



**Dr. M.G.R.**  
**EDUCATIONAL AND RESEARCH INSTITUTE**  
**DEEMED TO BE UNIVERSITY**

**University with Graded Autonomy Status**

**(An ISO 21001 : 2018 Certified Institution)**

Periyar E.V.R. High Road, Maduravoyal, Chennai-95. Tamilnadu, India.



**M.COM (P.G)**  
**(DEGREE COURSE)**  
**(SEMESTER SYSTEM WITH CBCS)**  
**(EFFECTIVE FROM THE ACADEMIC YEAR 2018-2019)**  
**REGULATIONS AND SYLLABUS**

**DEPARTMENT OF COMMERCE**

**M.Com – General (Online Course)**  
**CURRICULUM AND SYLLABUS**  
**2017 REGULATION**

**SEMESTER- I**

S.NO	SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
1.	HMC018G01	Advanced Corporate Accounting	3	1	0	4
2.	HMC018G02	Advanced Management Theory	3	1	0	4
3.	HMC018G03	E - Commerce	3	1	0	4
4.	HMMA18C01	Advanced Business Statistics	3	0	0	3
5.	HMC018G04	Managerial Economics	3	0	0	3
6.		Skill Based – I Management Information System	2	0	0	2
<b>Sub Total</b>			<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>

**SEMESTER- II**

S.NO	SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
7.	HMC018G05	Advanced Cost and Management Accounting	3	1	0	4
8.	HMC018G06	Accounting for Specialized Institution	3	1	0	4
9.	HMC018G03	Organizational Behavior	3	0	0	3
10.	HMC018G04	Business Regulatory Framework	3	0	0	3
11.	HMCS18C02	Fundamentals of Information Technology	2	1	0	3
12.		Skill Based – II Tax Returns	2	0	0	2
<b>Sub Total</b>			<b>16</b>	<b>3</b>	<b>0</b>	<b>19</b>

### **SEMESTER- III**

<b>S.NO</b>	<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
13.	HMC018G09	Financial Management	3	1	0	4
14.	HMC018G10	Indirect Taxation	3	1	0	4
15.	HMC018G11	Corporate Governance And Business Ethics	3	0	0	3
16.	HMC018G12	Entrepreneurship & Small Scale Business Management	3	0	0	3
17.	HMC018G13	Research Methodology	3	0	0	3
18.		Skill Based – III Disaster Management	1	0	0	1
<b>Sub Total</b>			<b>16</b>	<b>2</b>	<b>0</b>	<b>18</b>

### **SEMESTER- IV**

<b>S.NO</b>	<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
19.	HMC017G14	Direct Tax	3	1	0	4
20.	HMC017G15	Security Analysis And Portfolio Management	3	1	0	4
21.	HMC017P01	Project				15
<b>Sub Total</b>			<b>6</b>	<b>2</b>	<b>0</b>	<b>23</b>

<b>CREDIT SUMMARY</b>	
I SEMESTER	20
II SEMESTER	19
III SEMESTER	18
IV SEMESTER	23
<b>Total Credits</b>	<b>80</b>

**OBJECTIVES:**

- To help students to understand accounting treatments in the corporate sector.
- To help students understand the application of accounting standards.
- To make students understand the concepts of accounting for mergers and acquisition

**UNIT I ACCOUNTING STANDARDS: 12 Periods**

Accounting for price level changes - Accounting Standards-Meaning, Scope and Significance of Accounting Standards-Auditors duties in relation to Accounting Standards-Applicability and Compliance with Accounting Standards - Status of Accounting Standards issued by ICAI - AS - 1, 2, 4 & 5 (revised), 6, 9, 10 & 29- Introduction to International Financial Reporting Standards (IFRS).

**UNIT II COMPANY FINAL ACCOUNTS 12 Periods**

Preparation of profit and loss account, profit and loss appropriation account and balance sheet of the company as per revised Schedule-VI- Board of Directors' Report

**UNIT III ACCOUNTING FOR MERGER AND ACQUISITION: 12 Periods**

Meaning of Absorption, Amalgamation and Merger- Purchase Consideration - Computation of Purchase Consideration - Methods of Accounting- Entries in the books of the transferor and transferee, preparation of financial statements after merger/amalgamation Special Adjustment Entries for Inter- Company Owing and Investment- AS-14 (Accounting for Amalgamation)

**UNIT IV CONSOLIDATED ACCOUNTS OF HOLDING AND SUBSIDIARY COMPANIES:****12 Periods**

Holding and Subsidiary Companies-Definition and legal requirement for preparation of accounts, consolidation of financial statements including Chain and Cross holdings- AS-21 - Disclosure - Preparation of Consolidated Balance Sheet and consolidated Profit and loss Account

**UNIT V LIQUIDATION OF COMPANIES 12 Periods**

Liquidation of Companies - Order of payments - Calculation of Liquidator's Remuneration-Liquidator's Final Statement of accounts - Statement of Affairs - Deficiency - Surplus account.

**60 Periods****COURSE TEXTS**

1. Shukla M.C. and Grewal T.S., Advanced Accountancy, New Delhi, S.Chand and Co, 2002.
2. Maheswari S.N. and Maheswari Sharad K., Corporate Accounting, 5<sup>th</sup> Edition, Vikas Publishing Pvt. Ltd, New Delhi, 2012.

**OBJECTIVES:**

- To orient students with an appreciation of tested management methodologies that would achieve business success.
- To give an Indian and Western touch to management practices in modern organization.
- To help learn the latest technologies like 6 sigma, TQM and CRM.

**UNIT I: FUNDAMENTALS OF MANAGEMENT:****12 Periods**

Management – Manager in Companies - Managerial Process – managerial skills and roles – Managing the internal and external environment – Strategies of the environment management – Managing for competitive advantage– Challenges of a manager in the 21<sup>st</sup> Century.

**UNIT II: STRATEGIC MANAGEMENT:****12 Periods**

Strategic Management – SWOT analysis – BCG matrix – classification of strategies - managerial decision making – group decision making – Corporate social responsibility – Strategies - Indian experiences in CSR

**UNIT III: ORGANIZATIONAL STRUCTURES:****12 Periods**

Kinds of Organizational Structures – Hybrid and Matrix structures – Span of control – Delegation of Authority – Centralized and Decentralized Structures – Organizing for optimal size – Strategies of responsive organization – customer relationship management – TQM – 6 Sigma.

**UNIT IV: LEADERSHIP:****12 Periods**

Transactional and transformational leaders – Traditional and contemporary perspective on leadership – Situational theories – Developing leadership skills- Motivating for performance – Reinforcements for performance – Expectancy theory – Job enrichment – Empowerment – Establishing Equity and quality of worklife.

**UNIT V: MANAGING TEAMS:****12 Periods**

Managing high performance teams – Team development – Cohesiveness – Managing conflicts in team – Managing technology and innovations in competitive environment – Managing change – Shaping the future.

**60 Periods****RECOMMENDED TEXT BOOK:**

Bateman Thomas S, & Snell Scott A, Competing in the New Era, 8th Edition, Tata McGraw Hill Publishing Company Ltd., 2008.

**REFERENCE BOOKS:**

1. Certo Sameul C, Certo S. Travis, Modern Management: Concepts and Skills; 11th Edition, PHI Pvt. Ltd., 2010.
2. Pyzdek Thomas, Six Sigma Project Planner, Tata McGraw Hill Education Pvt.Ltd. 2009.

	<b>E-COMMERCE</b>	<b>3 1 0 4</b>
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**OBJECTIVES:**

- To expose students to the Web Commerce business models and to train them in web technologies to create E – Commerce solutions.
- To help students gain an understanding of the legal framework of E-Commerce.
- TO study on the E payment systems

**UNIT I: E- COMMERCE**

**12 Periods**

Introduction to E-Commerce – Objectives – Importance, Mobile Commerce – Objectives – Benefits, E- Trade – Importance – Process, E-Business and its activities – E – Business Models , Value of internet in business – Advantages and disadvantages of E-Commerce

**UNIT II: E – MARKETING**

**12 Periods**

Introduction to E-Marketing – Channels – E-Marketing Mix – Web Salesmanship, Advertising on Network- Format-uses, EDI – Benefits – Migration to open EDI – Electronic market place Technologies – Digitalsignature

**UNIT III: E-PAYMENT SYSTEMS**

**12 Periods**

Introduction to E-Payment systems – Types of E-Payment Systems – E-Payment process – Participants of E- Payment system – Components of an effective E-Payment System – Economic implications of E- Payment system – Advantages of E-Payment system – Issues in E-Payment system

**UNIT IV: E-COMMERCE SYSTEMS**

**12 Periods**

Introduction to Operating Systems – E-Business Solutions – open-source - Case Studies related on current E- Marketing and E- Payment systems – Taxation of E-Commerce transactions- Supply Chain & Logistics – Customer Complaints – Call Centers – Popular E-Commerce Software Environment

**UNIT V: LEGAL FRAMEWORK**

**12 Periods**

Legal Framework for E-Commerce – Net Threats – E – Security protection - Cyber Laws – Aims and Salient Features of Cyber Laws in India – Taxation issues - Cyber Crimes – Categories –Ethical and Intellectual property issues in E-Commerce Technologies.

**60 Periods**

**COURSE TEXTS**

1. Joseph P T, E-Commerce, A managerial perspective, Prentice Hall Publications, 4<sup>th</sup> Edition, 2012.
2. Minoli Daniel &Minoli Emma, Web Commerce Technology Handbook, Tata McGraw Hill Publications, 16<sup>th</sup> reprint, 2009.

**OBJECTIVES:**

- To provide a theoretical appreciation and use of statistics.
- To teach statistical techniques which aid modern managers to take wise decisions in a competitive environment
- To enable professional use of numerical or categorical data to assess the validity of statements made in business settings.

**UNIT I: CONCEPTS REVIEW:****9 Periods**

Measures of Central Tendency – Dispersion – Skewness – Moments – Kurtosis. Time Series Analysis – Measurement of Trend – Measurement of Seasonal Variation – Method of simple average – Ratio to trend Method – Ratio to Moving Average Method – Ratio of Moving Average Method.

**UNIT II: CORRELATION AND REGRESSION ANALYSIS:****9 Periods**

Significance of the study of correlation – Correlation and causation – Types of correlation – Difference between Correlation and Regression Analysis – Regression lines and Regression equations – Coefficient of regression – Partial Correlation – Partial Correlation Coefficient - Multiple Correlations – Multiple Regression Analysis – Normal equation for the least square regression.

**UNIT III: THEORY OF PROBABILITY AND THEORETICAL DISTRIBUTION: 9 Periods**

Definition of Probability – Importance – Calculation – Theorems – Mathematical expectation – Theoretical distribution – Binomial – Poisson and Normal

**UNIT IV: SAMPLING AND SAMPLE DESIGN & TESTING OF HYPOTHESIS: 9 Periods**

Concepts of Universe, population and sample – Theoretical basis of sampling – Methods of sampling – Sample survey – Size of sample – Sampling and non- sampling errors. Statistical hypothesis – z test, t test, Chi-square test and Goodness of fit, F test and Analysis of Variance.

**UNIT V: NON PARAMETRIC METHODS:****9 Periods**

Introduction – Advantages of Non – Parametric Tests – The Sign Test – The paired Sample Sign Test – A Rank Sum Test – The Mann –Whitney U Test – The Kruskal Wallis or H Test – Spearman’s Rank Correlation.

**45 Periods****Recommended Text Book:**

Gupta S. P, Business Statistics; 14th Edition, Sultan Chand & Sons, 2007.

**Reference Books:**

1. Anderson Sweeney and Williams, Statistics for Business and Economics; 11th Edition, Thomson South Western, 2011.
2. Sharma J. K, Business Statistics; Dorling Kindersley (India) Pvt. Ltd., 2012.
3. Arora P. N, Arora Sumeet, and Arora S, Comprehensive Statistical Methods; S. Chand & Company Ltd., 2007

**OBJECTIVES:**

- To offer expertise and knowledge on the application of economic theories and concepts to business decisions
- To analyze the economic problems faced by the business and to minimize risk and uncertainty
- To understand usefulness of economics in describing managerial behavior and to integrate Economic theory with practice

**UNIT I: SCOPE AND METHODS OF MANAGERIAL ECONOMICS****9 PERIODS**

The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm.

**UNIT II: DEMAND ANALYSIS****9 PERIODS**

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods

**UNIT III: CONCEPTS IN RESOURCE ALLOCATION****9 PERIODS**

Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output -analysis

**UNIT IV: MARKET STRUCTURE, PRICING AND OUTPUT****9 PERIODS**

Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting

**UNIT V: PRICING OBJECTIVES****9 PERIODS**

Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices

**45 Periods****BOOK REFERENCES**

1. Peterson, Managerial Economics 4th Ed. Pearson Education, NewDelhi,
2. Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
3. Mote and Paul: Managerial Economics TMH, NewDelhi
4. Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency
5. Dwivedi D N Managerial Economics, New Delhi Vikas

**Web References**

1. [www.emeraldinsight.com](http://www.emeraldinsight.com)
2. [www.taylorandfrancis.com](http://www.taylorandfrancis.com)
3. [www.oxfordjournals.org](http://www.oxfordjournals.org)



	<b>MANAGEMENT INFORMATION SYSTEM</b>	<b>2002</b>
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**OBJECTIVES:**

➤ Make the students to understand the management information system concepts for better performance.

- Definition and Meaning – Role of management & information system.
- Structure of MIS based on management activity and functions.
- System concepts of MIS – Summary – Self Assessment Questions.

**OBJECTIVES:**

- To provide an in-depth knowledge of the Techniques and Methods of Cost and Management Accounting relevant to Corporate Administration.
- To acquire knowledge on the concepts and techniques and practices of cost and Management accounting and to develop skills for decision making
- To gain knowledge on the various Ratio analysis

**UNIT – I: INTRODUCTION****12 Periods**

Introduction – Objectives of Costing System – Cost Concepts and Cost Classification – Establishing a costing system – Management Accounting – Nature and scope , tools and techniques of Management Accounting – Differences between Cost, Financial and Management Accounting.

**UNIT – II: METHODS OF COSTING****12 PERIODS**

Methods of Costing – Output or Unit Costing – Job and Batch Costing , Operating Costing, Operation Costing ,Contract Costing, Process Costing – Treatment of by-products & joint-products.

**UNIT – III: MARGINAL COSTING AND STANDARD COSTING****12 PERIODS**

Marginal Costing and Break – Even Analysis – Preparation of Break – Even Charts – Decision Making - Profit – Volume Graph – Practical application of Profit Volume Ratio – Standard Costing and Variance Analysis – Material, Labour, Overhead and Sales Variances.

**UNIT – IV: FINANCIAL ANALYSIS - ACCOUNTING RATIOS****12 PERIODS**

Financial analysis - Accounting Ratios – Classification – Construction of Balance sheet – Advantages and Limitations.

**UNIT – V: BUDGET AND BUDGETARY CONTROL****12 PERIODS**

Budget and Budgetary Control – Classification and Preparation of Budget. Fund Flow and Cash Flow analysis – Preparation and usefulness.

**60 Periods****RECOMMENDED BOOKS:**

1. Gupta Shashi.K -Cost and Management Accounting ,KalyaniPublishers.
2. Jain S.P. &Narang K.L. – Cost and Management Accounting, KalyaniPublishers.
3. Dr.S.N.Maheswari – Cost and Management Accounting, Sultan Chand &Sons.

	<b>ACCOUNTING FOR SPECIALIZED INSTITUTIONS</b>	<b>3 1 0 4</b>
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**OBJECTIVES:**

- To provide in-depth understanding about the accounting practices to be followed
- to maintain the accounts of various specialized institutions and
- to update the knowledge of accounting standards for specified nature of accounts

**UNIT I: INTERCOMPANY OWINGS 12 PERIODS**

Accounting treatment and disclosures, consolidation of accounts – balance sheet and profit and loss account – Treatment of Dividends, Revaluation of Assets – Intercompany Owings

**UNIT II : BANKING REGULATION ACT 12 PERIODS**

Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA Treatment, classification of banking companies’ assets, capital adequacy ratio and preparation of financial statements

**UNIT III: INSURANCE REGULATORY AND DEVELOPMENT AUTHORITY 12 PERIODS**

Legal provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non-life insurance companies, IRDA Act and provisions relating to final accounts

**UNIT IV : DOUBLE – ENTRY SYSTEM 12 PERIODS**

Meaning of double account system, differences between single and double account system, advantages and disadvantages of double account system, account of electricity companies

**UNIT V: SPECIALIZED INSTITUTIONS 12 PERIODS**

Accounting for Government Grants AS 12– Accounting for Hotels – Accounting for Educational Institutions Voyage Accounts – Accounting for package and containers - Accounting for Investments AS 13. **60 PERIODS**

**BOOK REFERENCES**

1. Maheshwari S N, Advanced Accounting, Vol.II,VikasDelhi
2. Gupta R L and Radhaswamy, Advanced Accounting, Vol.II, Sultan handand Sons, NewDelhi
3. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, NewDelhi
4. Fundamentals of Financial Accounting Concepts, TMH, NewDelhi

**WEB REFERENCES**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.cimaglobal.com](http://www.cimaglobal.com)
4. [www.futureaccountant.com](http://www.futureaccountant.com)

	<b>ORGANISATIONAL BEHAVIOUR</b>	<b>3 0 0 3</b>
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**OBJECTIVES:**

- Understand and appreciate individual & group behaviour in an organization.
- Acquire and enhance skills, for managing, organizational behavior successfully
- Understand the concepts of motivation in a workplace

**UNIT I : BASICS OF ORGANISATIONAL BEHAVIOUR:**

**9 Periods**

Definition - Importance and Applications of Organizational Behaviour - Organizational Behaviour in a global context - Hofstede's findings.

**UNIT II : INDIVIDUAL BEHAVIOUR:**

**9 Periods**

Biographical characteristics - Ability - Personality - Learning - Perception - factors influencing perception - values - types of values - sources of attitudes - cognitive dissonance theory.

**UNIT III : MOTIVATION CONCEPTS:**

**9 Periods**

Behaviour modification - participative management - performance based compensative - flexible benefits - two tier pay systems; alternative work schedules - job redesigning - stress management Strategies.

**UNIT IV: GROUP BEHAVIOUR:**

**9 Periods**

Group behaviour and group decision making - Classification of groups - stages of group development- group decision making.

**UNIT V: LEADERSHIP:**

**9 Periods**

Leadership and power - sources of power - tactics - coalitions - organizational politics - conflict process - managing inter group conflict. Organizational culture: creating and sustaining culture - forces of organizational change - resistance - implementation of change - Organizational Development interventions.

**45 Periods**

**COURSE TEXTS:**

1. Robbins Stephen P., Essentials of Organizational Behavior, Pearson Education, 2010.
2. Sekaran Uma, Organizational Behavior: Text and Cases, Tata McGraw Hill Education Private Limited, 2009.

**OBJECTIVES:**

- To provide a thorough understanding of various provision of economic laws India which have a direct bearing on the companies.
- To provide exposure to commerce students about the business Regulatory Framework of India
- To create awareness about select laws concerning business activities.

**UNIT -I: COMPETITION ACT 2002****9 Periods**

Competition law – Objects and Definitions – Prohibition of certain Agreements – Competition commission of India – Duties, Powers and functions of Commission.

**Consumer Protection Act**

Objects – Rights of Consumers – Nature and Scope of Remedies – Appearance before Consumer Dispute Redressal forums.

**UNIT – II FOREIGN EXCHANGE MANAGEMENT ACT 1999****9 Periods**

Objectives and definitions – Dealing in Foreign Exchange – Holding of Foreign Exchange etc., Current Account transaction, Capital Account Transaction – Export of goods and services – Realization and repatriation of foreign exchange – Exemptions – authorized person – Penalties and enforcement – Compounding of offences – directorate of enforcement – Contribution Act.

**Foreign Contribution Regulation Act**

Foreign Contributions and Hospitality – Exemptions – Powers of Central government – Adjudication appeal – Offences and Penalties.

**UNIT – III POLLUTION CONTROL****9 Periods**

**Water:** Water and Environment (pollution) Law – Various Board and their Functions and Powers, Duties of occupier of specified industries to ensure adherence of standards – Offences by Companies.

**Air Pollution:** Concept of Sustainable Development, Government Policy regarding, Environment – Salient features of the (prevention and control of pollution) law.

**UNIT – IV ENVIRONMENTAL PROTECTION.****9 Periods**

Legal and Regulatory framework procedure for obtaining various Environment Clearances – Role and functions of Environment Audit.

**UNIT- V INTELLECTUAL PROPERTY RIGHTS RELATED LAWS****9 Periods**

Trademarks Act 1999 – Copy Right act – Geographical Indication Act.

**PREVENTION OF MONEY LAUNDERING**

Concept and definitions – various transactions, etc. – Obligations of banks and financial institutions – RBI Guidelines on KYC.

**45 Periods****RECOMMENDED BOOKS:**

1. ICSI Study Material on Economic Laws.
2. Gulshan and Kapoor – Economic and Other Legislations.
3. Intellectual Property Rights Law.
4. Corporate Laws, Taxmann Publication.

**OBJECTIVES:**

- To offer basic skills in computer applications and to develop working knowledge on business related software
- To impart knowledge of the concepts related to database and operations on database.
- To have an increased ability to learn and explore new information technology with confidence.

**UNIT I: INTRODUCTION TO COMPUTER**

**9 PERIODS**

Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Number - Compliments -Logic Gates -Truth Table -Boolean Algebra -Table Simplification of Boolean Function

**UNIT II: INTRODUCTION TO COMPUTER SOFTWARE**

**9 PERIODS**

Introduction to Computer Software -'C', DBMS, RDBMS -Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Element an Array

**UNIT III: MS OFFICE**

**9 PERIODS**

MS- WORD -Creating Word Document -Editing Text -Adding and Formatting Numbers - Symbols -Getting into Print -MS-EXCEL -Creating Tables Using EXCEL -Using Tables and Creating Graphs -MS- ACCESS -Planning and Creating Tables -forms -Modifying Tables -Creating relational Database- Form Design- Reports -MS-POWERPOINT - Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.,

**UNIT IV: INTRODUCTION TO INTERNET**

**9 PERIODS**

Introduction to Internet -Resources of Internet -Hardware and Software Requirement of Internet - Internet Service Providers -Creating an E-Mail Account- Sending and Receiving Messages with Attachments to our friends account - Multimedia and its Applications

**UNIT V: ACCOUNTING PACKAGES**

**9 PERIODS**

Application software - Accounting packages- Statistical packages -Preparation of financial statements and statistical analysis

**45 PERIODS**

**Book References**

1. James A. Senn, Information Technology in Business Principles; Practices and opportunities, International Edition, Prentice Hall
2. Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows
3. Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt.,Ltd

**Web references**

1. [www.gurukpo.com/admin/bookpdf/66.pdf](http://www.gurukpo.com/admin/bookpdf/66.pdf)
2. [www.springer.com](http://www.springer.com)
3. [www.emeraldinsight.com](http://www.emeraldinsight.com)

## **FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL EXPERIMENTS**

- Creating Mail merged documents in MS WORD for example, Interviewcallletters
- Typing tables in Ms Word, for example scheduleofdebtors
- Creating a Cash budgetinMS-EXCEL
- Draw a break even analysis graphinEXCEL
- Draw a graph to compare prices across year ofmultipleproducts
- Calculate the NPV of projectsusingEXCEL
- Computing regression and estimating the dependent variableusingEXCEL
- Preparing Flexible budgetusingEXCEL
- Creating a file debtors and a file of Invoices along with the debtorsdetails(relationship)
- Creating forms of data entry and data editing for a given data file(Includevalidation)
- Using the query generator toextractdata
- Creating a Power Point presentation to promoteaproduct.
- Creating a PP Slide show with clip art andimagefiles
- Spelling checking, formatting and printinginWORD
- Update filesinMS-Access
- Use reports to generate summariesinMs-Access
- Use PP Facilities to create and automate slide show (includingtransition)
- Computing variance analysisusingEXCEL
- Using data from Ms-Access to mail, merge a documentinMS-WORD
- Drawing various types of graphsinEXCEL
- Preparation of Ledger AccountsthroughTally
- Preparation of Trial balancethoughTally
- Computation of Means and Standard deviation throughSPSSpackage
- Computing Correlation and Regression throughSPSSPackage
- Preparation of Charts and Diagrams throughSPSSPackage

### **WEB REFERENCES**

1. [www.gurukpo.com/admin/bookpdf/66.pdf](http://www.gurukpo.com/admin/bookpdf/66.pdf)
2. [www.springer.com](http://www.springer.com)
3. [www.emeraldinsight.com](http://www.emeraldinsight.com)

	<b>TAX RETURNS</b>	<b>2002</b>
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- Filing Status
- Dependents, Who Can I Claim As A Dependent?
- Income, Taxable and Non-Taxable
- Self-Employment / Business Income
- Adjustments to Income
- Standard Deduction vs Itemized Deductions
- Tax Computation
- Education Credits
- Earned Income Tax Credit (EITC)
- First Time Homebuyer Credit (Repayment) and Sale of Home
- Affordable Care Act, (Healthcare)



	<b>FINANCIAL MANAGEMENT</b>	<b>3 1 0 4</b>
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**OBJECTIVES:**

- To introduce the students about the importance of Finance management for a business
- To provide basic information on Mobilizing and Managing Finance in business organizations
- To help students gain a detailed account of various financial functions of business organizations.

**UNIT I: BASICS OF FINANCIAL MANAGEMENT 12 Periods**

Finance function - Meaning and significance and Goals of financial management  
 - Factors affecting financial decisions - Time value of money.

**UNIT II: CAPITAL STRUCTURE: 12 Periods**

Meaning - Factors affecting capital structure – EBIT - EPS Analysis - Capital Structure theories - leverages - Meaning and types.

**UNIT III: COST OF CAPITAL: 12 Periods**

Meaning and significance - Computation of individual sources of funds and Weighted Average Cost of Capital - Marginal Cost of Capital.

**UNIT IV: CAPITAL BUDGETING: 12 Periods**

Meaning and Significance - Capital Budgeting Process - Project Appraisal techniques - Selection Process under Capital Rationing - Leasing - Types of Leasing - Lease or Buy Decisions

**UNIT V: WORKING CAPITAL MANAGEMENT: 12 Periods**

Working Capital Management - Factors affecting Working Capital - Financing of Working Capital - Receivables Management- Inventory Management - Cash Management. Dividend Policy- Factors affecting Dividend Policy - Dividend Pay out Methods - Dividend Theories - Walter and MM theory. **60 Periods**

**Note: The proportion between Theory and Problems shall be 25: 75**

**RECOMMENDED TEXT BOOK:**

Kishore M Ravi, Strategic Financial Management, Taxmann Publication Pvt. Ltd. New Delhi, 2011.

**REFERENCE BOOKS**

1. Dhamija Sanjay and Van Horne J.C, Financial Management and Policy, 12<sup>th</sup> Edition, Pearson Education,2011
2. Pandey I. M, Financial Management, Vikas Publishing House, NewDelhi,2010.
3. Khan M Y, and Jain P. K, Financial Management: Text, Problems & Cases, Tata McGraw Hill Education Private Limited., 2011.

	<b>INDIRECT TAXATION</b>	<b>3 1 0 4</b>
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**OBJECTIVES:**

- To make a students to gain knowledge of the principles of indirect taxation.
- To highlights the students about customs duty.
- To enable the students to gain knowledge of Goods and Service Tax(GST)

**UNIT: I INTRODUCTION**

**12 PERIODS**

History and Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

**UNIT: II CUSTOMS DUTY**

**12 PERIODS**

Customs duty – Levy and collection of Custom duty – organisations of Custom departments – officer of customs – powers – Appellate Machinery – Infringement of the Law – offences and Penalties – Exemptions from Customs duty- draw back – duties free Zones.

**UNIT: III GST – OVERVIEW & CONCEPTS**

**12 PERIODS**

Background behind implementing GST – the need for GST – Business impact – Benefits of GST – SGST – CGST and IGST – taxes covered by GST – Definitions – Scope and coverage – Scope of supply – Levy of Tax - Rate Structure -Taxable Events.

**UNIT: IV GST – TAXATION / ASSESSMENT PROCEEDING**

**12 PERIODS**

Return – Refunds – Input Tax Credit – Reserve charge Mechanism, Transitional Provisions composition under GST – Administrative structure of GST – Officers as per CGST Act – Officer as per SGST Act – Jurisdiction – Appointment Powers.

**UNIT: V GST AUDIT**

**12 PERIODS**

Assessment and Audit under GST – Demands and Recovery – Appeals and revision – Advance ruling Offences and Penalties.

**60 PERIODS**

**NOTE: THE PROPORTION BETWEEN THEORY AND PROBLEMS SHALL BE 80: 20**

**REFERENCE BOOKS:**

1. Swetha Jain GST Law & Practice Taxman Publishers July2017
2. V.S Daty – GST – Input Tax Credit – Taxman Publishers, 2<sup>nd</sup> Editions. August2017
3. C.A AnuragaPandy – Law & Practice of GST – Sumedha Publication House2017
4. Dr. Vandana Banger – Beginner’s – Guide AdhayaPrakahan Publishers – 2017
5. Dr. M. Govidarajan – A Practical Guide – Centax Publishers –2017.

**E – Resources**

1. [www.gstjockey.com](http://www.gstjockey.com)
2. [www.gst.gov.in](http://www.gst.gov.in)
3. <http://gstpanacea.com>
4. <http://taxheal.com>

**OBJECTIVES:**

- To provide knowledge on global development and best practices in the corporate world.
- To acquire knowledge and need for Business Ethics
- To study various corporate Governance Forums

**UNIT – I: EVOLUTION OF CORPORATE GOVERNANCE****9 PERIODS**

Evolution of Corporate Governance – Its Concept – Principles and Development – an Analysis of Legislative Framework of Corporate Governance in various countries such as UK, USA, INDIA.

**UNIT – II: MANAGEMENT STRUCTURE FOR CORPORATE GOVERNANCE** **9 PERIODS**

Management Structure for Corporate Governance – Board Structure – Building responsive boards, issue and Challenges – Effectiveness of Board, board Committees and their functioning in particular Audit Committee, Legal Compliance Committee and Stakeholders’ relationship Committee – Appraisal of Board Performance, Transparency and disclosure – Internal Control System and Risk Management.

**UNIT – III: CORPORATE COMMUNICATION****9 PERIODS**

Corporate Communication – Art and Craft of Investors’ Relations – Shareholders Activism, Investor Protection and Changing role of Institutional Investors – Corporate Social Responsibility and good Corporate Citizenship.

**UNIT – IV: VARIOUS CORPORATE GOVERNANCE FORUMS****9 PERIODS**

Various Corporate Governance forums – Common Wealth Association for Corporate Governance (CACG), Organization for Economic Co-operation development (OECD), International Corporate Governance Network (ICGN), National Foundation for Corporate Governance (NFCG), etc.

**UNIT – V: GENESIS, SIGNIFICANCE AND SCOPE OF BUSINESS ETHICS****9 PERIODS**

Genesis, Significance and Scope of Business Ethics – Ethical Principles in Business – codes and innovations – Concept of the stakeholders’ organization – Challenges of business Ethics and Corporate Leadership.

**45 Periods****RECOMMENDED BOOKS:**

1. Study Material on Governance, Business Ethics and Sustainability issued by Institute of Company Secretaries of India.
2. Corporate Governance and Sustainability, Challenges for theory and Practice – Edited by Suzanne Benn, Dexter Dunphy.
3. Corporate Governance, Financial Responsibility, Ethics and Controls by Erikbanks.
4. Corporate Governance – by John I Colley

**OBJECTIVES:**

- To develop adequate entrepreneurial traits among students.
- To initiate the required skills for entrepreneurial development.
- To help students understand the process of establishing and developing an enterprise.

**UNIT-I : SMALL BUSINESS ENTERPRISE:****9 Periods**

Small Business framework – concept and definition- nature and characteristics – relationship between small and large business – scope and types of small business – rationale and objectives – small business as seed bed of Entrepreneurship

**UNIT II: ENTREPRENEURSHIP:****9 Periods**

Entrepreneur and Entrepreneurship concept – distinction between entrepreneur and Manager– entrepreneurial competency – functions – types (including women and rural).

**UNIT III: ESTABLISHING A SMALL ENTERPRISE:****9 Periods**

Establishing a small enterprise – learning the important steps for starting a business – project identification and selecting the product – generation and screening the project ideas – market analysis– Technical analysis, financial analysis (up to cost of production) Project formulation – assessment of project feasibility – preparation of project report m- dealing with basic startup problems.

**UNIT IV: GROWTH STRATEGY:****9 Periods**

Growth strategy for small business – need for growth – types of growth strategy – expansion – diversification- sub contracting.

**UNIT V: INSTITUTIONAL SUPPORT:****9 Periods**

Sources of Finance – Financial Support to small Business - Various incentives and subsidies – Central and State Government Schemes – Case study of great Entrepreneurs

**45 Periods****RECOMMENDED TEXT BOOKS**

1. Khanka S. S, Entrepreneurial Development, Sultan Chand Publications,2003.
2. Shaprio Alan C, Multinational Financial Management, Prentice Hall of India, 4<sup>th</sup>Edn,2002.

**REFERENCE BOOKS**

1. Gupta C.B, & Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons,2008.
2. Suresh Jayasree, Entrepreneurial Development, Margham Publications, 1999.

**OBJECTIVES:**

- To provide an understanding of the main elements of the research process.
- To understand the methods of research in business settings, and commerce, using popular research software.

**UNIT I: RESEARCH****9 Periods**

Meaning and definition of social research-Objectives of research –Motivation to research – Approaches to research – Research process – Criteria of good research – Maintaining objectivity in research – Problems encountered by researchers.

**UNIT II: PROBLEM FORMULATION****9 Periods**

Problem formulation – Identifying a research problem – Sources of research problem – techniques involved in defining a research problem – Research design – Exploratory – Survey – Descriptive – Experimental – Case study design – Factors affecting a research design.

**UNIT III: DATA COLLECTION AND PREPARATION****9 Periods**

Elements, variables, observation- scales of measurement – Qualitative and Quantitative, cross – sectoral and time series – sources. Methods of data collection – Documents & observation – Questionnaire & Interviewing – Guidelines for constructing questionnaire and Interview Schedule – Scaling methods – Response errors – Hypothesis; Hypothesis formulation and hypothesis testing

**UNIT IV: DATA ANALYSIS AND INTERPRETATION USING SOFTWARE****9 Periods**

Descriptive statistics – factor analysis – Reliability test – Parametric analysis – T-test – Anova – Correlation– Regression(Linear) - Non parametric analysis – Binomial test – Chi –Square – Kendall’s tau B – sign test – Wilcoxon – McNemar- Kolmogorou Smirnov test – median test – Mann Whitney U Test – Kruskal Wallis H test.

**UNIT V: DISSERTATION WRITING****9 Periods**

Report writing – Kinds of Research reports – Steps in report writing – Layout of research report – Mechanics in writing a research report – Precautions in writing a research report.

**45 Periods****COURSE TEXTS:**

1. Kothari C.R, Research Methodology Methods and Techniques, New Age International Publishers,2005.
2. Saravanavel . P, Research Methodology, Margham Publishers,Chennai,2003.

## **DISASTER**

- Meaning – Types – Manmade – Natural – Need for disaster management.
- Management of Natural Disaster: Earthquake – Drought – Cyclone – Tsunami – Flood – Volcano – Hurricane – Fire – Landslides – Dam failure.
- Management of Manmade Disaster: Household Chemical Emergency – Terrorism – Nuclear Power Plant Emergency – Hazardous Materials – Accidents: Road, Train, Fire – Food poisoning.

	<b>DIRECT TAX</b>	<b>3 1 0 4</b>
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**OBJECTIVES:**

- To understand the basics of Direct Tax Law and its method of practices
- To study the computation of income of various persons under different heads of income
- To identify the procedures of tax planning methods involved in the heads of income

**UNIT I: BASICS OF INCOME TAX LAW & COMPUTATION OF INCOME      12 Periods**

Canon of Taxation – Definitions – Residential status and incidence of Taxation – Income exempted from tax – Salary Income - Allowances – Perquisites and Valuation of RFA – Treatment of other items included in salary - Gratuity, Pension, Commuted Pension – Leave Salary – Profit in Lieu of Salary.

**UNIT II: COMPUTATION OF INCOME      12 Periods**

Income from House property – Definition of Annual Value – computation of income of different property – Income from Business and Profession – allowances – non allowable expenses. Computation of Business and Profession – Provision relating to depreciation and its Computation.

**UNIT III: COMPUTATION OF INCOME      12 Periods**

Capital gains- types of capital gain – transaction not included as transfer – Cost of improvement – Indexation of cost – Computation of Capital Gain – Income from other sources – Deduction in computing under the head income from other source.

**UNIT IV: COMPUTATION OF TOTAL INCOME AND ASSESSMENT OF INDIVIDUAL INCOME      12 Periods**

Set of carry forward & Set off losses - Deduction from Gross Total Income- Assessment of Individual and Partnership Firm.

**UNIT V: INCOME TAX AUTHORITIES AND PROCEDURES      12 Periods**

Income Tax Authorities – powers and duties – procedure for assessment and appeals and revisions – collection of tax at sources – advance payment of tax – recovery and refund of tax – penalties, offenses and prosecution

**60Periods**

**RECOMMENDED BOOKS:**

1. Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, Income Tax Law and Practice, Kalyani Publishers, Revised Annual Edition
2. Singhania Vinod K., Direct Taxes Law and Practice, – Taxmann Publications, NewDelhi,2010
3. PagareDinkar, Income Tax Law and Practice, Latest Edition

**OBJECTIVES:**

- To provide students an exposure to investment management as a career
- Help the learner appreciate the various investment alternatives
- Help the learner understand the theory and practice of taking optimized investment risks

**UNIT I: NATURE AND SCOPE OF INVESTMENT MANAGEMENT****12 PERIODS**

Nature and scope of investment management -investment objectives, constraints - factors – investment process -investment management and portfolio management - factors for investment analysis -impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information

**UNIT II: APPROACHES TO SECURITY ANALYSIS****12 PERIODS**

Approaches to security analysis- market indicators -security price movements - fundamental analysis - technical-analysis -Dow Theory -Random walk theory -efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis - economic analysis -economic indicators -industry analysis

**UNIT III: COMPANY ANALYSIS COMPONENTS****12 PERIODS**

Company analysis components -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -BPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk -interest rat~ risk -purchasing power risk -business risk - financial risk -measurement of risk

**UNIT IV: PORTFOLIO MANAGEMENT - PORTFOLIO THEORY****12 PERIODS**

Portfolio - Portfolio management - Portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification- Markowitz's approach -portfolio management process- portfolio planning- portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision- various steps involved in the development of portfolio

**UNIT V: CAPITAL MARKET THEORY****12 PERIODS**

Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) - estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options -futures trading - hedging and forward contracts -Indian stock market and the institutional investors

**Note: The proportion between Theory and Problems shall be 75: Book References**

1. Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
2. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis,
3. Wiley & Sons Sidney Cottle, Graham & Dood's, Security Analysis, Tata McgrawHill
4. Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
5. Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
6. Russell Fuller et.al, Modern Investments and Security Analysis, McGrawHill