

**MANONMANIAM SUNDARANAR UNIVERSITY,  
TIRUNELVELI-12**

**M.COM ACCOUNTING & FINANCE  
(CBSC- UNIVERSITY DEPARTMENT)**

**(Revised curriculum for the M.Com (Accounting and Finance) Degree Program  
those who joined the Program from the academic year 2019-2020 onwards)**

**1. ELIGIBILITY FOR ADMISSION**

Candidates who have passed B.Com (General or with any specialization) degree of this University or its equivalent there to for the above said degrees to get admission for M.Com Degree to apply for M.Com. Accounting and Finance.

**2. ELIGIBILITY FOR THE AWARD OF DEGREE**

A candidates shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study in the Department of Commerce, University Department for a period of not less than two academic years, passed the examination of all the four semesters. Students should undergo PG Diploma Course in Tax procedure & Practices (one year course) conducted by Department of Commerce, Manonmaniam Sundaranar University during the calendar year January to December. A pass certificate in this course issued by the University is mandatory for completion of M.Com Accounting and Finance. (Vide SCAA approval dated 15.04.2013 Appendix AZ 140, P 176 and also SCAA dated 29.10.2020. P.32 and 33).

**3. DURATION OF THE COURSE**

The course shall extend over a period of two academic years consisting of FOUR Semesters.

**4. NAME OF THE COURSE**

1. M.Com. Accounting and Finance
2. PG Diploma in Tax procedures & Practices

**5. ATTENDANCE**

A Candidate will be permitted to appear for the University examinations only if he/she secures not less than 75% of attendance in each subject during the semester.

**6. COURSE OF STUDY**

The total Number of courses shall be 26 including Soft, Skill, Internship and project work. The candidates shall take 19 core courses, 1 project work, 2 Elective courses, 2 supportive Course from other discipline, Soft skill papers -Internship) and 2 E- Learning courses compulsorily during the Course.

**7. INTERNSHIP TRAINING**

Every Student will have to undergo 45 days of Internship Training in any Corporate/Banking/Insurance/Auditing/Agencies/ establishments at the end of First Semester. The Report has to be submitted for evaluation during the II Semester.

**8. SUPPORTIVE COURSE**

The Department of Commerce offers two supportive courses for the Students of other Departments of this University & M.Com students also required to opt for Two Supportive course offered by the other department of this University through MOOC. These courses will have both Internal Assessment (25) and external Assessment (75) components and they are assigned three credits each.

**9. CURRICULAM AND COURSE STRUCTURE:**

Sub Code	Sem	Course Title	Course Title Status	Credit	Total Credit
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NCOC11	01	Accounting for Management		Core	04	23	
NCOC12		Quantitative Techniques for Business Decisions		Core	04		
NCOC13		Insurance and Risk Management		Core	04		
NCOC14		Financial Markets and Institutions		Core	04		
NCOEAA		Elective - A	A1 – Business Environment		Elective		03
NCOEAB			A2 – Practical Auditing				
NCOCPA		E – Learning Paper Management Concept & Organisational Behaviour		Core	04		
NCOC21	02	Computer Accounting with Tally		Core	04	32	
NCOC22		Operations Research		Core	04		
NCOC23		Business Research Methods		Core	04		
NCOC24		Advanced Financial Management		Core	04		
NCOEBA		Elective – B	B1 – Entrepreneurial Development		Elective		03
NCOEBB			B2 - Project Planning and Finance				
NCOF21		Internship Training & Viva – Voce		Project Work	10		
NCOMSA		Supportive Course - MOOC		Supportive	03		
NCOC31	03	Advanced Corporate Accounting		Core	04	22	
NCOC32		Indirect Taxation		Core	04		
NCOC33		Security Analysis and Portfolio Management		Core	04		
NCOC34		Enterprise Resource Planning (ERP)		Core	04		
NCOECA		Elective – C	C1 – Soft Skills and Carrier Actualization		Elective		03
NCOECB			C2 – Legal Aspects of Business				
NCOMSB		Supportive Course - MOOC		Supportive	03		
NCOC41	04	Corporate Social Responsibility		Core	04	33	
NCOC42		Merchant Banking and Financial Services		Core	04		
NCOC43		Applied Costing		Core	04		
NCOC44		International Business		Core	04		
NCOEDA		Elective – D	D1 – Human Resource Management		Core		03
NCOEDB			D2 – Applied E - Commerce		Elective		
NCOCPB		E – Learning Paper Strategic Management		Core	04		
NCOP41		Project Report Viva - Voce		Project Work	10		
<b>Total Credit</b>						<b>110</b>	

## 10. REQUIREMENT FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

(i) Candidates shall register their names for the First examination after the admission in the PG courses.

(ii) Candidates shall be permitted to proceed from the First Semester upto the Final semester irrespective of their failure in any of the Semester Examination subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subject) Semester subjects.

(iii) Candidates shall be eligible to proceed to the subsequent semester, only if they earn sufficient attendance as prescribed therefore by the syndicate from time to time.

Provided in case of candidate earning less than 60% of attendance in any one of the semester due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical certificate issued by the Authorized Medical Attendant (AMA), duly certified by the course of study. Such candidate shall have to repeat the missed semester by rejoining after completion of final semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

## 11. SCHEME OF EXAMINATIONS

### Course Objectives

1. To offer an integrated knowledge and expertise on various functional aspects of business.
2. To offer exposure on job oriented skill
3. To train students to work on business related
4. To strengthen the character and personality of students on the value foundation and to prepare them to accept responsible job positions in academia and business.

## 12. PASSING MINIMUM:

- a) There shall be no Passing Minimum for Internal.
- b) For External Examination, passing Minimum shall be of 50% (Fifty Percentage) of the maximum marks prescribed for the paper for each paper/practical/project and Viva-Voce.
- c) In the aggregate (External + Internal) the passing minimum shall be of 50%.
- d) Grading shall be based on overall marks obtained (Internal + External).

## 13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secured not less than 60% of (Internal + External) in the whole examination shall be declared to have passed the examination in the First Class.

All other successful candidates shall be declared to have passed in Second Class.

Candidates who obtain 75% of the marks in the aggregate (Internal + External) shall be deemed to have passed the examination in First Class with Distinction, provided for the course in the First appearance.

## 14. RANKING:

Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking / Distinction.

Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to the reasons as furnished in the Regulations under "Requirements for processing to subsequent Semester" are only eligible for classification.

## 15. PATTERN OF QUESTION PAPER FOR END SEMESTER EXAMINATION:

PART - A Ten multiple choice Questions	-	10x1	=10 marks
PART - B (200 Words) Answer all Question (5 Questions)	-	5x5	=25 marks
PART- C (500 Words) Answer 5 out of Eight ( Open chose)-		5 x 8	=40 marks

Question Paper for End semester Examinations is set by external experts outside the University Area.

## 16. COMPOSITION OF INTERNAL MARKS 25 MARKS:

<b>Internal Test</b>	<b>15 Marks</b>	(Minimum Three Tests, First one for 1.5 Units, Second Test 1.5 Units and the Third Test 2 Units)
<b>Assignment or Seminar</b>	<b>05 Marks</b>	Minimum One assignments and seminars
<b>Attendance Score</b>	<b>05 Marks</b>	75-79% - 3 marks, 80-89% - 4 marks and 90% and above 5 marks)
<b>Total</b>	<b>25 Marks</b>	
<b>External Marks</b>	<b>75 Marks</b>	
<b>Total Marks (A+B)</b>	<b>100 Marks</b>	

## **Guidelines for Major Project/Internship:**

**The Following guidelines have been framed regarding the conduct/evaluation / structure of marks for the course on Major project/Internship project Report for M.Com Accounting and Finance program.**

- ❖ Internship Project / Major Project is mandatory core course for every candidate
- ❖ Internship Project/ Major project should be an individual activity. Every student should prepare and submit report separately.
- ❖ Attendance Certificate from the Organization if any and Strict Adherence to the procedure, Schedule and suggestions offered by the Faculty Guide are pre-requisites for acceptance.
- ❖ Upon completion of the Project, the report has to be submitted in duplicate within the time stipulated by the project coordinator or the Head of the Department.
- ❖ The candidate shall have to make an oral presentation of his/her training/project report before a joint session of the faculty and students.
- ❖ The faculty shall evaluate the presentation and record of marks maintained. A consolidated mark list duly signed by the Head of the Department shall be sent to the Controller of Examinations to be incorporated in the mark statement of the ensuing semester.
- ❖ The average of the marks awarded by both internal and External Examiner(s) for the Viva-Voce Examination will be treated as internal marks (50).
- ❖ The average of the marks awarded by the Guide as an internal examiner for 50 Marks and the External Examiner / a panel of Examiners as decided by the Department Faculty of 50 marks will be considered as External Marks. (50).
- ❖ All students are required to be present at the time of presentation. Their attendance will also be taken into account while awarding marks for their presentation.
- ❖ Any candidate who fails to defend his/her project/training report satisfactorily shall be to undergo training/take up a project afresh in the ensuing semester and defend it in similar manner as laid down above. The veracity/genuineness of the project work/training should be proved beyond doubt. If proved otherwise, a case of malpractice is to be reported and necessary action can be initiated as per the University norms.

**The transitory provision is as follows:** The student of this program has to complete the degree within 4 years (2years + 2Years) from the date of joining the course. After that period, one extension of one year can be applied for and obtained from the authorities of the University, on a case to case basis, in an extraordinary situation only. **(Reference: UGC letter. DO No. 12-1/2015(CPP-II) dated, 15<sup>th</sup> October 2026.)**

## ACCOUNTING FOR MANAGEMENT

### Course Objectives:

1. To acquaint the students with the applicability of financial statements for decision making
2. To develop the skills for preparation, analysis and interpretation of financial statements
3. To enable the students to take decisions using management accounting tools
4. To teach the mechanics of preparation of cash flow and funds flow statements
5. To understand standard costing and variance analysis

**UNIT I Introduction :** Introduction to Financial, Cost and Management Accounting- Generally accepted accounting principles, Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management.

**UNIT II Analysis of financial statements:** Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios - DUPont analysis –Financial Reporting & analysis

**UNIT III Funds flow statement and cash flow statement:** Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow

**UNIT IV Standard Costing and Variance analysis:** Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis – Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances.(simple problem).

**UNIT V Budget and budgetary control:** Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.

**Note: Question paper shall consist of 40% Theory and 60% Problems**

### References:

1. Khan M Y & Jain P K (Management Accounting, Tata McGraw Hill, New Delhi,2014.
2. MaheswariSN, Management Accounting, Sultan Chand & Sons, New Delhi, 2014.
3. Murthy A and Gurusamy S, Management Accounting, Vijay Nicole Imprints, Chennai, 2017.
4. Jain SP and Narang K.L, Cost Accounting, Kalyani Publishers, Mumbai, 2012.
5. Murthy A and Gurusamy S., Cost Accounting, Vijay Nicole Imprints, Chennai, 2017.

## QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

### Course Objectives:

1. To provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.
2. To develop an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations
3. To teach probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn.
4. To help the students to learn decision tree analysis
5. To impart knowledge on extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points.

**UNIT I Introduction:** Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple – Partial and Multiple –Regression Analysis – Time Series.

**UNIT II Probability and distribution:** Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.

**UNIT III Testing of Significance:** Significance Tests in Small Samples ( t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (One way and two way classification).

**UNIT IV Decision Theory:** Meaning – assumptions – features - steps in construction decision tree –calculation of co-efficient of variation of a project – standard deviation and variance of a project – Bayes' theorem

**UNIT V Interpolation and extrapolation:** Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton's Method – Lagrange's Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.

**Note: 40 % Theory and 60 % problems.**

### References:

1. Gupta S P (1995), Statistical Methods, Sultan Chand & Sons, New Delhi
2. Gurusamy S, (2018), Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
3. Joseph D and Anbarasu, (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Kothari C R (1998), Quantitative Techniques, Vikas Publishing House, New Delhi.
5. Hooda, R.P (2010), Statistics for Business and Economics, Macmillan, New Delhi.
6. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi
7. Levin, Richard I. and David S Rubin (2010), Statistics for Management, Prentice Hall, Delhi.

## INSURANCE AND RISK MANAGEMENT

### Course Objectives:

1. To familiarize the student's competence in Insurance at an advanced level
2. To focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc.
3. To impart knowledge on the principles of life insurance and types of policies
4. To teach students on the nature and types of non-life insurance policies
5. To make the students understand on the various aspects of risk management

**Unit I Introduction to Insurance** – History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

**Unit II Life Insurance Nature and Policy types:** Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

**Unit III Non-Life Insurance and Policy types:** Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re-insurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.

**Unit IV Insurance Market:** Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and Determinants.

**Unit V Insurance Customers and Risk Management:** Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

### References:

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.
4. NaliniP.Tripathy and PrabirPai, (2010), Insurance:Theory and Practice, PHI, India
5. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
6. Rob Thoys, (2012), Insurance Theory and Practice, Routledge, UK.
7. SahooS S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.

## FINANCIAL MARKETS AND INSTITUTIONS

### Course objectives:

1. To introduce the basic concepts of financial markets
2. To impart knowledge on the working of commercial paper market, including bill market
3. To teach the students on the evolution of capital market
4. To acquaint the students with the knowledge on the functioning of various financial institutions such as NABARD, EXIM bank, etc
5. To teach students on the working of various credit rating agencies such as CRISIL, etc

**Unit I Introduction: Financial markets** - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - Money market: meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - Call money market: meaning - features - benefits - Indian call money market - call money rates - Commercial paper market: meaning - features - Satellite Dealers (SDs)

**Unit II Commercial paper market:** meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market - Certificate of Deposit (CD) market: meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - Gilt-edged securities market: meaning - features - Repos, government bonds - importance of gilt-edged market

**Unit III Capital Market:** meaning – characteristics – evolution and growth – new financial instruments – major issues – Capital market instruments– meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – New Issues Market (NIM)– meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond

**Unit IV Financial service institutions – Clearing Corporation of India Limited** – settlement of risks – risk management system – benefits – CRISIL – range of services – CIBIL – credit information – credit assessment – mechanism – defaulted credit facility – access to CIBIL information – credit information report – DFHIL – ICRA – Moody’s Investor Service – Standard & Poor – Fitch Ratings – OTCEI – NSDL – STCI

**Unit V Financial Institutions**– meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions – National Housing Bank – functions and working – EXIM bank of India – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – role and danger – IMF – World Bank – IFC – ADB – Stock exchange – meaning – functions traders – role of SEBI – stock trading – regulatory framework – Insider trading – speculation – Investor protection – listing – SBI – functions and working.

### References:

1. MEIR KOHN, (2004), ‘Financial Institutions and Markets’, Oxford University Press, New Delhi
2. BHOLE L M AND JITENDRA MAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi
3. GURUSAMY S, (2015), ‘Financial Markets and Institutions’, Vijay Nicole Imprints Ltd, Chennai
4. ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2010), ‘Tata McGraw Hill Publishing Company, New Delhi



5. ROSE, PETER S., AND FRASER, DONALD R, (2000), 'Financial Institutions: Understanding and Managing Financial Services', Tex Business Publications, New York
6. KINSELLA, RAY, (2009), 'New Issues in Financial Services, Powell's Books, London
7. KHAN M Y, (2001), 'Financial Services', Tata McGraw Hill, New Delhi

**2019-20 /MSU / Univ. Depts. / M.Com. / Sem. – I /Elective – 1 (a)**

## **BUSINESS ENVIRONMENT**

### **Course Objectives**

- To provide the knowledge of contemporary issues in the Business Environment.
- To facilitate a better-informed Economic System
- To understand the various environment, culture and society.
- To know the differences between the business and Government.
- To expose the students to various environment factors related to the business.
- To develop the skill required to take better business decisions at right time.

**UNIT I BUSINESS ENVIRONMENT:** Meaning – Various environments affecting business – Social Economic; Political and Legal; Culture; Competitive Demographic; Technological and International environments.

**UNIT II BUSINESS AND CULTURE:** Culture – Elements of culture – Impact of foreign culture – Traditional values and its impact – Change and resistance to change - Caste and communities – Linguistic and Religious groups – Joint Family system.

**UNIT III BUSINESS AND SOCIETY:** Social responsibilities of Business – Responsibilities to shareholders; Responsibility to employees; Responsibility to customer; Responsibility to the community; Responsibility to the Government – Business Ethics – Population – Demographic pattern changes – Standard of living – Urbanization – Migration.

**UNIT IV BUSINESS AND GOVERNMENT:** State Regulations of business – Industrial Licensing policy – Technology – Indigenous Technology – Import of Technology – Import of Technological changes of business.

**UNIT V ECONOMIC SYSTEM:** socialism – Capitalism - Mixed Economy – Their impact on Business – Public sector, private sector, joint sector – objectives, growth, achievements and their failures – Prospects for future growth.

### **REFERENCES:**

1. K. Aswathappa, Essentials of Business Environments, Himalaya Publishing House.
2. Lokanathan and Lakshmi rajan, -Business and society - Emerald Publishers, 2016.
3. M.Adikary - Economic Environment of Business - Sultan Chand & Sons.2015
4. Francis Cherunilum -Business Environment.2017.
5. Dr. Amit Kumar, Business Environment, Publisher: SahityaBhawan Publications,2017

## PRACTICAL AUDITING

### Course Objectives :

- To acquaint students with the Principles of Auditing.
- To develop an understanding of preparation of Audit Report in different organizations.
- To familiarize Process Internal and External Auditing.
- To understand the Environment in Auditing.
- To familiarize Process in basics of segment Auditing.

### UNIT- I INTRODUCTION

Auditing – Definition - scope of auditing - classification- qualities, Characteristics, classification of audit, responsibility and authority -independence and objectivity -fraud – ethics, Auditing vs investigation.

### UNIT- II INTERNAL AUDITING

Administration of the internal auditing department - Reporting status - selection of staff - orientation and training of staff, staff - guidelines evaluation of staff - measurement of audit accomplishments -- Relationships with auditors - external relationships.

### UNIT- III INTERNAL CONTROL

Internal Check - Control – Internal Audit - Systems development controls - organizational controls procedural controls - , Control in an EDP system.

### UNIT - IV AUDIT REPORS

Audit programmes - audit reports - field work –flowcharts - internal control questionnaires - preliminary survey - sampling techniques -working papers.

### UNIT - V VOUCHING & VERIFICATION OF ASSETS & LIBILITIES

Vouching – meaning – objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. Verification and valuation of assets and liabilities – classification of assets – verification of different types of assets – valuation of investment, stock -in -trade and book debts.

### REFERENCES:

01. Brink V.Cawhin J & Witt H: Modern Internal Auditing 3<sup>rd</sup> Ed., New York, Ronald Press, Latest edition, 2013.
02. Sawyer L.B: The Practice of Modern Internal Auditing, Orlando, Florida : Institute of Internal Auditors Inc Latest edition.2012.
03. V.S.Agarwal,“Internal Auditing”, Professional book publishers, New Delhi, 2013.
04. Arora R.C., “ Internal Auditing, Principles and practices, ILBC Publishers Calcutta, 2016.
05. K.Sundar,Practical Auditing, Vijay Nicole Publications,New Delhi,2019

2019-20 /MSU / Univ. Depts. / M.Com. / Sem. – II / Core - 6  
**COMPUTERIZED ACCOUNTING WITH TALLY**

**Course Objectives:**

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts with GST
5. To learn interest calculation

**Unit I Interface and Company Management:** Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

**Unit II Default Vouchers:** Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

**Unit III Purchase Order Processing:** Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

**Unit IV Goods and Services Tax (GST):** Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

**Unit V Interest Calculations (Auto Mode):** Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

**NOTE: The Question paper should be of 50% theory and 50% Practical.**

**References:**

1. Nadhani A K, (2016), Implementing Tally, BPB Publications.
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai.
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication.
4. NamrataAgrawal, (2008), Tally 9”, Dreamtech Publishers.
5. Tally Software Package Manual .

**2019-20 /MSU / Univ. Depts. / M.Com. / Sem. – II / Core - 7**

**OPERATIONS RESEARCH**

**Course Objectives:**

- To provide an understanding of Operations Research techniques used for managerial decision making

**UNIT I: OPERATION RESEARCH:** Concept and Significance of operations Research Evolution of operations research; Steps in designing operations research studies; Operations research models.

**UNIT II: LINEAR PROGRAMMING:** Linear Programming and its Applications: Graphic method and simplex method; Duality problem; Transportation problem; Assignment problem.

**UNIT III: WAITING LINE MODELS:** Waiters and Services; Mathematical distribution of queues; Basic models of queuing theory and applications.

**UNIT IV: INVENTORY CONTROL:** Deterministic models and probabilistic models.

**UNIT V: GAME THEORY:** Zero sum game; Pure and mix strategies; Criteria of sharing strategies. Net – Work Analysis: Decision Tree Analysis - Introduction to PERT and CPM; Application areas of PERT and CPM.

**The Question paper should consist of 40% theory and 60% Practical.**

**REFERENCES:**

1. Sharma J.K.: Operations Research – Theory and Applications, Macmillan India Ltd., New Delhi 3rd edition 2006
2. R. Panneerselvam – Operation Research Prentice Hall of India Private Ltd., New Delhi.(2007)2nd edition
3. Hiller & Lieberman “introduction to Operations Research Tata McGRaw Hill, New Delhi (2009) 8th ed.

## Business Research Methods

### Course Objectives :

- To develop understanding of the basic framework of research process.
- To understand the various research designs and techniques.
- To identify various sources of information for literature review, data collection concept of research and its methodologies
- To organize and conduct research in a more appropriate manner to write research reports and theses.

### UNIT – I INTRODUCTION

**Meaning of research** – Types of research – Methods of research- Research design – Steps in selection & formulation of a research problem – Hypothesis – Formulation of Hypothesis – Review of literatures – Need and Importance

### UNIT – II RESEARCH DESIGN AND MEASUREMENT

Research design – Definition – types of research design – exploratory and causal research design – Descriptive and experimental design – different types of experimental design.

### UNIT – III DATA COLLECTION

Types of data – Primary Vs Secondary data – Methods of primary data collection – Survey Vs Observation – Experiments – Construction of questionnaire– Sampling plan – Sample size – determinants optimal sample size – sampling techniques – Probability Vs Non–probability sampling methods.

### UNIT – IV DATA PREPARATION AND ANALYSIS

Data Preparation – editing – Coding –Data entry – Validity of data – Qualitative Vs Quantitative data analysis – Bivariate and Multivariate statistical techniques – Factor analysis – Discriminant analysis – cluster analysis – multiple regression and correlation – multidimensional scaling – Conjoint Analysis.

### UNIT – V REPORT WRITING

Report Writing: Meaning, types and contents of research reports –Steps involved in drafting reports – Fundamentals and Principles of good report writing – Lay-out and Features of a Good Research Report- Grammatical Quality – Language flow- Data Support- Diagrammatic Elucidation- References and Annotations.

### REFERENCES:

01. Kothari C.R, *Research Methodology Methods and Techniques*, New Age International Publishers, 2015.
02. ravanavel . P, *Research Methodology*, Margham Publishers, Chennai, 2013.
03. ivastava, Shenoy and Sharma: *Quantitative Techniques for Managerial Decision*: New Delhi.2016.
04. nald R.Cooper and Pamela S.Schindler – *Business Research Methods* – Tata McGraw Hill Publications – 2016.

## ADVANCED FINANCIAL MANAGEMENT

### Course Objectives:

- To understand the theoretical framework of financial management in business corporations
- To make an in depth analysis of various sources of financing and financial planning
- To impart knowledge of managing assets of the company
- To acquaint the students with types of leverages
- To enable the students to understand the capital structure and dividend theories

**UNIT I Financial Management- :** Introduction – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off –Time value of Money – Financial Forecasting – Changing scenario of financial management in India( Theory)

**UNIT II Sources of finance & financial planning:** Sources of Finance: short term finance & long term finance - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance. Working capital - Concepts of working capital –Types-Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- issues and methods of estimating working capital .

**UNIT III Management of assets:** Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies –Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method – Perpetual Inventory system ( Theory)

**UNITIV Investment Decisions:** Capital Budgeting – Nature of capital budgeting- Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return ( Theory & Problems)

**UNIT V Leverages and Dividend Decision:** Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)

**Note: Question paper shall consist of 60% Theory and 40 % Problems**

### References:

1. Khan M Y and Jain P K, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Murthy A, (2016), Financial Management, Margam Publications, Chennai
3. Maheswari S N, (2016), Financial Management, Sultan Chand & Sons, New Delhi
4. Pandey I M, (2014), Financial Management, Vikas Publishing House, Mumbai
5. Periyasamy, (2015), Financial Management, Vijay Nicole Imprints, Chennai
6. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi
7. Tulsian P C, (2016), Financial Management, S.Chand& Company, New Delhi

## ENTREPRENEURIAL DEVELOPMENT

### Course Objectives:

- To enable the students to become familiar with the entrepreneurship development
- To enlighten the students about the financial assistance of Government Financial Institutions for Entrepreneurial Development.
- To educate the students about the scope of women entrepreneur.

**Unit I Introduction of Entrepreneur** - meaning - importance - Qualities, nature, types, traits, culture. Similarities and differences between entrepreneur and intrapreneur. Entrepreneurship and economic development - its importance - Role of entrepreneurship - entrepreneurial environment.

**UNIT II Evolution of Entrepreneurs** - entrepreneurial promotion: Training and development. mobility of entrepreneurs - entrepreneurial change - occupational mobility - factors in mobility - Role of consultancy organisations in promoting entrepreneurs - Forms of business for entrepreneurs – Rural Entrepreneurship – Women entrepreneurship.

**UNIT III Project Management:** Sources of business idea - Project classifications - identifications - formulation and design - feasibility analysis . Financial analysis - project cost estimate - operating revenue estimate -Ratio analysis - investment Process - B E analysis - Profit analysis - Social cost benefit analysis - Project Appraisal methods .Preparation of Project Report and presentation.

**UNIT IV Project finance:** Sources of finance - Institutional finance - Role of IFC, IDBI, ICICI, LIC,SFC, SIPCOT, Commercial Bank - Appraisal of bank for loans. Institutional aids for entrepreneurship development - Role of DICS, SIDCO, NSICS, IRCI, NIDC, SIDBI, SISI, SIPCOT, Entrepreneurial guidance bureau - Approaching Institutions for Assistance .

**UNIT V Steps in setting SSI unit** – Scanning of business environment – Training – Product selection – Market – Survey – Incentives & Subsidies – Evaluating entrepreneurial performance - Problems of entrepreneurs -Problems of entrepreneurs - Sickness in small industries – Reasons and Remedies.

### References

1. Entrepreneurial Development, Dr.L.Rengarajan ,SreeRenga Publications.
2. Entrepreneurial Development, Dr.S.S.Khanka, S.Chand& Company Ltd, New Delhi
3. Entrepreneurship in The New MilleniumByKuralko and Hodgetts – Cengage learning. Entrepreneurship – Robert D Hisrich and others, Tata Mcgraw Hill Co.
4. K.Sundar, Entrepreneurial Development, Vijay Nicole Publication, NewDelhi, 2019.

### Project Planning and Finance

#### Course objectives:

- To provide adequate knowledge to the students for formulating and handling of project. Course Outline:

**Unit I: Project Management:** Nature, Scope, Process, Elements, Significance and Emerging Issues. Identification of Investment Opportunities and their Feasibility. Market and Demand Analysis.

**Unit II: Technical Analysis:** Choice of Technology, Analysis of Materials and Inputs, Plant Locations and Layout Pollution Control and Government Regulations. Financial Analysis: Fund flow analysis and sources of funds.,

**Unit III: Project Appraisal:** Cash Flow estimate under different financing pattern ( LTF, TF) capital expenditure decisions(using capital budgeting techniques),

**Unit IV: Risk Analysis:** Different techniques, project evaluation under special circumstances, CAPM model,

**Unit V: Net Work Techniques for Project Management:** PERT / CPM Techniques. Time Cost Trade-off. Resource Leveling. Social cost benefit analysis; SCBA approach, UNIDO approach, shadow pricing

#### References:

1. Prasanna Chandra: Project: Preparation, Appraisal, Budgeting and Implementation. 2. P.K. Matto: Project Formulation in Developing Countries 3. Dass Gupta & Sen : Guideline for Project Evaluation 4. D.K. Jain : Project Planning and Appraisal in Planned Economy



## Advanced Corporate Accounting

### Course Objectives

1. To impart knowledge on corporate accounting methods
2. To enable the students to understand the procedures of accounting.
3. To enable them to develop skills in the preparation of accounting statements and their analysis.
4. To gain the knowledge about accounting standards and companies' accounts
5. To learn the preparation of accounts of banking companies

**Unit I Holding Companies' Accounts:** Introduction-Advantages-Disadvantages-Wholly – owned Subsidiary Companies-Partly –owned Subsidiary Companies- Presentation of Accounts-Principles of Consolidation-Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities-Elimination of Common Transactions-Contingency Liabilities-Unrealized Profit-Current Accounts-Bonus Shares-Treatment of Dividend-Debentures of Subsidiary Company-Preference Shares in Subsidiary Company-Share Premium-Preliminary Expenses-Sales of Shares-Consolidated Profit and Loss Account-Company having a number of Subsidiaries. (Except inter-company holdings and chain holding)

**Unit II Accounts of Banking Companies:** Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet-Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

**Unit III Accounts of Insurance Companies:** Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts.

**Unit IV Double Accounting System:** Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus- Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

**Unit V Accounting Standards:** Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting (Theory only)

**Note: Question Paper shall cover 80% Problems & 20% Theory**

### References:

1. Arulanandam, M.A. and Raman, K.S (2009), Advanced Accounting, Himalaya Publishing House, Mumbai
2. Gupta R.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand & Sons, New Delhi
3. Jain, S.P. and Narang, K.L, (2014), Advanced Accountancy, Kalyani Publishers, Ludhiana
4. Pillai R.S.N, Bagavathi and Uma. S (2010), Fundamentals of Advanced Accounting, S.Chand& Company Private Limited, New Delhi.
5. Rajasekaran, VandLalitha, R. (2011), Advanced Accounts, Pearson. New Delhi
6. Reddy, T.S. and Murthy, A (2015), Corporate Accounting, Margham Publications, Chennai

## INDIRECT TAXATION

### Course Objectives

1. To teach the features, and benefits of GST
2. To enable students to learn important definitions on GST
3. To learn the registration procedure relating to GST
4. To teach the various aspects of assessment of GST
5. To learn the important provisions of GST

**Unit I Indirect Taxes** - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.

**Unit II Goods and Service Tax** - Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

**Unit III Registration** – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

**Unit IV Assessment of GST**- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.

**Unit V Customs Act 1962** – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

### References:

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers
2. Mehrotra&Goyal (2015), Indirect Taxes, SahityaBhavan Publications, Agra
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers
5. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.

## **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

### **Course Objectives :**

- To Analyze and understand Economic, Industry and Company information.
- To apply fundamental and technical analysis for security valuation.
- To interpret the published information and value the share price movements.
- To Understand the various alternatives available for investment and to measure risk and return.

### **UNIT – I INVESTMENT AND SECURITIES MARKETS**

Investment – Characteristics and objectives of Investment – Types of Investment – Making a trade at market place: Primary and Secondary Markets - Methods of floating new issues  
Market - Regulation of primary market, Stock exchanges in India - Trading system in stock exchanges – Risk Return Analysis.

### **UNIT – II FUNDAMENTAL ANALYSIS**

Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques Industry Analysis : Industry classification, Industry life cycle – Company Analysis - Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.

### **UNIT – III TECHNICAL ANALYSIS**

Fundamental Analysis Vs Technical Analysis – Charting methods – Market Indicators Trend – Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators – Market Indicators – Efficient Market theory.

### **UNIT – IV PORTFOLIO MANAGEMENT AND SELECTION**

Portfolio analysis and selection: Portfolio concept, Portfolio risk and return, Beta as a measure of risk, Calculation of Beta, Selection of Portfolio: Markowitz's theory, Single Index Model – Capital Asset Pricing model – Arbitrage pricing theory.

### **UNIT – V PORTFOLIO MANAGEMENT AND PERFORMANCE EVALUATION**

Portfolio management and performance evaluation: Performance evaluation of Existing Portfolio, Sharpe and Trynor measures; Finding alternatives and revision of portfolio.

### **REFERENCES:**

- 01 Donald E.Fischer& Ronald J.Jordan, Security Analysis & Portfolio Management, PHI Learning., New Delhi, 8<sup>th</sup> edition, 2014.
- 02 nithavathyPandian, Securities Analysis and Portfolio Management, Himalaya Publishing House, 2015
- 03 V.A.Avadhan, Securities Analysis and Portfolio Management, Himalaya Publishing House, 2016.

## ENTERPRISE RESOURCE PLANNING (ERP)

### Course Objectives

1. To know the evaluation of ERP, systems, technology and the background of ERP
2. To teach the various aspects of business processes
3. To enable the students to learn about BPR
4. To teach the ERP system implementation
5. To know about SCM and CRM

**UNIT I Definition of enterprise** - enterprise resource planning - evolution of ERP systems - material requirement planning - manufacturing requirement planning – Trends - Systems and technology background - ERP systems background – Objectives - Benefits and challenges in ERP - ERP data input - ERP output capabilities - Technology-enables vs. clean sheet re-engineering - Specialties in ERP systems - Tangible and intangible benefits - Major ERP vendors.

**UNIT II Business processes** - ERP software changes - Designing ERP systems - choosing standard models - artefacts and processes for ERP systems - client-server architecture for ERP - Application architectures - cross functionalities - application integration.

**UNIT III Introduction to BPR** - definition and principles BPR - role of IT in BPR - IT support for BPR - strategic alignment of IT and BPR - Process engineering - enterprise business processes - BPR and organizational restructuring - organizational systems - business process integration.

**UNIT IV Choosing an ERP system implementing** - big bang vs phased-identification of modules -developing guiding principles and detailed project plan - legacy system analysis - as is picture -mapping into ERP - Project team training - To Be design - user acceptance - detailed design - customization - construction and testing, production system development

**UNIT V Introduction to SCM & CRM** - Meaning - Need - Origin - Elements of SCM - Future trends in SCM Purchasing issues in SCM - The role of purchasing in an organization - The purchasing process - Sourcing decisions - Roles of supply base - Supplier selection - CRM - CRM definition - Components of CRM - CRM concepts - Goals of CRM - CRM functions - Customer Experience Management - Back office and front office functions. Post implementation issues and development SCM and CRM.

### Suggested Readings

1. Alexix Leon (2012), Enterprise Resource Planning, 2nd Edition, McGraw Hill.
2. Daniel E. O’Leary, (2000), Enterprise Resource Planning Systems, Life Cycle, Electronic commerce, University of Southern California.
3. Davenport Thomas H, (1993), Process Innovation, reengineering work through information technology, Harvard Business School Press, Boston
4. Jylldyche, (2014), ERM Hand Book, Pearson Publishers.
5. Monk (2011), Enterprise Resource Planning, Thomson.
6. Micheql Hammer and Champy James, (2012), Reengineering the corporation, A manifesto for business revolution, Harper Business NY
7. Murthy (2010), ERP - Text and Case studies, Himalaya Publications.
8. Wisner (2000), Principles of SCM, Thomson Publishers.

**SOFT SKILL - SOFT SKILLS AND CAREER ACTUALIZATION**

**Course Objectives :**

- To acquaint students with the Principles of Communication.
- To develop a Resume preparation and Group Discussion strategies.
- To familiarize Process of Interview techniques.
- To develop the presentation skills and Body language.
- To familiarize Process in Techniques of Negotiation.

**UNIT- I INTRODUCTION**

Communication – Importance – Types of communication - Process of Communication – Barriers and Breakdown of communication – Effective Communication - General Communication skills for Presentation – Professional Communication Skills for Presentation – Social Communication skills for Presentation.

**UNIT- II GROUP DISCUSSION & TOPIC ANALYSIS**

Resume – writing resume – Resume Design – Parts of a Resume – Resume Styles – Opening – Contents – Closing – Final writing Tips - Group Discussion - Selection of GD Subject – GD Strategies – Getting the GD started – Creating friendly cooperative atmosphere – GD Presentation - Topic analysis – Discussing Problems – Group interaction Strategies

**UNIT- III INTERVIEW TECHNIQUES**

Interview – Characteristics – purpose – Types – Pre – interview presentation Techniques – Planning for interview – Answering Skills – Effective Communication during Interviews – importance of Body Language – projecting a positive image – Alternative interview format – Telephone Interview – Interview Through video conferencing.

**UNIT - IV PRESENTATION SKILLS**

Presentation Skills – Types – Understanding the audience – Planning and designing – Written and Oral Presentation – Making use of notes and outlines – Paper Presentation Techniques – Presentation Tools – Voice Modulation – Audience Analysis – body language

**UNIT - V NEGOTIATION TECHNIQUES**

Negotiation Techniques – Inter personal Skill – Importance – Fundamental – Preparation – Techniques of Negotiation – Process of Negotiation – Relationships — Self Motivation – Attitudes – Goal Setting – Structuring

**The Question paper should consist of 50% theory and 50% Practical.**

**REFERENCES:**

01. Barker.A, Improve your communication Skill, Kogan page india private Ltd, Delhi 2014.
02. Sankaran.K, And Kumar Maahendra, Group Discussion and Interviews, Publications, Agra.2016
03. Raman, Meenakshi, Technical Communication – Principles and Practices, New De
04. Arul Selvi, Techniques of Special English, Chennai, SarathaPathipagam, Madurai.

## LEGAL ASPECTS OF BUSINESS

### Course Objectives

- To provide a basic understanding of various statutory provisions that confronts business managers while taking decisions.

**Unit I The Indian Contract Act, 1872** Introduction – Definition of contract – agreement – offer – acceptance – consideration capacity to contract – contingent contract – Quasi contract – performance – Discharge – Remedies to breach of contract.

**Unit II Partnership-** essentials of partnership, Rights and duties of partner, types of partners. Dissolution of partnership. Sale of Goods Act: Sale and Agreement to sell, Conditions and Warrantees, Transfer of property, Finder of goods, Performance of contract of sale, Rights of an unpaid seller.

**Unit III Contract of Agency-** Essentials of Contract of Agency – Creation of Agency – Kinds of Agents – Comparison Between an Agent and Servant – Comparison Between an Agent and Independent Contractor – Relationship of Principal and Agent – Duties of an Agent – Rights of an Agent – Duties and Rights of the Principal – Delegation of authority by an Agent – Sub Agent – Position of Principal and Agent in relation to third Parties – Termination of Agency.

**Unit IV Company** – Formation – Memorandum – Articles – Prospective Shares – debentures – Directors – appointment – Powers and duties. Meetings – Proceedings – Management – Accounts – audit – oppression & mismanagement – winding up.

**Unit V The Consumer Protection Act, 1986;** Object – Rights of Consumers –Important Terms Consumer Complaint - Consumer Protection Councils – Redressal Machinery – District Forum – State Commission - National Commission. Cyber Law -Need for Cyber laws – Cyber law In India – Information Technology Act – 2000 – Defining Cyber Crime – Types of Cyber Crimes – Preventing of Computer Crime.

### References:

1. Business legislation for management M.C. Kuchal and DeepaPrakash, Vikas Publish House PVT Ltd.,
2. Legal aspects of Business, Ravinderkumar, Cengage learning.
3. Business law, Sathish B, Matur Tata Mcgraw Hill.
4. Business law, D. Chandra Bose, PHI learning PVT Ltd.,
5. Legal aspects of Business by AkhileshwarPathak. Tata Mcgraw Hill.

## CORPORATE SOCIAL RESPONSIBILITY

### Course objectives

1. To enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context
2. To teach students the implementation of CSR policy under the Companies Act 2013
3. To gain knowledge on governance of CSR activities
4. To learn as to how to monitor CSR activities
5. To know about CSR standards and audit

**Unit I Concept and Meaning of Corporate Social Responsibility(CSR):** Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship - Corporate Philanthropy.

**Unit II Implementation of CSR Policy under Sec. 135 of the Companies Act 2013:** CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non-compliance of section 135

**Unit III Governance of CSR Activities:** Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.

**Unit IV Monitoring of CSR Activities:** CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

**Unit V CSR Audit and Standards:** CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.

### References:

1. Christopher (2014), Sustainable Value: How the world's leading companies doing well by doing good, Stanford University Press, USA
2. Ilangovan D and Durgadoss R, (2016), Corporate Governance – An Insight, The United Publishers, Mangalore, Karnataka
3. Nancy Lee and Philip Kotler (2011), corporate social responsibility: doing the most good for your company and your cause, John Wley& Sons, Delhi
4. Sanjay K.Agarwal (2010), Corporate Social Responsibility in India, Sage Publications, Delhi
5. Wayne Visser (2017), CSR 2.0 Transforming Corporate Sustainability and Responsibility, Kaleidoscope Futures, London

## MERCHANT BANKING AND FINANCIAL SERVICES

### Course Objectives

1. To familiarize the students on the various merchant banking services
2. To enable students to understand public issue management, underwriting of securities, etc
3. To teach post-issue activities of merchant bankers
4. To describe the underwriting activities of merchant bankers
5. To make the students understand the functions and working of stock exchanges

**UNIT I Merchant Banking – An Overview:** Merchant Banking – merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines

**UNIT II Public Issue Management:** Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved I issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book-building – ESOP – OTCEI – Credit Syndication Services

**UNIT III Post-issue activities:** Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services – Portfolio Management Services

**UNIT IV Underwriting of securities:** Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals– grey market – capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs

**UNIT V Stock exchange** – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system -dealer trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – leasing – hire-purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital.

### References:

1. Khan M Y,(2002), 'Financial Services, Tata McGraw Hill, New Delhi.
2. VERMA J C, (2011), Manual of Merchant Banking-Concepts, Practices and procedures, Bharath Law House, Mumbai
3. GURUSAMY S, (2015), 'Merchant Banking and Financial Services', Vijay Nicole Imprints, Chennai.
4. ROSE, PETER S., AND FRASER, DONALD R.(2002), 'Financial Institutions: Understanding and Managing Financial Services, Tex Business Publications, New York.
5. KINSELLA, RAY,(2010), 'New Issues in Financial Services, Powell's Books, Singapore



## APPLIED COSTING

### Course Objectives

1. To familiarise the students with the various cost concepts, and elements of cost
2. To enable the students to prepare cost sheets
3. To apply different methods and techniques of cost control
4. To gain knowledge of different methods of payment of wages and incentives
5. To acquaint the students in the application of Marginal costing for Business decision making.

**UNIT I Introduction:** Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

**UNIT II Labour Costing:** Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – - Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

**UNIT III Process Costing:** Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

**UNIT IV Marginal Costing :** Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making ---Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

**UNIT V Cost Management:** Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen

**Note: Question paper shall consist of 20% Theory and 80% Problems.**

### References:

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai.
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi.
3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai.
4. Jain S.P &Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
5. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

## INTERNATIONAL BUSINESS

### Course Objectives

1. To teach the basics of international business
2. To acquaint students on the international trading environment
3. To gain an understanding on the multinational enterprises
4. To learn the various aspects of international financial management
5. To enable the students to gain an understanding on the recent developments in international business

**UNIT I Introduction:** International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

**UNIT II International Trading Environment:** International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

**UNIT III Multinational Enterprises:** Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

**UNIT IV International Financial Management:** International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

**UNIT V Recent developments in International Business:** Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

### References:

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi.
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi.
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi.
4. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi.
5. Roger Bennett, (2011), International Business, Pearson Education, New Delhi

## HUMAN RESOURCE MANAGEMENT

### Course Objectives

- To help students to know the basics present trend in Human Resource Management
- To furnish the various job related aspects
- To teach various aspects of Human development related issues
- To evaluate the quality aspects of human resources
- To help students learn the safety aspects of Human Resource.

**UNIT I Introduction to HRM:** Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – emerging challenges of human resource management – role of HR managers.

**UNIT II Acquisition of Human Resources:** Human Resources Planning –Forecasting, job analysis and job design – Assessing Human resource requirements – Human resource forecasting – work load analysis – job description & specification –Human resources information system (HRIS) – succession planning.

**UNIT III Recruitment and Training:** Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e-recruitment-selection process-orientation process-international staffing – geocentric ethnocentric, polycentring approaches – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

**UNIT IV Performance appraisal and compensation management:** Compensation Management – performance appraisal and audit-nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management – pay band system – Employee stock ownership plan, flexi-time schedules etc. performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal – employee counseling – job changes – transfer and promotion – Human Resource Audit.

**UNIT V Maintenance of employees and emerging horizons of HRM:** industrial disputes – causes and settlement –e-HRM-impact of HRM practice an organization performance – contemporary issues in HRM – quality circle – labour and international organization ( I&O) TWO-Reports of the National labour commissions.

### References:

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. Gary Dessler, Human Resource Management, Pearson Education
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House
4. Pardishi, Human Resource Management, Himalaya Publishing House
5. K.Sundar, Essentials of Human Resource Management, New Delhi, 2017.
6. Prasad L M, Human Resource Management, Sultan Chand & Sons
7. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand & Sons

**2019-20 /MSU / Univ. Depts. / M.Com. / Sem. – IV / Elective- 4 (b)  
APPLIED E-COMMERCE**

**Course Objectives:**

1. To understanding of basic concepts, theories, and business models underlying ecommerce.
2. To apply e-commerce theory and concepts to what e-marketers are doing in the real world.
3. To improve familiarity with current challenges and issues in e-commerce.
4. To understand current threats facing organizations that conduct business online and how to mitigate these challenges.
5. To apply cryptography and related security techniques to e-commerce including secure electronic transactions, electronic payment systems, intellectual property protection, and issues on law and regulation.

**Unit I Introduction to e-Commerce:** Electronic Commerce and its Benefits– Impact of Electronic Commerce – Classification of Electronic Commerce – Applications of Electronic Commerce Technologies – Business Models – Architectural Framework.

**Unit II Network Infrastructure:** Network Infrastructure – Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications – Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.

**UNIT III -Electronic Payment System:** Special features required in payment systems for ecommerce, Types of e-payment systems; E-cash and currency servers, e-cheques Digital token based credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risk of e-payment System; Risk management options in e-payment system; Components of an effective electronic payment system.

**UNIT – IV – Business to Business E-Commerce:** Needs and alternative models of B2B ecommerce; B2C e-commerce, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure, features of EDI service arrangement, Internet-based EDI and FTP-based messaging.

**Unit V Search Engines and Directory Services:** Search Engines and Directory Services – Information Directories – Internet Advertising – Electronic commerce Applications - Cyber Law – Introduction – Concept of Cyberspace – Cyber Law in electronic commerce contract Aspects – Electronic Governance – Drupal.

**Note: The Question paper should be of 50% theory and 50% Practical.**

**References:**

1. Agarwal, K.N and DeekshaArarwalar; Business on the Net; What's and How's of ECommerce; Macmillan, New Delhi. 2006
2. Agarwal, K.N and DeekshaArarwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi. 2000'
3. Cady, GlccHarrab and McGregor Pat: mastering the Internet, BPB Publication, and New Delhi. 1996.
4. Diwan, Prag and Sunil Sharma: Electronic Commerce – A Manager's Guide to E – Business, Vanity Books International, Delhi. (out of published) 2002.
5. Minoli and Minol; Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi. 2007
6. O'Brien J: Management Information Systems, Tata McGraw Hill, New Delhi 2007.
6. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson 2. S. J. Joseph, E-Commerce: an Indian perspective, PHI, 2014.

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Strategic Management (e-PG Pathashala)

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