

## DEPARTMENT OF COMMERCE

### PREAMBLE

**UG** : Course Profile, list of courses offered to other departments and the syllabi of courses offered in the first two semesters along with evaluation components III & IV (with effect from 2018-2021 batch onwards)

**PG** : Course Profile, list of courses offered to the other departments & syllabi of courses offered in the first two semesters along with evaluation components III & IV (with effect from 2018-2020 batch onwards)

**M.Phil** : Course Profile and the syllabi of courses offered in the two semesters (with effect from 2018-2019 batch onwards) are presented in this booklet.

### COURSE PROFILE: B.Com.

**PSO1** : Develop understanding the accounting concepts and convention.

**PSO 2**: Ability to apply the practical tools of finance required in decision making.

**PSO3** : Ability to apply contextual knowledge to assess societal, health, safety, legal aspects relevant to the professional accounting practice.

**PSO 4**: Development of accounting and entrepreneurial skills.

Semester	Part	Category	Course Code	Course Title	Contact / Week	Credit	
						Min	Max
I	I	Part I	UTAL105/UTAL106/ UFRL101/UHIL101	Basic Tamil – I/ Advanced Tamil – I/ French – I/Hindi	4	2	3
	II	Part II	UENL107/UENL108	General English -I / Advanced English- I	5	3	4
	III	Core I	UCOM103/UCCM103	Fundamentals of Commerce	2	1	1
		Allied	UCEA103	Business Economics	6	5	5
		Allied	UMAA112	Business Mathematics	5	4	4
		Core II	UCOM104/UCCM102	Financial Accounting	6	5	5
	IV	Value Education			2	1	1
<b>TOTAL</b>					<b>30</b>	<b>21</b>	<b>23</b>
II	I	Part I	UTAL205/UTAL206/ UFRL201/UHIL201	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi	4	2	3
	II	Part II	UENL207/UENL208	General English II/ Advanced English II	5	3	4
	III	Core III	UCOM204/UCCM203	Business Correspondence	4	4	4
		Core IV	UCOM206/UCCM206 UCOM507/UCCN507	Management Accounting	5	4	4
		Allied	UCEA202	Indian Economic Development	5	4	4
		Core V	UCOR205	Commerce Workshop	1	1	1
	IV	Non Major Elective			4	2	2
		Soft skills			2	1	1
	V	Extension Activity/ Physical			-	1	2

		Education/NCC					
<b>TOTAL</b>					<b>30</b>	<b>22</b>	<b>25</b>
III	III	Core VI	UCOM305/ UCCM305	Cost Accounting	5	4	4
		Core VII	UCOM306 / UCCM306/ UBAM308	Marketing Management	5	4	4
		Core VIII	UCOM307/UBAM309	Financial Markets & Services	5	4	4
		Core IX	UCOM308/UCCM308	Accounting for Non - Trading Concerns	5	4	4
		OnlineCourses		NPTEL/ Spoken Tutorial	3	1	2
		Allied	UMAA301	Business Statistics	5	5	5
		Value Education			2	1	1
<b>TOTAL</b>					<b>30</b>	<b>23</b>	<b>24</b>
IV	III	Core X	UCOM407	Banking Law & Practice	5	4	4
		Core XI	UCOM408/ UCCM408	Corporate Accounting	5	4	4
		Core XII	UCOM409/ UCCM409	Business law	5	4	4
		Core XIII	UCOM410 / UCCM410	Security Analysis & Portfolio Management	4	4	4
		Core XIV	UCOR411	Commerce Workshop Project/	1	1	1
		Core XV	UCOP401/UCCP401 UCOM411/UCCM411	Insurance Law & Practice	2	-	-
		Allied	UCSA407	Cyber Security in Finance	3	3	3
		Allied Practical	UCSR413	Cyber Security - Lab	3	2	2
		Soft Skills			2	1	1
	V	Extension Activity Physical Education/NCC			-	1	2
<b>TOTAL</b>					<b>30</b>	<b>24</b>	<b>25</b>
V	III	Core XVI	UCOM506/ UCCM506	Company Law	6	4	4
		Core XVII	UCOM508	Practical Auditing	6	5	5
		Core XVIII	UCOM509/ UCCM509	Income Tax Law & Practice I	6	5	6
		Core XIX	UCOM510/ UCCM510/	Accounting Package	3	2	2
		Core XX	UCOR501/ UCCR501	Accounting Package - Lab	3	3	3
	IV	Core XXI	UCOP502/UCCP502 UCOM511/UCCM511	Project/ Insurance Law & Practice	4	4	4
		Value Education			2	1	1
<b>TOTAL</b>					<b>30</b>	<b>24</b>	<b>25</b>
VI	III	Core XXII	UCOM612/ UBAM609	Women Entrepreneurship	5	4	4
		Core XXIII	UCOM614/ UCCM614/ UBAM610	Financial Management	6	5	5

		Core XXIV	UCOM615/ UCCM615	Service Marketing	6	5	5
		Core XXV	UCOR615/ UCCR615	Commerce Workshop	1	1	1
		Core XXVI	UCCM616/ UCOM616	Goods and Service Tax	6	4	4
		Viva Voce	UCOM607/ UCCM607	Comprehensive Viva	-	1	1
		Major Elective	UCOO605/ UCCO605	1. E-Marketing	5	5	5
			UCOO606/ UCCO606	2. Income Tax Law & Practice II			
			UCOO607/ UCCO607	3. Consumer Protection			
	IV	Soft skills			2	1	1
	V	Physical Education			-	1	2
<b>TOTAL</b>					<b>30</b>	<b>26</b>	<b>27</b>
<b>GRAND TOTAL</b>					<b>180</b>	<b>140</b>	<b>150</b>

### NON MAJOR ELECTIVE

(These courses are offered to all major except B.Com. B.Com. CA , ,BBA BCA

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
II	Non Major Elective – I	UCOE202/ UCCE201	Modern Accounting Package	4	2	2
II	Non Major Elective – I	UCOE302/ UCOE203	Women Entrepreneurial Development	4	2	2

## COURSE PROFILE: B.Com. (CA)

**PSO1:** Ability to understand the concept of accounting and Computer application in Business.

**PSO2:** Capacity to analyze latest technologies to solve problems in the areas of computer application.

**PSO3:** Application of the knowledge of accounting fundamentals and accounting specialization in Business.

**PSO 4:** Ability to develop accounting and e- Entrepreneurial skills.

Semester	Part	Category	Course Code	Course Title	Contact /Week	Credit	
						Min	Max
I	I	Part I	UTAL105/UTAL106/ UFRL101/UHIL101	Basic Tamil – I/ Advanced Tamil – I/ French – I/Hindi	4	2	3
	II	Part II	UENL107/UENL108	General English -I/ Advanced English-I	5	3	4
	III	Core I	UCCM102/UCOM104	Financial Accounting	6	5	5
		Allied	UCSA104	C Programming	3	3	3
		Allied Practical	UCSR110	C Programming – Lab	3	2	2
		Core II	UCCM103/UCOM103	Fundamentals of Commerce	2	1	1
		Allied	UMAA112	Business Mathematics	5	4	4
	IV	Value Education			2	1	1
<b>TOTAL</b>					<b>30</b>	<b>21</b>	<b>23</b>
II	I	Part I	UTAL205/UTAL206/ UFRL201/UHIL201	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi	4	2	3
	II	Part II	UENL207/UENL208	General English/ Advanced English	5	3	4
	III	Core III	UCCM203/UCOM204	Business Correspondence	4	4	4
		Allied	UCSA204	Object Oriented Programming	2	2	2
		Allied Practical	UCSR207	Object Oriented Programming - Lab	3	2	2
		Core IV	UCCM206/ UCOM206/ UCCM407/ UCOM407	Management Accounting	5	4	4
		Core V	UCCR205	Commerce Workshop	1	1	1
	IV	Non Major Elective			4	2	2
		Soft skills			2	1	1
	V	Extension Activity/ Physical Education/NCC			-	1	2
	<b>TOTAL</b>					<b>30</b>	<b>22</b>
		Core VI	UCCM305/UCOM305	Cost Accounting	5	4	4
		Core VII	UCCM306/ UCOM306/UBAM308	Marketing Management	5	4	4
		Core VIII	UCCM308/UCOM308	Accounting for Non - Trading Concerns	5	4	4

III	III	Online		NPTEL/ Spoken Tutorial	3	1	2
		Allied	UCSA305	Fundamentals of Block Chain Technology	2	3	3
		Allied Practical	UCSR309	Block Chain Technology using Solidity - Lab	3	2	2
		Allied	UMAA309	Business Statistics	5	4	4
		Value Education			2	1	1
				<b>TOTAL</b>	<b>30</b>	<b>23</b>	<b>23</b>
IV	III	Core IX	UCCM405	e-Banking	5	4	4
		Core X	UCCM408/UCOM408	Corporate Accounting	5	4	4
		Core XI	UCOM409/UCCM409	Business law	5	4	4
		Core XII	UCOM410 / UCCM410	Security Analysis & Portfolio Management	4	4	4
		Core XIII	UCCR410	Commerce Workshop	1	1	1
		Core XIV	UCCP401/UCOM411/UCCM411	Project/Insurance Law & Practice	2	-	-
		Allied	UCSA406	Crypto Currency	3	3	3
	Allied Practical	UCSR412	Crypto Currency using Big chain DB and Naïve coin - Lab	3	2	2	
	V	Soft skills			2	1	1
Extension Activity/ Physical Education/NCC				-	1	2	
				<b>TOTAL</b>	<b>30</b>	<b>24</b>	<b>25</b>
V	III	Core XV	UCCM506/UCOM506	Company Law	6	4	4
		Core XVI	UCCM509/UCOM509	Income Tax Law & Practice I	6	5	6
		Core XVII	UCCM510/UCOM510	Accounting Package	3	2	2
		Core XVII practical	UCOR501/UCCR501	Accounting Package - Lab	3	3	3
		Allied	UCSA509	Business Analytics and Intelligence	3	3	3
		Allied Practical	UCSR512	Business Analytics and Intelligence using SAS - Lab	3	2	2
	Core XVIII	UCOP502/UCCP502/UCOM511/UCCM511	Project/Insurance Law & Practice	4	4	4	
IV	Value Education			2	1	1	
				<b>TOTAL</b>	<b>30</b>	<b>24</b>	<b>24</b>
VI	III	Core XIX	UCCM612	E- Entrepreneurship	5	5	5
		Core XX	UCCM614/UCOM614/UBAM610	Financial Management	6	5	5
		Core XXI	UCCM615/UCOM615	Service Marketing	6	5	5
		Core XXII	UCCR615/UCOR615	Commerce Workshop	1	1	1
		Core XXIII	UCCM616/UCOM616	Goods and Service Tax	6	4	4

		Viva Voce	UCCM607/U COM607	Comprehensive Viva	-	1	1
	Major Elective		UCCO605/UCOO605	1. E-Marketing	5	5	5
			UCCO606/UCOO606	2. Income Tax Law & Practice II			
			UCCO607/UCOO607	3. Consumer Protection			
	V	Soft skills			2	1	1
		Physical Education			-	1	2
<b>TOTAL</b>					<b>30</b>	<b>26</b>	<b>28</b>
<b>GRAND TOTAL</b>					<b>180</b>	<b>140</b>	<b>150</b>

### UG COURSES OFFERED TO OTHER DEPARTMENTS

Semester	Category	Course Code	Department	Course Title	Contact / Week	Credit	
						Min	Max
III	Allied III	UCOA303	BCA ISM	Financial Accounting	6	5	5
IV	Allied IV	UCOA403/ UCOR403	BCA ISM	Accounting Package	2	2	2
				Accounting Package – Lab	3	3	3
II	Allied	UCOA203/ UCOR203	BBA	Accounting Package	2	2	2
				Accounting Package – Lab	3	2	2

### NON MAJOR ELECTIVE

(These courses are offered to all major except B.Com. B.Com. CA,  
,BBA & BCA

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
II	Non Major Elective – I	UCOE202/ UCCE201	Modern Accounting Package	4	2	2
II	Non Major Elective – I	UCCE301/ UCOE204	Internet Banking	4	2	2

### EXTRA CREDIT EARNING PROVISIONS

Semester	Category	Course Code	Course Title	Contact / Week	Credit	
					Min	Max
IV	Core XXVII/ XXV	UCOI401/ PCOI401	Summer Internship	-	-	1

**Extra Credit Earning Provision  
SELF STUDY PAPER**

Semester	Course code	Course Title	Contact /hours	Credit	
				Min	Max
V	UCOS501/ UCCS501	Business Ethics and Corporate Governance	-		
	UCOS502/ UCCS502	Business Analysis			1

**EXPERIENTIAL LEARNING (only for interested students)**

Semester	Category	Course Title	Contact/ hours	Credit	
				Min	Max
II	Core XXVIII/ XXVI	Accounting Package	-	1	1

Related Paper / Course Code	Work Experience		Collaborating Agency	Mode of Evaluation
	Nature of Institution	Proposed Duration of Training		
Accounting Package UCOM510/UCCM510/ UCOM203/ UCCM202	Tally Training Institution	5 Days	ICAT Tally Training Institute, Puducherry	Report presentation

## UCOM103/UCCM103 FUNDAMENTALS OF COMMERCE

<b>Semester</b>	<b>: I</b>	<b>Credit</b>	<b>: 1</b>
<b>Category</b>	<b>: Core I</b>	<b>Hours /Week</b>	<b>: 2</b>
<b>Class &amp; Major</b>	<b>: I B.Com. and I B.Com. CA</b>	<b>Total Hours</b>	<b>: 26</b>

### Objectives

#### To enable the students

- Gain knowledge on fundamentals of electronic commerce.
- Apply the knowledge of e-commerce in the real business world.

#### **UNIT- I INTRODUCTION TO COMMERCE** **6 Hrs**

Commerce Functions, Nature and Scope, Significance, Aids to trade

#### **UNIT- II E-BANKING** **5 Hrs**

Bank Cards – Debit Card – Credit Card – ATM Card – Electronic Fund Transfer Technologies – NEFT - RTGS

#### **UNIT- III E-MARKETING** **5 Hrs**

Theories of E-Marketing – E-Marketing Mix – Virtual Marketing

#### **UNIT- IV CRM** **5 Hrs**

Significance of CRM in Banking, CRM in Insurance and other sectors – Use of Technology in CRM

#### **UNIT- V SUPPLY CHAIN MANAGEMENT** **5 Hrs**

Nature, Concept and importance of SCM – Logistics Management – Distribution Network – Customer Value and SCM.

### Text Books

- Pride , Huges and Kapoor, *Foundation of Business*, Cengage Learning, New Delhi, 2010
- Peer Mohamed H and A.Sagadevan, *Customer Relationship Management*, Vikas Publication House Pvt. Ltd., 2007.
- Gordon & Natarajan, *Banking Law & Practice*, Sultan Chand & Sons, 2010

### Reference Books

- Stephenson J, *Principles and Practice of Commerce*, Pitman Publication, California.
- Gerstenberg CW, *Principles of Business*, Prentice hall, New Delhi, 2011
- Dlabay, Burrow and Kleindl, *Principles of Business*, Cengage Learning, New Delhi.

### Web References

- [www.rbi.org.in](http://www.rbi.org.in)
- [www.sebi.gov.in](http://www.sebi.gov.in)

## UCOM104/UCCM102 FINANCIAL ACCOUNTING

<b>Semester</b>	<b>: I</b>	<b>Credit</b>	<b>: 5</b>
<b>Category</b>	<b>: Core II</b>	<b>Hours/Week</b>	<b>: 6</b>
<b>Class &amp; Major</b>	<b>: I B.Com and I B.Com (CA)</b>	<b>Total Hours</b>	<b>: 78</b>

### Objectives

#### To enable the students

- Understand the basic rules of accounting and accounting principles.
- Convert single entry system into systematic accounting
- Maintain accounts for different types of organizations, branch and departments

### UNIT- I INTRODUCTION TO ACCOUNTING 16 Hrs

Meaning and scope of accounting , Basic Accounting concepts and conventions – objectives of Accounting - Accounting Transactions - Double Entry Book Keeping - Journal, Ledger, Preparation of Trail Balance - Final Accounts with Adjustments.

### UNIT- II SINGLE ENTRY SYSTEM 16 Hrs

Single Entry – Meaning, Features, Defects, Difference between single Entry & Double Entry system – Statement of affairs method- conversation method (only simple problems)

### UNIT- III BRANCH & DEPARTMENTAL ACCOUNTS 16 Hrs

Branch Accounts – Dependent Branches – Debtors system – Stock & Debtors systems – Independents branch (Excluding Foreign Branch) Departmental Accounting – Basis for allocation of Expenses – inter departmental transfer at cost or selling price – Treatment of Expenses which cannot be allocated.

### UNIT- IV HIRE PURCHASE SYSTEM 14 Hrs

Hire purchase system – calculation of interest – default and repossession – Hire purchase Trading Accounts

### UNIT- V PARTNERSHIP ACCOUNTS 16 Hrs

Partnership Accounts –Admission – Retirement, Death, Dissolution & Insolvency of Partner (Garner Vs Murray)

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

#### Text Books

- Gupta R.L.& Gupta.V.K., *Financial Accounting*, Sultan Chand Publication, New Delhi.
- Reddy T.S. & Murthy.A, *Financial Accounting*, Margham Publication, Chennai.

#### Reference Books

- Gupta R.L & Radhaswamy, *Advanced Accounting*, Volume – I, Sultan Chand, New Delhi.
- Jain &Narang, *Financial Accounting*, Kalyani Publishers, Chennai.
- Shukla & Grewal, *Advanced Accounting*, S.Chand Publications, New Delhi.

## Web References

- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.cimaglobal.com](http://www.cimaglobal.com)
- [www.futureaccount.com](http://www.futureaccount.com)

## UCOM204/UCCM203 BUSINESS CORRESPONDENCE

<b>Semester</b>	<b>: II</b>	<b>Credit</b>	<b>: 4</b>
<b>Category</b>	<b>: Core III</b>	<b>Hours /Week</b>	<b>: 4</b>
<b>Class &amp; Major</b>	<b>: II B. Com. and II B.Com. CA</b>	<b>Total hours</b>	<b>: 52</b>

### Objectives

#### To enable the students .

- Acquire knowledge in modern communication forms.
- Develop effective communication skills by overcoming barriers to communication.
- Prepare different types of business letters, reports and business correspondence

### UNIT-I INTRODUCTION

**12 Hrs**

Communication – Definition, Significance and Types – Principles of Effective Communication – Barriers to Communication – Business Letter – Layout.

### UNIT-II BUSINESS LETTERS

**15 Hrs**

Kind of Business Letters – Interviews – Appointment – Acknowledgement – Promotion – Enquiries - Replies – Orders – Sales – Circular Letters – Complaints.

### UNIT-III BANKING CORRESPONDENCE

**12 Hrs**

Bank Correspondence – Company Correspondence - Correspondence with Shareholders, Directors.

### UNIT-IV OFFICE CORRESPONDENCE

**13 Hrs**

Reports-Types of Reports - Report Writing – Agenda - Minutes of Meeting – Preparation of Memorandum – Office Order – Circulars – Notification.

### UNIT-V MODERN FORMS OF COMMUNICATION

**13 Hrs**

Modern Forms of Communication – Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

### Text Books

- Rajendra Pal and Korlahalli J. S, *Essentials Of Business Communication*, New Delhi, Sultan Chand.& Sons,2011
- Ramesh & Patten Shetty, *Effective Business Communication*, S. Chand & Co, New Delhi, 2012

### Reference Books

- Bovee, Thill, Schatzman, *Business Communication Today*, Pearson Education Private Ltd, New Delhi, 2013.
- Mary Ellen Guffey, *Business Communication*, Process and Product - International Thomson Publishing New Delhi, 2014

### Web References

- [www.bizz.com](http://www.bizz.com)
- [www.business-today.com](http://www.business-today.com)

## UCOM206/UCCM206/UCOM507/UCCM507 MANAGEMENT ACCOUNTING

<b>Semester</b>	<b>: II</b>	<b>Credit</b>	<b>: 4</b>
<b>Category</b>	<b>: Core IV</b>	<b>Hours/Week</b>	<b>: 5</b>
<b>Class/Major</b>	<b>: I B.Com/B.Com (C.A)</b>	<b>Total hours</b>	<b>: 65</b>

### Objectives

#### To enable the students

- Gain knowledge of the basic concepts of management accounting
- Analyze and interpret the financial statements
- Develop accounting skills to take managerial decisions

### UNIT-I INTRODUCTION TO MANAGEMENT ACCOUNTING 12 Hrs

Management Accounting – Meaning, scope, importance and limitations – Management Accounting vs. Cost Accounting – Management Accounting vs Financial Accounting.

### UNIT- II ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENT 13 Hrs

Financial statement – Nature, objectives and tools– Methods– Comparative Statements , Common Size statement – Trend Analysis

### UNIT- III RATIO ANALYSIS 13 Hrs

Ratio analysis – Benefits and Limitations, Classification of Ratios – Liquidity, Solvency, Profitability and Turnover Ratios

### UNIT- IV FUND FLOW & CASH FLOW ANALYSIS 12 Hrs

Fund Flow and Cash Flow Statement – Differences – Advantages – Limitations - conversion method only.

### UNIT-V BUDGETARY CONTROL AND MARGINAL COSTING 15 Hrs

Budgets and Budgetary Control – Meaning, objectives, Merits and Demerits – Types of Budgets – Production, Cash and Flexible Budget, Marginal Costing (excluding decision making) – Absorption Costing and Marginal Costing – CVP analysis – Break Even analysis and Break even Chart.

**Note-Theory – 30%, Problems – 70%**

### Text Books

- Srinivasan N.P *Management Accounting*, Sterling Publishers Ltd. , New Delhi, 2014
- Reddy & Murthy, *Management Accounting*, Margham Publications, Chennai, 2015
- Maheswari S.N, *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi, 2015

### Reference Books

- Jain and Narang, *Cost and Management Accounting*, Kalyani Publications, New Delhi, 2014
- Pillai.R.S.N & Bhagirathi, *Management Accounting*, S.Chand & Co. Ltd, New Delhi., 2013

- M.Y. Khan, P.K. Jain, *Management Accounting*, Publisher-Tata McGraw-Hill Education, 2014.

### **E- Resources**

- [www.pondiuni.edu.in/storage/dde/downloads/finiii\\_ma.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/finiii_ma.pdf)
- [www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf](http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf)
- <https://www.saylor.org/site/textbooks/Managerial%20Accounting.pdf>

## **UCOR205/UCCR205 COMMERCE WORKSHOP**

<b>Semester</b>	: II	<b>Credit</b>	: 1
<b>Category</b>	: Core V	<b>Hours /Week</b>	: 1
<b>Class &amp; Major</b>	: II B. Com. and II B.Com. CA	<b>Total hours</b>	: 13

### **Objectives**

#### **To enable the students**

- Fill-up forms used in Banks, Insurance Companies and other business units.
- Acquire knowledge on documentation procedure.

#### **During II Semester: Training will be given to fill up the following items**

- 1) Accounting Vouchers
- 2) Partnership Deed
- 3) Share Certificate, Share Warrant, Debenture Certificate, Interest Warrant
- 4) Transport & Warehousing documents
- 5) Small Business registration documents
- 6) Annual Reports / Audit Reports / Annual Accounts Reports of Companies
- 7) Invoice
- 8) Memorandum
- 9) Circular
- 10) Notification
- 11) Job Application
- 12) Resume Preparation

#### **IV Semester: Training will be given to fill up the following Forms/ Formats/ Challans**

##### **List of items used in the day to day banking**

- 1) Application forms for opening Bank Accounts, Cheque Book, Pass Book, Bank Statement
- 2) Format of Demand Draft
- 3) Cheque, Truncated Cheque, Travellers Cheque
- 4) Pay-in- slip Form
- 5) Deposits – All types (All forms / Challans / Formats)

- 6) Loans – All types (All forms / Challans / Formats)
- 7) All financial services (Foreign Exchange remittances by banks, Money Exchanges/ Western Money and Bancassurance etc. – (All forms / Challans)
- 8) E-Banking Services – (All forms / Challans / Formats)
- 9) Withdrawal Form
- 10) NEFT/ RTGS Form
- 11) Insurance Policy Document
- 12) DEMAT form

**VI Semester: Training will be given how to fill up the following forms**

- 1) Application for allotment of PAN
- 2) Income Tax Return Form
- 3) Application for refund of IT
- 4) Central excise forms
- 5) Custom forms
- 6) Bill of Lading
- 7) Letter of Credit
- 8) Bill of Entry
- 9) Service tax forms
- 10) Currency Declaration Form
- 11) VPP form
- 12) COD form
- 13) International Money Order
- 14) International Postal Order

**Evaluation Pattern for Commerce Workshop**

<b>CIA</b>		<b>60 Marks</b>
Daily Practical Assessment	: 30 Marks	
Test I	: 10 Marks	
Viva I	: 05 Marks	
Test II	: 10 Marks	
Viva II	: 05 Marks	
<b>ESE</b>		<b>40 Marks</b>
Record	: 10 Marks	
Practical Exam	: 20 Marks	
Viva voce	: 10 Marks	
<b>Total</b>		<b>100 Marks</b>

## UCOE202/UCCE201 MODERN ACCOUNTING PACKAGE

<b>Semester: II</b>	<b>Credit</b>	<b>: 2</b>
<b>Category: Non Major Elective - I</b>	<b>Hours/Week</b>	<b>: 4</b>
	<b>Total Hours</b>	<b>: 52</b>

### Objectives

#### To enable the students

- Understand the basic accounting concepts and conventions
- Prepare trading, profit & loss a/c and balance sheet.
- Enhance the knowledge on accounting with the help of Tally.

#### **UNIT-I INTRODUCTION** **10 Hrs**

Introduction – transaction – Accounting principles, concepts and conventions – double entry system – rules of accounting.

#### **UNIT-II JOURNAL, LEDGER AND TRAIL BALANCE** **12 Hrs**

Journal – ledger trial balance – trading accounting – profit & loss account & balance sheet.

#### **UNIT-III CREATION OF COMPANY IN TALLY** **10 Hrs**

Introduction to tally – features of tally – getting functional with tally – creation of company in tally – features – configuration.

#### **UNIT-IV ACCOUNTING VOUCHERS** **10 Hrs**

Ledger & groups – accounting vouchers – recording transactions of sample data.

#### **UNIT-V INVENTORY VOUCHERS** **10 Hrs**

Introduction - trading accounting – profit & loss account – balance sheet – accounts books – day books – Inventory vouchers and books.

### Text Books

- Gupta. R.L. & Gupta.G.V., *Advanced Accounting*, New Delhi, Sultan Chand.
- Reddy. T. S. & A. Murthy, *Financial Accounting*, Chennai, Margham Publication.

### Reference Books

- Gupta. R. L. & Radhaswamy, *Advanced Accounting, Volume – I*.
- Jain & Narang, *Financial Accounting*.
- Shukla & Grewal, *Advanced Accounting*, S.Chand Publication, New Delhi.
- *Tally financial accounting programme*, volume 1 – Manual.

# UCOE203 WOMEN ENTREPRENEURIAL DEVELOPMENT

**Semester: III**  
**Category: Non Major Elective II**

**Credit : 2**  
**Hours/Week : 4**  
**Total Hours : 52**

## **Objectives**

### **To enable the students**

- Acquire knowledge about women entrepreneurship concepts and development.
- Differentiate various incentives, subsidies and taxation benefits given by government to of SSI units and women entrepreneurs.
- Motivate the students to earn by self employment.

## **UNIT-I NATURE AND SCOPE**

**10 Hrs**

Entrepreneur – meaning and concept – characteristics of an Entrepreneur - Concept of Women Entrepreneurs – function of Women Entrepreneur – growth of Women Entrepreneurship – problems & prospect of Women Entrepreneurs – development of Women Entrepreneurship.

## **UNIT-II STEPS FOR STARTING A SMALL SCALE BUSINESS**

**12 Hrs**

Steps for starting a Small Scale Business – Search for business Idea, sources of Ideas – Project formulation and Design.

## **UNIT-III WOMEN ENTREPRENEURSHIP**

**10 Hrs**

Women Entrepreneurial Behavior: Innovation and Entrepreneur – role of an Entrepreneur in economic growth as an innovator.

## **UNIT-IV SOURCES OF PROJECT FINANCE**

**10 Hrs**

Sources of project finance – short term, medium term and long term finance – role of Banks and other Financial Institutions.

## **UNIT-V INCENTIVES AND SUBSIDIES**

**10 Hrs**

Incentives and Subsidies – Meaning – need and problems – Schemes of Incentives for Women Entrepreneur – Taxation benefits to Women Entrepreneur.

## **Text Books**

- Mishra MN, Insurance Principles and Practice, S.Chand & Co, New Delhi,2009
- Srinivasan,Principles of Insurance Law, Ramanuja Publisher, Bangalore,2005

## **Reference Book**

- Gupta.C.B, *Entrepreneurship Development in India*, Sultan Chand

## UCOE204 INTERNET BANKING

**Semester: III**  
**Category: Non Major Elective II**

**Credit : 2**  
**Hours/Week : 4**  
**Total Hours : 52**

### Objectives

#### To enable the students

- Understand the various banking functions
- Compare the various merits of debit cards and credit cards in modern banking.
- Evaluate the e-Transaction facilities provided by various banks

**UNIT – I INTRODUCTION 9 Hrs**  
Introduction – Definition - History of Banking-Kinds of Bank

**UNIT – II FUNCTIONS OF A BANKING 8 Hrs**  
Functions – Structure - Importance of Banking

**UNIT – III E-BANKING 14 Hrs**  
E-Banking-ATM Cards- Debit Cards- Personal Identification- Gold Card, Smart Card,  
Petro Cards, Kissan Card

**UNIT – IV ELECTRONIC FUND TRANSFER 9 Hrs**  
Electronic Fund Transfer- On line Enquiry & update facility- Electronic Clearing System

**UNIT – V E-BANKING FACILTITIES 12 Hrs**  
Facilities - Booking of Tickets - Account Statement–Mails – Mobile Banking - Home  
Banking, Tele Banking.

### Text Books

- Nirmala Prasad & Chandradass ,*Banking and Financial System*, Himalaya Publications, Chennai, 2007
- Natarajan and Gordon, *Banking And Financial System*, Margham Publications, Chennai, 2002

### Reference Books

- Balu.V.,*Banking& Financial System*, Sri VenkanteswaraPublication,Chennai, 2003
- Maheswari. S.N., *Banking Law Theory & Practice*, Kalayani Publications,Ludhiana, 2003
- Sundaram And Varshney, *Banking Theory, Law And Practice*,SultanChand Company, New Delhi, 2005
- Tandon., *Banking Law Theory & Practice*, S.Chand Publications, New Delhi, 2002

### III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
I	Core I	UCOM103/ UCCM103	Fundamentals of Commerce	Case Study	Written Quiz
	Core II	UCOM104/ UCCM102/ UCOA303	Financial Accounting	Financial Statement Analysis	Problem Solving
II	Core III	UCOM204/ UCCM203	Business Correspondence	Album Making	Poster Presentation
	Core IV	UCOM206/ UCCM206/ UCOM507/ UCCM507	Management Accounting	Problem Solving	Financial Performance Reporting

### UG EVALUATION COMPONENTS OF CIA -NON MAJOR ELECTIVE

Semester	Category	Course code	Course Title	Component III	Component IV
II	Non Major Elective I	UCOE202/ UCCE201	Modern Accounting Packages	Written Quiz	Problem Solving
II	Non Major Elective I	UCOE302/ UCOE203	Women Entrepreneurial Development	Assignment	Album Making
II	Non Major Elective I	UCCE301/ UCOE204	Internet Banking	Banking Forms	Assignment

## COURSE PROFILE: M.Com.

**PSO1:** Identification and usage of practical tools of finance required in decision making.

**PSO 2:** Ability to assess global opportunities and challenges for business growth.

**PSO 3:** Capacity to analyzes ethical implications of business practices using advanced levels of ethical reasoning and legal implications

**PSO 4:** Ability to investigate effectively the research tools, apply appropriate tools and draw conclusion.

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
I	Core I	PCOM102	Business Environment & Policy	6	4	4
	Core II	PCOM104	Financial Policies and Decision Making	6	4	4
	Core III	PCOM105	Strategic Management	6	4	4
	Core IV	PCOM106	Research Methodology	5	4	4
	Core V	PCOM107	Corporate Governance & Business Ethics	6	4	4
	Library			1	-	-
<b>TOTAL</b>				<b>30</b>	<b>20</b>	<b>20</b>
II	Core VI	PCOM202	Global Marketing	6	4	4
	Core VII	PCOM205	Managerial Economics	6	4	4
	Core VIII	PCOM207	Operation Research Methods	6	4	4
	Core IX	PCOM208	Advanced Accounting	6	4	4
	Non –Major Elective - II			5	4	4
	Library			1	-	-
			Service Learning	-	1	1
<b>TOTAL</b>				<b>30</b>	<b>21</b>	<b>21</b>
III	Core X	PCOM304	Service Marketing	6	5	5
	Core XI	PCOM305	Income Tax & International Taxation	6	5	5
	Core XII	PCOM306	Contemporary Business Legislations	6	5	5
	Core XIII	PCOM307/ PCAM311	Computerized Accounting	2	2	2
	Core practical XIII	PCOR308/ PCOR312	Computerized Accounting - Lab	3	2	2
	Core XIV	UCID301	E- Commerce	5	5	5
	Project		Project	2		
<b>TOTAL</b>				<b>30</b>	<b>24</b>	<b>24</b>
IV	Core XV	PCOM405	Export Import Financing	6	4	4
	Core XVI	PCOM406	Advanced Cost & Management Accounting	6	5	5
	Core XVII	PCOM407	Logistics Management	6	4	4
	Core XVIII	PCOM408	Goods and Service Tax	5	5	5
	Core XIX	PCOR408	Accounting Package in GST	2	1	1
		PCOP401	Project	4	6	6
	Library			1		
	<b>TOTAL</b>				<b>30</b>	<b>25</b>
<b>GRAND TOTAL</b>				<b>120</b>	<b>90</b>	<b>90</b>

## PG COURSES OFFERED TO OTHER DEPARTMENTS

Semester	Category	Course Code	Department	Course Title	Contact / Week	Credit	
						Min	Max
III	Core XII	PCOM307/ PCAM311	MCA	Computerized Accounting – Theory	2	2	2
		PCOR308/ PCOR312		Computerized Accounting – Practical	3	2	2

## NON- MAJOR ELECTIVE

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
II	Non Major Elective– II	PCOE202	Export & Import Procedures	5	4	4
		PCOE203	Accounting Package	5	4	4

## PCOM102 BUSINESS ENVIRONMENT & POLICIES

**Semester : I**  
**Category : Core I**  
**Class & Major : I M. Com.**

**Credit : 4**  
**Hours/ Week : 6**  
**Total Hours : 78**

### Objectives

#### To enable the students

- Understand various factors influencing business environment.
- Realize the importance of micro and macro environment of business
- Analyze the role of socio- cultural and global factors on the development of economy and business.
- Assess the implications of industrial, technological, political and legal factors on the conduct of business.

#### UNIT-I INTRODUCTION

**17 Hrs**

Business Environment –Social, Political, Economic, Cultural, technological, economic and environment –scanning – techniques of environmental forecasting –SWOT – Internal environment – their impact on policy formulation.

#### UNIT-II GLOBAL BUSINESS TREND

**15 Hrs**

Economic reforms in India -Liberalization, Privatization: Globalization –Competitive Strength of Indian Industry -Impact of Liberalization policy on different sectors - Foreign Investments policy in India

#### UNIT-III MULTINATIONAL COMPANIES

**17 Hrs**

Multinational – Their participation in India their strategies, competitive strengths policies and performance.

#### UNIT-IV BUSINESS POLICY

**15Hrs**

Business policy and corporate strategy – policies strategies and Tactics, policies and procedures – Corporate strategy –alternatives – Strategy choice, implementations.

#### UNIT-V BUSINESS ETHICS

**14Hrs**

Business Ethics and Social responsibility –relationship between Business and Society- Corporate power social responsibility – Ethical issues and values in business –Corporate social policies – issues and challenges - Ecological and Environmental issues.

### Text Books

- Aswathappa.K, *Essentials of Business Management*, Himalaya Publishing House, Mumbai, 2003.
- Michael. V. P., *Business Policy and Environment*, S. Chand & Company Ltd.

### Reference Books

- John R. Boatright, *Ethics and the conduct of Business*, Pearson Education Private Ltd, Mumbai, Indian Branch.
- Raj Agarwal, *Business Environment*, Excel books, New Delhi.

# PCOM104 FINANCIAL POLICIES AND DECISION MAKING

Semester : I  
Category : Core II  
Class & Major : I M. Com.

Credit : 4  
Hrs/ Week : 6  
Total hours : 78

## Objectives

### To enable the students

- Know the Financial Functions in Business Organization
- Familiarize the recent Global Trends in Finance
- Take Financial Decision using Capital Budgeting Techniques
- Manage working capital.

## UNIT-I INTRODUCTION OF FINANCIAL MANAGEMENT 15 Hrs

Basis of Financial Management – Finance Function – Meaning and significance – Goals of Financial management – Factors affecting Financial Decision – Time value of money – Risk, Return & Trade of

## UNIT -II COST OF CAPITAL & CAPITAL STRUCTURE 15 Hrs

Cost of capital & Capital structure – Meaning & significance – Computation of Individual sources of Funds and Weighted average cost of capital

## UNIT -III CAPITAL BUDGETING AND DECISION MAKING 15 Hrs

Concept of capital Budgeting – capital Expenditure – Factors affecting capital Investment decision- capital budgeting appraisal methods Viz, Net present value method- Internal Rate of Return Method - Profitability index method – Pay Back Method .

## UNIT -IV WORKING CAPITAL MANAGEMENT 17 Hrs

Working capital Management – Factors affecting working capital – Financing of working capital – Estimation of Working capital - receivable Management – Inventory Management – Cash Management

## UNIT -V DIVIDEND POLICY 16 Hrs

Divident Policy – Factors affecting dividend policy – Dividend payout methods – Dividend Theory – Waltor And MM Thoery

### Text Books

- Pondey I.M, *Financial Management* , Vikas Publications, New Delhi , 2010
- Prasanna Chandra , *Financial Management* , Tata McGraw Hill publications, 2008

### Reference Books

- *Fundamentals of Financial Management* , Sulthan Chand & Sons, New Delhi.
- Khan M. Y and Jain M.K , *Financial Management* , Kalyani Publications, Chennai.
- Ravikishore M, *Financial Management*, Taxman Publisher, New Delhi.
- Rochard A.Prady and Stewart C. Mrges, *Principles of corporate Finance*, Tata McGraw Hill.

# PCOM105 STRATEGIC MANAGEMENT

<b>Semester</b>	<b>: I</b>	<b>Credit</b>	<b>: 4</b>
<b>Category</b>	<b>: Core III</b>	<b>Hours</b>	<b>: 6</b>
<b>Class &amp; Major</b>	<b>: I M. Com.</b>	<b>Total hours</b>	<b>: 78</b>

## Objectives

### To enable the students

- Understand the analysis, formulation, Implementation and evaluation of management strategies
- Formulate strategies for international business

## **UNIT- I INTRODUCTION TO STRATEGIC MANAGEMENT** **15 Hrs**

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

## **UNIT -II SWOT ANALYSIS** **17 Hrs**

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 FOUNDATION** **15 Hrs**

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

## **UNIT-IV STRATEGIC MANAGEMENT** **15 Hrs**

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

## **UNIT –V STRATEGIC CONTROL AND EVALUATION** **16 Hrs**

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.

### Text Books

- John L.Thompson, *Strategic Management – Awareness and change*, Cheapman Hall Publications, Chennai, 2005.
- David Hunger, J and Thomas L., *Strategic Management*, Addison Wesley Longman Publications, Chennai, 2008.

### Reference Books

- Gregory G.Dess and Alex Miller, *Strategic Management*
- Charles, W.L. and John Gareth, *Strategic Management – An Integrated Approach*.

# PCOM106 RESEARCH METHODOLOGY

**Semester : I**  
**Category : Core IV**  
**Class & Major : II M.Com**

**Credit : 5**  
**Hours/Week : 5**  
**Total Hours : 65**

## **Objective:**

### **To enable the students**

- Understand the basic concepts of research
- Gain through knowledge on research
- Apply statistical tools in research

## **UNIT - I INTRODUCTION TO RESEARCH 12 Hrs**

Research definition, characteristics, nature & scope. Various types of research – Formulation of research problems – Major steps in research – Hypothesis – Research Design – Uses of social Research.

## **UNIT - II SAMPLING 13 Hrs**

Sampling: Meaning, Definition, Need & Types, Sampling errors – Merits & Demerits of sampling. Data collection: Sources of data: Primary and Secondary data. Procedure for data collection, Tools of data collection – Questionnaire - Interview – Schedule.

## **UNIT - III PROCESSING OF DATA 12 Hrs**

Processing of Data: Editing, Coding & Tabulation – Problems – Use of computers in social research. Analysis of data: Statistical analysis; Diagrammatic & Graphic representation. Interpretation of results.

## **UNIT -IV HYPOTHESIS TESTING 14 Hrs**

Test of hypothesis – Importance of Parametric test – Z test – “t” test – chi – Square test – F test, Correlation –Regression – Factor Analysis – Bi variate and multivariate analysis.

## **UNIT - V RESEARCH REPORT 14 Hrs**

Structure & components – Types of Research Report, Good Research Report, Picture and graphs. Introduction to SPSS package (only theory).

### **Text Books**

- Gupta S.P., Statistical Methods, New Delhi, Sultan Chand & Sons, 1999
- Kothari C.R. Research Methodology Methods & Technology, New Delhi, New Age International Publisher.

### **Reference Books**

- Green P.E., Et Al., Research for Marketing Decisions, 5<sup>th</sup> Ed, New Delhi, Prentice Hall of India, 1994.
- Gupta, C.B., An Introduction To statistics Methods, New Delhi, Vikas Publishing, House , 1998.
- Pannarselvam, R. Research Methodology, New Delhi, Prentice Hall of India, 2004.
- Wilkison . T.S. & Bhandarkar . P.L., Methodology and Techniques of Social Research, Mumbai, Himalaya Publishing House, 2000.

# PCOM107 CORPORATE GOVERNANCE & BUSINESS ETHICS

Semester : I  
Category : Core V  
Class & Major : I M. Com.

Credit : 4  
Total Hrs : 6  
Total hours : 78

## Objectives

### To enable the Students

- Understand the concept of corporate governance and its principles
- Appraise the duties and powers of board of directors
- Standardize business ethics in various areas of corporate sectors

### UNIT-I INTRODUCTION TO CORPORATE GOVERNANCE 15 Hrs

Corporate governance – definition – Principles of corporate governance – reasons necessitated corporate governance.

### UNIT- II CORPORATE ADMINISTRATION 17 Hrs

Corporate administration – corporate board structure –board of directors – size of the board – composition of board – board management – advantages of corporate governance – corporate governance failures- suggestions – emerging trends in corporate governance.

### UNIT- III BOARD OF DIRECTORS DUTIES AND POWERS 16 Hrs

Board of directors – Kinds of directors - External, internal and independent Directors – Appointment duties and powers.

### UNIT- IV SHAREHOLDERS DEMOCRACY 15 Hrs

Shareholders democracy – rights of shareholders – individual rights – group rights.

### UNIT- V BUSINESS ETHICS 15 Hrs

Nature, Scope and purpose of ethics, Relevance of Values, Importance of ethics and Moral Standards, Ethics and Moral Decision Making, Cases of Companies Violating Ethics

### Text Books

- Balachandran, V and Chandrasekaran, V, *Corporate Governance Ethics and Social Responsibility*, Prentice Hall of India, New Delhi, 2012.
- Kapoor N.D., *Elements of Company Law*, Sultan Chand & Sons, New Delhi, 2008.

### Reference Books

- Srinivasan, *Company Law & Secretarial Practice*, Margham Publishers, Chennai, 2004
- Rao, A.B., *Business Ethics and Professional Values*, Excel Books, Chennai, 2007

## PCOM202 GLOBAL MARKETING

Semester : II  
Category : Core VI  
Class & Major: I M. Com.

Credit : 4  
Hours/ Week : 6  
Total Hours : 78

### Objectives

#### To enable the students

- Gain awareness on International Marketing and Domestic Marketing.
- Gain knowledge on International Marketing Strategies and Operations.
- Enhance knowledge with regard to International Trade Promotion.

### UNIT-I INTRODUCTION TO INTERNATIONAL MARKETING 15 Hrs

Introduction to International marketing: Basic Concepts – Analyzing international marketing Environment – International market segmentation

### UNIT-II INTERNATIONAL PRODUCT AND PRICING 15Hrs

International Product and Pricing Decision: International Product planning, Branding, Packing and other Decisions, International Pricing.

### UNIT-III PRODUCT DISTRIBUTION AND PROMOTION 16Hrs

International Distribution and Promotion: international Distribution – Marketing Communication – Advertising – personal selling, Publicity and Sales promotion.

### UNIT-IV MANAGING INTERNATIONAL MARKETING OPERATIONS 15Hrs

Managing International marketing Operations: IM Planning, Organizing and Control – Emerging Trends and issues in International Marketing.

### UNIT-V INTERNATIONAL ECONOMIC INSTITUTIONS 17 Hrs

International Infrastructure for Trade promotion: GATT/ WTO – Export Promotion councils – Service institutions – IITF- NCIF – ECGC – EXIM Bank.

### Text Books

- Cherian and Jacob, *Export Marketing*, Himalayan Publishing House, Chennai.
- Warnen J. Keegan, *Global Marketing*, Prentice Hall Of India

### Reference Books

- Natarajan. L, *International marketing*, Margham Publications, Chennai.
- Varshney.R.L, and BhattaChariya.B, *International Marketing Management an Indian perspective*, Sultan Chand & Sons, New Delhi.
- VarshneyR.L, and BhattaCharya B, *International Marketing Management*, Sultan Chand & Sons, New Delhi,
- Vasudevan. P. K, *International marketing*, Excel Books Publications.

## **PCOM208 ADVANCED ACCOUNTING**

**Semester : II**  
**Category : Core VII**  
**Class & Major : I M. Com**

**Credit : 4**  
**Hours/ Week: 6**  
**Total Hours : 78**

### **Objectives**

#### **To enable the students**

- Gain knowledge in Corporate Accounting.
- Prepare Merger and Acquisition Accounts.
- Prepare Banking & Insurance Company Accounts.
- Prepare accounts of electricity companies.

### **UNIT-I INTRODUCTION**

**12 Hrs**

Accounting Standards: Introduction to Accounting Standards – Auditors duties in relation to accounting standards – Accounting Standards issued by the Accounting Standard Board of ICAI-IFRS.

### **UNIT-II PREPARATION OF FINANCIAL STATEMENT**

**16 Hrs**

Preparation of Financial statements of Limited Companies: Treatment of adjustments, P&L appropriation account, amendments in the company's bill – Holding and Subsidiary companies – Consolidation of financial statements.

### **UNIT-III MERGER AND ACQUISITION**

**20 Hrs**

Accounting aspects of Merger and Acquisition: Meaning and nature of Amalgamation, the methods of accounting for amalgamation (by merger and Purchase method) Absorption- External reconstruction, calculation of Purchase Consideration under various methods – Realization of various Assets and Liabilities.

### **UNIT-IV BANKING COMPANY ACCOUNTS AND GENERAL INSURANCE ACCOUNTS**

**16 Hrs**

Banking Company Accounts –Legal Provisions – Capital Adequacy Norms – Rebate on Bills Discounted – Asset classification and Provisioning – Preparation of Final Account: Preparation of Final Accounts of General Insurance Company with relevant schedule.

### **UNIT-V ELECTRICITY COMPANY ACCOUNTS AND INFLATION ACCOUNT**

**14 Hrs**

Accounts of Electricity Companies: Preparation of final accounts using statutory & Forms prescribed by Electricity Rules 1956 – replacement of an asset-Inflation accounting – Need – objectives – Adjustments for General price changes – Current Purchasing Power Accounting (CPP) – CPP method of preparing financial statement.

### **Text Books**

- Reddy and Murthy, *Corporate Accounting*, Chennai, Margam Publications.,2015

- Gupta. R. L. & Radhasamy. M, *Advanced Accounts*, New Delhi, Sultan Chand, 2016

### Reference Books

- Iyengar, S. B, *Advanced Accounting*, Volume II, S.Chand & Co, Chennai.
- Jain, S. P. & Narang, K. L, *Advanced Accounts*, Kalyan Publications, Chennai.
- Maheswari, S. N., *Corporate Accounting*, Vikas Publishing House, Chennai.
- Shukla, M. C and Grawal, T.S., *Advanced Accountancy*, S.Chand & Co, New Delhi.

## PCOE202 EXPORT AND IMPORT PROCEDURES

<b>Semester</b>	<b>: II</b>	<b>Credit</b>	<b>: 4</b>
<b>Category</b>	<b>: Non-Major Elective - II</b>	<b>Hours/Week</b>	<b>: 5</b>
<b>Class &amp; Major</b>	<b>: I PG</b>	<b>Total Hours</b>	<b>: 65</b>

### Objectives

#### To enable the students

- Gain knowledge on procedures of export and import transactions
- Apply the documentation formalities in to export and import transactions.

### UNIT-I INTRODUCTION

**10 Hrs**

Foreign trade - Meaning – importance – domestic trade VS foreign trade. Free trade – barriers to trade.

### UNIT-I DOCUMENTATION

**14 Hrs**

Documentation frame work – processing of an export order – export financing methods and methods of payment in international trade – custom clearance regulation – pre and post shipment export credits.

### UNIT-III EXPORT AND IMPORT PROCEDURE

**15 Hrs**

Procedure for procurement through imports – import financing - custom clearance.

### UNIT-IV RISKS

**13 Hrs**

Credit and exchange risk – marine insurance – importance insurance covers of ECGC.

### UNIT-V EXPORT INCENTIVE

**13 Hrs**

Export incentive – duty drawbacks – duty exemption scheme – tax incentives.

### Text Books

- C.Rama Gopal, *Export & Import procedures*, New age international publishers, 2006.
- Parasuram, *Export, What, Where and How?*, Anupam publications, New Delhi, 2003

### Reference Books

- Jeevanandham. C, *Foreign Exchange*, Sulthan chand, New Delhi, 2005
- *Export-Import policy, Ministry of commerce*, Government of India, Bulletin, 2003.

## PCOE203 ACCOUNTING PACKAGE

**Semester** : II  
**Category** : Non-Major Elective - II  
**Class & Major:** I PG

**Credit** : 4  
**Hours/Week** : 5  
**Total Hours** : 65

### Objectives

#### To enable the students

- Gain knowledge in financial accounting
- Use computers in the area of financial accounting.

### UNIT-I INTRODUCTION

**10 Hrs**

Introduction to Accounting - Meaning – Scope – functions – Double entry book keeping – meaning – Advantages - Concepts and conventions.

### UNIT-II JOURNAL, LEDGER AND TRAIL BALANCE

**14 Hrs**

Concepts of Journal & Subsidiary Books – meaning of journal - Format of journal – Cash book – other subsidiary books – posting to ledger – meaning – Trial balance – objectives – preparation (simple problems only).

### UNIT-III FINAL ACCOUNTS

**15 Hrs**

Preparation of final accounts – simple adjustment entries (simple problems only). Introduction to Tally – Advantages of Computerized accounting – features of Tally – Creation of company – altering and deleting company.

### UNIT-IV ACCOUNTING VOUCHERS

**13 Hrs**

System defined groups – primary and sub groups – creation of ledgers – altering and deleting ledgers – types of accounting vouchers – displaying trial balance, P&L account and Balance sheet.

### UNIT-V INVENTORY MANAGEMENT

**13 Hrs**

Inventory management – creation of stock groups — stock categories – units of measure – godowns – stock items – Methods of valuing stock- inventory vouchers – displaying stock summary

### Text Books

- Gupta R.L. & Radhaswamy, *Advanced Accountancy*, Volume I, Sultan Chand & Sons, New Delhi.
- Palanivel, S., *Tally*, Margham Publications, Second edition, Chennai, 2008.

### Reference Books

- Reddy T.S. and Murthy.A, *Financial Accounting*, Margham Publication, Chennai.
- Jain & Narang, *Financial Accounting*, Kalyani Publishers, Chennai.
- Shukla & Grewal, *Advanced Accounting*, S.Chand Publications, New Delhi.
- *Tally Self Learning Guide & Work book*, Volume I, Tally Solutions Pvt. Ltd.
- Rita Bhargava, *A Short Course On Tally*, Cyber Tech Publications, Darya Ganj.

### III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
I	Core I	PCOM102	Business Environment and Policy	Seminar	Poster Presentation
	Core II	PCOM104	Financial Policies and Decision Making	Problem Solving	Seminar
	Core III	PCOM105	Strategic Management	Corporate Success Story	SWOT Analysis
	Core IV	PCOM106	Research Methodology	Assignment	Problem solving
	Core V	PCOM107	Corporate Governance & Business Ethics	Seminar	Drafting Business Proposal
II	Core VI	PCOM206	Advanced Accounting	Assignment	Problem Solving
III	Core VII	PCOM202	Global Marketing	Album Making	Seminar

### PG NON- MAJOR ELECTIVE

Semester	Category	Course Code	Course Title	Component III	Component IV
II	Non Major Elective II	PCOE202	Export & Import Procedure	Case Study	Album making
		PCOE203	Accounting Package	Seminar	Problem Solving

## COURSE PROFILE M.Phil

Semester	Paper	Category	Course Code	Course Title	Hours	Credit
I	1	Core I	MCOM106	Research Methodology	6	5
	2	Core II	MCOM104	Advanced Financial Management	6	5
	3	Core III	MCOM105	Special Area Study	6	5
II	1	Core IV	MCOM201	Dissertation & Viva-Voce		15

- Paper Presentation (minimum one) and / or
- Publication of articles in journals (minimum one) is mandatory for submission of Dissertation.

### MCOM106 RESEARCH METHODOLOGY

**Semester : I**  
**Category : Core I**  
**Class & Major: M.Phil**

**Credit : 5**  
**Hours/week : 6**  
**Total Hours : 78**

#### Objectives

##### To enable the students

- Enhance knowledge on concepts of Research Methods.
- Develop Research Skills
- Contribute for Theory Building

#### **UNIT- I INTRODUCTION TO RESEARCH METHODOLOGY 16 Hrs**

Meaning – objectives – significance and types of research– research process – criteria of good research – formulation of research problem – selecting the research problem – techniques involved in defining a research problem – research design – meaning – need – concepts – types- Review of Literature.

#### **UNIT- II SAMPLING 15 Hrs**

Steps in sampling design – criteria of selecting a sampling – types of the sampling design – sampling error – Collection of data: Primary – Secondary – Methods – Questionnaire – types – Pre test – pilot study – Testing and validating Questionnaire.

#### **UNIT- III PROCESSING OF DATA 16 Hrs**

Processing Operations – Editing – Coding – classifications and Tabulations – Statistical tools for analysis – Descriptive statistics – Frequency distribution – Mean – Standard Deviation – Regression – Correlation – co-efficient of correlation.

#### **UNIT- IV ANALYSIS OF DATA**

**17 Hrs**

Factor Analysis/rotated Component Matrix – ANOVA Table and SPSS- Hypothesis – meaning – Concepts – Steps – Test of hypothesis – importance of parametric test – Z test – ‘t’ test – chi – Square test – F test, Limitations of the test of hypothesis - Regression and basics of Multiple regression .

#### **UNIT- V INTERPRETATION AND REPORT WRITING**

**14 Hrs**

Interpretation and Report writing: Meaning of interpretation – why interpretation – Techniques of interpretation – report writing – Mechanics of writing a Research report.

##### **Text book**

- Kothari, C.R., *Research Methodology*, Sultan & chand, New Delhi, 2001

##### **References Books**

- Hudric Robert G, *Business Research Concepts and Practice*, International Text Book Company, New Delhi, 1996.
- Bajpai S. R., *Methods of Social Survey and Research*, Kitab Ghar, Acharaya Nagar, 2001.
- *Research Methodology for Business and social science students* , John Adams Hafiz I.K Jhan , Robert Racsid.2001

### **MCOM104 - ADVANCED FINANCIAL MANAGEMENT**

**Semester : II**

**Category : Core II**

**Class & Major: M.Phil**

**Credit : 5**

**Hours/week : 6**

**Total Hours : 78**

##### **Objectives**

##### **To enable the students**

- Enhance knowledge on the corporate finance function in business.
- Develop skills in financial analysis and decision making.
- Analyse financial performance of companies with Advanced Financial Management Techniques.

#### **UNIT-I INTRODUCTION TO FINANCIAL MANAGEMENT**

**14 Hrs**

An overview of Corporate Financing Patterns of Corporate Financing in India - Equity vs Debt – Factors Influencing Capital Structure- Importance of Capital Structure – Theories of capital structure – Capital Structure Planning - role of EBIT – EPS – Analysis – Cost of Capital – Computation of Cost of Capital for each source of finance – Weighted average cost of capital.

#### **UNIT-II VALUATION OF BONDS AND SHARES**

**17 Hrs**

Basic Valuation Model- Valuation of Bonds- Valuation of Equity shares: Parameters in the Dividend Discount Model- Dividend Growth model and the NPVGO Model – P/E Ratio Approach – Book value approach.

**UNIT-III WORKING CAPITAL MANAGEMENT****14 Hrs**

Components of Working Capital- Policies liquidity – Profitability Linkages – Factors Determining Working Capital – Sources of Working Capital, Finance- Inventory Management – Receivables Management- Money Market Instruments.

**UNIT-IV MERGERS AND ACQUISITIONS****16 Hrs**

Motives for mergers – Basic forms of Acquisitions – NPV of a Merger- Defensive strategies to prevent takeover attempts – Benefits of Mergers to shareholders- Leveraged Buyouts Spin-off and Restructuring – Financial Distress – Reorganisation of Firms.

**UNIT-V FINANCIAL PLANNING MODEL****17 Hrs**

Financial Planning Model – percent of sales method-determinants of growth – Caveats of Financial Planning Models. Measures of Corporate performance: ROI, ROE, EVA, MVA, Balanced Score Card – Practices of Indian Companies. Risk Management Tools – Hedging – Options Futures and Swaps.

**Text Books**

- Maheswari. S.N., *Financial Management*, Sultan Chand & Sons, Mumbai, 2010.
- Prasanna Chandra, *Financial Management Theory & Practice*, 6<sup>th</sup> Edition, Tata McGraw Hill Publishing Company Ltd., 2010.

**Reference Books**

- Banatosh Banarjee, *Financial Policy and Management Accounting*, The World Press, Calcutta, 1991.
- Gurusamy. S, *Financial Markets and Institutions*, Vijay Nicole Imprints Private Ltd, Chennai.
- Ross, Westerfield, Jafee, *Corporate Finance*, 7<sup>th</sup> Edition, Tata McGraw Hill Publishing Company Ltd, 2010.
- Brealey & Myers, *Principles of Corporate Finance*, 6<sup>th</sup> Edition, Tata McGraw Hill Publishing Company Ltd., 2010.

**III & IV EVALUATION COMPONENTS OF CIA**

Semester	Category	Course Code	Course Title	Component III	Component IV
I	Core I	MCOM106	Research Methodology	Problem Solving	Report Writing
	Core II	MCOM104	Advanced Financial Management	Seminar	Term Paper
	Core III	MCOM105	Special Area Study	Term Paper	Seminar