Unit V: Single Entry system**

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System

**Note:** Question paper shall cover 20% theory and 80% Problem.

**Text & Reference Books:**

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai. 6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –I / Core - 2**  
**PART-III BUSINESS ORGANISATION**

**Course Objectives:**

- To know about the concept of business.
- To familiarise with the characteristics of successful business.
- To gain knowledge of different types of business organisations.

**Unit I: Concept of Business Organization:**

Meaning – Definition – Concept of Business - Characteristics of Business – Nature of Business – Objectives – Divisions of business-Industry and Commerce- -Essentials of a successful business- Qualities of a good businessman.

**Unit II: Types of Business organizations:**

Types of Business organizations - Sole proprietorship- Partnership-Joint Stock company- Co-operatives-Nonprofit business organizations under the Societies Act and Trusts - Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

**Unit III: Partnership:**

Partnership - Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

**Unit IV: Company:**

Company - Kinds of companies-Private company-Public company-Comparison with partnership firm-Important documents used in the formation of a company-Memorandum, Articles and Prospects.

**Unit V: Co-operative Organization:**

Co – Operative Organization - Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Cooperative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

**Note:** Question paper shall cover 100% theory

**Text & Reference books:**

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010

**2020-21/ MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –II / Core - 3**  
**PART – III PROFESSIONAL ENGLISH-I**

**OBJECTIVES:**

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.

**Unit –I :**

Introducing self and others- Listening for specific information-Pronunciation (without phonetic symbols)a).Essentials of pronunciation, b). American and British pronunciation.**Reading and Writing**-a)Reading short articles – newspaper reports / fact based articles.a).Skimming and scanning ,Diction and tone, Identifying topic sentences.b)Reading aloud: Reading an article/report .c)Journal (Diary) Writing. Study Skills – 1.Using dictionaries, encyclopedias, thesaurus, Grammar in Context: **Naming and Describing Nouns & Pronouns ,Adjectives.**

**Unit- II:**Listening with a purpose- Effective Listening-Tonal Variation-Listening for information-Asking for Information-Giving Information.**Reading and Writing** Strategies of Reading:Skimming and Scanning- Types of Reading -Extensive and Intensive Reading -Reading a prose passage- Reading a poem-Reading a short story. **Paragraphs:** Structure and types -What is a Paragraph?-Paragraph structure-Topic Sentence-Unity –Coherence-Connections between Ideas: Using Transitional words and expressions-Types of Paragraphs.**Study Skills** -Using the Internet as a Resource-Online search-Know the keyword-Refine your search-Guidelines for using the Resources- e-learning resources of Government of India -Terms to know.**Grammar in Context**-Involving Action-I-Verbs-Concord .

**Unit III**

**Listening and Speaking** –a)Giving and following instructions-b)Asking for and giving directions-c)Continuing discussions with connecting ideas.**Reading and writing**-Reading feature articles (from newspapers and magazines)-Reading to identify point of view and perspective (opinion pieces, editorials etc.)-Descriptive writing – writing a short descriptive essay of two to three paragraphs. -Grammar in Context: **Involving Action – II**-Verbals - Gerund, Participle, Infinitive-Modals.

**Unit IV** -Listening and Speaking -Giving and responding to opinions-Reading and writing -Note taking-Narrative writing – writing narrative essays of two to three paragraphs -Grammar in Context:**Tense** –Present-Past –Future.

**Unit V** Listening and Speaking -Participating in a Group Discussion -Reading and writing-Reading diagrammatic information – interpretations maps, graphs and pie charts-Writing short essays using the language of comparison and contrast-**Grammar in Context:** Voice (showing the relationship between Tense and Voice)

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**PART III - BUSINESS ECONOMICS**

**Course Objectives:**

- To introduce the economic concepts relevant to business
- To familiarize the students with the importance of economic approaches in managerial decision making
- To enable the students gain knowledge of the factors affecting demand and supply

**Unit I: Introduction of Economics and Business Economics:**

Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist

**Unit II: Demand analysis:**

Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

**Unit III: Production Analysis:**

Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

**Unit IV: Supply and Cost analysis:**

Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

**Unit V: Price and output decisions in various market forms:**

Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

**Note:** Question paper shall cover 100% theory

**Text & Reference Books:**

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra.A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –II / Core - 4**  
**PART- III FINANCIAL ACCOUNTING – II**

**Course Objectives:**

- To understand about consign ment sales
- To make the learners to be through with accounting for non-trading concerns.
- To enable the learners to be familiar with joint venture, Account current, Self-balancing system and single entry system.

**Unit I: Consignment**

Consignment – Account Sales – Treatment of Bad Debts – Del- Credre Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

**Unit II Accounting of Non-Trading Concerns**

Accounting of Non-Trading Concerns - Difference Between Receipts and Payments Account and Income and Expenditure Account - Revenue and Capital Receipts and Payments - Treatments of Various Special Items in Income and Expenditure Account – Preparation of Income and Expenditure Account and Balance Sheet.

**Unit III: Joint Venture**

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

**Unit IV Self Balancing System**

Self Balancing System– Meaning – Advantages – Procedure - Journal Entries - Self Balancing Ledger - Transfer from one Ledger to Another

**Unit V Single Entry System**

Single Entry System - Accounts from Incomplete Records – Meaning - Advantages and Limitations of Single Entry System - Difference between Single Entry and Double Entry System - Methods of Ascertainment of Profit - Net worth Method - Conversion Method(Simple Problems Only).

**Note:** Question paper shall cover 20% theory and 80 % Problem

**Text & Reference Books:**

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.

**2020-21/ MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –II / Core - 5**  
**PART – III BUSINESS COMMUNICATION**

**Course Objectives:**

- To acquire knowledge about writing of Business letters and letter for appointment
- To enrich knowledge about the banking correspondence in Business communication
- To gain knowledge of media of communication

**UNIT – I Introduction to Communication**

Introduction – Importance – Definition – Process Of Communication – Functions – Media For Communication – Communication Network – Verbal Vs Non – Verbal Communication – Barriers To Communication – Various Electronic Communication Systems.

**UNIT – II Business Correspondence**

Business Correspondence – Principles of Letter Writing – Structure and Layout – Planning and Preparation

**UNIT – III Quotations & Job related communication**

Quotations – Orders – Tenders – Sales Letters – Claim And Adjustment Letters – Credit And Collection Letters – Job Related Communication – Letter of Application – Drafting The Application – Elements Of Structure Of Application – Resume Preparation.

**UNIT – IV Organization of a modern office**

Organization of a modern office – office – meaning – functions – importance – management of organization – office systems and routines – office machines and equipments – selection of equipments

**Unit V Mail and correspondence**

Mail and correspondence – organization of mailing department – making and maintenance of records – filing methods – essentials of a good filing system – indexing – types of indexing

**Note:** Question paper shall cover 100% theory.

**Text & Reference Books:**

1. Business Communication – Pradhan, Bhence and Thakur Himalaya Publishing house, Bombay
2. Essentials of Business Communication – Rajendra Pal and KorlayHalli, Sultan Chand, Publications, New Delhi
3. Business Correspondence and Report Writing – R.C. Sharma and Krishna Mohan, Sultan Chand, Publications, New Delhi
4. Office Management – J. C. Denyar
5. Office Management – Neuner and Keeling, Taraporevala publications.

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**PART-III PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT**

**OBJECTIVES:**

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.

**UNIT 1: COMMUNICATION**

**Listening:** Listening to audio text and answering questions -Listening to Instructions. **Speaking:** Pair work and small group work. : **Reading:** Comprehension passages –Differentiate between facts and opinion. **Writing:** Developing a story with pictures. **Vocabulary:** Register specific - Incorporated into the LSRW tasks.

**UNIT 2: DESCRIPTION**

**Listening:** Listening to process description.-Drawing a flow chart. : **Speaking:** Role play (formal context). **Reading:** Skimming/Scanning- Reading passages on products, equipment and gadgets. **Writing:** Process Description –Compare and Contrast : Paragraph-Sentence Definition and Extended definition- Free Writing.**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

**UNIT 3: NEGOTIATION STRATEGIES**

**Listening:** Listening to interviews of specialists / Inventors in fields (Subject specific) **Speaking:** Brainstorming. (Mind mapping). Small group discussions (Subject- Specific) . **Reading:** Longer Reading text. **Writing:** Essay Writing (250 words.**Vocabulary:** Register specific - Incorporated into the LSRW tasks.

**UNIT 4: PRESENTATION SKILLS**

**Listening:** Listening to lectures. **Speaking:** Short talks. **Reading:** Reading Comprehension passages. **Writing:** Writing Recommendation , Interpreting Visuals inputs. **Vocabulary:** Register specific - Incorporated into the LSRW tasks.

**UNIT 5: CRITICAL THINKING SKILLS**

**Listening:** Listening comprehension- Listening for information. **Speaking:** Making presentations (with PPT- practice).**Reading:** Comprehension passages Note making. Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills) . **Writing:** Problem and Solution essay– Creative writing –Summary writing . **Vocabulary:** Register specific - Incorporated into the LSRW tasks

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**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –II / Allied - 2**  
**PART III INDIAN ECONOMY**

**Course Objectives:**

- The fundamental concept of Indian economy and will be able to correlate these concepts to real life situation to markets in particular and the economy in general.
- The concepts of LPG and WTO.

**UNIT - I**

Indian Economy: Features – Meaning of under development Economy – Basics Characteristics of an under development Economy. Poverty – Poverty line – Causes of poverty – measures undertaken by the government to remove poverty – Unemployment – Poverty Eradication Program.

**UNIT – II**

Agriculture: Meaning, features and problems – Causes of Low Productivity – Green Revolution – Mechanization – Merits and Demerits

**UNIT-III**

Industrial Policy: During the plan period – Micro, Small and Medium Enterprises: Definition – Industrial Sickness: Problems, measures to prevent Sickness of Small Scale Industries.

**UNIT - IV**

Unemployment: Meaning – Types of unemployment – Nature of unemployment in India – Causes of unemployment – Remedial measures for unemployment

**UNIT - V**

Liberalization – Privatization – Globalization – Evolution – Functions of W.T.O – National Income: Concepts – Methods of measuring National Income – Importance and difficulties of measuring the National Income

**Note:** Question paper shall cover 100% theory.

**Text & Reference Books:**

1. Indian Economy, Rudder Dutt K.P.M. Sundharam, 48<sup>th</sup> Edition, S.Chand& Co. Ltd.
2. Indian Economy, S.K. Misra&V.K.Puri, 20<sup>th</sup> Edition, Himalaya Publishing House
3. Indian Economy, IshwarC.Dhingra, 16<sup>th</sup> Edition, Sultan Chand & Sons
4. Indian Economy, A.N. Agarwal, (2002), 20<sup>th</sup> Edition, WishwaPrakashan Publishing, New Delhi
5. Indian Economy-Problems, Practices and development, S.Sankaran, (2002), Revised& Enlarged Edition, Margam Publication

**2020-21/ MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –III / Core - 7**  
**PART III FINANCIAL ACCOUNTING III**

**Course Objectives:**

- To know the system of Accounting followed in Branches and Departments of business organization.
- To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
- To understand the accounting treatment to be followed at the time of Insolvency of an individual.

**Unit I:**

Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers.

**Unit II:**

Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

**Unit III:**

Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system.

**Unit IV:**

Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out.

**Unit V:**

Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

**Notes:** Question paper shall consists of 20% Theory and 80% Problems

**Text & Reference Books:**

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.
3. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand & Co., New Delhi.
5. R.S.N. Pillai, Bagavathi & S. Uma, Fundamentals of Advanced Accounting, S. Chand & Company Ltd., New Delhi.

**2020-21/ MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –III / Core - 8**  
**PART III BANKING THEORY, LAW AND PRACTICE**

**Course Objectives:**

- To gain knowledge on banking concepts.
- To understand the principles of sound lending and modes of creating charge.
- To understand crossing and endorsing a cheque.

**UNIT I Introduction :** Banking - Definition – Meaning of Banker and Customer Relationship between a Banker and a Customer - Special types of Customers Minor, Lunatic, a partnership firm and a Joint Stock Company – General precautions for opening an account - Types of Deposits –Current Deposit Account, Savings Deposit Account, Fixed Deposit Account and Recurring Deposit.

**UNIT II Negotiable Instruments :** Features - Cheque – Meaning – Definition Features – Drawing of a Cheque – Crossing of a Cheque and its Significance Kinds of crossing – Endorsement – Meaning – Definition – Kinds of Endorsement– Regularity of Endorsement.

**UNIT III Paying Banker:** Precautions before honouring a cheque - Payment in due course – Holder in due course - Statutory Protection to a Paying banker. Collecting Banker: Holder for value - Statutory Protection – Duties of a collecting banker.

**UNIT IV Loans and Advances :** Principles of sound lending – Forms of advances –Modes of Charging security – Mortgage, Hypothecation, Pledge and Lien.

**UNIT V Electronic Banking:** Core Banking Solution – Features Advantages Disadvantages- Internet Banking – Electronic payment System- Card Payment ATM , Debit card , Credit card , Smart card – NEFT – RTGS- CTS.

**Note:** Question paper shall cover 100% theory.

**Text & Reference Books:**

1. S. Guruswamy, Banking Theory Law and Practice –3 rd Edition, Vijay Nicole Imprints Private Limited, Chennai.
2. S.N.Lal, Banking Theory Law and Practice.
3. Sundaram and Varshney, Banking Theory Law and Practice, New Delhi, Sultan Chand and Sons, 2006.
4. Kandasami,K.P., Natarajan,S., Parameswaran,R., Banking Law and Practice, New Delhi, S.Chand and Company Ltd., 2003

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –III / Allied - 3**  
**PART III BUSINESS STATISTICS**

**Course Objectives:**

- To gain clear knowledge about the basic concepts of Statistics.
- To understand the methods of sampling, collection of data, classification and tabulation of data.
- To apply statistical tools such as Correlation, Regression and Time series for analyzing the data.

**UNIT – I Statistics:** Meaning – Functions – Importance – Limitations - Methods – Census – Sampling – Classification – Tabulation - Diagrammatic Presentation.

**UNIT – II Measures of Central Tendency and Dispersion :** Arithmetic Mean Combined Arithmetic Mean – Weighted Arithmetic Mean -Median - Mode – Dispersion – Range - Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation.

**UNIT – III Correlation Analysis:** Definition – Correlation and Causation – Methods of Correlation – Karl Pearson’s Correlation – Spearman’s Rank Correlation – Concurrent deviation .

**UNIT – IV Regression analysis :** Definition - Uses - Regression lines – Regression Equations - Index numbers - Introduction, Meaning, Definition, Characteristics, Types of Index numbers - Method of Index Numbers- Simple Aggregate, Simple Average of price relatives - Weighted aggregate index numbers, Laspeyre’s method, Paasche’s Method, Fisher’s ideal Method, Time reversal Test, Factor reversal Test - Consumer price index.

**UNIT – V Analysis of Time Series:** Components of Time Series – Measurement of trend - Free hand, Graphic, Semi average, Moving average, Methods of least square.

**Notes:** Question paper shall consists of 20% Theory and 80% Problems

**Text & Reference Books:**

1. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
2. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
3. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.
4. Gupta, S.C., Indra Gupta, Business Statistics, Himalaya Publishing House, Mumbai, 2018.
5. Gupta S.P, Statistical Methods, Sultan Chand & Sons, New Delhi, 2018.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –III / NME-1**  
**PART-IV PRINCIPLES OF MANAGEMENT**

**Course Objectives:**

- To make the learners familiarize with the principles of Management.
- To impart Knowledge about the functions of Management.

**Unit –I Overview of Management:** Definition - Management - Role of managers - Evolution of Management thought - Organization and the environmental factors – Trends and Challenges of Management in Global Scenario.

**Unit -II Planning:** Nature and purpose of planning - Planning process - Types of plans – Objectives - - Managing by objective (MBO) Strategies - Types of strategies - Policies - Decision Making - Types of decision - Decision Making Process - Rational Decision Making

**Unit -III Organizing:** Nature and purpose of organizing - Organization structure - Formal and informal groups organization - Line and Staff authority - Departmentation - Span of control - Centralization and Decentralization - Delegation of authority - Staffing - Selection and Recruitment - Orientation - Career Development - Career stages – Training - - Performance Appraisal.

**Unit –IV Directing:** Creativity and Innovation - Motivation and Satisfaction - Motivation Theories - Leadership Styles - Leadership theories - Communication - Barriers to effective communication - Organization Culture - Elements and types of culture - Managing cultural diversity.

**Unit –V Controlling:** Process of controlling - Types of control - Budgetary and non-budgetary control Q techniques - Managing Productivity - Cost Control - Purchase Control – Maintenance Control - Quality Control - Planning operations.

**Note:** Question paper shall cover 100% theory.

**Text & Reference Books:**

1. Hellriegel, Slocum & Jackson, ' Management - A Competency Based Approach', Thomson South Western, 10th edition, 2007.
2. Harold Koontz, Heinz Weihrich and Mark V Cannice, 'Management - A global.
3. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India, 8th edition.
4. Charles W.L Hill, Steven L McShane, 'Principles of Management', Mcgraw Hill Education, Special Indian Edition, 2007.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –III / SBC-1**  
**PART-III COMPUTER APPLICATIONS IN BUSINESS**

**Course Objectives:**

- To provide basic knowledge about the Basics of computers and windows operating system.
- After the successful completion of the course the student will come to know how to work on MS Office and application of internet in business.

**UNIT-I**

Introduction to computers: Definition, characteristics and generation of computers—element of computers –Hardware – CPU – Primary and secondary memory – Input and output devices – Features of computers – classification – parts of a computer system.

**UNIT-II**

Windows operating system –features of windows-Multimedia tools: Introduction – graphics effects & techniques – sound & music – video – multimedia author tools – Virtual reality.

**UNIT-III**

Word basics – Creating Word Documents – Business Letters – Editing – Inserting Objects – Working with tables – Mail Merger – Microsoft Excel – Introduction to Spreadsheet (MS Excel) – Electronic Spread Sheet – Structure of Spread Sheet and its application to Accounting.

**UNIT-IV**

Introduction to Internet and its basic concept – Uses of Internet – worlds wide web – Services of internet, features and benefits – browsing –locating information in web-protocols – internet address WWW – HTML – Web browsers – Searching the web.

**UNIT-V**

Application of Internet in Business – Overview of E-Commerce – Online Business Model – Mobile Commerce (M-Commerce) – Applications – Security issues – E-Banking applications in Business.

**Note:** Question paper shall cover 40 % theory and 60% Practicals.

**Text & Reference Books:**

1. Using information technology-Brief version, practical introduction to computers and communications, Stacey sawyer brain, K.Williams, SarathK.Hutchinson, Second edition, McGraw Hill Publications.
2. A Text of information technology –R.Saravanakumar, S.Chand New Delhi-2003/3<sup>rd</sup> edition.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –IV / Core - 9**  
**PART III FINANCIAL ACCOUNTING –IV**

**Course Objectives:**

- To gain knowledge of the accounting treatment at the time of Admission, Retirement, and Death of a partner
- To prepare accounts relating to amalgamation and sale of a firm to a Company.

**UNIT I Partnership Accounts:** Introduction – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account Fluctuating capital account –Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).

**UNIT II Admission of a Partner:** New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Methods of Valuation of Goodwill – Treatment of Goodwill (as per Accounting Standard 10 ) - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

**UNIT III Retirement of a Partner:** Retirement – Treatment of Goodwill –Gaining ratio –Settlement of amount due to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner’s capital account – Executors account- Joint Life Policy

**UNIT IV Dissolution Accounting:** Simple dissolution - Settlement of accounts on Dissolution –Firms debts Vs private debts – Entries on dissolution – Insolvency of a partner - Garner Vs Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners. Piece-meal Distribution: Proportionate capital method and Maximum loss method.

**UNIT V Amalgamation of firms and sale to a company:** Amalgamation of Firms Accounting treatment – Sale of Firm to a Company – Purchase consideration - Accounting treatment in the books of the Firm..

**Notes:** Question paper shall consist of 20% Theory and 80% Problems.

**Text & Reference Books:**

1. R.L.Gupta and M. Radaswamy, 2015, Advanced Accountancy, Vol. I, Sultan Chand & Sons, New Delhi.
2. S.P. Jain, K.L. Narang, 2016, Advanced Accountancy, Vol. I Kalyani Publishers, Ludhiana.

**PART III AUDITING**

**Course Objectives**

- Familiarize with the principles of auditing.
- Get knowledge about the audit procedure.
- Understand the knowledge on Investigation

**UNIT-I**

Auditing its origin –Definition –Objectives– Deduction of errors –Deduction or Frauds – Advantages–Distinction between auditing and accountancy –Qualification and quality of and auditor.

**UNIT-II**

Various kinds of audit –Private audit it statutory audit – Periodic audit –Continuous audit. Balance sheet audit –cost audit – management audit.

**UNIT-III**

Vouchers meaning – Definitions – objectives –Vouching of receipts and payments.

**UNIT-IV**

Appointment of Auditors –Rights and powers of Auditors – Duties –Liabilities of the company Auditor.

**UNIT-V**

Investigation – Various classes of investigation –Different between audit And investigation.

**Notes:** Question paper shall consist of 100% Theory..

**Text & Reference Books:**

1. Auditing-D.P.Jain/ konark publishers pvt ltd/2<sup>nd</sup> revised edition (2008)
2. Practical Auditing / B.N.Tandon/S.Chand& Company ltd/13<sup>th</sup> Revised Edition 2001.



**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –IV / Allied - 4**  
**PART III BUSINESS MATHEMATICS**

**Course Objectives:**

- To gain knowledge in matrices and arithmetic progression.
- To provide basic knowledge of mathematical techniques as are applicable to business.
- To provide logical idea to find out practical solutions for the managerial problems.

**Unit I: Number systems and equations-** Numbers-natural-whole – rational-irrational – real. Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation.

**Unit II: Arithmetic Progressions:**  $n$  th term of an A.P – sum of first ‘ $n$ ’ natural numbers – sum of  $n$  terms of an A.P – Geometric progression –  $n$ th term of a G.P – sum of terms of a G.P – Permutations – Fundamental counting principles – circular permutations – combinations – permutation Vs Combination.

**Unit III: Analytical geometry-** Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis.

**Unit IV: Matrices** – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method

**Unit V: Commercial arithmetic** – Simple interest – Compound interest – Depreciation. Discount – true discount – Discounting a Bill of exchange - Banker’s discount – Banker’s Gain.

**Notes: Question paper shall consist of 20% Theory and 80% Problems**

**Text & Reference Books:**

1. Manoharan,M., & Elango,C., Business Mathematics, Palani, Palani Paramount Publications, Fourth Revised and Enlarged Edition, Reprint 2013.
2. Ponniselvi,M., & Sridevi,N., Business Mathematics, Virudhunagar, Yoga Publishing House, Second Revised and Enlarged Edition, 2011.
3. Vittal.P.R., Business Mathematics, Chennai, Margham Publications,2008.
4. Sundaresan,V., & Jeyaseelan., An Introduction to Business Mathematics, New Delhi, S. Chand &Company Ltd., 200

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –IV / SBC-2**  
**PART-III GOODS AND SERVICES TAX**

**Course Objectives**

- Be aware of the fundamentals of goods and services tax
- Gain knowledge on valuation of GST
- Get acquainted with registration procedures and payment of tax

**Unit I : Introduction to Goods and Services Tax**

Objectives and basic scheme of GST, Meaning – Salient features of GST – subsuming of taxes – benefits of implementing GST – Constitutional amendments – structure of GST (Dual Mode) – Advantages of Dual Mode GST – Central GST – State / Union Territory GST –Integrated GST.

**Unit II : Registration**

Procedure of registration – types of registration – persons liable for registration – persons not liable for registration – compulsory registration – Deemed registration – special provisions for casual taxable persons and non-resident taxable persons – Exempted goods and services -Rates of GST – Procedure relating to levy.

**Unit III : Supply of Goods and Services Under GST**

Meaning of supply of goods and services – conditions for taxability of supply of goods and services under GST – place of supply of goods and service rule under GST – principles of GST – Places of supply or rules for goods, (Supply of goods through electronic mode) – places of supply rules for services (electronically supplied service).

**Unit IV : Input Tax Credit**

Meaning – eligibility – apportionment – Inputs on capital goods – distribution of credit by Input Services Distributors (ISD) – Transfer of Input Tax Credit. Input Tax Credit Maching: Introduction – GSTR – 1 of suppliers to GSTR – 2 of Recipient – Final matching by GSTR 3 –Communication of final acceptance.

**Unit V : Assessment, Returns and Refund**

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, matching reversal and reclaim of input tax credit, Annual return and ifnal return. Problems on Assessment of tax and tax liability Meaning of refund, excess payment of tax due to mistake, Export of goods or services under claim of rebate or refund, refund in case of provisional assessment, refund of pre-deposit for filing appeals – Time period for filling of return applications.

**Notes:** Question paper shall consist of 100% Theory

**Text & Reference Books:**

1. Ghousia Khatoon, Naveen Kumar C.M, Venkatesh S.N., “Goods and Services Tax”, Himalaya publishing House.
2. Bangar, V. and Bangar Y., “Beginner’s Guide to GST”, Current Year Edition, Aadhya Prakashan Publishers, Allahabad.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –IV / NME-2**  
**PART-IV ENTREPRENEUR DEVELOPMENT**

**Course Objectives:**

- To develop and strengthen the entrepreneurial quality among the students
- To know the sources of help and support available for starting a small-scale Industry
- To train the students in entrepreneurial skills and help them know the financial assistance and Institutional support provided to small entrepreneurs.

**Unit I Entrepreneurship:** Entrepreneurship – meaning – concepts – importance – Functions - Entrepreneurship and economic development – Factors influencing entrepreneurial growth –Entrepreneurial competence – meaning – qualities of entrepreneurs– Types of entrepreneurs.

**Unit II Women Entrepreneurship and Entrepreneurial Development Programme:** Concept of women entrepreneurship – Functions and role –problems- Trend in the development of women entrepreneurship – Financial assistance –Marketing assistance –Rural entrepreneurship-need – problems – prospects-EDP-process - importance- and problems of EDP.

**Unit III Project Identification:** Project-meaning-objectives-characteristics –project classification-project life cycle search for business ideas-Sources-Project identification-Project Report-scope –contents-Specimen form of project report.

**Unit IV Export Potential of Small Entrepreneurs:** Small enterprises— Export potential – Constraints – Institutional set up for export assistance –Director of exhibitions – Director of commercial intelligence – Export promotion council –Trade representatives of India – Trade development authority - Export promotion assistance.

**Unit V Institutional Support to entrepreneurs:** MSMEs -Institutional support to entrepreneurs- NAYE – ITCOT – SIPCOT –Industrial estates – SISI – NPC, DIC – SIDBI- Functions- Procedure for setting up of MSMEs - Concessions – Incentives and subsidies.-Start-Ups-objectives & procedure

**Notes:** Question paper shall consist of 100% Theory

**Text & Reference Books:**

1. 1. Gupta C.B and Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
2. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya publishing House. Mumbai.
3. Donald F.Kuratko, Entrepreneurship Development and small business, TATA Mc Graw Hill, New Delhi.
4. RangaRajan L EntrepreneurshipDevelopment SriRanga Publications,Rajapalayam.
5. Khanka S.S . Entrepreneurial Development S.Chand &Co Ltd. New Delhi.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. -V / Core - 11**  
**PART III BUSINESS LAW**

**Course Objectives:**

- To understand the definition of business law.
- To study the scope and boundaries of business law.
- To know about the special contracts.

**UNIT-I : INTRODUCTION:**

Development Of Business Law –Development Of Law In Independent India Contract Act 1872: Agreement And Contract – Essentials Of A Valid Contract – Types Of Contracts – Offer And Acceptance – Essentials Of Valid Offer And Acceptance – Communication And Revocation Of Offer And Acceptance – Consideration Definition – Essentials Of Valid Consideration – Doctrine Of “Stranger To A Contract “ “No Consideration –No Contract “ –Capacity To A Contract – Minors Agreements.

**UNIT-II: CONTRACT ACT 1872:**

Legality Of Object And Consideration –Agreements Expressly Declared To Be Void – Wagering Agreements – Contingent Contracts. Discharge Of Contract : Modes Of Discharge – Performance Of Contracts – Breach Of Contract – Remedies For Breach.

**UNIT-III: SALE OF GOODS ACT 1930:**

Contract Of Sale: Essentials Of Valid Sale And Agreement To Sell – Definition And Types Of Goods – Conditions And Warranties – Caveat Emptor – Exceptions – Transfer Or Passing Of Property: Time When Property Passes, Rules Of Transfer Of Property, Transfer Of Ownership – Sale By Non –Owners And Its Exceptions – Unpaid Seller –Rights Of Unpaid Seller.

**UNIT-IV: TRADE MARKS , PATENTS , COPY RIGHTS & INTELLECTUAL PROPERTY RIGHTS:**

Trade Marks: Definition – Procedure For Registration Of Trade Marks – Patents : Definition – Kinds Of Patents – Transfer Of The Patent Rights –Rights Of The Patentee – Copy Rights: Definition – Essential Conditions For Copy Rights To Be Protected – Rights Of The Copyright Owner – Terms Of Copy Right – Copy Rights – Infringement – Other Intellectual Property Rights : Trade Secrets – Geographical Indications.

**UNIT-V : INFORMATION TECHNOLOGY ACT & ENVIRONMENTAL PROTECTION ACT:**

Information Technology Act 2000: Objectives –Digital Signature – Electronic Governance – Penalties – Penalties And Adjudication. Environmental Protection Act 1986: Object – Scope And Scheme Of The Act – Definitions –General Powers Of The Central Government – Prevention – Control And Abatement Of Environmental Pollution – Offences And Penalties.

**Notes:** Question paper shall consist of 100% Theory

**Text & Reference Books:**

1. N.D . Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2. S.M.Sundaram , Business Law / Commercial and Industrial Law, Sree Meenakshi Publication, Karaikudi.
3. P.C. Tulsian , Business Law , Tata Mc Graw Hill Companies.
4. R.S.N. Pillai , Bagavathy, Business Law, S.Chand & Co., New Delhi.
5. M.C.Kuchhal, Business Law , Vikas Publishing House, Pvt. Ltd.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –V / Core - 12**  
**PART III CORPORATE ACCOUNTING - I**

**Course Objectives:**

- To get knowledge on issue of shares, debentures and preference shares.
- To develop the skill in preparing final accounts of Joint stock companies.
- To know the accounting procedure with regard to Amalgamation, Absorption, Reconstruction and Liquidation.

**UNIT I Classification of shares:** - Issue of Shares and Debentures - Issue of shares at par, at discount and at premium – Over subscription – Pro-rata allotment Calls in arrears - Forfeiture of shares – Re-issue of shares - Bonus shares – Right shares.

**UNIT II Issue and Redemption:** of Preference shares - Issue and Redemption of Debentures - Profit prior to incorporation.

**UNIT III Valuation of Goodwill:** and shares - Final Accounts of Joint Stock Companies – Revised Schedule VI.

**UNIT IV Amalgamation, Absorption and Reconstruction** of Joint Stock Companies – External and Internal.

**UNIT V Modes of winding up:** Liquidator's remuneration - Liquidator's Final Statement of Accounts – Deficiency accounts.

**Notes: Question paper shall consist of 40% Theory and 60% Problems**

**Text Reference Books:**

1. 1.Reddy, T.S., & Murthy,A., Corporate Accounting, Chennai, Margham Publications, Revised Sixth Edition 2015, Reprint 2016.
2. Gupta,R.L., & Radhasamy, M., Advanced Accountancy Volume-I, Delhi,Sultan Chand & Sons, Revised Edition, 2015.
3. Arulanandham,M.A., & Raman.K.S., Advanced Accountancy, Mumbai,Himalaya Publishing House, Revised edition, 2014.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –V / Core - 13**  
**PART III COST ACCOUNTING**

**Course Objectives:**

- To enable the students to understand the concepts of costing.
- To make the students aware of various methods of costing.

**UNIT I: INTRODUCTION:**

Cost Accounting: Definition –Features – Objectives – Functions –Scope –Advantages and Limitations –Essentials of a good cost accounting system - Difference between Cost Accounting and Financial Accounting –Cost concepts –Cost Classification.

**UNIT-II: MATERIAL:**

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels –EOQ –ABC Analysis – JIT –VED – FSND – Issue of Materials to Production –Pricing methods: FIFO –LIFO with Base Stock and Simple and Weighted Average methods.

**UNIT-III : LABOUR AND OVERHEADS:**

Labour : Direct and Indirect Labour Cost – Methods of payment of Wages (only Incentive Plans) : Halsey , Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. Overheads : Classification –Methods of Allocation –Apportionment and Absorption of overheads.\

**UNIT-IV : UNIT AND JOB COSTING:**

Unit Costing: Features – Cost Sheet – Tender and Estimated Cost Sheet. Job Costing : Features - Objectives – Procedure – Preparation of Job Cost Sheet.

**UNIT-V: CONTRACT AND PROCESS COSTING:**

Contract Costing: Features – Advantages – Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contract. Process Costing : Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

**Notes: Question paper shall consist of 20% Theory and 80% Problems**

**Text Reference Books:**

1. T.S.Reedy and Y.Hariprasad , Cost Accounting ,Reddy ,Margham Publications, Chennai. Edition / Year : Fourth, 2011.
2. R.S.N.Pillai and Bhagawathi, Cost Accounting, S. Chand & Company Ltd.
3. S.N.Maheswari Publisher , Cost Accounting,Sultan Chand Publications.
4. Murthy, S. Guruswamy, Vijay Nilcole Cost Accounting, Imprints Private Limited , Chennai.
5. S.P.Iyenger , Cost and Management Accounting, Sultan Chand & Sons, New Delhi.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –V / Core - 14**  
**PART III INCOME TAX LAW & PRACTICE I**

**Course Objectives:**

- To understand the basic concepts of income tax.
- To study the provisions regarding computation income under the heads viz., salary, house property and business income.

**Unit I: Basic Concepts** : Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, and maximum marginal rate of tax. Permanent Account Number (PAN), Residential status: Scope of total income on the basis of residential status, Exempted income under section 10.

**Unit –II:**

Computation of income under different heads –Salaries, Income from house property.

**UNIT-III**

Computation of income under different heads – Profits and gains of business or profession; Capital gains , Income from other sources.

**Unit – IV:**

Total income and Tax computation – Income of other persons included in assessee's income. Aggregation of income and set-off and carry forward of losses, Deduction from gross total income, Rebates and reliefs.

**UNIT-V**

Computation of total income of individuals ; Tax liability of an individuals.

**Notes: Question paper shall consist of 20% Theory and 80% Problems**

**Text Reference Books:**

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal , Income Tax Law & Practice Revised Edition (as per latest Assessment Year) ,
2. Sahitya Bhawan Publications, Hospital Road,Agra – 282 003.
3. Dinkar Pagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, 23, Daryagani, New Delhi – 110 002.
4. V.P.Gaur and Narang, Law And Practice Of Income Tax, Revised Edition (as per latest Assessment Year) , Kalyani Publications,New Delhi
5. T.S.Reddy and Murthy, Income Tax Law and Practice , Revised edition (as per latest Assessment Year), Margham Publications, Chennai-17.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –V / ME-1**  
**PART-III LOGISTICS MANAGEMENT**

**Course Objectives:**

- To understand the role of logistic management in growth of business
- To understand the functional areas in logistics

**Unit I: Logistics** - Meaning - Importance - Logistical Competency - Logistical Mission - Service - Total Cost - Logistical Renaissance - Technological Advancement - Regulatory Change - IT Revolution.

**Unit II: Work of Logistics** - Network design - information - Transportation and Inventory - Warehousing - material handling - packaging - integrated Logistics.

**Unit III: Internal Integration:** Rapid response - minimum variance - minimum inventory - movement consideration - quality - Life cycle support - barriers to internal integration in organizational structure - measurement system.

**Unit IV: Information functionality and inventory functionality** - principles of logistics information - Information Architecture - planning - operations - Logistics Information flow - application of new information technologies - electronic data interchange standards - inventory determining order point - lot size.

**Unit V: Transportation infrastructure** - transport functionality - principles - modal classification transportation formats - suppliers of transportation service - storage functionality principles - concept of strategic storage - developing warehouse resource - warehouse strategy.

**Notes: Question paper shall consists of 100% Theory.**

**Text Reference Books:**

1. Satish C. Ailawadi and Rakesh P. Singh, Logistics Management, PHI Learning Pvt. Ltd., New Delhi.
2. S. K. Bhattacharya, Logistics Management, S.Chand Publishing, New Delhi.
3. Agarwal D K, Logistics And Supply Chain Management.
4. Donald J Bowersox, David J. Closs ,Logistical Management (Integrated supply chain Process), Tata McGraw-Hill Companies.
5. Prof. Martin Christopher, Logistics & Supply Chain Management.



**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –V / ME-1**  
**PART III EXPORT AND IMPORT PROCEDURES**

**Course Objectives:**

- To understand the basic export procedures.
- To study the provisions regarding import and exports.

**UNIT-I**

Export Procedures - Preparation for exports: Registration of firms with authorities, PAN No., E code, BIN No., EPC, Central Excise etc.,. Category of exports: Direct, indirect, third party exports. Category of exporters: Manufacturer exporter, merchant exporter, EOU/ SEZ/ Biotech Parks/ Export Houses 5 categories, Trading Houses, Super Trading, Star Trading Houses. Soft Ware Tech Parks India.

**UNIT-II**

Export benefits: Duty drawback, advance authorization scheme, duty free import authorization, duty exemption entitlement scheme, export promotion capital goods (EPCG), duty entitlement pass book scheme, market development assistance, focus product, focus mktg, market access initiative, excise clearance under rule 18 and 19.

**UNIT-III**

GSP and GSTP rules as per the FT policy, complete documentation and procedures for export clearance, conditions in a letter of credit for stipulated documents legalization shipping cost certificates, types of bill of lading. Import Procedures – Import management, procurement planning, and project imports regn.

**UNIT-IV**

Identification, selection of suppliers. Purchase contract, terms of payments. terms of Delivery Inco terms. Import policy ITC HS. Role of a customs house agent and freight forward agents. Type of customs duties, valuation rules.

**UNIT-V**

Complete documentation and procedures for import clearance at sea port.  
Customs clearance of imports by sea and air documents, procedures. etc. Imports under various imports notification issued by customs.

**Notes: Question paper shall consist of 100% Theory .**

**Text Reference Books:**

1. International Economics by M.L Jhingan.
2. Indian Economy by Riddar Datt and Sundharam.
3. Banking International Trade and Public Finance by M.L Seth.
4. Educational Publications – Agra 282002 by Lakshmi Narain Agrwal.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –V / SBC**  
**PART-IV PERSONALITY DEVELOPMENT**

**Course Objectives:**

- To enhance holistic development of students and improve their personality.
- To understand themselves and be an effective goal oriented team player.
- To develop professionals with idealistic, practical and moral values.

**Unit I: Personality**

Meaning and Definition of Personality, Determinants of Personality, Characteristics of Personality, Stages of Personality Development, Personality traits.

**Unit II: Self Analysis**

Self Awareness, SWOT Analysis, Attributes, Self Confidence- Importance of self confidence, Building self confidence, Methods of developing self confidence, Self Esteem

**Unit III: Attitude**

Types of Attitude, Factors influencing attitude, Positive attitude, Steps to overcome challenged attitude, Developing Positive attitude and thinking.

**Unit IV: Motivation**

Motivation-Meaning, Needs, Factors affecting motivation, Basic theories of motivation, Intrinsic & Extrinsic Motivators, Self talk, self motivation, Achievement motivation.

**Unit V: Goal Setting**

Goals – Defined, Types of goals - Short Term, Long Term, Life Time Goals, Areas and spheres of Goal Setting, SMART principle of Goal Setting, Positive affirmations in Goal Setting

**Notes:** Question paper shall consists of 100% Theory .

**Text Reference Books:**

1. Shikha Kapoor, 2018 Personality Development and Soft Skills: Preparing for Tomorrow, I.K International Publishing House Pvt.Ltd.,
2. Elizabeth B.Hurlock, 2017 Personality Development, McGraw Hill Education, Indian Edition
3. Barun K. Mitra, 2016 Personality Development and Soft Skills, Oxford University Press, Second Edition
4. Prashant Sharma, Soft Skills-Personality Development for Success, BPB Publications

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VI / Core - 15**  
**PART III CORPORATE ACCOUNTING II**

**Course Objectives:**

- To know the preparation of liquidator's final statement of accounts.
- To prepare the final accounts of banking company.
- To train the students to prepare final accounts under double account system.

**Unit I : LEASE ACCOUNTS (AS-19):**

Meaning -Terminology -Advantages And Disadvantages -Types : Financial And Operating Lease – Accounting Treatment In The Books Of Both The Parties.

**UNIT-II : HOLDING COMPANIES (AS-21):**

Nature –Legal Requirements – Capital And Revenue Profit / Reserves/Losses – Minority Interest – Cost Of Control Or Goodwill – Capital Reserve – Inter Company Transactions – Un-Realized Profit On Unsold Stock – Revaluation Of Assets – Interim Dividend By Subsidiary Companies – Debentures In Subsidiary Companies – Consolidated Balance Sheet.

**UNIT-III: ACCOUNTS OF BANKING COMPANIES:**

Rebate on bills discounted –Final accounts.

**UNIT-IV: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):**

Introduction –History –Limitations – Profit Measurement Under Different Systems Of Accounting – Methods Of Accounting For Price Level Changes: Current Purchasing Power (CPP) –Current Cost Accounting(CCA).

**UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:**

Human Resource Accounting: Definition –Objectives – Assumptions – Advantages And Limitations – Approaches – Human Resource Accounting In India. Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting – Concepts – Indicators Of Social Performance .

**Notes: Question paper shall consist of 20% Theory and 80% Problems**

**Text Reference Books:**

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy & A.Murthy, Corporate Accounting, Margham Publications, Chennai. **Reference**
- 3.. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VI / Core - 16**  
**PART III MANAGEMENT ACCOUNTING**

**Course Objectives**

- To acquire knowledge on financial statements.
- To develop skills in estimating working capital and preparing budgets.
- To apply various management accounting tools and techniques for the purpose of decision making.

**UNIT I Management Accounting :** Meaning – Nature - Scope – Objectives — Advantages and Limitations – Comparative statement – common size statement – trend analysis - Ratio Analysis : Meaning – Interpretation - Solvency Ratios – Profitability Ratios – Activity Ratios – Earnings Ratios - Turnover Ratios – Advantages – Limitations of Ratio Analysis.

**UNIT II Funds Flow Statements and Cash Flow Statements:** Importance – Statement of Changes in working capital– Funds from operations – Funds flow statement – Managerial uses - Cash from operations – Cash flow statement.

**UNIT III Working Capital:** Meaning – Need - Factors determining working capital – Operating cycle - Sources of working capital – Estimation of working capital.

**UNIT IV Marginal Costing :** Marginal cost – Marginal costing – P/V Ratio – Break Even Analysis - Application of Marginal costing techniques – Fixation of Selling Price, Make or Buy decision, Accepting an additional order, Key factor and Selection of a Suitable Product mix.

**UNIT V Budget and Budgetary Control:** Meaning – Objectives – Characteristics – Essentials of a successful Budgetary control - Preparation of Sales budget, Production budget, Material Purchase budget, Cash budget and Flexible budget – Advantages – Limitations.

**Notes: Question paper shall consist of 40% Theory and 60% Problems**

**Text Reference Books:**

1. Ramachandran,R., & Srinivasan R., Management Accounting, Trichy, Sriram Publications, 15<sup>th</sup> sEnlarged Edition, 2013.
2. Pandey, I.M., Management Accounting, New Delhi, Vikas Publications
3. Private Ltd., 3<sup>rd</sup> Revised Edition, 2008.
4. Moorthy 7 T.S. Reddy Management Accounting, Margam Publication.
5. Dr.S.N.Maheswari, Principles of Management Accounting, Sultan chand&Sons, NewDelhi.
6. S.P.Jain&K.L.Narang, Cost and Management Accounting, Kalyani Publishers, Ludhiana.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VI / Core - 17**  
**PART III COMMERCE THEORY AND PRACTICALS**

**Course Objectives**

- Gain knowledge in e-banking transactions
- Learn the principles of Co-operation for conducting general body meetings
- Gain knowledge in computer billing and formation of MSME through SHGs

**Unit I : Banking Practice**

E-Banking- Steps in conversion of personal account into online Account- ATM operations-NEFT and RTGS transactions.

**Unit II: Taxation Practice**

Income tax and GST- Preparation of E-Statements-E-Filing of Income Tax and GST.

**Unit III: Practice of Online Trading**

Technical Analysis – Important Jargons in Online trading

**Unit IV: Practice of Computer Application in Business**

Computer Billing in a business organisation( Recommended Departmental stores- Bakeries-Hotels)Purchasing goods online through any one Apps (Amazon or E-bay or Flipkart)

**Unit V:Entrepreurial Practices**

Formation of an MSME through Self Help Groups within a class-MOCK procedure for borrowings for MSME- Filling up of application for approval from District Industrial Centre for a new startup

**Notes:** Question paper shall consist of 40% Theory and 60% Practicals.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VI / ME-2**  
**PART-III FUNDAMENTALS OF INSURANCE**

**Course Objective:**

- To impart theoretical base on fundamental principles of insurance business
- To understand the different types of insurance
- To know the procedure to become an agent.

**UNIT - I**

Introduction to Insurance–Meaning, Definition of insurance– General principles of insurance– Types of insurance life, fire and marine–Difference between life and other types of insurance, Growth & Development of Indian insurance industry– Regulations of insurance business and the emerging scenario.

**UNIT-II**

Life Insurance– Introduction to life insurance: Features of life insurance–Essentials of life insurance, Different types of life policies– Annuities, Formation of life insurance contracts–Assignment and nominations–Lapses and revivals of policies. Surrender value, paid up value, Loans–Claims– Procedure for claims- Settlement of claims– Death and Maturity.

**UNIT-III**

Fire Insurance–Fire insurance contracts- Fire insurance coverage – Policies for stocks – Rate fixation in fire insurance – Settlement of claims. Marine Insurance– Functions– Marine perils – Types of marine policies – Clauses in general use –Warranties and conditions- proximate cause – subrogation and conciliation – Re-insurance – Double insurance –Types of marine losses.

**UNIT-IV**

Miscellaneous Insurance– Motor insurance – Employer's liability insurance – Personal accident and sickness insurance – Aviation insurance – Burglary insurance – Fidelity guarantee insurance– Engineering insurance – cattle insurance – Crop insurance.

**UNIT-V**

Procedure for becoming an Agent – Pre-requisite for obtaining a license – Duration of license – Cancellation of license – Termination of agency – Code of Conduct – Functions of the Agent

**Notes: Question paper shall consist of 100% Theory.**

**Text & Reference Books:**

1. Gupta C.B and Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
2. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya publishing House. Mumbai.
3. Donald F.Kuratko, Entrepreneurship Development and small business, TATA Mc Graw Hill, New Delhi.
4. RangaRajan L EntrepreneurshipDevelopment SriRanga Publications,Rajapalayam.
5. Khanka S.S . Entrepreneurial Development S.Chand &Co Ltd. New Delhi.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VII / Core - 19**  
**PART III E-COMMERCE**

**Course Objectives:**

- To enable the students to learn the basic concepts on E-Commerce and E-Business.
- To understand the advertising through internet.
- To develop the application oriented knowledge on Online Commerce transactions.

**UNIT-I**

E-Commerce, meaning-Definition reasons for the growth of E-commerce –importance of E-commerce –objectives of E-commerce infrastructure –anatomy of E-commerce application

**UNIT –II**

E-Business – Potential benefits of E-Commerce – Impact of E-Commerce on Business models – E-Commerce applications – Consumer to Business (C2B) – Business to Consumer (B2C) – Consumer to Consumer (C2C) – Internal business process (intra organizational E-commerce), their features and applications.

**UNIT –III**

Advertising and marketing: information based marketing Advertising on the internet on line advertising – types –charting the on line marketing process market research –search and resource Discovery

**UNIT –IV**

Electronic Data Interchange (EDI) meaning Definition importance of EDI – EDI and Email – EDI and E-commerce EDI application in business implementation of EDI –legal, security and privacy issues. Firewall – meaning types –firewall and Electronic data securities.

**UNIT –V**

Electronic payment system – Types of payment systems in E-commerce E-cash e-checks- Smart Cards –Credit cards (plain credit card, encrypted credit card and third party verification) Encryption and credit card – On-line Third party processors (OTTP) – Risks in electronic payments designing electronic payments system.

**Notes: Question paper shall consist of 100% Theory.**

**Text & Reference Books:**

1. Frontiers of Electronic commerce, Kalakota&Whinston, Person Education, Delhi, 6<sup>th</sup> impression,2008.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VII / Core - 20**  
**PART III LEGAL ASPECT OF BUSINESS**

**Course Objectives:**

- To understand the definition of business law.
- To study the scope , boundaries and legal aspect of business .
- To know about the special contracts

**UNIT I**

The companies Act,2013 –Definition –types of companies- Memorandum of association - Articles of association- Prospects- Share capital and membership- Meeting and resolutions - company managements -Winding Up and Dissolution of Companies.

**UNIT II**

The Insurance Act 2015- Life Insurance Corporation Act, 1956 General Insurance Business (Nationalization) Act, 1973 – IRDA Regulation 2002 – Insurance Regulatory Authority(proposed) – Marine Insurance Act , 1963 – Employees State Insurance Act, 1948.

**UNIT - III**

International Contracts. Law of Sales: Sale of Goods Act1930: Sale and Agreement to sell, Conditions and Warrantees, Transfer of property, Finder of goods, Performance of contract of sale, Rights of an unpaid seller.

**UNIT IV**

Competition Act 2002, Consumer Protection Act 1986, The Right to Information Act 2005,Negotiable Instruments Act, 1881.The Indian Patent Act 1970 & 2004, WTO.Foreign Exchange Management Act 1999

**UNIT V**

FEMA 2000 and WTO – FEMA –GATT and WTO – Basic Principles and charter of WTO; Provision relation to preferential treatment to developing countries; Regional groupings; Technical standards ; Anti-dumping duties and other NTBs; Custom valuation; Dispute settlement –IPRs, TRIPs and TRIMs

**Notes: Question paper shall consist of 100% Theory.**

**Text & Reference Books:**

1. Introduction to constitution. D D Basu
2. Competition Law in India, Oxford, New Delhi. Ramappa, A. (2006)
3. Company Law, Eastern Book Company, Lucknow. Singh, Avtar (2013),
4. N.D.Kapoor, “Mercantile Law’ ,Sultan Chand ,2018



**PART III FINANCIAL MANAGEMENT**

**Course Objectives:**

- To enable to take financing decisions, investment decisions.
- To understand various dividend policy decisions.
- To install confidence to become a finance manager.

**UNIT I: Financial Management** – Nature – Scope – Objectives – Finance Functions – Profit Maximization Vs Wealth Maximization – Role and Responsibilities of a Finance Manager.

**UNIT II: Financing Decisions** – Capital Structure (Excluding Capital Structure Theories) – Determinants of Capital Structure – Optimum Capital – Leverages – Capitalization – Over and Under Capitalization.

**UNIT III: Investment Decisions** – Planning and Control of Capital Expenditure – Capital Budgeting – Appraisal – Methods – Traditional –Pay Back Period – Average Rate of Return – Discounted Cash Flow Methods – Net Present Value – Internal Rate of Return – Profitability Index.

**UNIT IV: Leverage** – Types – Advantages – Operating Leverage – Financial Leverage – Combined Leverage – EBIT – EPS – Analysis.

**UNIT V: Dividend Policy** - Dividend Policy Decisions – Dividend Theories – Modigliani and Miller's Approach – Walter's Approach – Determinants of Dividend Policy – Stability of Dividend – Forms of Dividend.

**Note: The Question paper should be consists of 20% Theory & 80% Problems.**

**Text & References: Books:**

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons, New Delhi 2008.
2. Dr.A.Murthy, Financial Management, Margham Publication, Chennai, 2011.
3. M.Y.Khan & S.P.Jain, Financial Management, Tata McGraw Hill, New Delhi.
4. R.S.N.Pillai and Bagavathi, Financial Management, S.Chand & Company Ltd, .

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VII / Core - 22**  
**PART III COMPUTERIZED ACCOUNTING WITH TALLY**

**Course Objective:**

- To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
- To know the preparation of budget and vouchers
- To prepare the final accounts and fund flow statement

**Unit - I**

Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Pre defined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.

**Unit - II**

Groups: Accounts Information – Primary groups of capital nature – revenue nature – To create groups using single mode – Multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – stock Group Creation– Inventory information – Single stock group creation – Multiple stock group creation – create stock category using single mode – Multiple mode – Configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.

**Unit - III**

Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – Optional and Regular Vouchers – Balance Sheet – Profit and Loss Account .

**Unit – IV**

Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gateway of Tally – Multi Accounting Printing – Types of Printing - Configuration Options.

**Unit - V**

Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control - Types of Security.

**Note: The Question paper should be consists of 100% Theory .**

**Text & Reference Books:**

1. Tally 9, Dr.Mamrata Agrawal, DreamTech Press, New Delhi, 2010
2. Computerized Accounting under Tally, Deva publications. Implementing Tally, K.K.Nandhani, BPB publication.
3. Namrata Agrawal “Tally 9” Published by Dreamtech, year – 2008.
4. Tally Software Package – manual.
5. K.K. Nidhani, Implementing Tally.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VII / E-1**  
**PART III FINANCIAL MARKETS AND SERVICES**

**Course Objectives :**

- To enable the students to understand the concepts of Indian financial system.
- To provide knowledge on various financial services and financial markets.
- To familiarize the various functions of financial Markets.

**Unit - I**

Indian Financial System: Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, Challenges in financial service sectors – Financial Products and Services – Emerging Scenario.

**Unit - II**

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits.

**Unit – III**

Stock Market – Stock Exchange – Organization and Functions – Listing of Securities – Trading in Stock Exchanges – On-line Trading of Shares – E-Shares – New Issues Market – Types of New Issues – Problems of New Issue Market.

**Unit – IV**

Merchant Banking – Meaning, Functions, Services – Guidelines of RBI and SEBI. Mutual Funds – Meaning, Types, Importance, Guidelines of RBI and SEBI. Venture Capital – Meaning, Features, Importance, Guidelines.

**Unit - V**

Factoring - Meaning, Importance – Factoring in India –Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations, Factoring Vs Forfeiting – Securitization of Debts – Securitization Vs Factoring, Depository System – Meaning, Functions – Advantages and Disadvantages, Depository Participants in India.

**Note: The Question paper should be consists of 100% Theory..**

**Text & Reference Books:**

- |                               |  |
|-------------------------------|--|
| 1. E. Gordan and K. Natarajan | -Emerging Scenario of Financial Services         |
| 2. M.Y. Khan                  | -Indian Financial Theory and Practice            |
| 3. S. Gurusamy                | - Financial Markets and Institutions             |
| 4. P. N.Varsheney             | - Indian Financial System                        |
| 5. Chawla A. S.               | - Indian Banking toward 21 <sup>St</sup> century |

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VII / E-1**  
**PART III MANAGEMENT INFORMATION SYSTEM**

**Course Objectives**

- Impart knowledge about various types of information system in place internet and Web.
- Teach the process of integration of business processes like HR, customer Relationship, supply chain manufacturing etc.
- Enlighten the electronic commerce modalities and decision support system

**Unit I : Data and Information**

Introduction – Data and information – Mean data – Information as a resources – Role of Information in Organizational Functions – Type of Information and Information Technology – Types of Information System in Organization – Advent of Internet and Web – Challenges of Managers.

**Unit II : Business Process Integration**

Business Process – Business Process Integration – Enterprise Resource Planning – System – Finance and Accounting module – Human Resource Management Module – Manufacturing and Operation Module – Sales and Marketing Module – Supply Chain Management System – Customer Relationship Management system – Pitfall in Management Information System.

**Unit III : Decision Making and Communication**

Problem Solving Process – Decision Making With Mistactical Decision - Operational Decision – Strategic Decision Communication Types In Organization – Decision Making With Communication Technology.

**UNIT IV : Electronic Commerce**

E-Commerce – E- Business – Doing Business Over Internet – Electronic Data Interchange (EDI) – Online Payments.

**Unit V : Decision support systems (DSS)**

Understanding DSS – MIS and DSS – Types Of DSS – Components of DSS – Expert systems

**Note: The Question paper should be consists of 100% Theory.**

**Text & Reference Books:**

1. Edwards, Ward and Bytheway 2015 The Essence of Information System, Prentice Hall, NewDelhi
2. Goyal 2015 Management Information System, McMillan India, NewDelhi
3. Kanter 2015 Management Information System, Prentice Hall, NewDelhi.
4. James O'Brien 2015 Management Information System, Galgotia Pub., NewDelhi.
5. Kanter 2015 Management Information Systems, Prentice Hall of India, NewDelhi.

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VIII / Core-23**  
**PART III BUSINESS RESEARCH METHODS**

**Course Objectives:**

- To enable students to know the concept and process of research and the methods of presenting research report.
- To understand the concepts of various steps and techniques and procedures in Research.
- To enable the student to gain the knowledge of analysis and interpretation.

**Unit - I**

Research: Introduction – Characteristics – Objectives – Scope – Importance – Qualities of good researcher – Types of research – Research Process – Identification, Selection and Formulation of research problems.

**Unit - II**

Formulation of hypothesis – Research design – Types – Sampling: Methods and Techniques, Steps – Sample size – Sampling error – Advantages and limitations of sampling.

**Unit - III**

Data collection methods: Techniques of data collection – Primary data – Interview Schedule, Questionnaire and Observation – Pretest – Pilot study – Secondary data sources.

**Unit - IV**

Data processing: Editing – Coding - Classification and Tabulation – Attitude measurement – Scaling technique: L.L.Thurstone, Rensis Likert, Emory S. Bogardus - Social distance - Rating and Ranking scales – Data analysis: Statistical tolls used in research – Measure of Central tendency – Standard Deviation – Correlation – regression models – Methods of least square – Multiple regressions. Test of significance – ‘T’ Test and ‘F’ test – ANOVA – Chi-Square test

**Unit - V**

Report writing and presentation: Types of report – Contents – Format of report – Steps in drafting report - Presentation of report – Foot note – References – Bibliography - Research Ethics - Plagiarism.

**Note: The Question paper should be consists of 100% Theory**

**Text & Reference Books:**

1. Devendra Thakur.2000. Research Methodology in Social Science. Deep & Deep Publications. New Delhi.
2. Krishnasami, O.R. and Ranganathan, M. 2014. Methodology of Research in Social Science, 2<sup>nd</sup> Edn. Himalaya Publishing House, Mumbai.
3. Michael. V.P. Research Methodology in Management, Kitib Mohan Publications, Alahabad
4. Ravilochanan, P. 2007. 2<sup>nd</sup> Edn. Research Methodology. Marg

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VIII / Core-24**  
**PART III APPLIED COSTING**

**Course Objectives:**

- To enable the students to understand the concepts of costing.
- To make the students aware of various methods of costing.

**UNIT – I**

Cost Accounting; Nature And Scope, Need , Objectives – Cost Concepts – Installation Of Costing System – Cost Accounting Its Relationship With Financial Accounting And Management Accounting Cost Accounting Standards- Cost Classification – Cost Sheet.

**UNIT – II**

Books Of Accounts – Integral And Non Integral Accounting – Reconciliation Of Cost Accounts.(Including Problems.).

**UNIT – III**

Process Costing ; Meaning , Features, Applicability , Pros And Cons – Unit Costing Vs. Process Costing – Job Costing Vs. Process Costing –Normal Loss And Abnormal Loss – Process Accounts With Stocks –Inter-Process Profit – Equivalent Production – First In-First Out Method (FIFO) And Average Method – Joint Products And By-Products.

**UNIT – IV**

Marginal Cost: Meaning , Features –Absorption Cost; Meaning, Pros And Cons-Marginal Costing Vs Absorption Costing –Preparation Of Income Statement Under Marginal Costing And Absorption Costing – Differential Costing; Meaning Of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics Of Differential Costing, Managerial Applications Of Differential Cost Analysis.

**UNIT - V,**

Standards; Meaning, Types, Establishment – Standard Costing; Need , Pre – Requisites, Pros And Cons – Standard Costing And Budgetary Control – Variance Analysis – Revision Of Standards – Control And Efficiency Ratios.

**Note: The Question paper should be consists of 20% Theory and 80% Problem.**

**Text & Reference Books:**

1. Cost accounting with Managerial emphasis :Horngren
2. Cost accounting :Wheldon
3. Cost accounting : Biggs
4. Principles and practices of cost accounting :N.K.Prasad
5. Cost accounting :S.P.. Jain & K.L. Narang

**2020-21 / MSU / Univ. Depts. / Integ. (M.Com.) / Sem. –VIII / Core-25**  
**PART III QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

**Course Objectives:**

- To make the students to understand the various concepts in Quantitative techniques,
- To enable the students how various techniques of statistics used in business for taking decisions.
- To provide practical knowledge on quantitative techniques.

**UNIT I:**

Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple – Partial and Multiple –Regression Analysis – Time Series.

**UNIT II:**

Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.

**UNIT III:**

Significance Tests in Small Samples ( t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (One way and two way classification).

**UNIT IV:**

Linear Programming – Graphical Method – Simplex Method – Transportation Problems – Initial Basic Feasible Solution - Modi Method – Assignment Problems.

**UNIT V:**

Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton’s Method – Lagrange’s Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables

**Note:** Question paper will cover 80% Problem and 20% Theory

**Text & Reference Books:**

- 1 Quantitative Technique – C.R. Kothari
2. Statistical Methods – S.C. Gupta
3. Statistical Methods – S.P. Gupta
4. Advanced Statistics – D.L. Enclave

**PART III BUSINESS ENVIRONMENT**

**Course Objectives**

- As the environment in which an executive in taking business decisions are keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions.
- To enable students to know the concept of Business Environment.

**UNIT I**

Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

**UNIT II**

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

**UNIT III**

Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy;

**UNIT IV**

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act..

**UNIT V**

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

**Note:** Question paper will cover 100% Theory.

**Text & Reference Books:**

1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.



### **PART III ORGANIZATIONAL BEHAVIOUR**

#### **Course Objectives**

- To enable the students to understand an organization and its behavior.
- To enable the students to know the needs and ways of human beings at work.
- To enable the students to understand the importance of organizational behavior and conflict and relationship management.

#### **Unit I**

Organizational Behaviour (O.B) - Definition – Key elements – Nature and scope – Need for studying Organizational Behaviour – Disciplines contributing to organizational behavior - Organizational behavior process - Applying O.B. knowledge to Management Practices. Hawthorne experiments – O.B. Models.

#### **Unit II**

Individual perspective – Foundation of individual behavior – Personality – Concept – Types- Determinants - Theories – Perception - Perceptual process - Factors affecting perception – Perception and its applications in organizational behavior – Learning – Determinants- Principles – Theories - Learning and behavior.

#### **Unit III**

Meaning and origin of group dynamics – Concept of group – Types of groups – Formal and Informal groups – Theories of group formation – Group behavior – Group decision making.

#### **Unit IV**

Concept of conflict – Conflict process – Inter-group conflict- Intra – Individual conflict – interpersonal conflict – Organisational conflicts – Conflict management – Negotiation – Resolution techniques. Organisational culture – Types – Functions of culture – Creating and sustaining and changing a culture – Learning and measuring culture – Communicating culture.

#### **Unit V**

Goal of organizational change – Nature and factors in organizational change – Approaches to organizational change – Perspectives on change – Planned changes for development – Process of planned change – Response to change – Resistance to change – Overcoming resistance to change – Role of change agents.

**Note:** Question paper will cover 100% Theory.

#### **Text & Reference Books**

1. Aswathapa, K. 2008. Organisational Behaviour - Text and Cases. 12<sup>th</sup> Edn. Himalaya Publishing House, New Delhi.
2. Chandran, Jit.S. 2008. Organisational Behaviour. 3<sup>rd</sup> Edn. Vikas Publishing House Pvt Ltd., New Delhi.
3. Gvegrory Moorheed and Ricky W. Grifftin, 2005. Organisational Behaviour. 7<sup>th</sup> Edn. Jai Co Publishing House, Mumbai.

## PART III INDIRECT TAXATION

### Course Objectives

- To make the students gain knowledge on indirect taxes and legal provisions
- To enable the students to understand the applications of indirect taxes and its importance.
- To make the students to understand about Goods and Services Tax.

### UNIT- I :

Introduction : Special features of indirect tax levied , all pervasive nature, contribution to government revenues, fiscal preference as instrument of planning and development role of indirect tax laws.

### UNIT-II

Central excise and salt act 1944: nature of levy of excise duty, classification of excisable goods, price lists and their significance, valuation of excisable goods, central stock accounts. Exemption from excise duty levies – nature and types of exemption notifications. Procedure for clearance of samples, semi –finished goods and return and retention of duty paid goods. CENVAT, CENVAT on Capital goods.

Tatiff item 68 – significance of the levy , exemption and clearance procedure. Set off of duties – meaning schemes of set-off and details of procedure. An overview of accounts, records to be maintained/filled under the Act. Adjudication and appeals – detailed procedure before various excise authorities and the appellate – Transfer pricing.

### UNIT-III

Customs act 1962: details of procedure in relation to the levy, collection and exemption from customs duties – documents to be prepared and presented to customs authorities valuation of goods, clearance of imported and exported goods procedure. Detailed procedure in relation to transportation and warehousing – relevant rules and regulations.

Drawback of customs duties paid, preparation and submission of drawback claims forms. Adjudication and appeals before the customs authorities and the appellate tribunal.

### UNIT –IV

Central sales tax act 1956: constitutional backround of cst, Inter-state trade and commerce restriction of powers of taxation on sales by state – liability of sales tax – inter-state sale – occasions movement of goods, sale by transfer of documents, sale under CST – transaction which are not sales – persons liability of sales tax.

Person liable to pay CST – exemption from CST – sales outside the state – sale in course of import/export –declared goods, forms of declartion. KST – VAT, advantages, disadvantages..

## **UNIT-V**

Recent developments in indirect tax structure – goods and services tax act 2016 – introduction – features – benefits of goods and service tax. Goods and services tax –important definitions – taxable persons – time of supply of goods and services –administrative set up – classes of officers under central and state goods and services tax act – appointment of officers – powers of officers – levy and collection of GST – powers to grant exemption from GST. Registration – procedure for registration under schedule III – special provisions relating to casual taxable person and non – resident taxable person – amendment of registration – cancellation of registration – revocation of cancellation of registration.

**Note:** Question Paper shall cover 100% Theory.

### **Text & Reference Books:**

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Mehrotra and Goyal. 2015. Indirect Taxes, 13<sup>th</sup> Edn. Sahitya Bhavan Publications, Agra.

**PART III ACCOUNTING STANDARDS**

**Course Objective:**

- To make the students acquire the knowledge of provisions and application of Indian Accounting Standards.

**Unit – I: INTRODUCTIONN:**

Introduction to Accounting Standards – Objectives of Accounting Standards – Benefits and Introductions of Accounting Standards -Process of Formulation of Accounting Standards in India – List of Accounting Standards in India (AS) - Needs for Convergence Towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS - Applicability of Accounting Standards in India.

**UNIT-II: AS 1, 2 , 3 , 4 , 5 , 7 and 9: AS-1 :** Disclosure of Accounting Policies - AS-2 : Valuation of Inventories - AS-3 : Cash Flow Statement - AS-4 : Contingencies and Events Occurring after Balance Sheet Date - AS-5 : Net Profit/Loss for the Period , Extraordinary Items an Changes in Accounting Policies - AS-7 : Accounting for Construction Contracts - AS-9 : Revenue Recognition (including simple problems)..

**UNIT – III: AS-10, 11, 12, 13 , 14 , 16 and 17 :** AS-10: Property Plant and Equipment - AS – 11: Accounting for the Effects of Changes in Foreign Exchange Rates - AS-12: Accounting for Government Grants - AS-13: Accounting for Investments - AS-14: Accounting for Amalgamations - AS-16: Accounting for Borrowing Costs - AS-17: Segment Reporting (including simple problems).

**UNIT –IV: AS-18, 19, 20 , 22, 24, 26 and 29 :** AS-18: Related Party Disclosures - AS-19: Accounting for Leases - AS-20: Earnings Per Share- AS- 22: Accounting for Taxes on Income - AS-24: Discontinuing Operations - AS-26: Accounting for Intangibles - AS-29: Provision, Contingent Liabilities and Contingent Assets (including simple problems).

**UNIT-V: Introduction of Ind AS:**

Introduction – Development in Ind AS- List of Ind AS – Significance of Ind AS – Carve outs/ins in Ind AS –AS Vs Vs. Ind AS – Road map for implementation of Ind AS.

**Note:** Question Paper shall cover 100% Theory.

**Text & Reference Books::**

1. Accounting Standards : Saini, HPH
2. Accounting Theory and Practice: Jawaharlal , Himalaya Publishing Company
3. Accounting Standards : Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt.Limited.

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**PART III EXPORT FINANCE**

**Course Objectives:**

- To understand the basic export procedures.
- To study the provisions regarding import and exports

**UNIT-I:**

Global Trade & Finance – Foreign Trade Policy, Procedure & Documentation: Balance Of Payment – Visible & Invisible Trade; Customs & Excise –Procedure & Documentation; Shipment Finance - Pre & Post, Sources Of Funds; Financing Instruments; Forex & Export Management.

**UNIT-II**

Pre-Shipment Finance – Forms Of Credit, Purchase , Selection Criteria, Credit Terms; Domestic Currency Loans; Letter Of Credit – Types & Procedures; Export Bills – Purchase, Negotiation, Discounting, Rediscounting; Procedures Of Settlement.

**UNIT-III**

Post-Shipment Finance – Forms Of Credit, Purpose Selection Criteria, Credit Terms; Foreign Currency Loans – Merits & Demerits , Procedures , Repayments; Credit Risk – Assessment & Management.

**UNIT-IV**

Financing Strategies – Import Vs Export Financing Strategies – Framework Dererminants, Implementation & Management; Financial Collaboration – Competitive Advantage, Hybrid Financial Strategies.

**UNIT-V**

Financing Institutions & Export Promotion -Role Of World Trade Organization, Economic Unions, Reserve Bank Of India, Exim Bank Of India, Export Credit Guarantee Corporation, Banks & Financial Institutions; Export Promotion – Export Councils & Boards , Export Oriented Units, Special Economic Zones, Economic Promotion Zones, Economic Processing Zones, Agricultural Export Processing Zones; Logistics Financing For Export Promotion – Issues & Challenges, Case Studies.

**Note:** Question Paper shall cover 100% Theory.

**Text & Reference Books::**

1. The Handbook Of International Trade And Finance Andera Grath 2008, British Library Cataloging – In-Publication Data – ISBN 9780749453206.
2. Agrawal D.K (2003) ‘Text Book Of Logistics And Supply Chain Management; Mac Millan Publishers India Ltd. 2003.

## PART III SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

### Course Objective

- To make the student to understand various investment avenues, methods of analyzing securities and portfolio management.

#### Unit – I

Investment Management: Nature, Scope, Objectives, Characteristics – Elements of Investment – Process – Risk and return – Approaches to investment analysis – Securities – Types – Features.

#### Unit – II

Investment alternative and strategies – Financial investment – Non financial investment – Valuation of variable income securities (excluding Derivatives)

#### Unit – III

Fundamental analysis: Economic, Industry and Company analysis – Sources of information for analysis

#### Unit – IV

Technical Analysis – Types of charts – Chart patterns – Dow Theory – Elliott wave theory – Market Indicators: Odd-lot theory, Breadth of market Mathematical Indicators: Relative Strength analysis, Moving Average analysis – Efficient Market Hypothesis: Forms of market efficiency

#### Unit – V

Portfolio analysis and Management: Portfolio risk and return – Markovitz model – Sharpe model: Single Index Model – CAPM – Arbitrage Pricing Theory

**Note:** Question Paper shall cover 100% Theory.

### Text & Reference Books::

1. Avadhani.V.A, “Security Analysis and Portfolio Management”, Himalaya Publishing House Pvt. Ltd
2. Donald E. Fischer and Ronald J. Jordan, “Security Analysis and Portfolio Management”, Printice Hall of India.
3. Gurusamy.S, “Security Analysis & Portfolio Management” Vijay Nicole Imprints Pvt Ltd, Chennai
4. Kevin.S, “Security Analysis and Portfolio Management”, PHI Learning Pvt. Ltd
5. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill International

### **PART III ENTERPRISE RESOURCE PLANNING**

#### **Course Objectives**

- To understand the importance of ERP and its relationship with the support systems.
- To understand the comprehensiveness of ERP Implementation as a strategic initiative of business

#### **UNIT 1**

Enterprise: An Overview: Business Functions and Business Processes, importance of Information: Characteristics of information; Types of information, Information System: Components of an information system; Different types of information systems; Management information system, Enterprise Resource Planning: Business modelling; Integrated data model

#### **UNIT 2**

Introduction to ERP: Defining ERP, Origin and Need for an ERP System, Benefits of an ERP System, Reasons for the Growth of ERP Market, Reasons for the Failure of ERP Implementation: Roadmap for successful ERP implementation

#### **UNIT 3**

ERP and Related Technologies: Business Process Re-engineering, Management Information systems, Decision Support Systems, Executive Information Systems- Advantages of EIS; Disadvantages of EIS, Data Warehousing, Data Mining, On-Line Analytical Processing, Product Life Cycle Management, Supply Chain Management, ERP Security

#### **UNIT 4**

ERP Implementation Life Cycle: ERP Tools and Software, ERP Selection Methods and Criteria, ERP Selection Process, ERP Vendor Selection, ERP Implementation Lifecycle, Pros and cons of ERP implementation, Factors for the Success of an ERP Implementation

#### **UNIT 5**

ERP Modules Structure: Finance, Sales and Distribution, Manufacturing and Production Planning- Material and Capacity Planning; Shop Floor Control; Quality Management; JIT/Repetitive Manufacturing; Cost Management

**Note:** Question Paper shall cover 100% Theory.

#### **Text & Reference Books:**

1. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya publishing House. Mumbai.
2. Donald F.Kuratko, Entrepreneurship Development and small business, TATA Mc Graw Hill, New Delhi.
3. RangaRajan L EntrepreneurshipDevelopment SriRanga Publications,Rajapalayam.
4. Khanka S.S . Entrepreneurial Development S.Chand &Co Ltd. New Delhi.

**PART III HUMAN RESOURCE MANAGEMENT**

**Course Objectives:**

- To learn about the job analysis and human resource accounting.
- To impart the knowledge about the employees recruitment process in an industries.
- To know the various compensation practices for employees in organization. Course Outcomes:

**UNIT I Introduction to HRM:** Meaning- Definition-Scope and Objectives of HRM- Importance and Functions of HRM. Job Analysis-Job Description and Job Specification.

**UNIT II Staffing and Recruitment Process:** Human Resource Planning – Source of Recruitment and Evaluation of Source. Selection Procedure - Employee Testing and Selection, Interviewing Candidates – Difference between Selection and Recruitment. Training Process: Need for Training - Training Methods - General and Specific Training-Training Evaluation.

**UNIT III Compensation Practices :** Basics of Compensation- Establishing Pay Plan-Factors Determining Pay Rate- Wages and Salary Administration- Compensation Structure - Job Evaluation- Incentives and Fringe Benefits- Statutory and Non Statutory Benefits-Moral and Productivity-Retirement Benefits and Other Welfare Measures.

**UNIT IV Performance Appraisal:** Definition-Objective-Needs-Methods of Performance Appraisal- Performance Appraisal Process. Transfer -Kinds-Policy and Procedure of Transfer, Promotion- Significant and Advantages. Grievance Procedure-Disciplinary procedure Employees counseling and Mentoring.

**UNIT V Industrial relation:** Importance and Objectives –Causes of Industrial Dispute-Strike, Lockout- Lay off and Retrenchment-Health –Safety- Welfare and Social Security. Workers Participation in Management-Need Forums of WPM.

**Note:** Question Paper shall cover 100% Theory.

**Text & Reference Books:**

1. I.K.Aswhathappa, “Human Resource Management text and cases”, Mc Graw Hill Education (India) Private Limited, New Delhi, Seventh Edition.
2. P.Murali Krishna, “Human Resource Development”, Tarun Offset Printers, Delhi 1998.
3. C.S.Nagpal and A.C.Mittal, “ Human Resource Development” Anmol Publications PVT. Ltd, New Delhi, 2003



**PART III DIRECT TAXES AND TAX PLANNING**

**Course Objectives:**

- To understand the basic concepts of direct tax.
- To study the provisions regarding computation tax and tax planning.

**UNIT – I**

Basic frame work of direct taxation, principles of direct taxation appraisal of annual finance act, tax planning and its methods, advance tax rulings. Procedure for assessment, deduction of tax at source, advance payment of tax , refunds, appeals and revision.

**UNIT – II**

Sailent features of company taxation, scheme of taxing business income of companies, business deductions/allowances, disallowances and depreciation.

**UNIT – III**

Computation of taxable income of companies set off and carry forward of losses, deductions under section 80 G/801 A-801B-801C

**UNIT – IV**

Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, transfer pricing.

**UNIT – V**

Wealth tax for companies, charging, section, exempted wealth computation of net wealth, wealth tax planning..

**Note: Question paper shall cover 20% Theory and 80% Problems.**

**Text & Reference Books:**

1. Direct Taxes - B.B. Lal
2. Income Tax Law & Practice - Gaur & Narang
3. Income Tax Law & Practice - Dr.H.C.Mehorotra
4. Tax Laws - Dingar Pagare
5. Income Tax - Bhagavathi Prasad

**PART III STRATEGIC MANAGEMENT**

**Course Objectives:**

- Gain knowledge in about business strategy
- To enhance the Quality and Competitive Supremacies for business.

**Unit 1: Concepts of Strategic Orientation:** Corporate Strategic Planning –Mission –Vision of the firm –Development maintenance and the role of leader - Hierarchical levels of planning strategic planning process. strategic management practice in India competitive advantage of nations and its implication on Indian Business.

**Unit 2: Strategic Thinkers and Strategic Growth:** Henry Mintzberg's 5P Strategic Thinking: Plan, Ploy, Pattern, Position & Perspective- Strategy as Growth Propeller: Contributions of Ansoff and Greiner - McKinsey's 'Growth Pyramid' model - Michael Porter's Generic Strategies:

**Unit 3: Concept, Issues and Scenario-** Strategic Divorces for Growth- Foreign subsidiary as strategic growth model: Types and Issues - Organizational aspects of Integration of subsidiaries- Mergers and Acquisition as Growth Strategy- Gains and Problems- Recent trends- Disinvestment, Re-organization and Reengineering as Strategic pursuits- Business Process Outsourcing - Relevant one or two case studies.

**Unit 4: Quality and Competitive Supremacies for Strategic Advantage:** Strategic Advantage: Meaning and Means- Contributions of Edwards Deming, Joseph Juran, Philip Crosby and G. Taguchi to Quality Enhancements & Zero Defect Strategy – Motorola's 6-Sigma: DMAIC & DMADV- Competitive Strategy: Contributions of C.K. Prahalad & Gary Hamel: Planning for Competitive Advantage, Core Competence and Market Leadership - Relevant one or two case studies.

**Unit 5: Organizational Strategies for Strategic Advantage:** Strategic Business Units- Organic Structures – Organization Niche features like Climate, Culture and Dynamism as Sinews of Strategic Advantage- Corporate Governance for Strategic Advantage – Ethics and Corporate Social Responsibility for Strategic Advantage- Strategic Adaptation to Local Conditions Ethically and Sustainably- Relevant one or two case studies.

**Note:** Question Paper shall cover 100% Theory.

**Text & Reference Books:**

1. Author(s) Title V.S.Ramasamy & S.Namakumari Strategic Planning for Corporate Success
2. Mullins, Walker, Jr. Boyd, Jean- Larreche Marketing Management: Strategic Decision-Making Approach
3. Ricky W Griffin Management

