



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

**(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)**

**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC**

**PROGRAMME: M.Com.**

**COURSE CODE : 1PGK2**

**COURSE TITLE : Financial Markets & Institutions**

**QN.NO : 6406**

**TIME : 3 Hours**

**MAX.MARKS :75**

**CORE – 2**

**(90 Hours – 4 Credit)**

**Unit – I**

Structure of Financial system –equilibrium in financial markets- financial system in economic development – financial development – some concepts- efficiency – innovation- diversification – Broad, Deep, Wide and Shallow markets – financial Liberalization or deregulation – integration – securitization – disintermediation – internationalization and globalization.

**(16 Hours)**

**Unit – II**

39) Money Market – Call money market – Gilt – edged securities – Treasury bills market discount market-Government securities market.

**(16 Hours)**

**Unit – III**

Share market – stock exchange – organization and functions – trading in stock exchanges, listing of securities – regulation and control of stock exchanges in India – New Issues Market Management – Introduction to stock trading markets options.

**(16 Hours)**

**Unit – IV**

Merchant banking – functions and services – guidelines of RBI and SEBI regarding Merchant banking. Mutual funds – meaning – management of mutual funds – asset Management company – formation – parties to mutual fund- types of mutual NAV – calculation of NAV – Entry load and Exit load – ROI in Mutual fund.

**(16 Hours)**

**Unit – V**

Venture Capital – concepts and dimensions – functions – prerequisites to the success of venture capital

**(14 Hours)**

**Unit – VI**

Factoring – meaning – parties – functions of a factor – essentials of factoring – mechanics of factoring – classification of factoring – cost benefit analysis of factoring VS bill discounting – merits and demerits.

**(12 Hours)**

**Books for Study**

1. Taxmann's Financial Management with problems and Solutions By Ravi M Kishore
2. Management of Indian Financial Institution – By Srivasta R.M. – Himalaya Publishing House.
3. Indian Financial Theory and Practice By Khan MY. Vikas Publishing House, Delhi
4. New Issues Markets of India, by Bholey L.M. Vara Publication Ltd, Mumbai.
5. Financial Markets and Institutions by Bholey, Vara Publication.
6. Financial Services by K. Natarajan, Himalaya Publishing House
7. Indian banking system by Vasant and Desai.

&&&&

=====

THE MADURA COLLEGE (AUTONOMOUS) MADURAI - 11  
Re-ACCREDITED BY NAAC

M.Com.

CORPORATE ACCOUNTING

**UPTO 2016**

SUB. CODE : 2PGK1 (2008 Q1) (6416)

CORE: 6

2PGK1  
Q.N. NO. 6416

(90 Hours - 5 Credit)

**Unit - I**

Share Capital- Issue of Shares - Equity - Preference and Debentures - Redemption of Preference shares and Debentures - Underwriting - Profit prior to incorporation.

(16 Hours)

**Unit - II**

Preparation of final accounts of companies as per Schedule VI - Valuation of Goodwill and Shares.

(16 Hours)

**Unit - III**

Amalgamation, Absorption and reconstruction (external and internal) of joint stock companies - Liquidation - Liquidators final statement of accounts.

(16 Hours)

**Unit - IV**

Accounts of Holding companies - Preparation of Consolidated profit and loss account and Balance sheet. (Excluding inter company holdings, Chain holdings merger and acquisition)

(16 Hours)

**Unit - V**

Banking companies - Final accounts and schedules- preparation of profit and loss account and Balance Sheet- Asset Classification and Provisioning Norms- Capital Adequacy Norms.

(16 Hours)

**Unit - VI**

Indian Accounting Standards - IAS: The following numbers only 1,2,3,4,5,6,9,10,13 & 16.

(10 Hours)

**Books for Study**

1. Advanced Accountancy by R.L. Gupta, Sulthan Chand & Sons
2. Advanced Accounting by M.C. Shukla and T.S. Grewal, S.Chand & Sons
3. Advanced Accountancy - SP. Jain, and KL. Narang., Kalyani Publishers

\*\*\*\*\*



MADURA COLLEGE, (AUTONOMOUS) MADURAI-11

Re(Accredited ~~by~~ by NAAC)

M.COM. ~~AT~~ - BLUE PRINT

TIME : 3HRS

MAX.MARKS : 75

Title of the paper : CORPORATE ACCOUNTING Subject Code : ~~2PK1(2008)~~ ~~2PK1/2PK1(2004 ON)~~ ~~4PK1(2005)~~

UNIT	PART - A (Theory only)	PART - B (Problems only)	PART - C (Problems only)
I	2	1	1
II	2	1	1
III	2	1	1
IV	2	1	1
V	1	1	1
VI	1	1 (Theory)	---
<b>TOTAL</b>	<b>10</b>	<b>6</b>	<b>5</b>

Questions to be Answered	10	4	3
Marks for each Question	1.5	6	12
<b>Total marks</b>	<b>15</b>	<b>24</b>	<b>36</b>

Part A: To be answered in one or two sentences (Theory only)  $10 \times 1\frac{1}{2} = 15$   
 Part B: To be answered in one page.  $4 \times 6 = 24$   
 Part C: To be answered not exceeding four pages.  $3 \times 12 = 36$

*Ans*



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC

**PROGRAMME: M.Com.,**

**COURSE CODE : 4PGK2**

**COURSE TITLE : Direct Taxation**

**QN.NO : 6432**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit – I

Q.N. No. : 6432

Income – Tax Act 1961 – Definitions – Basis of Charge – Residential Status – Capital and Revenue Receipts – Exempted Incomes.

Unit – II

Computation of taxable income under various heads salary – House property – Profits and Gains of Business or Profession – Capital Gains – Other Sources.

Unit – III

Clubbing of income – Set – Off and Carry forward of losses – Deductions from Gross Total Income.

Unit – IV

Assessment of Individuals – Hindu Undivided Family, Partnership firm – Companies – Procedure for assessment.

Unit – V

Wealth Tax Act 1957 – Definitions – Scope – Net Wealth Assets – Deemed Assets – Valuation of Assets – Exempted Assets.

Books for Study:

- |   |   |                      |
|---|---|----------------------|
| 1. Direct Taxes Law and Practice          | - | Vinod K. Singhania   |
| 2. Income Tax Law and Practice            | - | Mehrotra and Goyal   |
| 3. Income Tax Law and Practice            | - | Bhagwati Prasad      |
| 4. Direct Taxes Law and Practice planning | - | B.B. Lal             |
| 5. Income Tax Law and Practice            | - | Sukumar Bhattacharya |

=====



THE MADURA COLLEGE (AUTONOMOUS) MADURAI -11.  
ReAccredited ~~By~~ By NAAC

M.Com - BLUE PRINT

Time : 3 Hours

Max.Marks : 75

Title : DIRECT TAXATION

Sub.Code : ~~3P6K3(2016)~~ 3P6K3(2016) 6432  
(UPSO 2016)

UNIT	PART - A	PART - B	PART - C
I	2 (Theory)	1 (Theory)	----
II	2 (Theory)	2(Problems)	2 (Problems)
III	2(Theory)	1 (Theory)	----
IV	2(Theory)	1 (Problem)	2 (Problems)
V	2(Theory)	1(Problem)	1 (Problem)
<b>TOTAL</b>	<b>10</b>	<b>6</b>	<b>5</b>
Questions to be Answered	10	4	3
Marks for each Question	1.5	6	12
Total Marks	15	24	36 = 75

Part A :  
Part B :  
Part C :



MADURA COLLEGE AUTONOMOUS (EVENING) MADURAI - 11  
DEPARTMENT OF COMMERCE

II M.COM., / II M.F.C (IV SEMESTER)  
MODEL QUESTION PAPER

**Direct TaxATION**

TIME : 3 HOURS

CODE: ~~4P6K3/4/2016~~ (2016)

MAX. MARKS : 75

3P6K3/4/2016 (UPSD 2016)

**Section A: Answer all questions**

~~10 x 10 = 100~~ 10 x 1 1/2 = 15

- 1) Define Previous year.
- 2) Define an Assessee.
- 3) State the rules for exemption of HRA.
- 4) Define Long-term Capital gains.
- 5) State the rule of carry forward of losses of firm.
- 6) State the conditions and amount of deductions U/S 80 D.
- 7) Define a HUF.
- 8) State the conditions for assessment of firms as PFAS.
- 9) What is Best Judgement Assessment?
- 10) Define Net Wealth

**Section B: Answer any four questions**

~~4 x 6 = 24~~ 4 x 6 = 24

- 11) Explain the rules for determining the residential status of an individual.
- 12) One problem on 'Income from house property'.
- 13) One problem on 'Income from other sources'
- 14) Explain the rules for set off and carry forward of losses.
- 15) a Problem on assessment of HUF
- 16) a small problem on computation of Net wealth.

**Section C: Answer any three questions**

~~3 x 12 = 36~~ 3 x 12 = 36

- 17) A problem on computation of income from salary
- 18) A problem on computation of income from Business or profession.
- 19) a problem on assessment of firms.
- 20) a problem on computation of net income with major deductions.
- 21) a problem on computation of net wealth

*Arin...*  
(R.A)



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: M.Com.**

**COURSE CODE : 3PGK2**

**COURSE TITLE : Security Analysis & Portfolio  
Management**

**QN.NO : 6436**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit – I

**Q.N.NO. : 6436**

Nature and Scope of Investment Management – Organisation and Structure of the Security Market in India – Primary Market – Secondary Market – Derivatives Market – Securities Exchange Board of India – Investors Protection in the primary and secondary market.

Unit – II

Security Analysis – Fundamental, Technical and random walk.

Unit – III

Risk and return analysis – Valuation models of Equity and Bonds.

Unit – IV

Options and Futures – Valuation of options and futures.

Unit – V

Portfolio Management – Portfolio risk and return – Portfolio construction models – Markowitz model – The sharpe index model – Capital asset pricing theory and Arbitrage pricing theory.

Unit – VI

Portfolio evaluation -- Need and the process of evaluation. Portfolio revision – The formula plans – Rupee Cost Averaging – Constant rupee Value – The constant ratio and the Variable ratio Plans.

Books for Study:

- |   |   |                      |
|---|---|----------------------|
| 1. Investment                                 | : | William, F. Sharpe   |
| 2. Management of Investment                   | : | Jack Clark Francis   |
| 3. Security Analysis and portfolio management | : | Fisher and Jordan    |
| 4. Security Analysis and Portfolio management | : | Punithavalli Pandian |
| 5. Investment Management                      | : | V.K. Bhalla          |
| 6. Investment Management                      | : | Preethi Singh.       |

=====



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: M.Com.**

**COURSE CODE : 3PGK5**

**COURSE TITLE : Project Management**

**QN.NO : 6437**

**TIME : 3 Hours**

**MAX.MARKS :75**

**PROJECT MANAGEMENT**

Sub. Code 3PGK5 (2008-09) 6437  
QN. NO. 6437

Unit – I

Project – Characteristics and types – Project identification – parameters in project selection – project formulation.

Unit – II

Types of project appraisal – Financial Techniques for project appraisal – Market analysis – Technical analysis – plant – capacity and location.

Unit – III

Project finance – pattern and sources of finance – Role of Tax planning in project financing – Project cost estimate – cost of capital – Capital budgeting techniques.

Unit – IV

Risk analysis – Security analysis – Decision tree analysis – Capital asset pricing model.

Unit – V

Project scheduling – Net work planning – Critical path method – project evaluation review technique – Resource allocation – Network cost crashing.

Unit – VI

Project Management – Forms of project organization – Project planning and control – Project implementations – Pre-requisites of project implementation.

Books for Study:

- |                                    |   |                  |
|------------------------------------|---|------------------|
| 1. Project Management              | : | Prasanna Chandra |
| 2. Project Management              | : | P.K. Ghosh       |
| 3. Project Management              | : | Garga. Heerckens |
| 4. Text book on project management | : | V.E.Ramamoorthy  |
| 5. Project Management and control  | : | P.C.K.Rao.       |

=====



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

**(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)**

**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC**

**PROGRAMME: M.Com.,**

**COURSE CODE : 3PGKNM**

**COURSE TITLE : Entrepreneurial Skill**

**QN.NO : 6438**

**Development**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit – I **QN. NO. : 6438**  
Introduction – Meaning of Entrepreneurship – Entrepreneurship and economic development – Importance of entrepreneurship. 1,

Unit – II  
Factors affecting entrepreneurship growth – Economic factors – Social factors – Cultural factors – Personality factors – Psychological factors – Sociological factors – The theory of need achievement – Psycho social theories. 1, 5

Unit – III  
Entrepreneurial traits – Common Entrepreneurial traits – Types entrepreneurs – Functions of an entrepreneur – Entrepreneurial Culture. 1, 4

Unit – IV  
Search for a Business idea – Source of ideas – Identifying a business opportunity – Defining opportunity – Preliminary evaluation – Project formulation – Project Report – Project appraisal – Financial analysis, Profitability analysis. 9, 10, 11, 12

Unit – V  
Policies governing entrepreneurship – Sources of finance, Project financing Institutional finance – Marketing assistance – Central incentives and subsidies 13, 15, 14

Books for Study:

1. Dynamic of Entrepreneurial Development and management : Vasant Desai
2. Entrepreneurship Development : Jose Paul N. Ajith Kumar Paul
3. Entrepreneurship and small Business Management : B.S. Bhatia and G. S. Batra.

=====



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC

**PROGRAMME: M.Com.,**

**COURSE CODE : 4PGK1**

**COURSE TITLE : Strategic Management**

**QN.NO : 6440**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit – I

**QN. NO. : 6440**

Understanding strategy – Defining and explaining strategy- Introduction to Strategic Management- Definition of Strategic Management- Elements- Process – Model of Strategic Management Process.

Unit – II

Strategic intent – Vision – Mission – Business – Definition –Business Model- goals and objectives.

Unit – III

Strategic Formulation- Environmental Appraisal-Concept of Environment – Internal and External- SWOT Analysis -Environmental sectors – Environmental scanning – appraising the environment – Environment Audit- Organisational Appraisal- Methods and techniques used for organizational appraisal –Strategic Analysis-TOWS and BCG Matrix.

Unit IV

Corporate Level Strategies- Concentration Strategies – Integration Strategies (Horizontal and Vertical Integration)- Cooperative Strategies – Merger & Acquisition- Joint Venture-Strategic Alliance-Diversification Strategies –Stability Strategies-Retrenchment Strategies – combination Strategies –Corporate Restructuring- Generic Business Strategies.

Unit V

Strategic Implementation- Behavioural Implementation- Corporate Governance and Strategic Management- strategic leadership -corporate culture-personal values and business ethics- Corporate Social responsibility

**Books for study**

1. Business policy and strategic management : Azhar kazmi  
(Tata McGraw Hill Publication-III edition)
2. Business policy : L.M.Prasad
3. Business Environment and policy : Dr. V. Alagappan
4. Business Policy : P.K. Ghoseh
5. Business planning and policy : Mamoria & Mamoria
6. Business Policy and Strategic Management: P.Subba Rao(Himalaya Publishing House)

\$\$\$\$\$

=====



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

**(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)**

**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC**

**PROGRAMME: M.Com.,**

**COURSE CODE : 4PGK2**

**COURSE TITLE : Strategic Cost Management**

**QN.NO : 6442**

**TIME : 3 Hours**

**MAX.MARKS :75**

**STRATEGIC COST MANAGEMENT**

**SUB.CODE : 4PGK2 (6442)**

**Unit – I**

Cost Analysis and Management Decisions – Concepts of Cost relevance to purpose of managerial decisions – Break even analysis its applications and limitations – CVP Analysis.

**Unit – II**

Introduction Cost analysis – Analysis of cost of production for managerial decisions involving (i.e.) make or buy, Idle capacity, plant shut down, process further or sell – Equipment replacement etc. Expand or contract, change Vs status Quo- Decision making and limiting factors.

**Unit – III**

Activity based Costing – Introduction - Meaning & Definition Objectives – Assumptions – Steps advantages – ABC Vs Traditional Costing – Need for implementing ABC.

**Unit – IV**

Cost based Decision making – Target Costing – Customer orientation – Target Costing Process – Tear down analysis – Values engineering – Kaizen Costing of Life cycle costing – EVA.

**Unit – V**

Six Sigma – Origin – Theories – Meaning – Conducting (FEMA) – Failure mode and effects analysis – Six Sigma organization – DMAIC – Define measure analysis improve and control – Balance score card.

**Books for Study:**

1. Advanced Cost and Management Accounting : V.K. Saxena, C.D. Vashist.
2. Advanced Management Accounting : Robert s. Kaplan Anthony A. Atkinson
3. Six Sigma for managers : Greg Brue
4. Advanced Cost Accounting : S.P.Jain & K.L.Narang
5. Advanced Cost Accounting : Dr. S.N. Maheshwari
6. Kaizen Strategies : Patricia Wellington

=====



**PROGRAMME: M.Com.**

**COURSE CODE : 17P1KMC1**

**COURSE TITLE : Business Environment and Ethics**

**QN.NO : 8001**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Introduction to Business Environment**

Introduction - Scope of Business - Characteristics of Business - Business Goals - Factors influencing Business Environment - Environmental Analysis and Forecasting.

**Unit II Economic Environment**

Introduction - Nature of Economy - Economic Policies and Planning the Economic conditions. Political Environment - Economic roles of the Government. Social Environment - Business and Society Ecology - Consumerism and Consumer Rights - Cultural Environment - Technological Environment - Legal Environment.

**Unit III Global Environment**

Introduction - GATT – GATS – TRIPs – TRIMs – WTO - International Investments - FDI & FII - Development Regulation of Foreign Trade - EPZs, EOUs, TPs – SEZs - FEMA Act 1999.

**Unit IV Introduction to Business Ethics**

Introduction – Meaning – Definition - Nature – Purpose - Morals for Organisational Interest - Ethics and Conflicts of Interest - Ethical and Social Implications of Business Policies and Decisions - Corporate Social Responsibility.

**Unit V Ethical Management**

Introduction – Meaning – Definition - Ethics in Work place - Ethics in Marketing and Consumer Protection - Ethics in Accounting and Finance.

**Text Book(s):**

1. Francis Cherunilam, “**Business Environment Text & Cases**”, Twenty Third Edition, 2014, Himalaya Publishing House, Mumbai.
2. S. Parthasarathy & P. Rengarajan, “**Concepts and Realities in Business Ethics**”, 2003, Sadagopan Publishers.

**Reference Books**

1. Dr.A. Mushtafa, “**Business Environment and Law**”, 2010, AITBS Publishers and Distributors, Delhi.
2. H.C. Mruthyunjaya, “**Business Ethics and Value System**”, 2013, PHI Learning Pvt., Ltd., Delhi.
3. Namita Gopal, “**Business Environment**”, Second Edition, 2009, McGraw Hill Education Pvt. Ltd., New Delhi.

=====



**PROGRAMME: M.Com.**

**COURSE CODE : 17P1KMC2**

**COURSE TITLE : Advanced Financial Accounting**

**QN.NO : 8002**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Advanced Final Accounts**

Introduction - Preparation of Final Accounts - Closing and Adjustment entries- Sole proprietors - Firms. Accounting of Private individuals, Doctors and Solicitors.

**Unit II Financial Statements for Not-for-Profit Organisation**

Meaning- Distinction between profitable and Not for Profitable Organisation – Books to be maintained - Distinction between Capital and Revenue – Basic Records –Preparation of Income and Expenditure Account and Balance sheet from Receipts and Payments and vice versa.

**Unit III Branch, Departmental and Investment Accounting**

Introduction to Branch Accounting - Independent – Dependent – Stock and debtors system and Foreign branch.

Introduction to Departmental Accounts – Inter-department transfers at cost and invoice price. Investment Accounting.

**Unit IV Accounting for Leasing and Hire Purchase**

Leasing – Meaning - Advantages and Disadvantages – Classifications - Operating and Finance – Accounting Treatment.

Hire-Purchase and Installment purchase systems – Hire purchase trading account.

**Unit V Partnership Accounts**

Introduction - Admission – Retirement – Death of a partner – Dissolution.

**Text Book**

1. S.P. Jain & K.L. Narang, “**Advanced Accountancy**” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

**Reference Books**

1. R.L. Gupta & M. Radhaswamy, “**Advanced Accountancy**” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “**Advanced Accountancy**” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “**Financial Accounting**”, Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi & S. Uma, “**Fundamentals of Advanced Accountancy**”, Third Edition, 2015, S. Chand, New Delhi.
5. SP. Iyengar, “**Advanced Accountancy**” Vol-I, Fourth Edition, 2004, Sultan Chand & Sons, New Delhi.



**PROGRAMME: M.Com.**

**COURSE CODE : 17P1KMC3**

**COURSE TITLE : Company Law and Governance**

**QN.NO : 8003**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Unit I Introduction to Company Law**

Meaning –Definition- Scope – Features of a Company –Kinds of Companies- (including One Person Company- Dormant Company—Small Company—Associate Company – Licensed Company)—Formation and incorporation of a Company – Memorandum of Association – Articles of Association- Prospectus.

### **Unit II Share Capital**

Sources of raising Share capital—Kinds-Public offer—Issue of Securities by a Public company and Private Company-Offer for sale by members, Shares—Kinds—Nature of shares—Share certificate—Voting rights—Sweat equity shares –Debentures— main features—Issue of debenture under Companies Act

### **Unit III Company Management**

Director—Legal Positions—Kinds—Appointments—Powers—Duties—Liabilities—Removal—Constitution of important committee—Audit Committee—Nomination and Remuneration Committee—Stakeholder relationship committee—Related Party Transactions—Corporate Governance—E Governance—Listing agreement—Corporate Social Responsibility—Whistle Blowing.

### **Unit IV Company Meeting and Proceedings**

Definition of a meeting—Essentials of valid meeting—Agenda—Kinds of Meeting—Annual General Meeting—Extra-ordinary General Meeting—Board Meeting and E Board Meeting—special provisions for One Person Company (OPC)—Notice of Meeting—Chairman of Meeting—quorum—E Voting—Resolutions—Meaning—Kinds—Reports.

### **Unit V Winding up**

Meaning—Modes of Winding up—Winding up by the Tribunal—Vuntary Winding up—Creditors Voluntary Winding up—Company Liquidator—appointment—Duties and powers—Official liquidator.

### **Text Book**

1. N.D.Kapoor, “**Elements of Company Law**”, Thirtieth Edition, 2016, Sultan Chand Publications, New Delhi.

### **Reference Books**

1. Ashok K Bagrial, “**Company Law**”, Twelfth Revised Edition, 2015, Vikas Publishing House.
2. A.C.Fernando, “**Corporate Governance Principles, Policies & Practices**”, Second Edition, 2015, Pearson Publication.
3. V. Balachandran & V. Chandrasekaran, “**Corporate Governance, Ethics & Social Responsibility**”, Second Edition, 2013, PHI Learning Pvt. Ltd.



**PROGRAMME: M.Com.**

**COURSE CODE : 17P1KMC4**

**COURSE TITLE : Research Methods and Statistics**

**QN.NO : 8004**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Unit I Introduction of Research**

Meaning – Definition - Classification - Nature and Scope- Significance – Benefits - Types of Research - Methods of Research-Research Process – Identification – Selection - Formulation of a research Problem- Necessary of defining problem. Research Design – Meaning - Features of good research design - Preparation of model research design.

### **Unit II Sampling**

Meaning - Advantages and Limitations – Steps – Types - Sampling and Non-sampling errors. Data Collection - Primary and Secondary – Investigation – Methods - Survey method - Case study method – Observation - Interview schedule – Questionnaire – Pre-testing - Pilot study – Sources of Secondary data. Scaling Technique – Meaning - Basis of Classification- Techniques – Attitude-scaling. Processing, Analysis and Interpretation of data.

### **Unit III Data Analysis**

Correlation and Regression Analysis – Meaning - Multiple & Partial - Hypothesis - Types - Testing of hypothesis - Test of significance for Small (t test) and Large samples – The Chi-Square – Goodness of fit test.F Test and Analysis of variance. (hands on training through SPSS).

### **Unit IV Analysis of Time series**

Components of Time series - Measurement of Trend - Measurement of Personal variations - Seasonal variations - Cyclical variations - Irregular variations (hands on training through SPSS).

### **Unit V Research Report**

Meaning - Significance – Types – Contents – Layout - Precautions in writing a research report - Model Research Report.

### **Text Book**

1. C.R. Kothari & Gaurav Garg, “**Research Methodology Methods and Techniques**”, Third Edition, 2016, New Age International Publishers, New Delhi.

### **Reference Books**

1. S.L. Gupta & Hitesh Gupta, “**Business Research Methods**”, 2015, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
2. Anil Kumar Mishra, “**A hand Book on SPSS for Research Work**”, 2011, Himalaya Publishing House.
3. O.R. Krishnaswami & M. Renganathan, “**Methodology of Research in Social Science**”, Second Edition, 2015, Himalaya Publications, Mumbai.
4. TN. Srivastava & Shailaja Rego, “**Business Research Methodology**”, 2012, McGraw Hill Education Private Ltd., New Delhi.
5. S.P. Gupta, “**Statistical Methods**”, Forty Fourth Edition, 2014, Sultan Chand & Sons, New Delhi.



**PROGRAMME: M.Com.**

**COURSE CODE : 17P1KMC5**

**COURSE TITLE : Advanced Cost Accounting**

**QN.NO : 8005**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Introduction to Cost Accounting**

Meaning - Objectives - Cost Concepts - Cost Accounting Standards (CAS), Generally Accepted Cost Accounting Principles (GACAP) - Purpose - Objectives - Applicability.

**Unit II Direct Material and Employee Cost**

Introduction - Material (CAS-6) - EOQ - Different Levels of Stock- Methods of Pricing Issues – Wastage - Scrap, spoilage and defectives and its treatment.

Employee Cost (CAS-7) - Idle time - Over time- treatment - Employee turnover - Remuneration and Incentives Schemes - Co-Partnership and Profit Sharing Schemes - Control over employee cost prevention of fraud in wage payments. Capacity Determination (CAS-2)

**Unit III Overhead- (CAS-3)**

Meaning - Classification - Steps in Overhead accounting - Allocation, Apportionment – Overheads to cost centres - Absorption of overheads - Over and under absorption and treatment - Activity Based Costing.

**Unit IV Accounting Entries of an Integrated Accounting System**

Introduction - Cost Ledger and Non Integrated Accounting and Reporting - Reconciliation between Cost Account and Financial Account - Profit and Loss.

**Unit V Cost Accounting Methods and System**

Introduction - Contract Costing - Process costing – loss model, equivalent model, inter process profit - Joint product - by product - Service costing- Unit costing - Cost sheet - quotation sheet.

**Text Book(s):**

1. SP. Jain, KL Narang & Simmi Agrawal, “**Advanced Cost Accounting**”, 2013, Kalyani Publications Ltd.
2. **Cost Accounting Standards**, Publications of Institute of Cost Accountants of India.

**Reference Books**

1. RSN.Pillai and V.Bagavathy, “**Cost Accounting**”, Sixth Edition, 2015, S Chand Publications.
2. TS. Reddy & Y. Hari Prasad Reddy, “**Cost Accounting**”, Margham Publications, Chennai.
3. SN. Maheshwari & SK. Maheswari, “**A Text Book of Accounting for Management**”, 2006, Vikas Publishing House.
4. Bhabatosh Banerjee, “**Cost Accounting- Theory & Practice**”, Twelfth Edition, 2013, PHI Ltd, New Delhi.
5. VK. Saxena & CD. Varshist, “**Cost Accounting**”, Seventh Edition, 2008, Sultan Chand & Sons, New Delhi.



**PROGRAMME: M.Com.**

**COURSE CODE : 17P2KMC6**

**COURSE TITLE : Advanced Corporate Accounting**

**QN.NO : 8006**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Issue of Share Capital**

Introduction – Meaning - Issue of Shares – Equity - Preference and Debentures - Redemption of Preference shares and Debentures – Underwriting - Profit prior to Incorporation.

**Unit II Final Accounts**

Introduction - Preparation of Final accounts of Companies as per Schedule III - Valuation of Goodwill and Shares

**Unit III Restructuring and Liquidation**

Introduction - Amalgamations, Absorption and Reconstruction (External and Internal) of Companies – Liquidation - Statement of affairs - Liquidators final statement of account

**Unit IV Accounts of Holding Companies**

Introduction - Preparation of Consolidated profit and loss account and Balance sheet (Excluding Inter Company holding, Chain holdings merger and acquisition)

**Unit V Accounts for Banking and Insurance Companies**

Introduction - Final accounts and schedules - Preparation of profit and loss account and Balance sheet - Asset classification and Provisioning Norms - Capital Adequacy Norms. Insurance Companies Accounts - Schedules – Final Accounts for Insurance Companies.

**Text Book**

1. S.P. Jain & K.L. Narang, “**Corporate Accounting**”, 2015, Kalyani Publishers, Mumbai.

**Reference Books**

1. R.L. Gupta & M. Radhaswamy, “**Corporate Accounting**”, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “**Advanced Accountancy**”, Vol-II, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “**Corporate Accounting**”, Fifth Edition, 2010, Vikas Publishing House Pvt. Ltd.
4. MC. Sukla, TS. Grewal, & SC. Gupta, “**Advanced Accounting**” Vol-II, 2013, S.Chand.



**PROGRAMME: M.Com.**

**COURSE CODE : 17P2KMC7**

**COURSE TITLE : Marketing Management**

**QN.NO : 8007**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Introduction to Marketing Management**

Meaning – Marketing Concept – Marketing Environment – Marketing Mix – Marketing Planning and Strategy – Market research and Market Information System.

**Unit II Product**

Definition - Product Policy – Product Classification – Product Mix – Product Line – Brand Policy – Packaging and labeling decisions – Legal aspects – Product Life Cycle – Marketing Strategies in different stages.

**Unit III Pricing**

Definition - Importance of price in business – Pricing policies – Objectives and Strategies – Factors that affect price decisions – Basic pricing policies – Kinds of pricing – Special problems in pricing – Legal restrictions in pricing – Resale price maintenance.

**Unit IV Channels of Distribution**

Definition – Channel functions – Factors considered in the selection of channels – Wholesalers – Retailers – Distribution cost analysis – Inventory and warehousing decisions – Producers problems in channel determination and usage. Management of physical distribution.

**Unit V Promotional Strategy**

Introduction - Marketing Communications and persuasion – Purposes of Sales promotion – Decision in sales promotion - Publicity – Decisions – Objectives – Salesmanship – Designing of sales force – Management of sales force – Principles of personal selling – Advertising – Types of advertising –Advertising policy – Causes for failure of advertising appeal - Selection of media – Classification of Media.

**Text Book**

RSN Pillai and Bhagavathi, “**Marketing Management**”, 2015, S.Chand & Sons, New Delhi.

**Reference Books**

1. Philip Kotler & Kevi Lane Keller, “**Marketing Management**”, Fifteenth Edition, 2015, Pearsons Publications.
2. Ramaswamy & Namakumari, “**Marketing Management**”, Fifteenth Edition, 2013, McGraw Hill Education (India) Pvt. Ltd., New Delhi.
3. Rajan Nair & C B Gupta, “**Marketing Management**”, Fourteenth Edition, 2011, Sultan Chand & Sons.
4. SA. Sherlekar & R. Krishnamoorthy, “**Marketing Management – Concepts and Cases**”, Fourteenth Edition, 2016, Himalaya Publishing House.



**PROGRAMME: M.Com.,**

**COURSE CODE : 17P2KMC8**

**COURSE TITLE : Financial Markets And  
Services**

**QN.NO : 8008**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Unit I Indian Financial system**

Introduction - Structure – Equilibrium in financial markets – Financial system in Economic development – Financial development – Concepts – Efficiency Innovation – Diversification – Broad, Deep, Wide and Shallow markets – Financial Liberalization or deregulation – Securitization – Disintermediation – Internationalization and globalization.

### **Unit II Money Market**

Introduction - Call money market – Gilt edged securities – Treasury bills market - Discount market – Government securities market.

### **Unit III Capital market**

Introduction - Stock Exchange – Organization and Functions – Trading in stock exchanges, Listing of securities – Regulation and control of stock exchanges in India – New Issues Market- IPO – Introduction to stock trading market options.

### **Unit IV Merchant Banking**

Introduction - Functions and services – Guidelines of RBI and SEBI regarding Merchant banking. Mutual funds – Management of mutual funds – Asset Management company – Formation – Parties of mutual fund – Types of mutual fund- NAV – Calculation of NAV – Entry load and Exit load – RoI in Mutual fund.

### **Unit V Venture Capital and Factoring**

Venture Capital – Meaning - Concepts and dimensions – Functions – Prerequisites to the success of venture capital.

Factoring – Parties – Functions of a factor – Essentials of factoring – Mechanics of factoring – Classification of factoring – Cost benefit analysis of factoring vs. Bill discounting – Merits and demerits.

### **Text Book**

E. Gordon & K. Natarajan, “**Financial Markets and Institutions**”, Third Edition, 2015, Himalaya Publishing House.

### **Reference Books**

1. Dr. S. Guruswamy, “**Financial Market and Institutions**”, Fourth Edition, 2015, McGraw Hill Education Private Limited, New Delhi.
2. C.M. Bhole, “**Financial Institutions & Markets-Structure, Growth & Innovations**”, Third Edition, 2006, McGraw Hill Education Private Limited, New Delhi.
3. M.Y. Khan, “**Financial Services**”, Eighth Edition, 2015, McGraw Hill Education Private Limited, New Delhi.



**PROGRAMME: M.Com.**

**COURSE CODE : 17P2KMC9**

**COURSE TITLE : Advanced Management Accounting QN.NO : 8009**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Unit I Introduction to Management Accounting**

Definition – Scope – Functions - Advantages and Limitation - Management Accounting vs. Financial Accounting - Cost Accounting vs. Management Accounting – Tools of Management Accounting.

### **Unit II Financial Statement Analysis**

Introduction - Comparative and Common size statements – Uses and Limitations of Ratio analysis - Types of Ratio - Liquidity, Profitability, Solvency and Turnover ratios.

### **Unit III Funds flow and Cash flow analysis**

Introduction - Uses and limitations - Distinction between Cash Flow and Fund flow – Preparation of statement of Fund Flows - Preparations of Statement of Cash flows (Ind AS 7).

### **Unit IV Cost-Volume- Profit analysis**

Introduction - Concepts - BEP – Utility - Limitations of CVP analysis - Decision involving alternative choices - Key factors - Determination of Sales mix - Exploring markets - Discontinuance of Product line - Make or Buy decisions - Change vs. Status expand or Contract - Shutdown or Continue and Pricing decision.

### **Unit V Variance analysis and Budgeting**

Introduction - Cost variance- Material, Labour and Overheads variance and Sales Profit variance - Control of Variance. Budget and Budgetary control - Classification of Budgets. Responsibility account – Meaning - Objectives - Control Ratios - Responsibility centers - Process – Advantages - Base Budgeting Management Reporting – Meaning – Types - Requisites of Report - Steps for Effective reporting.

#### **Text Book**

1. S.N.Maheshwari, “**Management Accounting and Financial Control**”, Sixteenth Edition, 201, Sultan Chand & Sons.

#### **Reference Books**

1. RSN Pillai & Bagavathy, “**Management Accounting**”, Fourth Edition, 2015, S.Chand & Company Pvt. Ltd.
2. TS. Reddy & Y. Hari Prasad Reddy, “**Cost and Management Accounting**”, Fourth Edition, 2013, Margham Publications, Chennai.
3. IM. Pandey, “**Management Accounting**”, Third Edition, 2010, Vikas Publishing House.
4. Ravi M Kishore, “**Advanced Management Accounting**”, 2013, Taxman Publication Pvt. Ltd.

=====



**PROGRAMME: M.Com.,**

**COURSE CODE : 17P2KMC10**

**COURSE TITLE : Indian Accounting Standards and  
Accounting Software**

**QN.NO : 8010**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Introduction to Accounting Standards**

Introduction - International and Indian Accounting Standards- Composition of the Accounting Standards Board-Compliance with Accounting Standards under various Statues- Categorisation of enterprises for the applicability of various accounting standards- An over view of IFRS.

**Unit II IndAS1, IndAS2, IndAS7 and IndAS10**

Ind AS1- Disclosure of Accounting Policies- Meaning of Accounting policies- Need for accounting policies- Selection of an Accounting policy- Fundamental Accounting assumptions- Disclosure requirements- simple problems.

Ind AS2 – Valuation of Inventories – applicability- measurement of Inventories- Cost of purchase- conversion cost- other costs – Determination of Net Realisable value- Disclosure requirements- simple problems.

Ind AS 7 – Cash Flow Statements-Applicability- Meaning of Cash- Cash Equivalents- Cash flow- presentation of cash flow statements- operating –investing –financing activities- Disclosure requirements- simple problems.

Ind As 10 – Contingencies & Events occurring after the Balance sheet data- Adjustments to be made- Non-adjusting events- Disclosure requirements- simple problems.

**Unit III Ind AS 16, Ind AS 18 and Ind AS 23**

Ind AS 16- Property Plant and equipments - Depreciation Accounting- Accounting treatments- Change in method of depreciation- Change in useful life-Change in value due to revaluation- Addition/Extension to asset(becoming integral part of existing asset) Disclosure requirements- simple problems

Ind AS 18 - Revenue recognition – Meaning- Timing of recognition of revenue- Revenue from sale of goods- Revenue from rendering of services- Other revenues- Disclosure requirements- simple problems

Ind AS 23 Borrowing Costs- Meaning – Qualifying asset- Recognition of borrowing costs- Acquisition-Construction or production of qualifying assets.

**Unit IV Accounting Package**

Tally –Features & Configuration - Creation of Company - Groups – Sub-group – Reserved Account groups- Display of Groups – Primary groups-Capital nature & revenue nature- Introduction – Alteration of Groups - Deletion of Groups - Creation of ledgers- Process of creation of ledger. Vouchers-Creation and alteration of vouchers - Final accounts and Tally.

**Unit V Inventory**

Introduction – Buying and Selling Activity of a Trader – Stock Journal – Non – Inventory Vouchers – Inventory Masters – Stock Groups and Stock Items Creation & Alteration of category and Items -Deletion of a category and items.

Interest – Calculations- Introduction – Simple Interest – Compound Interest – Method of calculation of interest.

**Text book(s):**

1. Guidance Note on Accounting Standards, Institute of Chartered Accountants of India Publications.
2. CA.Dr.Rajkumar S.Adukia, Guide on Indian Accounting Standards, Rishabh Academy Pvt Ltd, Mumbai.



**PROGRAMME: M.Com.**

**COURSE CODE : 17P3KMC11**

**COURSE TITLE : Security Analysis and Portfolio  
Management**

**QN.NO : 8011**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning objectives**

- To gain knowledge of investments and investment alternatives
- To develop ability to value the securities by fundamental and technical analysis
- To understand the concept of derivatives and ability to construct and evaluate the portfolio

**Learning Outcomes:** Advanced knowledge on investment management. Skill towards fundamental and technical analysis. Understanding of derivatives market and portfolio management and evaluation.

**UNIT-I INTRODUCTION**

Nature and scope – Meaning – Objectives of investment – Factors favorable for investment – Features of an Investment Programme – Investment process – Investment opportunities – Investment media – Investment Alternatives – Bonds, Preference Shares and Equity shares – Risk and Returns – Systematic Risk, Unsystematic Risk –Measurement of returns – Traditional Technique, Modern Technique.

**UNIT-II SECURITY VALUATION**

Security Valuation – Basic Valuation Models – Bonds – Preference Shares – Common Stock. – Dividend concept, Earnings concept – Efficient Market Theory – Efficient Market Hypothesis – Empirical Analysis – Random Walk Model – Recent Trends.

**UNIT – III FUNDAMENTAL AND TECHNICAL ANALYSIS**

Fundamental analysis – Industrial analysis – Company analysis – Economy analysis –Technical analysis – Timing in investment – Tools of technical analysis – Market movements – Moving average analysis – Dow Theory – Recent Trends.

**UNIT – IV DERIVATIVES**

Meaning – Classification – Commodity Derivatives – Financial Derivatives – Basic Derivatives – Complex Derivatives – Exchange Traded Derivatives – OTC Derivatives – Characteristic of Derivatives – Participants in Derivatives Market - Forwards – Futures – Options – Swaps – Derivative Markets in India.

**UNIT V: PORTFOLIO MANAGEMENT & EVALUATION**

Introduction – Time value of money application to portfolio management – MPT and Dominance concept – SEBI guidelines for portfolio managers and portfolio management service – Importance of Beta – Capital Market Theory – Capital Asset Pricing Model –Security Market Line – Arbitrage Pricing Theory – Recent Trends.

Portfolio evaluation – Need and the Process of evaluation. Portfolio Revision – The formula plan – Rupee Cost Averaging – Constant Rupee Value – The constant ratio and variable ratio plans.

**Books for Study**

Preethi Singh. *Investment Management*. Mumbai: Himalaya Publishing House, 2014. Print.

**Books for Reference**

1. Avadhani V.A. *Securities Analysis & Portfolio Management*. Himalaya Publishing House, 2013, Mumbai.
2. Pandian Punithavathy - *Security Analysis And Portfolio Management*, Vikas Publishing House.
3. Lee, Cheng F. *Advances in Investment Analysis and Portfolio Management*. Science & Technology Books.
4. Bhalla V.K. *Investment Management*. Sultan Chand & Co., New Delhi
5. [www.investopedia.com](http://www.investopedia.com), [www.sebi.gov.in](http://www.sebi.gov.in)



**PROGRAMME: M.Com.**

**COURSE CODE : 17P3KMC12**

**COURSE TITLE : Export Management**

**QN.NO : 8012**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge on export management and INCO terms
- To gain ability to handle export procedure and documentation independently
- To understand and apply export promotion, pricing and logistics.

**Learning Outcomes:** Higher Knowledge on export management, ability to prepare export documentation independently. Application knowledge of export pricing and distribution logistics

**UNIT – I INTRODUCTION TO EXPORT**

Meaning – Definition – Nature, Scope and Significance of Export – Balance of Trade and Balance of Payment – Disequilibrium – Methods of Correction of Disequilibrium – Exchange Control. International Commercial Terms (INCO Terms) EXW - FCA– FAS – FoB – C&F – CIP – CPT – DAF – DES – DEQ – DDU – DDP.

**UNIT – II EXPORT PROCEDURE & EXPORT DOCUMENTATIONS**

Processing of Export Order – Excise Clearance – Customs Clearance – Quality and pre – shipment inspection – Bank procedures – Duty Draw back.

Export Documentations – Documents Relating to Goods – Documents Relating to Shipping– Combined Transportation Documents – Certificate of Inspection – Appropriate forms.

**UNIT – III EXPORT FINANCE & INTERNATIONAL INSTITUTIONS**

Export Finance – Pre-shipment credit – Post shipment credit.

WTO – Role and Functions of WTO – UNCTAD – Institutions in India – ECGC – EXIM Bank.

**UNIT – IV EXPORT PROMOTION**

Institutional Support – Other Promotional measures – Special Economic Zones (SEZ) – Export Oriented Units (EOU) - Concessions. EXIM Policy.

**UNIT – V EXPORT PRICING AND DISTRIBUTION LOGISTICS FOR EXPORTS**

Export Pricing – Factors influencing Export Pricing – Pricing objectives – Steps in Pricing – Different types of Pricing – Dumping and Anti Dumping.,

Distribution logistics for exports – Management of Risk – Marketing plan for export.

**Book for Study**

Francis Cherunilam, *International Trade and Export Management*, 20<sup>th</sup> Revised Edition, 2017, Himalaya Publishing House, Mumbai.

**Books for Reference**

1. T.A.S Balagobal, *Export Management*, Himalaya Publishing House, Mumbai
2. C. Jeevanandam, *Foreign Exchange, Practice, Concepts & Control*, Sultan Chand & Sons, New Delhi.
3. Dr. S. Sankaran, *International Trade*, Margham Publications, Chennai.
4. Dr. V. Radha, *International Trade*, Prassanna Publishers & Distributors, Chennai.
5. www.wto.org.in, www.investopedia.com



**PROGRAMME: M.Com.**

**COURSE CODE : 17P3KMC13**

**COURSE TITLE : Corporate Finance**

**QN.NO : 8013**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To understand the concept of finance & finance functions, and familiarize with the various sources of funds
- To calculate cost of capital, Leverages and optimizing EPS through capital structure models.
- To make a decision long term investment proposals by using Payback, NPV, IRR & ARR and prepare statement of working capital requirements independently.
- To familiarize the concept of dividend policy and its relevance in corporate

**Learning outcomes:** In-depth knowledge on corporate finance, ability to determine and calculate optimum capital structure. Independent appraisal of capital investment, working capital and dividend decisions.

**UNIT – I INTRODUCTION TO CORPORATE FINANCE**

Definition - Scope – Objectives – Functions - Responsibility of Financial manager – Financial Decisions – Sources of funds – Long term – Short term sources.

**UNIT – II COST OF CAPITAL, CAPITAL STRUCTURE AND LEVERAGES**

Cost of Capital-Meaning – Importance – Measurement - Cost of Debenture, Preference share, Equity share, Retained Earnings – Weighted Average Cost. Capital structure - Theories of Capital Structure – Designing Optimum Capital structure – Indifference point – Financial Break Even point. Leverages – Meaning – Financial Leverage – Operating Leverage - Combined Leverage.

**UNIT – III CAPITAL BUDGETING**

Meaning – Significances - Methods of appraisal-Pay back method- Discounted cash flow method – Discounted pay back – Net present value – Profitability index – Internal rate of return – Average rate return (ARR) – Capital rationing – Risk Analysing in Capital Budgeting.

**UNIT – IV WORKING CAPITAL MANAGEMENT**

Meaning – Types of working capital – Factors influencing working capital-Sources of working capital – Operating cycle – Estimation of working capital – Management of Cash – Receivables Management – Working Capital Financing.

**UNIT – V DIVIDEND POLICY**

Meaning – Types of Dividend – Factors influencing Dividend Policies – Theories of Dividend Decisions – Relevance of Dividends – MM Theory – Irrelevance Dividend - Walter’s Model – Gordon’s Model – Dividend Capitalization Model – Determinants of Dividend Policy – Dividend Policy in India.

**Note:** The Questions should be asked in the ratio of 60% Problems and 40 % for theory

**Book for Study**

Shasi K. Gupta, *Financial Management*, Kalyani Publishers, Ludiana.

**Books for Reference**

1. Ravi M. Kishore, *Financial Management*, Taxmann Publications, New Delhi.
2. M.Y. Khan & P.K. Jain, *Financial Management Text, Problems and Cases*, McGraw Hill Education Pvt. Ltd. New Delhi.
3. IM. Pandey, *Financial Management*, Vikas Publishing House Pvt. Ltd. Noida.
4. Dr. A. Murthy, *Financial Management*, Margham Publications, Chennai.
5. www.icaai.org.in, www.icmai.in, www.investopedia.com, www.managementstudyguide.com



**PROGRAMME: M.Com.**

**COURSE CODE : 17P3KMC14**

**COURSE TITLE : Internet and E - Commerce**

**QN.NO : 8014**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To know the concept of internet and models of E Commerce and its applications
- To familiarize with Electronic Funds Transfer with security
- To have knowledge on Mobile Commerce and E Marketing and their applications.

**Learning Outcomes:** Application knowledge on internet and e commerce activities. Ability to transact through m commerce and e marketing

**UNIT – I INTRODUCTION TO NET WORKS AND INTERNET**

Introduction - Types of Net works – Advantages – Disadvantages – Topology – Protocol – Types of Transmission – Characteristics –Modem – Types of Modem – ISDN.  
Workings of Internet – Transmission – Utilisation – Access. Basic Requirements for Internet connection – TCP CIP Protocol – FTP, HTTP Protocols.

**UNIT – II WORLD WIDE WEB & SERVICES**

World Wide Web: Web Sites – Pages – Browsing web index – Search Engine – Browsers. HTML – Creating small HTML Programmes.  
Services E- Mail – Mail Service Managing mails – File attachments – E- Commerce – Effective Transaction recorder – On Line Shopping – Video Conferencing.

**Unit – III E-Commerce**

Definition of Electronic Commerce – E-Commerce and Traditional Commerce – Advantages of E-Commerce – Business, Consumers, Society and Nation – E-Business and E-Commerce – Need for E-business – Factors stressing the need for E-business – Classification of E-Commerce.

**Unit – IV E-Marketing & M-Commerce**

Meaning – Advantages – E-Customers Relationship Management (E-CRM) – Advantages of using technologies for providing customer support – Phases of E-CRM – Features of E-CRM Software – E-CRM Work Model.  
Mobile Commerce (M-Commerce) - Factors drive M-Commerce - Difference between E-Commerce and M-Commerce - Growth of M-Commerce in India - Applications of M-Commerce.

**Unit – V Electronic Fund Transfer**

Meaning – Benefits of Electronic Payment –Popular Electronic Payment Methods – Financial EDI – Credit Card System on the Internet – Components of Online Credit Processing Security Requirements in E- Payment Systems – Key Security Schemes – Secret Key Cryptography – Public Key Cryptography – Digital Signature.

**Books for Study**

Dr. K. Abirami Devi & Dr. M. Alagammai, *E-Commerce*, Margham Publication, Chennai.

**Books for Reference**

1. Nidhi Dhawan, E-Commerce Concepts and Applications, International Book House Pvt. Ltd. New Delhi.
2. S.V. Srinivasan, E-Commerce, Vijay Nicole Imprints Pvt. Ltd. Chennai.
3. Harley Hahu, *The Internet – Complete Reference*, TMH Limited.
4. www.investopedia.com

=====



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: M.Com.,**

**COURSE CODE : 17P3KME1**

**COURSE TITLE : Applied Direct Taxation**

**QN.NO : 8015**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge of the provisions of income tax law relating to the topics mentioned in the contents
- To gain ability to solve problems concerning assesses with the status of Individual, HUF, Partnership and companies.

**Learning Outcomes:** Ability to compute income tax liability independently. Understanding and application of Advance tax and TDS

**Unit – I Introduction to Income Tax Act, 1961**

Definitions - Previous year, Assessment year, Person, Assessee, Income, PAN etc., - Residential status and incidence of Income tax for individuals, HUF, Firms, Companies, Body of individuals and Association of persons – Incomes exempted from income tax.

**Unit – II Computation of Income under various Heads**

Computation of taxable income under various heads with reference to individual assesses - Salaries, House property, Profits and gains of business or profession, Capital gains and other sources.

**Unit – III Procedure for Assessment**

Assessment of Individual, HUF, Partnership and Companies.

Types of assessments - Self assessment, best judgment assessment, summary assessment etc., - Various authorities under the Income Tax Act – List of forms for various types of assesses towards annual filing of Income Tax Return – e-filing procedure.

**Unit – IV Clubbing of Income**

Set off and carry forward of losses – Deductions from Gross Total Income.

**Unit – V Advance Tax & TDS**

Meaning of Advance Tax – TAN - Various instalments of Advance Tax – Simple problems on Advance Tax – Penalty for not adhering to Advance Tax provisions – Meaning of Tax Deducted at Sources – Rates of tax to be deducted at source for various payments by a business assessee – Penalty for not adhering to the Tax Deducted at Source Provisions.

**Note:** The Question paper shall consist of 70% problem and 30% theory.

**Book For Study**

1. Dr. Vinod K Singhania & Dr. Kapil Singhania, Direct Taxes Law & Practices, Taxmann Publications,

**Books for Reference**

1. Gaur and Narang D.B, Income Tax Law and Practice, Kalyani Publication, New Delhi. (Current assessment year)
2. Mehrotra H.C, Income Tax Law and Accounts including Tax planning, Sahitya Bhawan Publishers. New Delhi, (Current assessment year).
3. T.S. Reddy & Y. Hari Prasad Reddy, Income Tax – Theory, Law and Practice, Margham Publications, Chennai.
4. [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

=====



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: NME - Commerce**

**COURSE CODE : 17P3KNM1**

**COURSE TITLE : Entrepreneurial Skill Development**

**QN.NO : 8016**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To know the concept of Entrepreneur, types and factors contributing motivating factors
- To sensitize the importance of women in business and business opportunities for women entrepreneurs
- To identify the business opportunities on Startups
- To prepare a business project report independently

**Learning Outcomes:** Knowledge on entrepreneurship including women, ability to identify startup and prepare project report independently

**Unit – I Introduction to Entrepreneur & Entrepreneurship**

Meaning of Entrepreneur – Characteristics – Functions – Entrepreneur Vs Manager – Intrapreneur /Corporate Entrepreneur - Types of Entrepreneur – Motivating Factors – Entrepreneurial Competencies – Entrepreneur and Economic Development.

**Unit – II Entrepreneurship**

Meaning – Definition – Factors stimulating Entrepreneurship – Factors affecting Entrepreneurship growth – Economic factor – Social Factors – Cultural Factors – Personality factors – Psychological and Sociological Factors. Theories of Entrepreneurship – Economic Theory - Social Theory – Psychological Theory – Motivational Theories.

**Unit –III Women Entrepreneurs**

Concept of Women Entrepreneurship – Factors Influencing Women Entrepreneurs – Types – Differences between Men Entrepreneur and Women Entrepreneur - Role of Women Entrepreneurs – Business opportunities for Women Entrepreneurs – Growth of Women Entrepreneurship in India – Institutions supporting Women in Entrepreneurship - Problems – Remedial Measures.

**Unit – IV Business Idea and Starts Ups**

Source of Ideas – Identifying a Business Opportunity – Defining Opportunity – Preliminary Evaluation – Start up Initiatives by Government – Mentors – Accelerators – Incubators – Sources of Finance for Start Ups – Failure of Start Ups – Strategies for Success of Start Ups – Start Up Innovation in India.

**Unit – V Project Report**

Meaning – Importance – Precautions -Components – Contents of Project Report – General Information – Project Description – Market Potential – Capital Cost and Means of Finance – Source of Finance – Assessment of Working Capital Requirements – Economic and Social Consideration – Reasons for Failure of a Project – Preparation of Model Project Report.

## **Books for Study**

E.Gordon and K. Natarajan, *Entrepreneurial Development*, Himalaya Publishing House, Mumbai.

## **Books for Reference.**

1. Vasant Desai, *Entrepreneurship Development*, 2005, Himalaya Publishing House, New Delhi.
2. Jose Paul, N. Ajith Kumar, *Entrepreneurship Development*, 2003, Himalaya Publishing House, New Delhi.
3. Nandan, *Fundamentals of Entrepreneurship*, PHI Learning, New Delhi.
4. Dr. Jayashree Suresh, *Entrepreneurial Development*, Margham Publications, Chennai.
5. [www.investopedia.com](http://www.investopedia.com)

=====



**PROGRAMME: M.Com.,**

**COURSE CODE : 17P4KMC15**

**COURSE TITLE : Human Resource Management**

**QN.NO : 8017**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To know and understand the basic concepts of HRM and its relevance in business.
- To understand the process of manpower planning, recruitment and selection systematically
- To familiarize the concepts of workers participation and conflict in corporate.

**Learning Outcomes:** Higher learning about Human Resource Management and Manpower planning. Understanding of Employee morale and Job satisfaction. Comprehensive knowledge on workers participation and Trade union activities

**Unit – I Introduction to Human Resource Management**

Meaning – Definition – Characteristics – Need for HRM - HRM methods – HRM in Indian Industry – Suggestions to make HRM effective in Indian organizations.

**Unit – II Manpower Planning**

Meaning – Definition – Objectives of Manpower planning – Composition of manpower forecasting – Executive resource planning – meaning – major elements in the process of executive resource planning Development -Individual & Personality development – Theories of Personality.

**Unit – III Recruitment, Selection and Training**

Recruitment – Meaning – Types of Recruitment - Selection – Process of Selection - Tests and Interviews – Placement and Inductions- Promotions and Transfers – Training – Types of Training..

**Unit – IV Employee Morale & Job Satisfaction**

Meaning – Definition – Effects of Good and Poor morale – Relationship between morale and productivity. Job satisfaction – Meaning – Relationship between job satisfaction and productivity.

**Unit – V Workers Participation in Management, Trade Union and Conflicts**

Meaning – Aims and objectives – Methods – Merits and demerits – Workers participation in management in India.

Trade union meaning – Principles – Essentials of a successful trade union – Features and weakness of Trade union. Conflict – Meaning – Stages – Causes of Inter Group Conflict – Consequences of Inter Group conflict. Performance appraisal – meaning – purposes – Factors affecting performance appraisal – methods.

**Book for Study**

C.B. Memoria, Personnel Management, Himalaya Publishing House, Mumbai.

**Books for Reference**

1. P.C. Tripathi , Human Resource Management, Sultan Chand & Sons, Delhi.
2. M.N. Rudrabasavaraj , Dynamic Personnel Administration, Himalaya Publishing House, Mumbai.
3. K.Aswathappa, Human Resource & Personnel Management, Tata McGraw-Hill, New Delhi.
4. Edwin Flippo, Personnel Management, McGraw-Hill, New Delhi
5. www.managementstudyguide.com, www.investopedia.com.



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: M.Com.,**

**COURSE CODE : 17P4KMC16**

**COURSE TITLE : Applied Operations Research**

**QN.NO : 8018**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning objectives**

- To have an knowledge on Operations research and its applications to business decisions.
- To gain working knowledge and application of relevant operations research tools in business decisions.

**Learning Outcomes:** Knowledge on operations research tools and its applicability in business decisions and ability to solve various business problems through OR tools

**Unit – I Introduction to Operations Research**

Meaning – Definition – Techniques of Operations Research – Uses and Limitations of Operations Research.

**Unit – II Linear Programming Problem**

Meaning – Definition – Formulation of LPP – Methods for solving LPP – Graphical Method – Simplex Method – Big M Method – Duality Method.

**Unit – III Transportation and Assignment Problem**

Meaning – Transportation Model – Types of Transportation problem – Methods for solving transportation problem: Vogel’s Approximation method – Least Cost Method – North West Corner Rule – Initial Solution – Optimal Solution.

Assignment Problem – Meaning –Types of Assignment problem – Hungarian Method.

**Unit – IV Game Theory & Queuing Theory**

Game Theory – Applications – Methods for solving Game theory – Saddle point method – Dominance Principle method – Algebraic method – Graphical Method – Sub Game method. Queuing Theory – Applications – Uses – Limitation – Single Channel Model Only.

**Unit – V Replacement Problems, Inventory Models and Simulation**

Replacement Problems – Group replacement policy.

Inventory Models – EOQ Model with discount and without discount – Safety Stock.

Simulation – Meaning – Limitations – Monte Carlo Method – Applications.

**Note:** The Question paper shall consist of 80% problem and 20% theory.

**Books for Study:**

Kapoor V.K. & Sumant Kapoor, *Operation Research Techniques for Management*, Sultan Chand & Sons, New Delhi.

**Books for Reference:**

1. Chawla. K.K, Vijay Gupta & Bhushan K. Sharma, *Operation Research Quantitative Analysis for Management*, Kalyani Publishers, New Delhi.
2. K. Shridhara Bhat, *Operation Research*, Himalaya Publishing House, Mumbai.
3. J.K.Sharma, *Quantitative Techniques in Management*, Trinity Press, New Delhi.
4. www.investopedia.com

=====



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: M.Com.**

**COURSE CODE : 17P4KMC17**

**COURSE TITLE : Strategic Cost Management**

**QN.NO : 8019**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To understand and ability to analyse the cost and make them to take business decisions
- To know the concept of ABC and its relevance in business decisions
- To able to apply relevant cost management tools viz., Target costing, Kaizen, Life cycle costing and six sigma

**Learning Outcomes:** Advanced Knowledge on cost analysis and management decisions. Basic understanding and working knowledge of ABC, kaizen costing, Life cycle costing and six sigma

**Unit – I Cost Analysis and Management Decisions**

Concepts of Cost relevance to purpose of managerial decisions – Break even analysis its applications and limitations – CVP Analysis.

**Unit – II Introduction Cost analysis**

Analysis of cost of production for managerial decisions involving (i.e.) make or buy, Idle capacity, plant shut down, process further or sell – Equipment replacement etc. Expand or contract, change Vs status Quo- Decision making and limiting factors.

**Unit – III Activity based Costing**

Introduction - Meaning & Definition Objectives – Assumptions – Steps advantages – ABC Vs Traditional Costing – Need for implementing ABC.

**Unit – IV Cost based Decision making**

Target Costing – Customer orientation – Target Costing Process – Tear down analysis – Value engineering – Kaizen Costing of Life cycle costing – EVA.

**Unit – V Six Sigma**

Origin – Theories – Meaning – Conducting (FEMA) – Failure mode and effects analysis – Six Sigma organization – DMAIC – Define measure analysis improve and control – Balance score card.

**Books for Study:**

S.P.Jain & K.L.Narang, Advanced Cost Accounting, Kalyani Publications, Delhi.

**Books for Reference**

1. V.K. Saxena, C.D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, Delhi.
2. Robert
3. Robert S. Kaplan, Anthony A. Atkinson, Advanced Management Accounting
4. Dr. S.N. Maheshwari, Advanced Cost Accounting, Himalaya Publishing House Pvt. Ltd., Mumbai.
5. T.S. Reddy & Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai.
6. [www.icaai.org.in](http://www.icaai.org.in), [www.icmai.in](http://www.icmai.in),  
[www.managementstudyguide.com](http://www.managementstudyguide.com)

=====



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: M.Com.**

**COURSE CODE : 17P4KME2**

**COURSE TITLE : Project Management**

**QN.NO : 8020**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To understand the concept of project and project management and ability to prepare project report
- To gain working knowledge on project preparation independently
- To evaluate the projects by various feasibility studies.

**Learning Outcomes:** understanding and comprehensive knowledge on project management and its relevance in business houses. Ability to appraise the projects by various feasibility studies

**Unit – I Introduction to Project Management**

Meaning – Characteristics - Types- Project Life Cycle – Project formulation - Parameters in Project Selection – Stages in Project Formulation – Pre-feasibility study – Support Studies – Feasibility study – Detailed Project Report.

**Unit – II Project Appraisal**

Meaning – Types of Project Appraisal – Market and Demand Analysis – Conduct of Market Survey – Demand Forecasting; Uncertainties – Marketing Plan – Technical Analysis: Manufacturing Process – Technical Arrangements – Plant Capacities – Project chart and Layout - Financial Analysis – Economical and Environmental Analysis.

**Unit – III Financial Estimates and Risk Analysis**

Cost of Project – Means of Finance – Project finance – Sources and Pattern of Finance - Cost of capital- Estimates of Sales and Production – Working Capital Requirements – Profitability Projections – Profitability Statements – Projected Cash Flow Statement. Capital Budgeting – Techniques.

Risk Analysis – Sensitivity Analysis – Break Even Analysis - Decision Tree Analysis – Capital Asset Pricing Model –Social Cost Benefit Analysis.

**Unit – IV Project scheduling, Managing & Implementing**

Introduction – Project Scheduling – Network Based Scheduling – Critical Path Method (CPM) – Project Evaluation Review Techniques (PERT) – Resource Allocation – Network cost crash. Project Management – Forms Project Organsiation- Project Planning and Control- - Pre Implementation Project – Implementation – Monitoring.

**Unit – V Project Evaluation and Post Project Evaluation**

Project Evaluation – Meaning – Objectives – Methods. Post Project Evaluation – Meaning - Post Audit – Objectives – Types – Preparation of Project Report – Computer Aided Project.

**Books for Study**

Prasanna Chandra, *Projects Planning, Analysis, Selection, Financing, Implementation and Review*, Tata McGraw Hill Education Pvt. Ltd. New Delhi.

**Books for Reference**

1. Vasant Desai, *Project Management*, Himalaya Publishing House, Mumbai.
2. K. Nagarajan, *Project Management*, New Age International Publishers, New Delhi.
3. www.investopedia.com, www.businessdictionary .com



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: M.Com.,**

**COURSE CODE : 17P4KME3**

**COURSE TITLE : Applied Indirect Taxation**

**QN.NO : 8021**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To gain knowledge on concept of Indirect taxation viz., Customs act, GST act
- To gain concept and simple problems on customs act as working knowledge
- To understand the concept of GST related terms and its relevance in the GST Act
- To be able to solve simple problems on GST

**Learning Outcomes:** Comprehensive knowledge on concept of Indirect taxation including GST. Ability to solve simple problems on GST

### **Unit – I Introduction to Applied Indirect Taxation**

Meaning of Indirect Taxes- Distinction between Direct Taxes and Indirect Taxes – Constitutional authority to levy and collect indirect taxes – Canons of Taxation – Types of Indirect Taxes prevailing in India at national level such as Goods and Services Tax and Customs Act.

### **Unit – II Customs Act, 1962**

Meaning of Customs Duty – Procedure prescribed under the Customs Act to Import Goods and Services and Export of Goods and Services – Types of customs duty – simple problems in determination of assessable value and determination of Customs Duty liability – Various Documents involved in imports and exports.

### **Unit – III Introduction of Goods and Services Tax, 2017 (GST)**

Meaning of GST – Scope – Features – GST Council - Classification of GST – CGST – IGST – SGST – Definitions – Person – Business – Goods – Services – Registration Procedures - Taxable Person – HSN/SAC classification - Meaning of Supply – Place of Supply – Time and Value of Supply – Charge and Levy.

### **Unit – IV Input Tax Credit (ITC)**

Meaning – Eligible and Ineligible Input Tax Credit – Tax Credit in respect of Capital Goods – Transfer — Reverse charge Mechanisms – Rates of Taxes – Zero Rated - Exemptions – Job work – Works Contract – Composition Scheme.

### **Unit –V Compounded Levy Scheme for CGST and IGST**

Preparation of Tax invoice – Credit and Debit Notes - Filing of Returns – E-Payment of Tax – E-Way Bill - Computation of GST liability – Anti Profiteering – Offences and Penalty – Advance Ruling – Appeals and Revision.

### **Book for Study**

V.S. Datey, *Indirect Taxation*, Taxmann Publication, New Delhi.

### **Books for Reference**

1. *Indirect Taxes*, Institute of Chartered Accountants of India Publications, New Delhi.
2. *Indirect Taxes*, Institute of Cost Accountants of India, Kolkata.
3. V.S. Datey, *Indirect Taxes*, Taxman Publications Pvt., Ltd., New Delhi.
4. Dr. H.C. Mehrotra and Dr. S.P. Goyal, *Indirect Taxes*, Bhawan Publications, Agra.
5. [www.gst.gov.in](http://www.gst.gov.in)

=====