

BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI – 620 024  
M.Com – Revised Course Structure under CBCS  
(For the candidate admitted from the academic year 2008-2009 onwards)

Sem ester	Course	Course Title	Ins. Hrs / Week	Credit	Exam Hrs	Marks		Total
						Int.	Ext.	
I	Core Course – I (CC)	Managerial Economics	6	5	3	25	75	100
	Core Course – II (CC)	Services Marketing	6	4	3	25	75	100
	Core Course – III (CC)	Corporate Law	6	5	3	25	75	100
	Core Course – IV (CC)	Financial Management	6	5	3	25	75	100
	Core Course – V (CC)	Entrepreneurial Development	6	4	3	25	75	100
II	Core Course – VI (CC)	Quantitative Techniques for Business Decisions	6	5	3	25	75	100
	Core Course – VII (CC)	Strategic Management	6	5	3	25	75	100
	Core Course – VIII (CC)	Computer Application in Business (Theory & Practical)	6	5	4*	25	75	100
	Core Course – IX (CC)	Human Resources Management	6	4	3	25	75	100
	Elective Course – I (EC)	(A) Securities Analysis and Portfolio Management (or) (B) International Finance	6	4	3	25	75	100
III	Core Course – X (CC)	Advanced Corporate Accounting	6	5	3	25	75	100
	Core Course – XI (CC)	Research Methodology	6	5	3	25	75	100
	Core Course – XII (CC)	Fundamentals of Information Technology (Theory & Practical)	6	4	4	25	75	100
	Elective Course – II (EC)	(A) Indirect Taxes (or) (B) Export Marketing	6	4	3	25	75	100
	Elective Course – III (EC)	(A) Income Tax and Law Practice (or) (B) Organisational Behaviour	6	4	3	25	75	100
IV	Core Course – XIII (CC)	E – Commerce	6	4	3	25	75	100
	Core Course – XIV (CC)	Management Accounting	6	5	3	25	75	100
	Core Course – XV (CC)	Project Work Viva voce 20 marks Dissertation 80 marks	6	5	-	-	-	100
	Elective Course - IV (EC)	(A) Bank Management (or) (B) Insurance Management	6	4	3	25	75	100
	Elective Course - V (EC)	(A) Retail Management / (B) Industrial Relations	6	4	3	25	75	100
			120	90				2000

Note: For Core Courses VIII & XII Examination - Theory 2 Hours; Practical 2 Hours.

SEMESTER – I  
CORE COURSE – I - MANAGERIAL ECONOMICS

Credit Allotted: 5

Max. Marks: 75

Objective : To make the students to realize the usefulness of economic tools, principles, laws etc. in business decisions.

Unit I

Managerial Economics – Meaning, Nature, Scope and Applications – Its Relationships with other disciplines – Role of Managerial Economist – Demand Analysis – Determinants of Demand and Demand forecasting.

Unit - II

Production Function – Law of Returns to Scale – Economies of scale – Cost Concepts – Cost function – Cost Output relationship – Cost Control and Cost Reduction.

Unit - III

Price and Output decisions under perfect competition, Monopoly, Oligopoly, Monopolistic Competition – Price discrimination – Pricing Objectives, Policies and Practices – Price differentials.

Unit - IV

Profit – Concept and Meaning – Theories – Measurement – Economic Profit vs. Accounting Profit – Break even analysis - Profit Planning and Forecasting.

Unit - V

Business Cycle – Role of Economic Forecasting in Business - Gross Domestic Product & Gross National Product : Concepts and their relevance in economic growth – Methods of Measurement – Trends in National Income estimates and utility – Concepts related to liberalization, privatisation and globalization.

Books for Reference :

1. Joel Dean, Managerial Economics – Prentice Hall
2. Mehta P.L. – Managerial Economics – Sultan Chand and Sons
3. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons.
4. Gupta G.S. – Managerial Economics – Tata McGraw Hill
5. Reddy P.N. and Appannaih – Essentials of Managerial Economics – Himalaya Publishing House.
6. Mithani D.M. – Managerial Economics – Himalaya Publishing House
7. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd.
8. S. Sankaran - Managerial Economics - Margham Publications
9. Cauvery, Sudha Nayak and Others - Managerial Economics - S. Chand and Sons.

CORE COURSE – II – SERVICES MARKETING

Credit Allotted: 4

Max. Marks: 75

Objective : To enable students to gain expert knowledge on marketing of various services.

#### Unit I

Meaning of Services Marketing – Definitions – Its importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products.

#### Unit II

Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process of buyer.

#### Unit III

Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategic during the P.L.C. – Product Planning Strategy – Development of new products – its simplification – Diversification and elimination.

#### Unit IV

Services Marketing – I : Bank Marketing – Insurance Marketing – Transport Marketing.

#### Unit V

Services Marketing – II: Tourism and Hotel Marketing - Education Marketing – Communication Services Marketing.

#### BOOKS FOR REFERENCE:

1. Services Marketing – S.M.Jha
2. Services Marketing – M.Y.Khan
3. Marketing Management – C.B.Memoria
4. Marketing Management – Kotler
5. Marketing of Services – Cowell.

## CORE COURSE – III – CORPORATE LAWS

Credit Allotted: 5

Max. Marks: 75

Objective : To make the students understand the legal framework with reference to companies.

### UNIT – I :

Provisions of Companies Act 1956 relating to Company Administration – Board of Directors – Manager - Managing Director – Provisions relating to various types of meetings and their related items.

### UNIT –II :

Industries (Development and Regulation) Act, 1951 object – Definitions – Central Advisory Council – Development Council – Regulation of Scheduled Industries – Registration and Licensing – Investigation and Take over of Management of Industrial undertakings of Central Government – Effect of Central Govt's order – Mgt/Control of undertakings owned by companies in liquidation – Power to provide relief measures – power to exempt special cases – penalties.

### UNIT – III :

Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorised person – contravention and penalties –adjudication and penalties – Directorate of Enforcement.

### UNIT – IV :

The Essential Commodities Act, 1955 – Powers of Central Government to Control, effect, seizure and confiscation – consumer protection Act 1986 – Definition – Consumer Protection Council – Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission

### UNIT – V:

Water (Prevention and control of pollution) Act, 1974 Definition – functions and powers of various Boards Compliance regarding discharges causing pollution Penalties and offences – Air (Prevention and Control of Pollution) Act, 1981 Definitions – Functions and powers of various Board – Duties of occupier of specified industries to ensure adherence to standard offences by companies.

### BOOKS FOR REFERENCE:

1. Bare Act of all relevant Legislations.
2. Corporate Laws and Secretarial Practice – N.D.Kapoor Sultan Chand and Sons, New Delhi – 2.
3. Corporate Laws and Secretarial Practice – Dr.G.K.Kapoor Premier Book Company, New Delhi – 2.
4. Corporate Laws – Taxman Publication.
5. Economic Legislation – Law & Practice – by U.K.Chandhary - Sultan Chand & Sons, New Delhi – 2.

6. Economic and other Legislations S.S.Gulshan and G.K.Kapoor Sultan Chand & Sons, New Delhi – 2.
7. Chartered Secretary Magazine – Jan. 2000 – Vol.XXX No.1 “Foreign Exchange Management Bill” (Page 75 – 85).

## **CORE COURSE IV – FINANCIAL MANAGEMENT**

Credit Allotted: 5

Max. Marks: 75

Objective : To enable the students understand concepts and application of financial management tools.

### **UNIT I**

Financial Management : Meaning, nature and scope of finance; Financial goal – Profit Vs Wealth Maximisation; Finance functions – investment, financing and dividend decisions.

### **UNIT II**

Fundamental valuation concepts :- Time value of money – Compound value, Present value; Risk and Return – concept, Risk in a portfolio context, Relationship between Risk and Return. Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference shares, Equity valuation – Dividend valuation approach, Earnings capitalisation approach and Ratio approach.

### **UNIT III**

Cost of capital : Meaning and Significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; combined cost of capital (weighted).

Financial Leverage : Meaning, Measurement of leverages; Effect of Operating and Financial Leverage on Profit; Analysing alternate financial plans; combined financial and operating leverages.

### **UNIT IV**

Management of working capital:- Meaning, Significance and Types of working capital; calculating operating cycle period and estimation of working capital requirements; sources of working capital; Management of cash, receivables and inventory.

### **UNIT V**

Planning the Capital Structure – Factors influencing capital structure; EBIT-EPS Analysis, ROI-ROE Analysis, Cash flow analysis, capital structure policies in practice (excluding theories of capital structure).

Dividend policy – Practical aspects – Factors determining dividend pay-out, Forms of dividend; stability in dividend policy; corporate dividend behaviour.

(Note: Theory 30 Marks; Problems 45 Marks)

### **BOOKS FOR REFERENCE :**

Financial Management	- I.M.Pandey
Financial Management	- Prasanna Chandra
Financial Management	- Khan M.Y.Jain P.K.
Financial Management	- S.N.Maheswari
Financial Management	- R. Ramachandran & R. Srinivasan

## **CORE COURSE V - ENTREPRENEURIAL DEVELOPMENT**

**Credit Allotted: 4**

**Max. Marks: 75**

### **OBJECTIVE:**

To develop the entrepreneurial knowledge and skill through understanding of the concepts in entrepreneurial development

### **UNIT - I**

Entrepreneur –Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

### **UNIT – II**

Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.

### **UNIT - III**

Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report – Selection Criteria.

### **UNIT – IV**

Project Report - Project Appraisal – Technical – commercial appraisal –Financial appraisal– Sources of finance – Steps to star an industrial unit.

### **UNIT – V**

Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates –Role of DIC,SISI, TCO in entrepreneurial growth

### **Books Recommended:**

1. P.N. Singh – Developing Entrepreneurship for Economic Growth
2. Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT
3. Gupta & N. Srinivasan – Entrepreneurship Development

SEMESTER – II  
CORE COURSE – VI – QUANTITATIVE TECHNIQUES FOR  
BUSINESS DECISIONS

(for the candidate admitted from the academic year 2009-2010 onwards)

Credit Allotted: 5

Max. Marks: 75

Objective : To make the students to understand the various techniques of statistics used in business for taking decisions.

Unit I: Meaning of Quantitative Techniques – Role of Quantitative techniques – Advantages and limitations of Quantitative Techniques Correlation analysis – simple – partial and multiple, Regression analysis – Time Series.

Unit II: Probability – Elements of probability – Theorems of probability – theoretical distributions – Binomial – poisson – Normal distribution – Normal distribution.

Unit III: Definition of Hypothesis – Types of Hypothesis – Type I Error – Type II Error – t test – F test – ANOVA – Chi – Square test.

Unit IV: Transportation problem – Initial Basic feasible solutions by North West Corner rule – Minimization method – Maximize method – Vogel's approximation method – optimization test by Modi method – Assignment methods.

Unit V: Linear programming – Basic Concepts and notation – Linear programming formulation – solution through graphic methods, Simplex Method ( Simple problem)

**Note: 80 % Problem      20 % Theory**

**Book for Reference:**

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

## **CORE COURSE – VII – STRATEGIC MANAGEMENT**

**Credit Allotted: 5**

**Max. Marks: 75**

**Objective :** To help the students understand the analysis, formulation, implementation and evaluation of management strategies.

### **UNIT – I**

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic change – Strategic Leadership and Decision making.

### **UNIT –II**

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March's Behavioural Theory – Objectives of Non-Profit Organizations – Social Responsibility and Business Ethics.

### **UNIT – III**

Strategy Formulation – Business Strategy – Corporate Strategy – Divertional Strategy –Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

### **UNIT – IV**

Strategy Implementation – Organization for action – Staffing – Leading – MBO –Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Diverstment Strategies – Management Buyout.

### **UNIT – V**

Strategic Control and Evaluation – Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

### **BOOKS FOR REFERENCE :**

1. Strategic Management – Strategy Formulation and Implementation – John A.Pearce II, Richard B.Robinson Jr.(A.I.T.B.S. Publishers – J-5,6, Krishnan Nagar, Delhi – 110 051).
2. Strategic Management – Awareness and change – John L.Thompson (Cheapman & Hall 32 Second Main Road CIT East, Chennai – 35).
3. Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision – Wesley Longman) (Available at Higginbotham's Ltd., Chennai).
4. Strategic Management – Gregory G.Dess and Alex Miller.
5. Strategic Management – An Integrated Approach – W.L.Charles and John Gareth,
6. Strategic Management – Concepts and Application – C.Certo and J.Paul Peter.
7. Strategic Management – John H.Barnett and William D. (Available at Atlantic Publishers and Distributors, 4215/1, Ansari Road, Darya Ganj, New Delhi – 110 002).
8. International & Strategic Management – R.N.Srivastava.
9. Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.



## **CORE COURSE VIII - COMPUTER APPLICATION IN BUSINESS**

**Credit Allotted: 5**

**Max. Marks: 75**

**Internal Assessment Theory – 15 Marks; Practical – 10 Marks**

**Univ. Exam. Theory - 45 Marks ; Practical - 30 Marks**

**Examination Duration : Theory 2 Hours ; Practical 2 Hours**

**Objective :** To make the student understand the computers both theory and in practical.

### **Unit I**

Introduction, Classification and Types of Computer, Evolution of digital Computers, components of digital Computers and their Functions, Hardware and Software, Input and Output Devices, Low level Languages and High Level Languages, Translator, Computer Applications, Impact of Computer on Society.

### **Unit II - MS-Word :**

Word Basics – Menus, Commands, Tool Bars and their Icons – Mail merge, Macros.

**Unit III – MS-Excel :** Introduction – Menus, Commands, Toolbars and their Icons – Functions – Power Point presentation.

### **Unit IV – MS-Access :**

Introduction, Parts of an Access Window, Creating a Database, Relationships, Creating table through Design. View, Relationship, Query, Form, Reports.

### **Unit V – Foxpro**

Introduction, Applications – Pay Roll, Stock Maintenance, Bank Transactions, File Sorting and Merging, Invoice Preparation, Sales order processing, Income Tax Calculations, Share market processing, Balance Sheet Preparation.

### **Reference:**

1. Sanjay Saxena, MS Office 2000 for Everyone, Vikas Publishing House.
2. Krishnan, N., Windows and MS Office 2000 with database Concepts, Scitech Publications, Chennai.
3. Grier, Yair Alan, Foxpro 2.6: Code Book, BPB Publishers, New Delhi, 1994.
4. Edward Jones, Foxpro 2.5 for Windows Inside & Out, McGraw Hill, 1996.
5. S.V.Srinivasa Vallabhan, Computer Application in Business – Sultan Chand and Sons, 2006 – New Delhi.

**List of Practicals:**

01. Mail Merge
02. Pay Roll Preparation in MS. Excel
03. Income Tax Preparation in MS. Excel
04. Slide Transition
05. Creating a database in MS. Access
06. Creating a table through Design
07. Query
08. Forms
09. Reports
10. Pay Roll Preparation in Foxpro
11. File Sorting and Merging in Foxpro
12. Income Tax Calculations in Foxpro
13. Balance Sheet Preparation in Foxpro
14. Invoice Preparation in Foxpro

**For Practical Exam – Marks : 30**

**Time : 2 Hours**

**Answer any Two questions carrying equal marks :**

**(2 x 10 = 20)**

1. a) MS – Word

(or)

b) MS – Excel

2. a) MS Access (or) Power Point

(or)

b) Foxpro

2 x 10 = 20

Record = 05

Viva = 05

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30

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# **CORE COURSE IX – HUMAN RESOURCE MANAGEMENT**

**Credit Allotted: 4**

**Max. Marks: 75**

**Objective :** To enable the students understand the concepts and practices followed in managing people at work.

## **Unit I**

Meaning of HRM – Significance of HRM – Functions of HRM – Objectives of HRM – Evolution and Development of HRM – Human Resource Planning – HRP at Different levels – Process of Human Resource Planning.

## **Unit II**

Sources and Techniques of Recruitment – Selection Procedure – Tests – Interviews – Placement – Induction – Training Methods – The Training Procedure.

## **Unit III**

Significance of Human Resource Development – Management Development Programmes – Techniques of Management Development – Performance Analysis and Development – Performance Appraisal – Counselling – Managerial Appraisal.

## **Unit IV**

Career Planning – Succession Planning – Career Development – Counselling – Absenteeism – Managing Change – Resistance to change – Approaches to Organisational Change – Organisation Development – The OD Process – Job Evaluation Methods / Techniques – Advantages of Job. Evaluation – problems of Job Evaluation.

## **Unit V**

Reward System – Wage and Salary administration – Bonus – Objectives of Fringe Benefits – Types of Fringe Benefits – Non Monetary Rewards – Motivation and Motivation Theories – Leadership – Team Building – Morale – Communication – Job Satisfaction.

## **BOOKS FOR REFERENCE :**

1. Essentials of Human Resource Management and Industrial Relations – P.Subba Rao – Himalaya Publishing House.
2. Personnel Management and Human Resources – C.S. Venkata Ratnam and B.K.Srivastava – TMH.
3. Personnel Management and Industrial Relations – P.C. Tripathi – Sultan Chand & Sons.
4. Human Resource Management – B.S.Bhatia and G.S.Batra – Deep & Deep Publications.

# **ELECTIVE COURSE I (A) – SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

**Credit Allotted: 4**

**Max. Marks: 75**

**Objectives :** To make the students understand the key aspects of Security Analysis and Portfolio Management.

## **UNIT – I**

Nature and scope of Investment Management Investment Objectives – Investment Process – Investment Media Security and Non-security forms of Investment gilt edged securities – Sources of Investment information.

## **UNIT – II**

New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – online trading – SEBI and Investors production.

## **UNIT – III**

Security Analysis – Approaches to Security Analysis – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory - Efficient Market Hypothesis.

## **UNIT – IV**

Portfolio Analysis – Traditional and Modern approach – Rationale of Diversification of Investments – Markovitz theory – Sharpe Index Model - Capital Asset Pricing Model.

## **UNIT – V**

Investment companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds.

**Note: Theory only**

### **BOOKS FOR REFERENCE:**

1. Punithavathy Pandian : Security Analysis and Portfolio Management (Vikas Publishing House)
2. Gupta L.C. : Return of Equities – The Indian Experience (New Delhi OXFORD).
3. Bhalla V.K. : Investment Management and Portfolio Management (S.Chand & Co. Delhi).
4. Fisher & Jordon : Security Analysis and Portfolio Management.
5. Preeti Singh : Security Analysis (Himalaya Publishing House).
6. Avadhani V.A. : Investment and Securities Markets in India.
7. SEBI : Guidelines 1992.
8. Jack dark Francis Investment : Analysis and Management (McGraw Hill 1990).
9. Gara.K.L : Stock Exchanges in India.
10. Yasasway : Equity Investment Strategy.

## **ELECTIVE COURSE I (B) – INTERNATIONAL FINANCE**

**Credit Allotted: 4**

**Max. Marks: 75**

**Objective :** To understand the concepts of Financial Management at international level.

### **Unit I: Financial Management in a Global Perspective:**

Globalisation, Trends in International Trade and Cross Border Financial Flows. India in the Global Economy, Challenges of International Financial Management.

### **International Monetary System and Financial Markets:**

Balance of Payments, International Monetary system. An overview of International Financial Markets, Exchange Rate Determination and Forecasting, Purchasing Power Parity, The Fishers' Effect, Interest Rate Parity.

### **Unit II: The foreign Exchange Market:**

Structure and the Participants, Types of Transactions, Mechanics of Currency Dealing, Exchange Rate quotations, Arbitrage, Forward Rates, Evolution of Exchange Control and the Foreign Exchange Market in India, Exchange Rate Computations.

**Currency Derivatives:** Currency Futures, Currency Options

### **Unit III : Foreign exchange Exposure and Risk:**

Economic Exposure, Transaction Exposure, Translation Exposure, Management of Exposures.

### **Unit IV: Working Capital Management in a Multinational Context:**

Short-term Borrowing and Investment, Centralised Vs. Decentralised Cash Management, Cash Transmission.

International Equity Investment: Risk and Return, The International CAPM, Equity Financing in the International Markets.

Long-term Borrowing in International Capital Markets: The Major Market Segments, the International Financing Decision, International Leasing.

### **Unit V: International Project Appraisal:**

Review of NPV Approach, Adjusted Present Value Framework, Project appraisal in the International Context, Exchange Rate Risk and Cost of Capital, International Joint Ventures.

### **An Introduction to Financial Swaps:**

Major Types, Motivations Underlying Swaps, Application of Swaps, Valuation of Swaps,

**International Accounting and Taxation:** Accounting for Foreign Currency Transactions, Accounting for Foreign Operations.

### **Reference:**

1. Apte, P.G., International Financial Management, 2<sup>nd</sup> Ed., Tata Mc Graw Hill, 1998
2. Jeff Madura, International Financial Management, 6<sup>th</sup> Ed., South-Western, 2000
3. Cheol S.Eun, Bruce G.Resnick,. International Financial Management, Irwin McGraw Gill.1998.
4. Maurice D.Levi, International Finance, 3<sup>rd</sup> Ed., McGraw Hill, 1996.
5. Alan C.Shapiro, Multinational Financial Management. Prentice Hall India.

## **SEMESTER III**

### **CORE COURSE X – ADVANCED CORPORATE ACCOUNTING**

**Credit Allotted: 4**

**Max. Marks: 75**

**Objective:** To make the students understand the various concepts and accounting treatment of Companies.

#### **UNIT – I**

Valuation of Goodwill and Shares – Liquidation. - Inflation Accounting.

#### **UNIT –II**

Amalgamation by merger and Amalgamation by purchases - External Reconstruction of Companies and alteration of Share Capital .

#### **UNIT – III**

Holding Company Accounts (including inter company holdings) Bank Accounts – NPA – Classification of investments.

#### **UNIT – IV**

Insurance Company Accounts – Double Account System.

#### **UNIT –V**

Human Resource Accounting – Definition, Objectives, Valuation Methods – Advantages – Accounting Standards, with reference to depreciation, inventory valuation. (Theory only)

**(Theory 25 Marks; Problems- 50 Marks).**

#### **BOOKS FOR REFERENCE:**

1. M.C.Shukla, T.S.Grewall & S.C.Gupta – Advanced Accountancy - II
2. S.P.Jain and K.L. Narang – Advanced Accountancy
3. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy
4. Mukherjee and Hanif – Modern Accountancy – II
5. Reddy & Murthy – Advanced Accounts

### **CORE COURSE XI – RESEARCH METHODOLOGY**

**Credit Allotted: 5**

**Max. Marks: 75**

**Objective:** To make the students know the Research Methods and their applications in

Commerce.

**(Theory only)**

**UNIT – I**

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

**UNIT – II**

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

**UNIT – III**

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 – Philosophy and Pre-testing.

**UNIT – IV**

Data presentation and Analysis – Data Processing – Methods of Statistical analysis and interpretation of Data – Testing of Hypothesis and theory of inference.

**UNIT – V**

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

**BOOKS FOR REFERENCE:**

1. V.P.Michael : Research Methodology in Management, Kitib Mohan Publications, Alahabad.
2. C.R.Kothari : Research Methodology, Wiley Eastern Ltd, New Delhi
3. P.Saravanel, Research Methodology, Kitab Mahal, Alahabad.
4. O.R. Krishnaswami : Methodology of Research in Social Science
5. D.Amarchend : Research Methods in Commerce.

**CORE COURSE XII – FUNDAMENTALS OF INFORMATION  
TECHNOLOGY**

**Credit Allotted: 4**

**Max. Marks: 75**

**Internal Assessment Theory – 15 Marks; Practical – 10 Marks**

**Univ. Exam. Theory - 45 Marks Practical - 30 Marks**

**Examination Duration : Theory 2 Hours ; Practical 2 Hours**

**Objective :** To make the student understand information technology both theory and practical.  
**(Theory 45 Marks)**

**Unit – I**

Introduction to Computer – Classification of Digital Computer System – Computer Architecture –Memory Units – Auxiliary Storage Devices – Input and Output Devices.

**Unit – II**

Introduction to Computer Software –Operating System – Programming Languages – General Software Features and trends.

**Unit –III**

Database Management Systems – Data Processing – Introduction to Database Management System – database design.

**Unit – IV (Practical 30 Marks)**

Basic concepts relating to Financial Accounting – Chart of Accounts – The General Ledger Master (Entering Opening Balances) – Grouping of GL Accounts – The sub Ledger Master (Entering party Accounts Debtors and creditors) – Types of Transactions (Main cash receipts and payments, Petty cash receipts and payments, Bank deposits, Cheques and Bank cheques, journal Vouchers (Debits and Credits). Installing and starting the package – setting up a new company – setting up account heads – voucher Entry – Viewing and editing data.

**Unit – V**

Cash flow – Funds Flow statements, Ratio Analysis, Budget Vs Actual Expenditures, Sales Analysis, Trend Analysis, Consolidation Security review.

**Books for Reference:**

1. S. V. Srinivasa Vallaban – Introduction to Information Technology
2. V.K. Kapoor - Information Technology.
3. Asok k Nadhani – Simple Tally 9.0

**ELECTIVE COURSE – II (A) - INDIRECT TAXES**

**Credit Allotted: 4**

**Max. Marks: 75**



**OBJECTIVE:** To make the students gain knowledge of indirect taxes and legal provisions in its application.

### **UNIT – I**

Significance of Taxation – Basic Principles of Taxation – The ability to pay Principles – The benefit Principles – Concept of Taxable capacity 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 a tax structure – Nature of Indirect taxes and advantages and limitations.

### **UNIT –II**

Central Excise – Excisable goods – clearance of excisable goods – Physical Control – compounded 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**

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 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**

The Tamil Nadu General Sales Tax – VAT - Definition of business – Dealer – Casual trader – goods – sale – total turnover – taxable turnover – Registration of dealer –VAT - Surcharge on VAT - Assessment – Organizational set up in Tamil Nadu.

### **BOOKS FOR REFERENCE:**

Dinaker Pagere, Business Taxation  
Varadharajan & Krishnamoorthy, Law of Sales Tax in Madras.  
Prohit, M.C. Sales Taxation in India.  
Sukumar Battacharya, Tax Law and Practice.  
M.S.Lably & S.Markandaya, Tax Custome Act, 1962.  
Dr.N.P.Srinivasan, Business Taxation  
Hand Book on Excise Duty and Customs duty.  
Taxmens Publication, Indirect Tax Laws.

## **ELECTIVE COURSE II (B) – EXPORT MARKETING**

**Credit Allotted: 4**

**Max. Marks: 75**

Objective: To make the students aware of Export Marketing practices

### **Unit I**

Introduction to Export Marketing : Meaning – objectives – scope – Need for and importance of export trade – Distinction between internal trade and international trade – Problems faced by exporters.

### **Unit II**

Features and Functions of export marketing – Sources of market information – Product planning – Quality control – Export pricing – Export marketing channels – Strategy formulation.

### **Unit III**

Steps involved in export – Confirmation of order – Production of goods – Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO Certificate.

### **Unit IV**

Export Policy and Promotion: EXIM Policy – Regulation of export trade - Organisations for promoting export – incentives and assistance – Export Houses – Trading Houses.

### **Unit V**

Institutions engaged in financing export – ECGC – EXIM Bank – Organisations promoting export – Commodity Board – EPC – STC – MMTC.

### **BOOKS FOR REFERENCE :**

1. Export Marketing – Balagopal, T.A.S., Himalaya Publishing House.
2. Export Marketing – Rathor, B.S., and Rathor, J.S., HPH.
3. International Trade and Export Management – Francis Cherunilam.

## **ELECTIVE COURSE III (A) – INCOME TAX LAW & PRACTICE**

**Credit Allotted: 4**

**Max. Marks: 75**

**OBJECTIVE:** To make the students to gain expert knowledge of both the Principles and practice of the law relating to Income Tax in India, Expert knowledge of legal decision are considered as outside the scope.

### **UNIT – I**

Basic concepts: Income, Assessee, Previous year, Assessment year, Person, Agricultural Income – Charge of Income Tax.

Residential Status and Incidence of tax liability: Individual, HUF, Firm and Company. Income Tax exempt from tax..

### **UNIT – II**

Salaries : Chargeability – Meaning – Allowances – Perquisites – valuation of perquisites – Profit – in –lieu of salary – provident funds – deductions.

### **UNIT – III**

Income from House Properties: Chargeability – Annual Value – letout House Property – Self occupied house property – deductions.

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

### **UNIT – IV**

Capital Gains : Chargeability – Capital asset – transfer – cost of acquisition – Exemptions - Income from other source chargeability – Incomes specifically chargeable under the head – other Incomes chargeable deductions.

### **Unit V**

Set off and carry forward of losses – Assessment of firms – clubbing of income.

**(Theory: 25 Marks; Problems: 50 Marks)**

**Note: Questions should be based on Current Assessment year only.**

### **BOOKS FOR REFERENCES:**

1. Government of India, Income Tax Manual
2. Dr.H.C.Mehrotra Income Tax Law and Practice.
3. Dr.Bhagawathi Prasad, Law & Practice of Income Tax India.
4. Dinakar Pagare, Law & Practice of Income Tax.

5. Lal, B.B. Income Tax Law & Practice.
6. Dr. Vinod K. Singhanian, Taxmen's Direct Taxed Law & Practice.

## **ELECTIVE COURSE III (B) – ORGANISATIONAL BEHAVIOUR**

**Credit Allotted: 4**

**Max. Marks: 75**

### **OBJECTIVE**

To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organisation

### **UNIT I:**

Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

### **UNIT II:**

Perception: Process – Factors influencing perceptual selection and Distortion in Perception – Learning: Theories of Learning – Attitudes: Factors influencing formation of Attitude – OB Modification

### **UNIT III:**

Personality: Theories of Personality – Determinants – Types - Emotional Intelligence – Features - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Stress Management: Causes and Effects of Stress – Coping strategies for stress

### **UNIT IV:**

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict

### **UNIT V:**

Organisation change – Resistance to change and Overcoming resistance to change – Organisation Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.

### **Books Recommended:**

1. Keith Davis - Organisational Behaviour and Human Behaviour at work

### **Books for Reference:**

1. Fred Luthans - Organisational Behaviour
2. Keith Davis – Human Behaviour at work
3. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons
4. K. Aswathappa – Essentials of Organisational Behaviour
5. Stephan Robinson - Organisational Behaviour

## SEMESTER IV

### CORE COURSE XIII – E - COMMERCE

**Credit Allotted: 4**

**Max. Marks: 75**

**Objectives :**

**Note: Theory only**

#### UNIT I

Introduction to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the IWay – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - National Research and Educational Network.

#### UNIT II

Electronic Commerce and World Wide Web: Architectural Frame work for E-Commerce – WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer’s Perspective – Merchant’s Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Cards and EPS – Credit Cards and EPS.

#### UNIT III

Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization – Supply Chain Management .

#### UNIT IV

Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

#### UNIT V

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay – Mobile Computing - Frame Work – Wireless Delivery Technology – Cellular - Data Communication Protocols.

#### **Books for Reference:**

1. Frontiers of Electronic Commerce - Ravi Kalakota, Andrew Winston
2. E-Commerce- A Managerial perspective - P.T.Joseph
3. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart
4. E-Commerce The Cutting Edge Of Business - Kamelesh K Bajaj, Debjani Nag
5. E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson
- 6.E-Commerce - Srinivasa Vallabhan .S.V.

### CORE COURSE XIV - MANAGEMENT ACCOUNTING

**Credit Allotted: 5**

**Max. Marks: 75**

**Objective :** To make the students understand the techniques and tools of Management Accounting for decision making in business.

## **Unit I**

Definition – scope – objectives – merits – limitations – Management accounting vs. Financial accounting – Management accounting vs. Cost accounting – Functions of financial controller – Financial statement analysis – Comparative statements – Common size statements – Trend percentages – Ratio Analysis – Types.

## **Unit II**

Funds flow statements – Cash flow statements

## **Unit III**

Marginal costing – Break even analysis – Application of marginal costing – Techniques in Decision making.

## **Unit IV**

Budget and Budgetary control – Types of budgets – Control ratios – Standard costing – Material, Labour and overhead variances.

## **Unit V**

Capital budgeting – Importance – various appraisal methods – Pay back – Discounted cash flow method – ARR Evaluation techniques – Capital rationing – Dealing with risk and uncertainty in capital budgeting.

**Theory: 30 Marks; Problems: 45 Marks**

### **Books for Reference :**

1. Management Accounting - Manmohan and Goyal
2. Management Accounting - Khan and Jain.
3. Management Accounting - S.N. Maheswari.
4. Management Accounting – R. Ramachandran & R. Srinivasan
5. Management Accounting – Sharma & Gupta

## **CORE COURSE XV – PROJECT WORK**

**Credit Allotted: 5**

**Max. Marks: 100**

**Project Dissertation - 80 Marks;**

**(2 Reviews – 20 + 20 = 40 Marks**

**Report Evaluation = 40 Marks)**

**Viva – 20 Marks**

## **ELECTIVE COURSE IV (A) BANK MANAGEMENT**

**Credit Allotted: 4**

**Max. Marks: 75**

**OBJECTIVES:** To make the students understand Bank Management practices

Unit:1

**CORPORATE LEVEL MANAGEMENT**-Policy framing-Planning-Budgeting-Empowerment- Capital and Capital adequacy-SLR,CRR and Legal matters-Risk management.

Unit:2

**CASH AND FUNDS MANAGEMENT**-Assessment of cash requirement-management of cash flow - Assessment of funds requirement - management of funds and investment.

Unit:3

**MANAGEMENT OF DEPOSITS**-Planning and Budgeting of deposit requirements-Interest rates- Formulation of Deposit Schemes - Assessment of Margin, Spread and Costs - Marketing Strategies.

UNIT:4

**CREDIT MANAGEMENT**-Framing of Lending Policies-Fixation of Interest rates-Disbursement of loans and Recovery of Dues - NPA Management.

Unit:5

**MANAGEMENT OF PROFITS** - Assessment of Income and Expenditure - Assessment of Cost and Overheads - Generation of other Income through Miscellaneous Services

References:

- 1.Bank Management -Pimophy W.Koch and Scoh Mac Donald
- 2.Management in Banking-Helen V Coult
- 3.Management in Indian Banking Sector – N. Gurumoorthy and Dr.A. Panneerselvam

## **ELECTIVE COURSE IV (B) – INSURANCE MANAGEMENT .**

Credits Allotted: 4.

Max.Marks:75

( Theory Only)

**OBJECTIVE:** To learn and understand the subject fully.

Unit – I

Insurance Management-definition-meaning-scope-objectives-purpose and need for insurance management-principles of insurance-globalization of insurance business.

Unit – II

Risk and Insurance-risk management by individuals and corporations-insurance industry in India-regulation of Indian Insurance Industry- Role of IRDA-public and private participation in the insurance sector.

Unit – III

Life Insurance-practical aspects of life insurance-introduction to General Insurance-fire, marine,health,rural, social and miscellaneous insurances.

Unit – IV

Procedure for becoming an Agent: Prerequisites for obtaining a license-fair practice code-unfair practices-Appointment-Termination-Revocation-suspension of Agents.

Unit – V

Functions and Organization of Insurers-product design and development-underwriting-claims management-insurance pricing-actuarial science-insurance marketing-reinsurance-information technology in insurance.

**TEXT BOOKS RECOMMENDED:**

- 1.Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House.
- 2.Nalini Prava Tripathy and Pabir Pai-Insurance, Theory and Practice-Prentice Hall.
- 3.M.N.Mishra-Insurance Principles and Practices-S.Chand.
- 4.Mark S. Dorfman-Introduction to Risk Management and Insurance-Prentice Hall.
- 5.IRDA 1999.



## **ELECTIVE COURSE V (A) – RETAIL MANAGEMENT**

**Credit Allotted: 4**

**Max. Marks: 75**

### **UNIT-I RETAILING CONCEPTS**

Definition of retailing - Characteristics of retailing - traditional and non-traditional retailing - Applications of information technology in retail management.

### **UNIT-II RETAIL INDUSTRY**

Global trends in retailing – Indian retail industry – Drivers to the growth of retail -macro and micro environmental influences – Creativity in retailing - Emerging trends and challenges.

### **UNIT III RETAIL FORMATS**

Different types of retail formats - Choice of location – Store layout and designs - Positioning of retail shops - Retail store image - Retail service quality management.

### **UNIT IV RETAIL MARKETING MIX**

Merchandise management - Service retailing Vs. Product retailing - Retail branding - Pricing for retail – Promotion - Supply chain and logistics - Retail marketing strategies.

### **UNIT V RETAIL SHOPPERS BEHAVIOUR**

Shopping process - Influences of shoppers' attitude, perception, personality and life style in retail shopping behaviour - Handling complaints - Delivering value to retail shoppers.

### **REFERENCES:**

1. Retail marketing - Malcolm Sullivan and Dennis Ad Cock - Thomson
2. Retail Management - A Strategic Approach - Barry Berman and Joel.R.Evans - Prentice Hall of India.
3. Integrated Retail Management - James R. Ogden and Denise J. Ogden – biztantra.

## **ELECTIVE COURSE V (B) – INDUSTRIAL RELATIONS**

**Credit Allotted: 4**

**Max. Marks: 75**

### **UNIT I**

Industrial Relations in India: Concept, Perspective and Organisation – Theories of Industrial Relations – IR in U.S.A., U.K., Japan and Europe a comparison..

### **UNIT II**

Trade Unionism – Concept, Functions, Approaches – Trade Union Movement in India – Problems of Trade Unions.

### **UNIT III**

Industrial Conflicts – Meaning, Definition and Classification – Strikes and Lock-outs – Industrial Disputes Machinery – Preventive and Curative Methods.

### **UNIT IV**

Collective Bargaining – Meaning and Features – Theories – Context and Coverage – Process – Levels – Role of State in Collective Bargaining – Impact of Globalisation on Collective Bargaining.

### **UNIT V**

Industrial Relations and Constitution – Technological Change – Role of ILO - Role of HRM – Impact of Globalisation – Role of Employers' Association

### **BOOKS FOR REFERENCE:**

1. Dynamics of Industrial Relations – Mamoria, Mamoria and Kanka.
2. Economics of Labour and Industrial Relations – Dr.T.N.Bhogliwal – Sahitya Bhavan.
3. Personnel Management and Industrial Relations – P.C. Tripathi – S.Chand and Sons
4. Essentials of Human Resource Management and Industrial Relations – Subba Rao.
5. Industrial Relations – A.M. Sharma
6. Labour Management Relations in India – V.V.Giri.
7. Personnel Management and Industrial Relations – Dale Yoder.
8. Industrial Relations – K.Viswanath Kumar Chand
9. Industrial Relations and Participative Management – Bhabani P.Rath.
10. Personnel Management and Industrial Relations – B.P.Singh, T.N.Chabbra, P.L.Taneja.
11. Industrial Relations – Arun Monappa.
12. Industrial Relations – John Dunlop.

**Core Course VI - Quantitative Techniques for Business Decisions**  
(For the candidate admitted from the academic year 2009-2010 onwards)

Credit Allotted : 5

Max. Marks:75

Unit I: Meaning of Quantitative Techniques – Role of Quantitative techniques – Advantages and limitations of Quantitative Techniques Correlation analysis – simple – partial and multiple, Regression analysis – Time Series.

Unit II: Probability – Elements of probability – Theorems of probability – theoretical distributions – Binomial – poisson – Normal distribution – Normal distribution.

Unit III: Definition of Hypothesis – Types of Hypothesis – Type I Error – Type II Error – t test – F test – ANOVA – Chi – Square test.

Unit IV: Transportation problem – Initial Basic feasible solutions by North West Corner rule – Minimization method – Maximize method – Vogel’s approximation method – optimization test by Modi method – Assignment methods.

Unit V: Linear programming – Basic Concepts and notation – Linear programming formulation – solution through graphic methods, Simplex Method ( Simple problem)

**Note: 80 % Problem      20 % Theory**

**Book for Reference:**

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

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