

**SRI MEENAKSHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS),
MADURAI – 2**



DEPARTMENT OF COMMERCE

M.Com Syllabus (Under CBCS)

(For Students admitted from June 2021 onwards)

Batch 2021 - 2023

SRI MEENAKSHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS)

DEPARTMENT OF COMMERCE

Vision: To uplift the poor and downtrodden young women of the society and empower them by imparting knowledge in the field of commerce.

Mission: To impart knowledge by Teacher-Student interaction method of Teaching-Learning, conduct Seminars, Symposium, Workshops and develop employability skills

Courses offered:

	Course	Year of Introduction	Sanctioned Strength
UG	B.Com. I Shift	1986-1987	60
	B.Com. II Shift	2007-2008	60
PG	M.Com.	2013-2014	25

Affiliated to Madurai Kamaraj University

Activities

- Regular Teaching Learning Academic Programmes are conducted in Student friendly class rooms.
- Co-curricular and Extra-curricular activities to enrich the skills and physical health of the students are constantly taken care of by the Commerce Association.
- Apart from these, commerce students actively take part in Sports, NSS, Youth Red Cross, Rotaract, Niche Club, Red-Ribbon Club, Consumer Forum, Science Forum and so on.

PROGRAMME OUTCOME – PG

The Commerce Post Graduate Students will be able to-

1. Apply Knowledge

Apply the concepts, Principles, Procedures and Practice the same in their real time Business and Professional Environment

2. Analytical Ability

Identify and analyse the problems in day to day business affairs and suggest practical solutions to create congenial atmosphere for the ease of carrying on business.

3. Develop Research Aptitude

Acquire knowledge and skills to undertake research in the field of Commerce, Management and Social Sciences.

4. Socially Transform into Responsible Citizen

Gain awareness towards Social and Civic issues and to give effective participation and thereby extend a helping hand to the society as a responsible citizen.

5. Uphold Morals and Ethical values

Adhere and practice ethical values in the conduct of Business or Profession as their Career

PROGRAMME SPECIFIC OUTCOME - PG

The Board of studies, after careful deliberations and discussions approved the curriculum with knowledge packed and skill enriched for the students in order to

- (i) Analyse and apply the concepts learned through the subjects in their relevant field or career.
- (ii) Develop specific skills required to support the professional needs in the field of Trade and Commerce, Banking and Insurance, Corporate and Financial Sectors.
- (iii) Get motivation to do further research in Business studies and Social Sciences.
- (iv) Develop the sense of responsibility towards Environment and the Society at large.
- (v) Inculcate the values properly and adhere the same in their Business and Profession.

Mapping	1-20%	21-40%	41-60%	61-80%	81- 100%
Scale	1	2	3	4	5
Relation	0.0 – 1.0	1.1 – 2.0	2.1 – 3.0	3.1 – 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High
Total of Value			Total of Mean Score		
Mean Score of Cos = -----			Mean Overall Score of Cos= -----		
Total no. of POs &PSOs			Total No. of Cos		

Evaluation and Question Paper Pattern

Internal Assessment

Test Average (Two Tests)	= 10 Marks
Model Examination	= 10 Marks
Assignment/ Group Task/ Quiz/ Seminar	= 5 Marks
Total	= 25 Marks

Question Paper Pattern for External Examination

Section A - 6 x 5	= 30 Marks (Answer Any 6 Questions out of Ten Questions)
Section B - 3 x 15	= 45 Marks (Answer Any Three Questions out of Five Questions)
Total	= 75 Marks

Pattern of Evaluation

BLOOM'S TAXANOMY	INTERNAL	EXTERNAL
KNOWLEDGE	50%	50%
UNDERSTANDING	30%	30%
APPLY	20%	20%

Passing Minimum

Internal 25 Marks	(No Passing Minimum)
External 75 Marks	(Passing Minimum 34 Marks)
Total 100 Marks	(Passing Minimum 50 Marks)

M.Com. Course Structure (CBCS) for Students admitted from June 2021 onwards

Sem	Sub Code	Name of the Subject	Hrs Per Week	Credits	Int	Ext	Tot	Page No.
I	IA1	Business Environment	6	4	25	75	100	6
	IA2	Financial Markets and Services	6	4	25	75	100	9
	IA3	Marketing Management	6	4	25	75	100	11
	IA4	Applied Costing	6	5	25	75	100	13
	EIA	Quantitative Techniques	6	5	25	75	100	15
		Total	30	22				
II	IB1	Human Resource Management	6	4	25	75	100	17
	IB2	Services Marketing	6	4	25	75	100	19
	IB3	Banking Theory Law and Practice	6	5	25	75	100	21
	IB4	Accounting for Decision Making	6	5	25	75	100	23
	EIB	Taxation I	6	5	25	75	100	25
		Total	30	23				
III	IC1	Entrepreneurial Development	6	4	25	75	100	27
	IC2	Legal Aspects of Business	5	3	25	75	100	29
	IC3	Insurance Management	5	3	25	75	100	31
	IC4	Advanced Corporate Accounting	6	5	25	75	100	33
	EIC	Research Methodology	6	5	25	75	100	35
		NME	2	2	25	75	100	
		Total	30	22				
IV	ID1	Foreign Trade	6	4	25	75	100	37
	ID2	Financial Management	6	4	25	75	100	39
	ID3	Higher Accounting	6	5	25	75	100	41
	IPW	Project Work	6	5	80	20	100	43
	EID	Taxation II	6	5	25	75	100	44
		Total	30	23				
		Total		90				

NON MAJOR ELECTIVE

1. Marketing of Services - III Semester (Pg. No. 46)

Programme : M.Com

Part III: Core

Semester : I

Hours: 6 P/W 90 Hrs P/S

Sub. Code : IA1

Credits: 4

BUSINESS ENVIRONMENT

PREAMBLE: To acquaint the students with the emerging issues in business environment at the national and international level.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the internal and external factors affecting business environment and explain the various dimensions of social responsibility of business environment	1	18
CO2: Know about economic policies - Pre 1991 and Post 1991	2	18
CO3: Have knowledge about the responsibilities of the government towards business environment.	3	18
CO4: Understand the dimensions of global environment.	4	18
CO5: Know about the structure, functions and types of eco system.	5	18

SYLLABUS

UNIT I

Business Environment – Meaning – Features – Importance – Internal and External factors affecting Business Environment – Benefits – SWOT analysis – Social Responsibility of Business Environment – Dimensions – Arguments for and against Social Responsibility – Social Audit – Features – Objectives – Benefits – Approaches – Business Ethics.

UNIT II

Economic Environment – Meaning – Nature – Economic Factors – Economic Policies – Pre 1991 and Post 1991 situations – Evaluation of Economic Policy 1991 – Objectives of the New Industrial Policy – Dimensions – Merits and Limitations of 1991 Policy.

UNIT III

Political Environment – Meaning – Political System – Political Institutions – Role of Government Business Environment – Responsibilities of Government towards Business

Environment – Responsibilities of Business towards Government – Relationship between Government and Business.

UNIT IV

Global Environment – Meaning – Features –Dimensions – Essential Conditions – Obstacles – Factors favouring Globalisation – Merits and Demerits – Foreign Direct Investment (FDI) Meaning – Determinants – Advantages and Disadvantages – Multi National Corporation (MNC) - Meaning – Organisational Models –Merits and Demerits – MNC’s in India.

UNIT V

Ecological Environment – Meaning – Eco System – Structure and Functions of Eco System – Types of Eco System – Bio Geographical Classifications of India – Value of Bio diversity – Environment Pollution – Air, Water, Soil, Marine, Noise, Thermal and Radioactive Pollution – Solid waste Management – Disaster Management – Water Conservation.

Book for Study:

Essentials of Business Environment – K.Aswhappa, Himalaya Publishing House, NewDelhi

Books for Reference:

1. Business Environment – Francis Cherunilam, Himalaya Publishing House, New Delhi
2. Economic Environment – S.K.Misra& V.K. Puri, Himalaya Publishing House, of Business New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	3	4	3	3	4	3	4	3	3	3.4
CO4	4	4	3	4	3	4	4	3	4	3	3.6
CO5	4	4	3	3	3	4	4	3	3	3	3.4
Mean Overall Score											3.48

Course Designer: Mrs. K. S. Gnaneswari

Programme : M.COM

Part III: Core

Semester : I

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IA2

Credits: 4

FINANCIAL MARKETS AND SERVICES

PREAMBLE: To acquaint the students with the working of financial markets in India.		
COURSE OUTCOME On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1: Describe the concepts and functions of financial system in India.	1	18
CO2: Know the composition of money market and its instruments.	2	18
CO3: Comprehend the guidelines of SEBI.	3	18
CO4: Understand the functions of primary market and services of stock exchange.	4	18
CO5: Describe the theoretical concepts about merchant banks, venture capital and mutual funds.	5	18

SYLLABUS

UNIT I

Financial System in India – Meaning, Functions, Concepts – Development of financial system in India – Financial system and economic development – Weakness of Indian Financial System.

UNIT II

Money Market – Meaning–Features – Importance–Composition – Call money market–Commercial Bill market – Discount market – Bill market – Treasury Bill market – Money market instrument – Commercial Papers – Certificate of Deposit – Deficiencies of Indian Money Market.

UNIT III

Controller of Capital Issues – Securities Contract (Regulation) Act – Malpractices in Securities Market – Deficiencies in the Market – Securities and Exchange Board of India (SEBI) – SEBI Guidelines – Need for Investors’ Protection – Factors affecting Investors’ interest – Investors’ Protection Measures – RBI Guidelines on Foreign Direct Investment and Foreign Institutional Investors.

UNIT IV

New Issue Market – Meaning– Distinction between New Issue Market and Stock Exchange – functions – Methods and guidelines. Secondary Market – Services of Stock Exchange – organization and functions – Listing of securities – Methods of trading in stock exchange.

UNIT V

Financial Services- Meaning – Features and importance - Merchant Banking - Meaning – Services of Merchant Banks – Guidelines For Merchant Bankers. Venture Capital – Concept – Features – Scope and Importance – Guidelines – Indian Scenario- Mutual Funds – Meaning – Importance – Types.

Book for Study:

Financial Markets and Services – E. Gordon and K. Natarajan.

Books for Reference

1. Financial Markets, Institutions and Financial Services – Gomez PHI Learning, Delhi.
2. Indian Financial Theory and Practice – Khan, M.Y

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	3	4	3	4	3	3	4	3	3.4
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	4	4	3	4	4	4	4	3	4	3.8
CO4	4	4	4	4	3	4	4	4	4	3	3.8
CO5	4	4	3	4	3	4	4	3	4	3	3.6
Mean Overall Score											3.6

Course Designer: Dr. T. Glory Selvam

Programme : M.COM

Part III: Core

Semester :I

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IA3

Credits:4

MARKETING MANAGEMENT

PREAMBLE: To help the students to understand the concept of marketing and its applications.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the concept of Marketing Mix.	1	18
CO2: Know the importance of pricing and channels of distribution.	2	18
CO3: Identify the structure of retailing.	3	18
CO4: Understand the role of logistic management.	4	18
CO5: Describe the importance of supply chain management.	5	18

SYLLABUS

UNIT I

Marketing – Meaning and Definition – Importance – Marketing Mix – Meaning–Definition – Elements – Factors affecting Marketing Mix – Market Segmentation– Meaning – Basis of Market Segmentation – Benefits of Market Segmentation.

UNIT II

Pricing – Importance – Objectives – Factors affecting Pricing Decisions – Kinds of Pricing – Channels of Distribution – Functions and types of Channels of Distribution.

UNIT III

Retailing – Meaning – Definition - Importance of retailing – Functions of retailing – Opportunities in retailing – Structure of retailing and distribution channels – E-tailing – Green Marketing.

UNIT IV

Logistics – Types of Logistics – Logistic Management– Meaning– Scope – Importance – Need – Logistical activities-Role of Logistic in the Supply Chain Management, Economy and Organisation- Logistic costs.

UNIT V

Supply Chain Management – Meaning – Definition – Characteristics – Functions-Importance- Flows in Supply Chains – Fundamentals of Supply Chain Management – Thrust areas of Supply Chain Management – Performance measures for Supply Chain Management.

Book for Study:

Marketing Management – Dr.C.B.Gupta, Dr.N.Rajan Nair, Sultan Chand & Sons
New Delhi

Books for Reference::

1. Retail Management – Arif Sheikh &KoneezFatima,Himalaya Publishing House,New Delhi.
- 2.Retailing Management – Michael levy, Barton Weitz& Ajay Pandit (Mc Graw Hill Education) India Pvt.Ltd.
- 3.Logistics and Supply Chain Management – G.RaghuramN.Rangaraj Macmillan Publishers India Ltd.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	4	3	4	4	4	4	3	3.8
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	4	4	3	3	4	4	4	3	3	3.6
CO4	4	3	3	4	3	4	3	3	4	3	3.4
CO5	4	4	4	3	3	4	4	4	3	3	3.6
Mean Overall Score											3.56

Course Designer: Dr. P. Pon Ranjini Jeya

Programme : M.COM

Part III: Core

Semester :I

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IA4

Credits:5

APPLIED COSTING

PREAMBLE: To expose the students with application of costing techniques.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Define the different concepts in cost accounting.	1	18
CO2: Acquire the knowledge in integral accounting.	2	18
CO3: Evaluate the process cost.	3	18
CO4: Ascertain the operating cost in service sectors.	4	18
CO5: Analyse the aspects of cost control and cost reduction.	5	18

SYLLABUS

UNIT I

Costing – Cost Accounting – Meaning – Nature and scope of Cost accounting – Objectives – Importance – Cost accounting distinguished from Financial Accounting – Installation of Costing System – Objections against Cost Accounting – Classification, analysis and elements of cost.

UNIT II

Integral Accounting – Meaning – Advantages – Features – Journals – Reconciliation of Cost and Financial Accounts – Reasons – Procedure for Reconciliation – Memorandum Reconciliation.

UNIT III

Process Costing – Process losses – Normal loss – Abnormal loss – Abnormal gain – Inter process profit – Equivalent production – By products and Joint products.

UNIT IV

Operating Costing – Meaning – Transport Costing – Canteen Costing – Hospital Costing – Hotel Costing.

UNIT V

Cost Control and Cost Reduction - Cost Audit – Meaning – Types – Advantages – Auditing techniques – Functions of a cost auditor – Rights – Duties and responsibilities of a cost auditor – Cost accounting records– Cost audit report.

Book for Study:

Advanced Cost Accounting – S.P.Jain and K.L. Narang , Kalyani Publishers, New Delhi.

Books for Reference::

1. Cost Accounting – T.S.Reddy, Y.Hariprasad Reddy, MarghamPublishers,Chennai.
2. Cost Accounting –R.S.N.Pillai, V.Bagavathy, S.Chand& Co , New Delhi.
3. Cost Accounting – S.N.Maheswari, S.Chand& Co , New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	4	4	4	4	3	4	4	4	3.8
CO2	4	3	3	3	3	4	3	3	3	3	3.2
CO3	4	4	4	3	3	4	4	4	3	3	3.6
CO4	4	4	3	4	3	4	4	3	4	3	3.6
CO5	3	4	3	4	4	3	4	3	4	4	3.6
Mean Overall Score											3.56

Course Designer: Dr. K. Nirmala

Programme : M.COM

Part III: Core

Semester :I

Hours: 6 P/W 90 Hrs P/S

Sub. Code :EIA

Credits:5

QUANTITATIVE TECHNIQUES

PREAMBLE: To make the students understand the need, importance and uses of quantitative techniques.		
COURSE OUTCOME On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1: Solve mathematical formulation of the linear programming problem.	1	18
CO2: Solve transportation problem and assignment problem.	2	18
CO3: Apply formulae in single channel queuing models.	3	18
CO4: Analyse the replacement problem under different situations.	4	18
CO5: Apply the aspects of decision making.	5	18

SYLLABUS

UNIT I

Application of Operations Research (OR) in Business Decision - Linear Programming – Mathematical formulation of the problem – Graphical solution method – Simplex method – Degeneracy in Linear programming (excluding duality) (Simple Problems Only).

UNIT II

Transportation problem – Finding an Initial Basic feasible solution – Test for optimality - Algorithm MODI method(excluding Transshipment and Time Minimisation Problem) – Assignment problem – Hungarian Assignment method – Travelling Salesman problem – Unbalanced assignment problem.

UNIT III

Queueing Theory – Classification of Queueing models – Poisson Queueing system(Single channel only) – Network Models – Critical Path Method – Programme Evaluation and Review Technique.

UNIT IV

Replacement problem – Replacement of Equipment – Replacement Policy when value of money does not change with time – Replacement Policy when value of money changes with time.

UNIT V

Decision analysis– Decisions under uncertainty – Decision under Risk – Decision Tree analysis.

Book for Study:

Operations Research – KantiSwarup, P.K. Gupta, Manmohan, Sultan Chand& Sons, New Delhi.

Books for Reference:

1. Operations Research – Anand Sharma, Himalaya Publishing House, Mumbai.

2. Operations Research – J.K. Sharma Macmillan Publishers India Ltd, Problems and Solutions Haryana.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	3	4	4	4	3	3	4	4	3.6
CO2	4	4	3	4	4	4	4	3	4	4	3.8
CO3	4	3	4	4	4	4	3	4	4	4	3.8
CO4	4	4	4	4	3	4	4	4	4	3	3.8
CO5	4	3	3	4	4	4	3	3	4	4	3.6
Mean Overall Score											372

Course Designer: Dr. T. Glory Selvam

Programme : M.COM

Part III: Core

Semester : II

Hours: 6 P/W 90 Hrs P/S

Sub. Code : IB1

Credits:4

HUMAN RESOURCE MANAGEMENT

PREAMBLE: To gain in-depth knowledge in Human Resource Management.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Understand the importance of Human Resource management and Planning	1	18
CO2:Know the methods and process of Recruitment.	2	18
CO3:Familiarise with the methods of training.	3	18
CO4: Understand the methods of Job Evaluation.	4	18
CO5: Gain in-depth knowledge in motivation, communication and leadership.	5	18

SYLLABUS

UNIT I

Human Resource Management – Meaning and Definition – Nature, Objectives, Scope, Importance and Functions of Human Resource Management – Job Analysis – Job Description – Job Specification - Human Resource Planning– objectives – Need and Importance – Human Resource Planning Process.

UNIT II

Recruitment – Recruitment Process – Sources of Recruitment– Green Recruitment–Selection – Meaning – Methods and Process – Placement – Performance Appraisal – Meaning – Methods of Performance Appraisal.

UNIT III

Training – Meaning – Training Methods, On the Job – Off the Job – Management Development – Need – Methods of Management Development.

UNIT IV

Job Evaluation – Meaning – Objectives – Methods of Job Evaluation, Quantitative and Non Quantitative

UNIT V

Motivation – Meaning – Theories of Motivation – Morale – importance of Morale – Communication – Barriers of Communication – Leadership – Effectiveness of Leaders – Leadership Skills.

Book for Study:

Personnel and Human Resource Management – P. Subba Rao, Himalaya Publishing House, Mumbai. 2018

Books for Reference:

1. Human Resource Management – Dr.C.B.Gupta, Sultan Chand & Sons, New Delhi.
2. Human Resource Management – Shashi K.Gupta and Rosy Joshi, Kalyani Publishers, New Delhi.
3. Personnel Management and Industrial Relations – P.C.Tripathi, Sultan Chand & Sons, New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	4	3	4	4	4	4	3	3.8
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	4	4	3	3	4	4	4	3	3	3.6
CO4	4	3	3	4	3	4	3	3	4	3	3.4
CO5	4	4	4	3	3	4	4	4	3	3	3.6
Mean Overall Score											3.56

Course Designer: Mrs. D. Reena

Programme : M.COM

Part III: Core

Semester :II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IB2

Credits:4

SERVICES MARKETING

PREAMBLE: To acquaint the students with the comprehensive issues in services marketing.

COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the concept of services marketing.	1	18
CO2: Know the bank marketing services.	2	18
CO3: Acquire the knowledge in insurance marketing	3	18
CO4: Familiarize the tourism marketing	4	18
CO5: Know the emerging trends in medicare services.	5	18

SYLLABUS

UNIT I

Introduction – Salient features – Concept – Need for Services Marketing – Types of Services – differences between Goods and Services - Significance – Obstacles in Services Marketing.

UNIT II

Bank Marketing – Concepts – Marketing Information System for banks – Significance of Management Information System (MIS) to the Banking Organizations – Marketing mix for the Banking Services.

UNIT III

Insurance Marketing – Concepts – Users of Insurance Services – Behavioural profile of Users – Insurance Product – Formulation of Marketing Mix for Insurance Organisations.

UNIT IV

Tourism Marketing – Concepts – Users of Tourism Services – Marketing Segmentation for Tourism – Marketing Information System for Tourism.

UNIT V

Hospital Marketing – Types of Hospitals – Emerging Trends in Medicare – Thrust areas for Medicare Services – Strategic Marketing for Hospitals.

Book for Study:

Services Marketing – S.M.Jha ,Himalaya Publishing House,New Delhi

Books for Reference:

- 1.Services Marketing –VasantiVenugopal& Raghu V.N, Himalaya Publishing House, New Delhi
2. Services Marketing – Dr. L.Natarajan, MarghamPublications,Chennai.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	4	4	4	3	3	4	4	4	3	3	3.6
CO3	4	3	3	3	3	4	3	3	3	3	3.2
CO4	4	4	3	4	3	4	4	3	4	3	3.6
CO5	4	4	4	3	3	4	4	4	3	3	3.6
Mean Overall Score											3.52

Course Designer: Dr. P. Pon Ranjini Jeya

Programme : M.COM

Part III: Core

Semester :II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IB3

Credits:5

BANKING THEORY LAW AND PRACTICE

PREAMBLE: To educate the students about the Banking System and its operations.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the banking system in India	1	18
CO2: Describe law relating to Banking Regulation Act.	2	18
CO3: Explore the banker - customer relationship	3	18
CO4: Perceive duties and rights of paying and collecting banker	4	18
CO5: Explain the evolution of banking technology in India	5	18

SYLLABUS

UNIT I

The Banking System in India – Commercial Bank and Economic Development – State Bank of India – Co-operative Banking – Regional Rural Banks – Functions of a Commercial Bank.

UNIT II

Banking Regulation Act,1949 – Central Banking – Reserve Bank of India – Functions of Reserve Bank of India.

UNIT III

Banking – Definition – Banker – Customer–Relationship – Rights and Duties of a Banker – Types of Accounts – Special type of Customers – Banking Ombudsman Scheme.

UNIT IV

Negotiable Instruments – Cheque – Endorsement – Duties and Rights of the paying Banker – Duties, Statutory Protection to Collecting Banker, Liability of a Collecting Banker and precautions to be taken by a Collecting Banker.

UNIT V

Banking Technology – Introduction – Evolution of Banking Technology in India – Core Banking Solutions (CBS) – Anywhere Banking – Anytime Banking – Home Banking – Internet Banking – Online Banking – Mobile Banking – ATM, Debit Card and Credit Card Operations – Electronic Clearing System (ECS) – Electronic Fund Transfer – NEFT/RTGS – Green Banking.

Book for Study:

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

Books for Reference:

1. Banking Theory, Law and Practice – K.P.M.Sundaram and P.N.Varshney,Sultan Chand & Sons,New Delhi.
2. Banking Theory, Law and Practice – SukhrinderMishra,S.Chand& Co, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	3	3	3	4	4	3	3	3	3.4
CO2	4	4	3	4	3	4	4	3	4	3	3.6
CO3	4	4	3	3	3	4	4	3	3	3	3.4
CO4	4	4	3	3	3	4	4	3	3	3	3.4
CO5	4	4	3	3	3	4	4	3	3	3	3.4
Mean Overall Score											3.44

Course Designer: Mrs. D. Reena

Programme : M.COM

Part III: Core

Semester :II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IB4

Credits: 5

ACCOUNTING FOR DECISION MAKING

PREAMBLE: To provide the students an understanding of the application of accounting techniques for management.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Understand the objectives and functions of management accounting	1	18
CO2:Acquire skills in analyzing and interpreting the financial statements	2	18
CO3: Apply marginal costing in decision making	3	18
CO4: Prepare different kinds of budget	4	18
CO5: Apply the standard costing in business	5	18

SYLLABUS

UNIT I

Management Accounting – Nature and Scope – Objectives – Functions – Management Accounting distinguished from Financial and Cost Accounting – Duties of Management Accountant – Advantages and limitations.

UNIT II

Analysis and interpretation of Financial Statement – Comparative and Common size statement – Accounting Ratios – Cash flow statements (AS – 13)

UNIT III

Marginal costing – Absorption and Marginal costing – Cost Volume Profit Analysis – Break–Even Analysis – Application of Marginal Costing in Managerial Decision Making.

UNIT IV

Budgets and Budgetary control – Preparation of various types of budgets – Advantages and limitations of Budgetary control – Zero Base Budgeting – Programme budgeting and Performance budgeting.

UNIT V

Standard Costing and Variance Analysis – Material Variances – Labour Variances–Overhead Variances – Sales Variances

Book for Study:

Management Accounting – S.N.Maheswari,Sultanchand& sons, New Delhi

Books for Reference:

- 1.Management Accounting – R.K.Sharma,ShashiK.Gupta,Kalyani Publishers, Principles and Practices New Delhi.
- 2.Management Accounting - R..S.N.Pillai&Bagawathi, S.Chand&CoNewDelhi.
- 3.Advanced Cost Accounting – S.P.Jain&R.L.Narrang, Kalyani Publishers, Ludhiana.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	4	4	4	4	3	4	3.8
CO2	4	3	4	3	3	4	3	4	3	3	3.4
CO3	4	4	4	4	3	4	4	4	4	3	3.8
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.74

Course Designer: Dr. K. Nirmala

Programme : M.COM

Part III: Core

Semester :II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :EIB

Credits:5

TAXATION I

PREAMBLE: To gain knowledge in the application of Taxation provisions.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Determine the Residential status of the Assessee.	1	18
CO2: Compute the Income from Salary	2	18
CO3: Calculate the income from house property and profits and gains from business or profession.	3	18
CO4: Assess the capital gains and income from other sources.	4	18
CO5: Understand e-filing procedures.	5	18

SYLLABUS

UNIT I

Income Tax Act 1961 – Definitions – Basis of charge – Residential status – Capital and Revenue – Exempted Incomes.

UNIT II

Income from Salary – Meaning – Characteristics of Salary – Computation of Salary Income.

UNIT III

Income from House Property – Meaning –Exempted Income from House Property–Determination of Annual Value – Deemed to be Let out – Deductions U/S 24 – Profits and Gains from Business or Profession – Charging Provisions – Computation of Income from Business and Profession – Allowable Expenses – Expenses expressly

disallowed – Depreciation–Conditions – Computation of Depreciation – Unabsorbed depreciation.

UNIT IV

Capital Gains–Meaning – Types of Capital Assets – Types of Capital Gains – Deemed Transfer – Transactions not regarded as Transfer – Computation of Capital Gain– Exempted Capital Gains – Treatment of Capital Loss – Tax on Capital Gain – Income from Other Sources – General Incomes – Specified Incomes – Deduction of tax at source– Grossing up of interest – Tax treatment of Gifts received – Deductions U/S 57.

UNIT V

Set-off and Carry forward of losses – Clubbing of Income – Deductions from Gross Total Income - Assessment of Individual – Computation of Total Income and Tax liability – E-filing 2.0.

Book for Study:

Income Tax Law & Practice

– Dr. H.C. Mehrotra and Dr. S.P. Goyal, SahityaBhawan Publications, Agra

Reference Books

1. Income Tax Law & Practice -Dr.H.C.Mehrotra &Dr.S.P.Goyal, Sahitya Bhawan Publications,Agra.
2. Income Tax Law & Practice - T.S.Reddy&Y.Hari Prasad Reddy, MargamPublications,Chennai.
3. Direct Taxes Law & Practice – VinodK.Singhania, Taxmann Publishers, New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	4	4	4	4	3	4	3.8
CO2	4	3	4	3	3	4	3	4	3	3	3.4
CO3	4	4	4	4	3	4	4	4	4	3	3.8
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.72

Course Designer: Dr. M.S. Meenakshi

Programme : M.COM

Part III: Core

Semester :III

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IC1

Credits:4

ENTREPRENEURIAL DEVELOPMENT

PREAMBLE: To make the students develop their entrepreneurial traits.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Know the various aspects of entrepreneurship.	1	18
CO2: Understand the evolution of MSME.	2	18
CO3: Understand various aspects for initiating Start-ups.	3	18
CO4: Know about the institutions providing assistance.	4	18
CO5: Outline the problems and challenges of women Entrepreneurship.	5	18

SYLLABUS

UNIT I

Entrepreneurship – Definition – Characteristics of Entrepreneurship – Theories of Entrepreneurship – Intrapreneur – Entrepreneurial Traits – Types of Entrepreneur – Functions – Entrepreneurial Culture and Structure – EDP.

UNIT II

Micro, Small and Medium Enterprises (MSME) – Evolution of Small Scale Industry – Importance – Policy Support to Small Scale Industry – Problem of Small Scale Industry.

UNIT III

Start-ups – Meaning – Start-up Initiatives – Governments – Mentors – Accelerators – Incubators – Sources of finance for Start-ups – Angel Investors and Venture Capital – Strategies for Success of Start-ups

UNIT IV

Entrepreneurship Development Institutions in India : EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC, IFCL, IDBI, ICICI, SIDBI, TIIC and Commercial Banks – Steps for starting a Small Industry – Procedure and formalities for registration – Selection – Types of Organisation – Incentives and Subsidies – Central Government Schemes and State Government Schemes to Entrepreneur.

UNIT V

Project Identification and Classification – Project formulation – Project Report and Appraisal - Women Entrepreneurs – Functions – Growth and Development of Women Entrepreneurship – Problems and Challenges – TREAD –Successful Women Entrepreneurs in India.

Book for Study:

Entrepreneurial Development – Dr. C.B. Gupta & Dr. N.P. Srinivasan, Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Entrepreneurial Development – S.S. Khanka, S. Chand & Company, New Delhi

2. Dynamics of Entrepreneurial

Development and Management – Vasant Desai, Himalaya Publishing House, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	4	4	4	4	3	4	3.8
CO2	4	3	4	4	3	4	3	4	4	3	3.6
CO3	4	4	4	4	4	4	4	4	4	4	4
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.8

Course Designer: Dr. A. Sameen Banu

Programme : M.COM

Part III: Core

Semester :III

Hours: 5 P/W 75 Hrs P/S

Sub. Code :IC2

Credits: 3

LEGAL ASPECTS OF BUSINESS

PREAMBLE: To enable the students to be familiar with the legal aspects of business.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Familiarise with the provisions of Right to Information Act.	1	15
CO2: Comprehend the features of Indian Competition Act and Consumer Protection Act.	2	15
CO3: Know about the Intellectual Property Rights Act.	3	15
CO4: Understand about Cyber Law and Cyber Crimes.	4	15
CO5: Familiarise with FEMA and Environment Protection Act.	5	15

SYLLABUS

UNIT I

Business and fundamental rights – Right to Information Act – Objectives, Scope, Need and Salient Features of RTI Act, Powers and Functions of Central Information Commission and State Information Commission.

UNIT II

Consumer Protection Act – Rights of Consumers, Consumer Redressal Agencies, Remedies and Consumer Protection Council – Unfair Trade Practices – Competition Act– Objectives – Features – Components, Competition Commission of India, Offences and Penalties.

UNIT III

Intellectual Property Rights – Types/Tools of IPRs – Patent – Items not Patentable, Rights of Patentee, Revocation, Advantages, Procedure for Registration – Trade Marks– Objectives, Registrar and Trade Marks Registry – Registration of Trade Marks – Copy Rights – Rights of Owner, Registration.

UNIT IV

Cyber Laws and Information Technology Act – Salient Features – Importance – Advantages – Cyber Crimes – Types– Offences and Penalties – Damages and Remedies.

UNIT V

Indian Legal System – Foreign Exchange Management Act (FEMA) - Objectives and Functions – Environment Protection Act.

Book for Study:

Legal Aspects of business – Akileshwar Pathak, Mc Graw Hill Education(India) Pvt Ltd, NewDelhi.

Books for Reference:

1. Legal Aspects of Business –P.SaravanaVel, S.Sumathy, Himalaya Publishing House.

2. Laws for Business –M.M.Sulphey&AzharBasheer, PHI Learning Private Ltd.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	4	3	3	4	3	4	3	3	4	3	3.4
CO3	4	4	4	4	4	4	4	4	4	4	4
CO4	4	3	3	4	4	4	3	3	4	4	3.6
CO5	4	4	4	3	4	4	4	4	3	4	3.8
Mean Overall Score											3.68

Course Designer: Dr. A. Thenmozhi

Programme : M.COM

Part III: Core

Semester : III

Hours: 5 P/W 75 Hrs P/S

Sub. Code :IC3

Credits:3

INSURANCE MANAGEMENT

PREAMBLE: To enable the students to understand the Principles of Insurance.

COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Know the nature and functions of Insurance.	1	15
CO2: Understand the nature of Life Insurance Contract.	2	15
CO3: Know the different types of general insurance.	3	15
CO4: Describe the impact of privatization of insurance.	4	15
CO5: Familiarise with the provisions of IRDA.	5	15

SYLLABUS

UNIT I

Definition and Nature of Insurance – Evolution of Insurance – Functions of Insurance – Role and Importance of Insurance – Classification of Insurance – Insurance Contract – Role of Insurance Organisations in Economic Development of the Country.

UNIT II

Life Insurance – Nature of Life Insurance Contract – Classification of Policies – Surrender Value – Policy conditions – Settlement of claims.

UNIT III

General Insurance – Types – Fire, Marine, Health and Rural Insurance – Salient Features– Benefits – Settlement of Claims – Re- Insurance.

UNIT IV

Privatisation of Insurance – Impact of Privatisation – Life Insurance Corporation of India vs. Private participants – General Insurance Corporation of India vs. Private participants.

UNIT V

The Insurance Regulatory and Development Authority – Powers, Duties, Functions and Operations of IRDA – Regulations regarding licensing of Insurance Agency – Obligations of Insurer to Rural and Social sectors.

Book for Study:

Principles and Practice of Insurance – Dr.A.Murthy, Margham Publishers,Chennai.

Books for Reference:

1. Insurance – Tripathy and Pal, PHI Learning, New Delhi.
2. Managing Life Insurance – Kutty,PHILearning,New Delhi.
3. Fundamentals of Life Insurance – Mishra,PHILearning,New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	3	3	4	4	4	3	3	4	3.6
CO2	4	4	4	4	3	4	4	4	4	3	3.8
CO3	3	4	4	4	3	3	4	4	4	3	3.6
CO4	4	3	4	4	4	4	3	4	4	4	3.8
CO5	4	3	3	4	3	4	3	3	4	3	3.4
Mean Overall Score											3.64

Course Designer: Dr. A. Sameen Banu

Programme : M.COM

Part III: Core

Semester : III

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IC4

Credits:5

ADVANCED CORPORATE ACCOUNTING

PREAMBLE: To familiarize the students with Accounting procedures and its applicability in accordance with the provisions of Companies Act relating to company Accounts.

COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Acquaint with the accounting procedure relating to issue and Redemption of shares and debentures.	1	18
CO2: Work out the accounting problems arising from acquisition of business and also to deal with profit or loss prior to incorporation in the books of accounts of a company.	2	18
CO3:Apply (i) the relevant provisions of companies Act in the preparation of the profit and loss account and balance sheet of a Joint stock company and (ii) ascertain the value of goodwill and shares under various methods of valuation	3	18
CO4:Analyse the different forms of take overs, their legal position and the accounting treatment	4	18
CO5:Describe (i) the legal formalities involved in the internal reconstruction (ii) different ways of altering share capital and (iii) the modes of winding up along with the accounting process of realization of assets, payment of debts and distribution of surplus	5	18

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SYLLABUS

UNIT I

Issue of Equity shares, Preference shares and Debentures – Forfeiture and Reissue of Equity Shares – Redemption of Preference Shares and Debentures.

UNIT II

Acquisition of Business – Profits prior to Incorporation.

UNIT III

Final Accounts of Companies - Valuation of Goodwill and Shares.

UNIT IV

Amalgamation and Mergers, Absorption and External Reconstruction.

UNIT V

Alteration of Share Capital and Internal Reconstruction - Liquidator's Final Statement of Accounts.

Book for Study: :

Advanced Accounting – R.L.Gupta , Sultan Chand & Sons, New Delhi.

Books for Reference::

1. Advanced Accountancy – S.P.Jain and K.L. Narang , Kalyani Publishers, New Delhi.
2. Advanced Accountancy – Dr.M.A.Arulanandam and K.S. Raman, Himalaya Publishing House, New Delhi
3. Advanced Accountancy –F.S.Shukla and Grewal, S. Chand & Company, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)	Programme Specific Outcomes (PSOs)	Mean Scores of Cos
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	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	3	4	4	4	4	3	4	4	3.8
CO2	4	3	4	4	4	4	3	4	4	4	3.8
CO3	4	4	4	3	4	4	4	4	3	4	3.8
CO4	4	4	4	4	4	4	4	4	4	4	4
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.88

Course Designer: Dr. P. Kasturi Rani

Programme : M.COM

Part III: Core

Semester :III

Hours: 6 P/W 90 Hrs P/S

Sub. Code :EIC

Credits:5

RESEARCH METHODOLOGY

PREAMBLE: To impart knowledge for enabling students to develop data analytical skills and drafting of reports		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Have basic knowledge in the field of Research	1	18
CO2:Have better knowledge in the selection and formulation of Research problem.	2	18
CO3: Enrich the knowledge in Sampling and Data Analysis.	3	18
CO4:Enhance the knowledge in application of statistical tools	4	18
CO5: Prepare the Project Report.	5	18

SYLLABUS

UNIT I

Research – Meaning and purpose – Types and Methods of Research – Review of Literature.

UNIT II

Selection and Formulation of the Research Problem – Hypothesis – Research Design.

UNIT III

Sampling – Sampling Technique – Sample Design – Sample Size – Sampling and Non-Sampling Errors – Methods of Data Collection – Sources of Data – Primary Data – Secondary Data.

UNIT IV

Processing of Data – Statistical Analysis of Data – Descriptive Analysis – Inferential Analysis – Hypothesis Testing – Tests of Significance.

UNIT V

Report Writing – Types of Reports – Research Report Format – Documentation: Footnotes and Bibliography – Writing the Report.

BOOK FOR STUDY:

Methodology of Research in Social Sciences – DR. O.R. Krishnaswami, Dr. M. Ranganathan
Himalaya Publishing House, Mumbai, Reprint 2008

Books for Reference:

1. Research Methodology: Methods and Techniques - C.R. Kothari, Published by New Age International(P) Reprint 2008.
2. Research Methodology - Shashi K. Gupta, PraneetRangi, Kalyani Publishers, Third Revised Edition, 2012.
3. Research Methods in Social Sciences - B A V Sharma, D. Ravindra Prasad, P. Satyanarayana Sterling Publishers, NewDelhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	3	4	3	4	3	3	4	3	3.4
CO2	4	4	3	3	3	4	4	3	3	3	3.4
CO3	4	4	4	3	4	4	4	4	3	4	3.8
CO4	4	4	4	4	3	4	4	4	4	3	3.8
CO5	4	4	3	4	3	4	4	3	4	3	3.6
Mean Overall Score											3.6

Course Designer: Dr. P. Kasturi Rani

Programme : M.COM

Part III: Core

Semester :IV

Hours: 6 P/W 90 Hrs P/S

Sub. Code :ID1

Credits:4

FOREIGN TRADE

PREAMBLE: To acquaint the students with the procedures and documentation formalities relating to Export Import transactions.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Understand the classification strategy and Registration formalities.	1	18
CO2:Understand the export documentation and the procedures.	2	18
CO3: Know about Export finance.	3	18
CO4:Understand the Import documentation and the procedures.	4	18
CO5: Know the institutional framework for Foreign trade.	5	18

SYLLABUS

UNIT I

Exports – Meaning – Classification of goods for Exports – Methods of Exporting – Registration formalities for Exports – Export Pricing – Methods of Payment – Letter of Credit.

UNIT II

Export Documentation in India – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate’s Receipt – Bill of Lading – Marine Insurance Policies–

Types – Export Procedures– Steps in Export Procedure – Pre–shipment Stage – Shipment and Post–shipment Stage – Export Contract – Meaning – Elements – FOB Contract – CIF Contract – Forward Contract.

UNIT III

Export Finance – Meaning – Pre–shipment Finance – Post–shipment Finance – Institutional Framework for Export Finance – Export Credit and Guarantee Corporation (ECGC) - Role of RBI – Commercial Banks and EXIM Bank.

UNIT IV

Imports – Meaning – Categories of Importers – Import Documentation – Transport Documents – Bill of entry – Airway Bill – Certification of Inspection – Certificate of Measurement – Freight Declaration – Import Procedures – Pre–Import Procedures – Legal Dimensions of Import Procedures – Retirement of Import Documents – Customs Clearance for Imported Goods – Warehousing of Imported Goods – Exchange Control Provisions for Imports.

UNIT V

Foreign Trade Policy 2009–2014 – Institutional Framework for Foreign Trade – EPCs – EPC for Services – CBs – FIEO – IIFT – IIP – ICA –ITPO – SEZs – EOUs –EHTPs – STPs and BTPs.

Book for Study:

Export Import Procedures and Documentation

– KhushpatS.Jain, Himalaya Publishing House, New Delhi.

Books for Reference:

1. Foreign Trade

– Jeevanandam, Himalaya Publishing House, New Delhi.

2.Global Marketing Management House,New Delhi.

– Sherlekar&Sherlekar, Himalaya Publishing

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	3	3	4	4	4	3	3	4	3.6
CO2	4	4	4	4	3	4	4	4	4	3	3.8
CO3	3	4	4	4	4	3	4	4	4	4	3.8
CO4	4	3	4	4	3	4	3	4	4	3	3.6
CO5	4	3	3	4	4	4	3	3	4	4	3.6
Mean Overall Score											3.68

Course Designer: Mrs. K. S. Gnaneswari

Programme : M.COM

Part III: Core

Semester :IV

Hours: 6 P/W 90 Hrs P/S

Sub. Code :ID2

Credits:4

FINANCIAL MANAGEMENT

PREAMBLE: To help the students to understand the conceptual framework of Financial Management.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Analyse various financial decisions.	1	18
CO2: Understand the various concepts of capital structure.	2	18
CO3: Evaluate capital investment decisions.	3	18
CO4: Estimate working capital requirements.	4	18
CO5: Understand the significance of dividend policy.	5	18

SYLLABUS

UNIT I

Financial Management – Meaning and Scope – Objectives – Functions of Financial Management – Organisation of the Finance Function – Financial Decisions – Role of Finance Managers in Competition Environment.

UNIT II

Financial Plan – Meaning and Importance – Assessing Fund Requirements – Capitalisation – over and under Capitalisation – Capital Structure – Optimum Capital Structure – Theories – Cost of Capital - Leverages.

UNIT III

Capital Budgeting– Meaning and Importance – Capital Investment Proposals – Factors affecting Capital Investment Decisions – Capital Budgeting Appraisal methods – Pay Back Method – Accounting Rate of Return method – Discounted Cash Flow method - NPV/ PV / IRR – Risk and Return – Cost of Capital.

UNIT IV

Working Capital – Need and types – Determinants of Working Capital Requirements – Adequacy of Working Capital – Estimating Working Capital requirements - Management of Cash – Inventory – Accounts Receivables.

UNIT V

Dividend Policy – Significance – Factors influencing Dividend Policy – Forms of Dividend – Corporate Dividend Practices in India.

Book for Study::

Principles and practice of
Financial Management

–S.N.Maheswari, Sultan Chand &
Sons, NewDelhi

Books for Reference::

1. Financial Management

– I.M.Pandey, Vikas Publishers.

2. Financial Management

–R.M. Srivastava – PragathiPrakasham.

3. Financial Management

– Prasanna Chandra – Tata Mc Graw Hill.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	4	4	4	4	3	4	3.8
CO2	4	3	4	3	3	4	3	4	3	3	3.4
CO3	4	4	4	4	3	4	4	4	4	3	3.8
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.72

Course Designer: Dr. M. S. Meenakshi

Programme : M.COM

Part III: Core

Semester :IV

Hours: 6 P/W 90 Hrs P/S

Sub. Code :ID3

Credits: 5

HIGHER ACCOUNTING

PREAMBLE: To develop student's ability to apply the provisions of Companies Act in the preparation and presentation of financial statements of Companies.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Acquaint with the procedure relating to the preparation of the Consolidated Balance Sheet	1	18
CO2: Apply the provisions and procedures in the presentation of final statement of accounts of Banking Companies.	2	18
CO3: Apply the provisions and procedures in the presentation of final statement of accounts of Insurance Companies.	3	18
CO4: Distinguish the capital and revenue expenditure while replacing assets in public utility concerns and prepare accounts under Double Accounting System	4	18
CO5: Describe the limitations of historical accounting and importance of inflation accounting with illustrations. Understand (i) the value of human resource accounting (ii) financial reporting practices and (iii) responsibilities of business units towards the society.	5	18

SYLLABUS

UNIT I

Holding Company Accounts – Legal requirements relating to preparation of Accounts – Preparation of Consolidated Balance Sheet.

UNIT II

Bank Accounts - – Preparation of Schedules.

UNIT III

Insurance Company Accounts – Preparation of Schedules.

UNIT IV

Accounts of Electricity Companies and Public utility undertakings.

UNIT V

Accounting for Price Level Changes – Inflation Accounting at International and National Levels – Different Methods of Inflation Accounting - Human Resource Accounting – Objectives – Valuation of Human Resources – Social Responsibility Accounting – Meaning and Objectives.

Book for Study:

Advanced Accounting –Vol.II – R.L.Gupta , Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Advanced Accountancy –S.P.Jain and K.L. Narang , Kalyani Publishers, New Delhi.
2. Advanced Accountancy –Dr.M.A.Arulanandam and K.S. Raman, Himalaya Publishing House, New Delhi
3. Advanced Accountancy – Shukla and Grewal, S. Chand & Company, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	3	4	4	4	4	3	4	4	3.8
CO2	4	3	4	4	4	4	3	4	4	4	3.8
CO3	4	4	4	3	4	4	4	4	3	4	3.8
CO4	4	4	4	4	4	4	4	4	4	4	4

CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.88

Course Designer: Dr. P. Kasturi Rani

Programme : M.COM

Part III: Core

Semester :IV

Hours: 6 P/W 90 Hrs P/S

Sub. Code :IPW

Credits:5

PROJECT WORK

Guidelines:

The Project shall be done under the direct supervision of the teacher of the Department.

The Project Report must be of maximum 50 to 60 pages.

Evaluation Pattern

Project Evaluation (Internal) - 80 Marks (Passing minimum 50% - 40 Marks)

Viva-Voce (External) - 20 Marks (Passing minimum 50% - 10 Marks)

Total 100 Marks (Passing minimum 50% - 50 Marks)

Programme : M.COM

Part III: Core

Semester :IV

Hours: 6 P/W 90 Hrs P/S

Sub. Code :EID

Credits:5

TAXATION II

PREAMBLE: To aim at imparting knowledge about Indirect Taxation in India		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Comprehend the scope of Customs Act	1	18
CO2: Understand Goods and Services Tax (GST).	2	18
CO3:Know the registration procedure for GST	3	18
CO4:Learn about the levy and collection of GST	4	18
CO5:Know the procedure for filling returns and assessment	5	18

SYLLABUS

UNIT I

Customs Act,1962- Objectives- Scope- Definition of Concepts- Classification of goods-Valuation of goods- Methods of valuation for customs- Clearance of goods- Domestic goods-Baggage- Customs Duty Drawback.

UNIT II

Goods and Services Tax(GST)- Meaning- Scope- Structure of GST- Central Goods and Services Tax Act- State Goods and Services Tax Act- Powers of officers under Central Goods and Services Tax and State Goods and Services Tax.

UNIT III

Goods and Services Tax - Registration forms and process- Special provisions relating to casual taxable person and Non-Resident taxable person-Cancellation of Registration- Revocation of cancellation of Registration.

UNIT IV

Goods and Services Tax - Levy of and exemption from tax- Tax rate structure- Levy and collection of Central Goods and Services Tax and State Goods and Services Tax.- Composition levy- Power to grant exemption from tax- Time, Value and place of supply- Time of supply of goods- Time of supply of services- Change in rate of tax in respect of supply of goods or services- Value of taxable supply.

UNIT V

Goods and Services Tax - Returns and Assessment- Furnishing details of outward supplies – Furnishing details of inward supplies- Returns- First return- Claim of input tax credit and provisional acceptance thereof- Matching, reversal and reclaim of input tax credit- Matching, reversal and reclaim of reduction in output tax liability- Annual Return- Final Return- Assessment- Self Assessment –Provisional Assessment- Scrutiny of Returns- Summary Assessment- Assessment of non-filers of Returns- Assessment of unregistered persons.

Book for Study:

Guide to New Model Goods and Services Tax Law – S.S.Gupta and V.S.Datey Taxmann Publication Pvt., New Delhi.

Books for Reference:

1. Goods and Services Tax Law & Practice - S.S.GuptaTaxmann Publication Pvt., New Delhi.
- 2.ALL about Goods and Services Tax - V.S.DateyTaxmann Publication Pvt., New Delhi
- 3.Business Taxation (Indirect Taxes) - T.S.Reddy&Y.Hariprasad Reddy,

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	4	4	4	4	4	4	4	4
CO2	4	3	4	3	4	4	3	4	3	4	3.6
CO3	4	4	4	4	3	4	4	4	4	3	3.8
CO4	4	4	4	3	3	4	4	4	3	3	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4
Mean Overall Score											3.8

Course Designer: Dr. A. Thenmozhi

Programme : M.COM

Part III: Core

Semester :III

Hours: 2 P/W 30 Hrs P/S

Sub. Code :NMPA

Credits: 2

MARKETING OF SERVICES

PREAMBLE: To acquaint the students with the basic concepts of services marketing		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Characterise the financial services.	1	6
CO2: Acquire the knowledge in marketing of insurance services.	2	6
CO3:Know the services rendered by health care industry.	3	6
CO4: Familiarisewith marketing of tourism services.	4	6
CO5:Understand the marketing mix of telecommunication services.	5	6

SYLLABUS

UNIT I

Banking Services – Characteristics of Marketing of Financial Services – Role of Personal Selling in Financial Services – Marketing Mix of Financial Services.

UNIT II

Marketing of Insurance Services – Market Segmentation in the Insurance Organisation – Marketing Mix for Insurance Companies.

UNIT III

Health Services – Types of hospitals – Marketing Mix for hospitals – Indian Health care Industry.

UNIT IV

Tourism Services – Users of Tourism Service – Marketing Mix for Tourism – Tour Operators – Travel Agents – Travel Guides.

UNIT V

Telecommunication Services – Evaluation of Information Technology – Marketing Mix for Telecommunication.

Book for Study:

Service Marketing – Dr. L. Natarajan, Margham Publications, Chennai, Reprint 2014

Books for Reference:

1. Services Marketing – S.M.Jha ,Himalaya Publishing House,New Delhi
2. Services Marketing – VasantiVenugopal& Raghu V.N, Himalaya Publishing House, New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	4	4	4	3	3	4	4	4	3	3	3.6
CO3	4	3	3	3	3	4	3	3	3	3	3.2
CO4	4	4	3	4	3	4	4	3	4	3	3.6
CO5	4	4	4	3	3	4	4	4	3	3	3.6

Mean Overall Score	3.52
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Course Designer: Dr. P. PonRanjiniJeya