

DEPARTMENT OF COMMERCE

**NATIONAL COLLEGE
(Autonomous)
TIRUCHIRAPALLI-620 001**

M.Com Programme

Syllabus

(For candidates admitted from the academic year 2016-2017)

NATIONAL COLLEGE (AUTONOMOUS) TIRUCHI-1
SYLLABUS FOR M.COM (SEMESTERS I to IV)
For candidates admitted from 2016-19

Aim	To provide quality higher level commerce education that would enhance competencies for employment, entrepreneurship and research
Objective	To impart advanced knowledge in the diverse functions of commerce and management.
Eligibility for Admission	B.Com., B.B.A., B.COM (CA)., B.B.M

Sem	Course and Title	Ins hrs	Credit	Exam hrs	Int marks	Ext marks	Total marks
SEMESTER I							
I	CC 1: P16CO1 Managerial Economics	6	5	3	25	75	100
	CC 2 : P16CO2 Services Marketing	6	5	3	25	75	100
	CC 3 : P16CO3 Human Resource Management	6	5	3	25	75	100
	CC 4 : P16CO4 Financial Management	6	5	3	25	75	100
	EC 1: P16CO5E Advertising Management	6	4	3	25	75	100
	Paper :5	30	24				500
SEMESTER II							
II	CC 5 : P16CO6 Quantitative Techniques	6	5	3	25	75	100
	CC 6 : P16CO7 Strategic Management	6	5	3	25	75	100
	CC 7 : P16CO8TP Information Technology	6	5	3	25	75	100
	CC 8 : P16CO9 Strategic Financial Management	6	5	3	25	75	100
	EC 2: P16CO10E Security Analysis and Portfolio Management	6	4	3	25	75	100
	Papers :5	30	24				500
SEMESTER III							
III	CC9: P16CO11 Advanced Corporate Accounting	6	5	3	25	75	100
	CC10: P16CO12 Business Research Methods	6	5	3	25	75	100
	CC11: P16CO13 Indirect Taxes	6	5	3	25	75	100
	EC 3 : P16CO14E TP E-Commerce & DBMS	6	4	3	25	75	100
	EC 4: P16CO15E Bank Management	6	4	3	25	75	100
	Papers:5	30	23				500
SEMESTER IV							
IV	CC 12: P16CO16 Managerial Accounting	6	5	3	25	75	100
	CC 13: P16CO17 Income Tax Law and Practice	6	5	3	25	75	100
	EC 5 : P16CO18E International Business	6	4	3	25	75	100
	P16COP19 Project Work (75 Marks & Viva-Voce 25 Marks)	12	5	3	75	25	100
	Papers :4	30	19				400

CC-CORE COURSE, EC-ELECTIVE COURSE

Core Course	13
Elective Course	5
Project	1

QUESTION PAPER PATTERN*		
Section – A	10 x 2 =20	Short Answer
Section – B	5 x 5 = 25	Either . . . or . . . type, Paragraph for 300 words
Section - C	3 x 10 = 30	3 out of 5 – Essay type – for 1000 words

External Examination- 75 Marks and Continuous Internal Assessment – 25 Marks.

M.Com
Semester-I

Hours per week 6
Credits 5

Core Course 1(CC 1)
MANAGERIAL ECONOMICS

Objective

To facilitate a clear understanding of the economic concepts and theory which have significant managerial relevance.

Unit I Introduction:

Managerial Economics-definition- Nature and Scope- Differences between economic theory and managerial economics- Basic economic tools in managerial economics- Role of managerial economist.

Unit II Demand Analysis & Forecasting:

Demand determinants- price and demand- Marginal utility analysis and indifference curve analysis- price elasticity of demand and business decisions-demand distinctions-demand forecasting- factors, types & purpose- Criteria for good forecasting- forecasting for new products.

Unit III Cost & Production Analysis:

Cost concepts-classifications –Criteria of Classifying costs- cost determinants- cost and output relationship in the Short and long run-Learning and cost- Economies of scale- Production Function with one variable input and all variable inputs- optimal input combination- managerial uses of production function.

Unit IV Competitive conditions and Price determination:

Price and output Decision under perfect competition-Fixed cost & shutdown decision-Monopoly-Price discrimination-objectives & techniques- Monopolistic competition-Difference between perfect and monopolistic competition- Oligopoly- kinked demand curve and price leadership - Meaning of Monopsony and Duopoly.

Unit V Managerial Decision making & Macro economic factors:

Classifications of managerial decisions -Linear programming -Meaning, definition, characteristics, -National Income- concepts- measuring N.I.- Business cycle-characteristics-phases- Inflation-Objectives of monetary and fiscal policies

Books Recommended

1. Varshney R.L& Maheswari K.L Managerial Economics, Sultan Chand and Sons, New Delhi
2. Sankaran .S ,Managerial Economics Margham Publications, Chennai.
3. Ahuja A.L Modern Micro Economics S. Chand.& Co. New Delhi

M.Com
Semester-I

Hours per week 6
Credits 5

Core Course 2(CC2)
SERVICES MARKETING

Objective

To introduce students to the basics of services marketing and the nuances of services marketing across different sectors.

Unit I: Introduction.

Services Marketing-Meaning- Characteristics of Services- Components of Service- Growth of Services Marketing – Classification of Services- Distinction between Products and Services

Unit II: Service Design

Factors influencing Service Design- Guiding Principles of Service Design- Service Delivery System- Decision of Service Process Planning- Bench Marking-Types

Unit III: Service Marketing Mix-

Elements- Service product- Concepts of service product-New service planning and development-Service Life Cycle-Strategies during PLC

Unit IV: Physical Evidence-

Parts-Role, Types and Environmental Dimensions of Servicescape -Essential Evidence-Peripheral Evidence-Guidelines for physical evidence strategy

Unit V:Marketing of Specific Services:

Bank Marketing-Insurance Marketing-Marketing of Mutual funds-Marketing of Communication Services- Marketing of Tourism

Books recommended

- 1.Natarajan.L., Services Marketing, Margham Publications, Chennai
- 2.Balaji.B. Services Marketing and Management, S.Chand &Co.,New Delhi
- 3.Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publishing House,Mumbai
- 4..Srinivasan.R, Services Marketing-The Indian Context, PHI Learning Private Ltd, New Delhi

M.Com
Semester I

Hours per week 6
Credits 5

Core Course -3(CC3)
HUMAN RESOURCE MANAGEMENT

Objective

To impart specialized knowledge in the field of Human resource management

Unit I : Introduction

Human Resource Management – Objectives- Importance- Functions-Role of HR manager-HR Policies, Scope and formulation

Unit II : Acquiring HR

HR Planning- Objectives- Importance- Process- Problems
Job analysis- Job design-Recruitment and Selection process

Unit III: Developing HR

Training- Executive Development- Career planning and development
Principles of HRD- Employee Counselling- TQM- Kaizen

Unit IV: Performance and Compensation

Performance Appraisal- Objectives-Importance- Process – Problems-BARS-360 Degree appraisal
Job evaluation-Executive Compensation- Fringe benefits-ESOP

Unit V: Maintaining and Retaining HR

Transfer- Promotion- Absenteeism- Labour Turnover-Discipline-Grievance-Motivation-Morale – Quality of Work Life (QWL)-Stress Management

Books Recommended

- 1.Gupta,C.B.Human Resource Management,Sultan Chand and Sons, New Delhi
- 2.Prasad.L.M,Human Resource Management, Sultan Chand and Sons, New Delhi.
- 3.Appanaiah, Reddy and Rao, Human Resource Management, Himalaya Publishing House ,Mumbai.

M.Com
Semester I

Hours per week 6
Credits 5

Core Course -4(CC4)
FINANCIAL MANAGEMENT

Objective: To equip the students with specialized knowledge of the practices of financial management in the corporate sector.

Unit I: Introduction

Financial management- Objectives-Functions – Scope- Approaches-Financial Decisions- Time value of money

Unit II: Cost of Capital

Sources of Long term finance-Cost of Capital-Meaning and definition- Importance- cost of debt, preference share capital, equity share capital and retained earnings- Weighted average cost of capital(simple problems only)

Unit III: EBIT, EPS Analysis

Leverages- Types- Significance- EBIT-EPS Relationship- Capital structure- Features and Determinants - Theories of capital structure- NI, NOI, MM and Traditional approaches- Optimum capital structure(Simple problems only)

Unit IV: Current Assets Management

Working capital Management- Need for working capital- Determinants-Estimation of working capital requirements Management of Receivables-Credit policy-Credit standards-

Unit V: Cash Management and Dividend Policy

Cash management- Cash budget -Dividend Policy-Determinants of Dividend Policy- Dividend Theories-Walter Model- Gordon model –Modigliani Miller model-

Books Recommended

1. Pandey, I.M. Financial Management, Vikas Publishing House, New Delhi
2. Sharma and Gupta, Financial Management, Kalyani Publications, Ludhiana
3. Ramachandran and Srinivasan, Financial Management, Sriram Publications, Tiruchi
4. Maheswari, S.N. Financial Management, Sultan Chand and Sons, New Delhi
5. Prasanna Chandra, Financial Management, Tata McGraw Hill, Mumbai
6. Murthi .V. Financial Management., Margham Publications, Chennai

Marks Scheme

Section A (2*10=20 Marks)	Section B (5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 10 Theory Questions only	11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a) Theory 13b) Problem 14a) Theory 14 b) Problem 15 a) Problem 15b) Problem	Question 16 Theory Questions 17to 20 Problems only

M.Com
Semester-I

Hours per week 6
Credits 4

Elective Course 1 (EC1)
ADVERTISING MANAGEMENT

Objective: To provide insight into the functional area of advertising management

Unit I-Introduction

Advertising-Definition- Features- Objectives-Types- Role -advantages and objections- Comparison between Advertising and other forms of promotion.

Unit II- Media Management

Media Planning and Selection-Types of Media-Factors determining Media Choice-Developing media mix-Media Scheduling.

Unit III-Advertisement Copy

Advertising Campaign-Meaning- Objectives- DAGMAR-AIDA-USP-Copy-Types - Essentials - Advertising Layout-Qualities of Layout-Components of Layout-Headlines in Ad Copies.

Unit IV-Advertisement Budget and Advertising Agency

Advertising Budget-Process-Determining Advertising Appropriation- Advertising Agency-Meaning-Functions-Types- Organisation of Advertising Agencies-Agency Relationship with Client and Media-Selection of Agencies-Client Turnover Management-Agency Compensation.

Unit V-Advertisement Effectiveness and Issues

Evaluation of Advertising-Need- Measures and Methods-Introduction, Perceived Role of Advertising; The Advertising Standards Council of India (ASCI); Forms of Ethical Violations; Misleading advertising; Advertising to children, Product endorsements, Stereotyping, Cultural, religious and racial sensitivity in advertising, Obscenity in advertising

Books for Recommended

- 1.Gandhi,J.C.Marketing A Managerial Introduction, Tata McGraw-Hill Publishing Companies, New Delhi.
- 2.Chunawalla,S.A,and Sethia.K.C.,Foundations of Advertising Theory and Practice, Himalaya Publishing House.

M.Com
Semester-II

Hours per week 6
Credits 5

Core Course 5 (CC 5)
QUANTITATIVE TECHNIQUES

Objective: To equip the students with knowledge of practical application of quantitative techniques for analysis and research.

Unit I : Introduction

Meaning of Quantitative Techniques- Application of quantitative techniques in business and industry-Uses and limitations of quantitative techniques- Correlation analysis- Karl Pearson concept-Partial and Multiple correlation-Regression analysis-Time series analysis

Unit II: Probability and Distribution

Probability- Mathematical expectation- Theoretical Distribution- Binomial , Poisson and Normal Distribution-Statistical Decision theory-Decision theory –Decision tree diagram-

Unit III: Tests of Sampling

Sampling-Methods-Sampling and Non sampling errors-The concept of standard error- Students distribution analysis –Small sample and large sample test- Chi square Distribution analysis- Variance analysis- ANOVA

Unit IV: Linear Programming

Linear Programming – Graphic method –Simplex Method – Inventory method – Inventory Theory (Simple Problems only)

Unit V :Transportation and Assignment

Transportation Problems- Assignment Problems (Simple Problems only)

Books Recommended

- 1.Kothari.C.R.Quantitative Techniques,Vikas Publishing House, Noida
- 2.Gupta.S.P. Statistical Methods,Sultan Chand and Sons, New Delhi.
- 3.Vittal.P.R, Quantitative Techniques, Margham Publications, Chennai
- 4.Kanti Swarup, Gupta,P.K. and Man Mohan,Operations Research, Sultan Chand and Sons,New Delhi

Marks Scheme

Section A (2*10=20 Marks)	Section B (5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 10 Theory Questions only	11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a)Theory 13b) Problem 14a) Problem 14 b) Problem 15 a) Theory 15b) Problem	Questions 16 to 20 Problems only

M.Com
Semester-II

P16CO7
Hours per week 6
Credits 5

Core Course 6(CC 6)
STRATEGIC MANAGEMENT

Objective: To facilitate an understanding of the relevance and techniques of strategic management

Unit I Conceptual Framework: Concept and evolution of strategic management- Scope- Dimensions of strategic decisions-Modes and approaches to strategic decision making- Concept and levels of strategy-Characteristics of strategic management- Decisions at different levels-Benefits and Risks of strategic management -Components of strategic management process.

Unit II Developing Mission, Objectives, Goals and Company profile: Vision- Mission – Meaning, Need and Characteristics – Objectives-Role- Qualities of long term objectives- Goals-Differences between objective and goals-Objective formulation-Balanced score card approach Critical Success Factors and objectives- Developing company profile- Functional approach.

Unit III Environmental analysis and Industry analysis: Surveying the environment- Concept of environment-characteristics- Macro environmental factors –environmental factors specific to business-Meanings of core competencies, strategic and competitive advantage- Industry analysis-Forces driving industry competition.

Unit IV Strategic analysis and choice: Strategic analysis at corporate level-BCG Growth-Share Matrix-Grand strategy selection at business level- SWOT Analysis-Grand Strategy selection matrix- Types of corporate strategies-Growth, Stability, Retrenchment and their sub classification.

Unit V Strategy Implementation and control: Strategy implementation-meaning- Structural implementation-Structural Considerations-structure and strategy –strategic leadership-Task and styles-TQM-Meaning and ingredients-Concept of corporate governance-Strategic Control-meaning-types-process of evaluation.

Books Recommended

1. John A Pearce II & Richard B. Robinson Strategic Management- Strategy Formulation and Implementation.AITBS Publishers & Distributors ,New Delhi.
2. J.David Hunger & Thomas L.Wheelen - Strategic Management AWL Addison-Wesley International student edition.
3. Azhar Kazmi – Strategic Management and business policy,Tata McgrawHill Publisherss Co., New Delhi.
4. Francis Cherrunilam :Business policy and Strategic management
5. Ramaswamy & Namakumari Strategic planning and formulation of Corporate strategy- Mcmillan India
6. Sankaran.S Business Environment Policy& Strategic Management Margham publications, Chennai.

**M.Com
Semester-II**

**Hours per week 6
Credits 4**

**Core Course 7(CC 7)
INFORMATION TECHNOLOGY
(External Theory 45 Marks + Internal `15 marks)**

THEORY

UNIT – I- Computer System

Introduction to Computer – Classification of Digital Computer System – History of computers–Memory Unit – Input and Output devices-Control unit – Input and Output Devices-Areas of application-Hardware and Soft ware-Operating system

Unit II: Word Processor and Mathematical Processor

Introduction to spread sheets – Spread sheet applications- MS Excel and features-Building work sheets –Entering data in worksheets, editing and formatting work sheets- Creating and formatting different types of charts- Application of financial and statistical function- Creating, analyzing and organizing data using saving, opening and closing work books.

Unit III: Power point Presentation

MS Power point-Characteristics- Creating a presentation- Opening a presentation- Pack and Go command- Inserting new slide- Animation-Slide navigation- Graphs-Running a slide show.

Unit IV: Computerized Accounting

Fundamentals of Computerized Accounting- Computerized Accounting Vs Manual Accounting- Architecture and customization of Tally-Features of Tally 7.2., 9.1 versions- Tally screens and menus-Creation of company-Creation of groups- Editing and deleting groups- Creation of ledgers- Editing and deleting ledgers- Introduction to vouchers- Voucher entry- Types of vouchers

Unit V: Inventory Accounting

Introduction to Inventories-Creation of stock categories, groups and stock items, Editing and deleting stocks- Usage of stocks in voucher entry- Purchase orders- Sales orders-Stock vouchers- Introduction to Cost- Creation of cost category- Creation of cost centres- Centres in voucher entry- Budget and controls- Creation of budgets –Editing and deleting budgets- Day books-Trial Balance-Profit and Loss account- Balance Sheet- Ratio analysis- Cash Flow statement-Funds Flow statement- Cost Centre report – Inventory report- Bank Reconciliation Statement

Books Recommended

- 1.Ed.Jones Derek.Microsoft Office for Windows 95,Bible Comdex Computer Publication
- 2.Dr.Srinivasa Vallabhan, S.V.Computer Applications in Business, Sultanchand and Sons, New Delhi
- 3.Computerised Accounting under Tally,Deva Publications,Tiruchi
4. Nandhini,K.K,Implementing Tally 5.4,6.3,7.2 Versions, BPB Publications , New Delhi

Question Paper Model : Theory: Time: 2 Hours Maximum: 45 marks Section – A (6 x 2 = 12 marks) Answer ALL Questions Section – B (3 x 4 = 12 marks) Answer ALL Questions. (Either (a) or (b)) Section – C (3 x 7 = 21 marks) Answer Any Three questions. (out of Five)	Question Paper – Practical Time : 2 hours Maximum 30 marks: (2 x 10 = 20 marks) 1(a) or (b) 2 (a) or (b) Record Note : 5 marks Viva : 5 marks
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M.Com
Semester-II

Hours per week 6
Credits 5

Core Course 8 (CC 8)
STRATEGIC FINANCIAL MANAGEMENT

Objective: To provide insight into the specific methods of corporate financing and issues relating to episodic events.

Unit I-Source of Long term Finance

Long term Finance- Equity shares- IPO-Rights issue- Preference Shares- Types- Debentures – Types-Convertible Debentures- Types –Warrants-Term loans- Internal Financing -Concepts of Value-Valuation of Bonds-Bond yield measures- Yield to Maturity-Valuation of Redeemable Preference Shares- Valuation of Equity Shares-Dividends Capitalisation- Earnings Capitalisation –Valuation of rights –Valuation of warrants

Unit II- Lease and Hire Purchase

Lease financing- Features-Types of lease- Advantages- Financial evaluation of leasing from Lessor's point of view and Lessee's point of view- Method of computing lease rentals- Hire Purchase financing- Features-Hire purchase and lease
Project financing-Features-Financing arrangements for infrastructure projects-Risk allocation- Financial structure of infrastructure projects

Unit III- Venture Capital

Venture capital – Features-Stages in Venture Capital financing-Business Plan- Elements of business plan- Venture capital funds-Expectations of a Venture capitalist-Process of venture capital financing- Methods of Venture capital financing-Disinvestment

Unit IV- Merger and Acquisition

Corporate Restructuring-Mergers & Acquisitions- Motives and benefits of mergers- Types of mergers- Steps in Mergers & Acquisitions -Procedural aspects of mergers-Valuation of firms-Forms of financing a merger-Mergers & Acquisitions in India

Unit V- Corporate Governance

Shareholder value-Financial goals- Market Value Added(MVA) Economic Value Added(EVA)- Calculation of MVA , EVA-Value drivers-Corporate Governance- Importance-Theories- Practice

Books Recommended

- 1.Pandey,I.M. Financial Management, Vikas Publishing House, New Delhi
- 2..Sharma and Gupta, Financial Management ,Kalyani Publications, Ludhiana
- 4.Maheswari.S.N.Financial Management, Sultan Chand and Sons, New Delhi
- 5..Prasanna Chandra, Financial Mangement, Tata McGraw Hill,Mumbai
- 6.Murthi .V. Financial Management., Margham Publications, Chennai

NOTE : THEORY ONLY

P16CO10E

**M.Com
Semester-II**

**Hours per week 6
Credits 4**

Elective Course 2 (EC2)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective: To facilitate a clear understanding of the process of security analysis and portfolio management.

Unit I: Investment Aspects

Investment- Classification of investment- Investment objectives – Investment process- Distinction between investment, speculation and gambling- Investment alternatives --Risk – Types of risk

Unit II: New Issue Market and Stock Exchanges

New issue market- methods of floating new issues-Book Building- Parties involved in new issues –Investor protection in the primary market- Listing of securities- Stock exchanges- Functions-Trading mechanism- Screen based trading-Rolling Settlement -SEBI and its role in primary market and secondary market

Unit III: Types of Security Analysis

Security analysis-Fundamental analysis and Technical analysis- Dow theory, Random Walk theory-Efficient Market Hypothesis.

Unit IV: Portfolio Management

Meaning of Portfolio Management- Portfolio management process- Factors contributing to portfolio management- Principles of Portfolio management- Markowitz model –Sharpe's Portfolio model- Capital Asset Pricing Model-

Unit V: Depository System

Depository system- Depository-Depository Participants-Benefits of depository system- Functions of NSDL - Derivatives –Futures Trading- Index Futures –Stock futures- Options – Meaning and Types

Books Recommended:

- 1.Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi
- 2.Bhalla . V.K Investment Management, S.Chand &Co.New Delhi
3. Natarajan.L, Investment Management, Margham Publications, Chennai
- 4..Sulochana.M. Investment Management,Kalyani Publishers, New Delhi

M.Com
Semester-III

P16CO11
Hours per week 6
Credits 5

Core Course 9 (CC 9)
ADVANCED CORPORATE ACCOUNTING

Objective: To impart specialized knowledge of accounting for special events and preparation of final accounts of banks and insurance companies.

UNIT – I Accounting Standards and Inflation Accounting.

Accounting Standards- Objectives-Need-Significance- Accounting Standards in India AS-6 and AS-9-Generally Accepted Accounting Principles (GAAP) –International Financial Reporting Standards(IFRS)-Inflation Accounting-Importance- CPP and CCA methods.

UNIT –II Amalgamation and Reconstruction

Amalgamation- by Purchase - by Merger-External Reconstruction and Internal Reconstruction of companies.

UNIT – III Holding Company Accounts

Holding company accounts- Capital and Revenue Profit-Minority Interest- Cost of Control-Mutual owings-Bonus issues-Preparation of consolidated balance sheet(excluding cross holding and chain holding)

UNIT –IV Liquidation

Meaning-Statement of Affairs- Deficiency Account-Liquidator Final Statement of Account.

UNIT – V Accounts of Banking Companies& Insurance Companies.

Banking Company Accounts-Purchase and Discounting of bills- Rebate on Bills discounted - Final accounts of banking companies – Profit and Loss Account and Balance Sheet- Schedule preparation for P&L A/C only-Classification of bank advance for determining Amount of Provision--Non Performing Assets.-Meaning and norms. Insurance Company Accounts – Life insurance-Life Assurance Fund-Valuation Balance Sheet-Revenue Account.

Books Recommended

1. T.S Reddy and V.Murthy Corporate Accounting
2. S.P.Jain and K.L. Narang – Advanced Accountancy
3. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy
4. M.C.Shukla, T.S.Grewall & S.C.Gupta – Advanced Accountancy - II

Marks Scheme

Section A (2*10=20 Marks)	Section B (5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 10 Theory Questions only	11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a) Problem 13b) Problem 14a) Problem 14 b)Theory 15 a) Theory 15b) Problem	Questions 16 to 20 Problems only

M.Com
Semester-III

P16CO12
Hours per week 6
Credits 5

Core Course 10 (CC 10)
BUSINESS RESEARCH METHODS

Objective: To impart knowledge of the tools and methods of business research

UNIT – I Business Research

Research in Management: - Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research: Experimental Research – Survey Research – Case Study method – Ex Post Facto Research.

UNIT – II- Research Design

Research Design – Defining Research Problem and Formulation of Hypothesis – Experimental Designs

UNIT – III- Data Collection

Research Process – Steps in the process of Research, Data Collection and Measurement: Sources of Secondary data – Methods of Primary data collection – Questionnaire construction – Attitude measurement and Scales – Sampling and Sampling Designs.

UNIT – IV- Analysis of Data and Interpretation

Data presentation and Analysis – Data Processing – Statistical analysis and interpretation of Data– Testing of Hypothesis and theory of inference – Type I & II errors – Concept of sampling distribution – Point and Interval estimation – Tests of significance for means, proportions, SD's(Large samples) – Tests of significance for means, variance for small samples (t, F Distribution)– Analysis of variance – Non-parametric tests.

UNIT – V- Research Report Writing

Report writing and presentation –steps in Report writing – Substance of Reports – Formats of Reports – Presentation of a Report.

Books Recommended

1. V.P.Michael : Research Methodology in Management, Kitab Mahal Publications, Allahabad.
2. C.R.Kothari : Research Methodology, Wiley Eastern Ltd, New Delhi
3. P.Saravanel, Research Methodology, Kitab Mahal, Allahabad.
4. P.Ravilochanan, Research Methodology, Margham Publications, Chennai-17

Marks Scheme To be changed

Section A (2*10=20 Marks)	Section B (5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 10 Theory Questions only	11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a) Problem 13b) Problem 14a) Problem 14 b) Problem 15 a) Theory 15b) Problem	Questions 16 to 20 Problems only

M.Com
Semester-III

Hours per week 6
Credits 5

Core Course 11(CC 11)
INDIRECT TAXATION

Unit I : Introduction

Significance of Taxation-Basic Principles of Taxation- The ability to pay principles-Concept of taxability and functional finance approach – progress and horizontal equity- Tax potential and tax effort- Tax burden in India and its comparison with other countries-Determinants of structure- Direct and indirect taxes- Elasticity and buoyancy of tax structure- Nature of indirect taxes- advantages and limitations

Unit II : Central Excise

Central Excise- Excisable goods- Clearance of excisable goods-Physical control-Compound levy scheme- Self removal procedure- Gate passed and personal ledger accounts- Exemption from excise duty- Set off –Duty drawback claims- Provisions of assessment and recovery of duties- VAT and MODVAT –Systems

Unit III : Custom Duty

Customs duty-Restriction on import and export under the Customs Act- Basic , Ancillary and Additional duties- Provisions for valuation and clearance of goods imported and exported-Duty Drawback Schemes

Unit IV: Central Sales Tax

Central Sales Tax provisions- Inter state and intra state sales- Sales in the course of Import and Export – Provisions regarding assessment- Revision and rectification- Exemptions-Recovery and refund provisions

Unit V: Service Tax

TNVAT 2006 – Definitions – Business – Casual Trader – Dealer – Goods – Place of business – Sale – Turnover – Levy of Tax – Payment of Tax – Tax on goods purchased by dealer – Purchase Tax – Tax deduction at source – Exempted Sale – Assessment of Tax – filing of returns – Types of Assessment – Exemption and reduction of Tax – Registration of dealers – Interest and penalty – Recovery of Tax – Officials of VAT – Duties and powers.

Books Recommended

Dinkar Pagre, Business Taxation, Sultan Chand & Sons, New Delhi
Balachandran.V. Indirect Taxation, Sultan Chand & Sons, New Delhi
TNVAT Act 2006

**M.Com
Semester-III**

**Hours per week 6
Credits 4**

**Elective Course 3 (EC3)
E-COMMERCE AND DATA BASE MANAGEMENT SYSTEM
(External Theory 45 Marks + Internal `15 marks)**

THEORY

UNIT – I- Types of e-Commerce

Introduction to e-Commerce-Types of E-Commerce Transactions-Information Highway-Seller Oriented models- Buyer Oriented Models-Applications of E-commerce in Banking, Insurance, Transport- Education- Entertainment.

UNIT – II Internet

-Introduction to internet- History of Internet- Uses of Internet- MODEM- Normal modem- ISDN-ADSL-CMS- E-mail and Voice mail- Creating E-mail address- Net meetings –Toll bars.

UNIT –III- DBMS

Introduction to MS Access-DBMS-Data processing-Database design- DBMS

PRACTICAL (Practical : External -30Marks + Internal- 10 Marks)

UNIT – IV- E-mail

Creation of E-mail-Browsing Search -E-mail Downloads-Visiting Business places – e-Commerce Transactions.

UNIT V MS-Access

Create a database in MS Access-Table-Forms- Query

Books Recommended

- 1.Srinivasa Vallabhan, S.V., Fundamentals of Information Technology, Sultan Chand and Sons , New Delhi
- 2.Mohan kumar&Rajkumar,Computer Applications in Business,Tata Mc Graw Hill ,New Delhi
3. Snnjay Saxena, Introduction to Computers &MS Office,Vikas Publishing House ,New Delhi
4. Srinivasa Vallabhan, S.V.,E-Commerce-Vijay Nichols Publications, Chennai

Questions paper model:Theory : Time 2 Hours maximum: 45 Marks

Section A-(6x2=12 Marks) Answer all questions

Section B- (3x4=12 Marks) Answer all questions (Either (a) or (b)

Section C- (3x7=21Marks) Answer any THREE questions (out of Five)

Question Paper – Practical time _ 2 hours Maximum marks:30(2x10=20)1(a) OR (b), 2(a) OR (b)Record Note :5 Makrs Viva :5Marks

M.Com
Semester-III

Hours per week 6
Credits 4

Elective Course 4 (EC 4)
BANK MANAGEMENT

Objective: To provide exposure to the practices of e banking

Unit I

Indian banking system – Functions of commercial banks- Importance of Bank Management--- functions of bank management-Management of Assets and Liabilities -Reform of the banking sector (New policy framework)- SLR CRR requirements-Corporate level planning in banks-

Unit II

Credit Management-Types of advances-Principles of sound lending-Factors in credit appraisal-Project appraisal –Criteria for project appraisal- PLR- Factors which determine PLR-Non Performing Assets- Reasons for growth of NPAs- Steps to minimize NPAs.

Unit III

Risk management-Types of Risks –Components of risk management- Methods of risk management- BASEL-I,II and III -prudential norms- objectives and components-Income recognition- classification of advances and provisioning norms-capital adequacy norms- Concept of CAMELS

Unit IV

Purpose of investment-Types of investment-Money market instruments --Commercial paper-certificate of deposit-Treasury bills-Repo and Reverse repo transactions-Liquidity Adjustment Facility- Treasury management-Profit management – sources of profit- Steps to increase profits

Unit V

Electronic banking –Technology in banks- Technology enabled services-ECS-benefits-SEFT-NEFT-RTGS-CTS-Money transfer schemes-E-rail- E-pay- ATM- Tele banking – Mobile banking- Net banking – Core banking

Books Recommended

1. Arunajatesan .S.Radhakrishnan.S. ,Bank Management, Margham Publications, Chennai-17
2. Vasant Desai, Bank Management, Himalaya Publishing House, Mumbai
- 3.IIBF, Bank Financial Management,Taxmann Publications, New Delhi

M.Com
Semester-IV

Hours per week 6
Credits 5

Core Course 12 (CC 12)
MANAGERIAL ACCOUNTING

Objective: To enable students to gain specialized knowledge in the sphere of managerial accounting.

Unit I-Introduction

Management accounting—objectives, scope and functions—management accounting vs. financial accounting—financial statement analysis—comparative statement—common size statement—trend analysis—ratio analysis

Unit II-Unit II Fund Flow and Cash Flow Analysis

Meaning and concept of funds-procedure for preparing fund flow statement- Schedule of changes in working capital-Calculation of funds from operation-Statement of sources and application of funds-Cash flow statement –Classification of cash flow-Format-Preparation of cash flow statement.

Unit III- Marginal Costing

Marginal costing –Cost Volume Profit analysis—Break Even Analysis—Application of Marginal Costing

Unit IV- Budgetary Control

Budgeting and Budgetary control—Standard costing— Variance analysis-Material ,Labour Overhead and Sales variances

Unit V- Capital Budgeting

Capital budgeting—Importance—Evaluation of capital expenditure proposals
Risk analysis in capital budgeting

Books Recommended

- 1.Management accounting by S.N. Maheswari, Sultan Chand & sons, New Delhi.
- 2 Management accounting by Sharma & Gupta, Kalyani Publishers, New Delhi
- 3..Management accounting by R.Ramachandran & Srinivasan, Sriram Publications, Trichy.

Marks Scheme

Section A (2*10=20 Marks)	Section B (5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 10 Theory Questions only	11a) Theory 11 b) Problem 12a) Problem 12b) Problem 13a) Theory 13b) Problem 14a) Theory 14 b) Problem 15 a) Theory 15b) Problem	Questions 16 to 20 Problems only

M.Com
Semester-IV

Hours per week 6
Credits 5

Core Course 13 (CC 13)
INCOME TAX LAW AND PRACTICE

Objective: To impart knowledge of the principles and practice of income tax and assessment of individuals.

UNIT – I Basic Concepts: Basic concepts: Income, Assessee, Previous year, Assessment year, Person, Agricultural Income–Residential Status and Incidence of tax liability: Individual, HUF, Firm and Company.-Incomes exempt from tax..-Tax Deduction at Source-Advance Tax

UNIT – II Salaries: Salaries : Chargeability – Meaning – Allowances – Perquisites – valuation of perquisites – profit in lieu of salary – provident funds – deductions – Relief U/S 89 (1).

UNIT –III Income from House Property: Income from House Property: Chargeability – Annual Value – Let out House Property – Self occupied house property – deductions.

UNIT – IV Income from Business Or Profession: Income from Business or Profession: Chargeability – Income taxable under business or profession – Computation of profits and gains – Deductions expressly allowed – Expense expressly disallowed – Expenses allowable under certain restrictions –deemed incomes.

UNIT – V- Capital Gains: Capital Gains : Chargeability – Capital asset – transfer – cost of acquisition – Exemptions Income from other sources: chargeability – Incomes specifically chargeable under the head Clubbing of income -Set off any carry forward of losses. Deductions under sections 80C to 80G –Assessment of individuals-Return of income –Self Assessment

Books Recommended

1. Dr.H.C.Mehrotra ,Income Tax Law and Practice.Sahitya Bhavan,Agra
2. Dinakar Pagare, Law & Practice of Income Tax., Sultan Chand & Sons, New Delhi
3. Reddy & Reddy, Income Tax Law and Practice, Margham Publications, Chennai-17
- 4.Dr.Vinod K.Singhania, Students’ guide to Income Tax, Taxmaan Publications, NewDelhi

Marks Scheme

Section A (2*10=20 Marks)	Section B (5*5= 25 Marks)	Section C(3*10=30Marks)
Questions 1 to 10 Theory Questions only	11a) Theory 11 b) Problem 12a)Theory 12b) Problem 13a) Problem 13b) Problem 14a) Problem 14 b) Problem 15 a) Theory 15b) Problem	Question 16 Theory Questions 17 to 20 Problems only

M.Com
Semester-IV

Hours per week 6
Credits 4

Elective Course 5 (EC 5)
INTERNATIONAL BUSINESS

Objective: To familiarize the students with the basic concepts and practices of international business.

Unit I: Introduction

International business- Evolution- Influences of international business- Stages of internationalization- Differences between international business and domestic business – International business approaches- Goals of international business- Advantages and problems of international business- Modes of Entry

Unit II :FDI & Globalisation

Foreign Direct Investment(FDI) – Factors influencing FDI-Reasons for FDI –Costs and Benefits of FDI- Trends in FDI-FDI in India.-Globalisation- Features- Process- Drivers of Globalisation – Advantages and disadvantages of globalization- Globalisation of Markets- Production- Technology- Investments- Globalisation and India

Unit III: Multinational Corporation

Multinational Corporations(MNCs)- Factors responsible for the growth of MNCs-Advantages and Disadvantages of MNCs. Control over MNCs- Organisation structure of MNCs- Role of MNCs in India

Unit IV: International Finance

International finance- International financial environment- Foreign Exchange- Exchange rate determination- Foreign Exchange market- Convertibility of rupee- Foreign Institutional Investors-Global Depository Receipts

Unit V: International HRM

International Human Resource Management- Global Recruitment-Global Selection- Training and Development-Cross cultural training-World Trade Organisation (WTO)-Organisation-Functions-Anti Dumping measures Future of international business-Virtual international business

Books Recommended:

- 1.Subba Rao P,International Business, Himalaya Publishing House, Mumbai
- 2.Francis Cherunillam, International Business, PHI Learning Private Ltd.New Delhi.-1
- 3.S.Sankaran, International Economics,Margham Publications, Chennai-17