

**THIAGARAJAR COLLEGE (AUTONOMOUS) MADURAI – 9.**  
**Re-Accredited with ‘A’ Grade by NAAC**  
**DEPARTMENT OF COMMERCE**  
**BACHELOR OF COMMERCE**

**COURSE STRUCTURE (w.e.f 2011-14 batch onwards)**

**Semester – I**

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
P211	Part II	Prose Extensive Reader & Grammar	5	3	75	25	75	100
MK11	Core	Business Communication & Customer Relations	4	3	60	25	75	100
MK12	Core	Company Organisation and Secretarial Practice	4	4	60	25	75	100
MK13	Core	Financial Accounting	8	4	120	25	75	100
AK11	Core	Economic Analysis	5	5	75	25	75	100
ES	Part IV	Environmental Studies	2	2	30	15	35	50
ESK11(W) Part IV	SBE1	Written Communication Skills	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester – II**

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
P221	Part II	One-Act Plays, Extensive Reader, Grammar and Spoken English	5	3	75	25	75	100
MK21	Core	Marketing and Salesmanship	4	4	60	25	75	100
MK22	Core	Business Statistics	4	4	60	25	75	100
MK23	Core	Advanced Accountancy – I	8	4	120	25	75	100
AK21	Core	Managerial Economics	5	5	75	25	75	100
VE	Part IV	Value Education	2	2	30	15	35	50
ESK21(P) Part IV	SBE2	Public Speaking Skills	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>24</b>				

### Semester - III

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
P141	Part 1	Tamil	3	-	45	25	75	100
MK31	Core	MS Office	3	3	45	25	75	100
MK32	Core	Practical Banking	5	4	75	25	75	100
MK33	Core	Advanced Accountancy – II	8	4	120	25	75	100
MKL31	Core	MS Office - Lab	2	1	30	40	60	100
AK31	Allied 1	Business Environment	5	5	75	25	75	100
ENK31(A) NME 1 Part IV		Accounting for Managers	2	2	30	15	35	50
ESK31(Q) SBEC 3 Part IV		Quantitative Aptitude Skills	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>21</b>				

### Semester – IV

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
P141	Part 1	Tamil	3	3	45	25	75	100
MK41	Core	Business Mathematics	5	4	75	25	75	100
MK42	Core	Accounting through Tally	3	3	45	25	75	100
MK43	Core	Partnership Accounting	8	4	120	25	75	100
MKL41	Core	Accounting through Tally - Lab	2	1	30	40	60	100
AK41	Allied 2	International Trade & Export Management	5	5	75	25	75	100
ENK41(C) NME 2 Part IV		Cost Computation & Control	2	2	30	15	35	50
ESK41(P) SBEC 4 Part IV		Presentation Skills	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>24</b>				

### SEMESTER – V

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
MK51	Core	Corporate Accounting – I	8	4	120	25	75	100
MK52	Core	Business Law	5	4	75	25	75	100
MK53	Core	Elements and Methods of Costing	5	4	75	25	75	100
MK54	Core	Management Accounting & Financial Management	5	4	75	25	75	100
EMK51(E) Elective 1		Entrepreneurship & Small Business Management	5	5	75	25	75	100
ESK51(R) SBE 5 Part IV		Resume Writing Skills	2	2	30	15	35	50
		<u>Self study paper:</u> Financial Services and Markets						
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester – VI**

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
MK61	Core	Corporate Accounting – II	8	4	120	25	75	100
MK62	Core	Industrial Law	5	4	75	25	75	100
MK63	Core	Principles & Practice of Auditing	5	4	75	25	75	100
EMK61(T)	Electives2	Techniques of Costing	5	5	75	25	75	100
EMK62(I)	Elective 3	Income Tax Law & Practice	5	5	75	25	75	100
ESK61(I)	SBE 6 Part IV	Interview Facing Skills	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>24</b>				

**A) CONSOLIDATION OF CONTACT HOURS AND CREDITS: B.Com**

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	24
III	30	21
IV	30	24
V	30	23
VI	30	24
PART V		1
<b>TOTAL</b>	<b>180</b>	<b>140</b>

**B) CURRICULUM CREDITS: PART WISE**

Part I	Tamil		3 Credits
Part II	English		6 Credits
Part III			
	Core	85	
	Allied	10	
	Elective	15	110 Credits
Part IV			
	NME 2X2=	4	
	SBE 6X2=	12	
	VE	2	
	ES	2	20 Credits
Part V			01Credits
	<b>TOTAL</b>		<b>140 Credits</b>

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: MK 11</b>
<b>Semester</b>	<b>: I</b>	<b>No. of Hrs allotted</b>	<b>: 4</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>:3</b>

**Title of the Paper: BUSINESS COMMUNICATION AND CUSTOMER RELATIONS**

**Course Objectives:** To enable students write business letters and application letters.

**UNIT – I : Communication** - Meaning and Definition of communication - Need for communication – communication process – feedback – importance of feedback – forms of communication – one-way communication and two-way communication, verbal and non- verbal communication, oral and written communication, formal and informal communication, intra-personal and inter-personal communication, upward and downward communication – Barriers to Communication – Overcoming barriers to communication.

**UNIT – II : Essentials of Business Letters** - Forms of Business letters – kinds of business letters – characteristics of a good letter – letters of enquiries – offer – quotation – order – confirmation – execution – cancellation of an order - credit and status enquiry – claims - complaints and adjustments.

**UNIT- III: Letter of Application** - Letters of application - application for a situation - references and testimonials – appointment order - drafting an advertisement copy for situations vacant.

**UNIT -IV: Banking Correspondence** - Meaning – correspondence regarding dishonour of cheque – requesting for loans & advances and overdraft – informing the banker about the loss of debit card / credit card.

**UNIT –V : Communication for Customer Relations** - Importance of customer relations – customer service – satisfaction of customer needs – response to customer complaints – customer orientation – customer relations by telephone talk – telephone etiquette - efficient listening – understanding customer behavior – maintaining customer database.

**Text Book:**

1. ESSENTIALS OF BUSINESS COMMUNICATION - *Rajendra Paul & J.S. Korlahalli*  
*10<sup>th</sup> Revised Edition 2008,*  
*Sultan Chand and Sons,*  
*23, Dharyaganj, New Delhi.*

**Books for Reference:**

1. BUSINESS COMMUNICATION AND CUSTOMER RELATIONS - *The Indian Institute of Bankers*  
*(Revised Edition, 2009)*  
*Mac Millan India Ltd.,*  
*Chennai*
2. BUSINESS COMMUNICATION AND CUSTOMER RELATIONS - *Homaipradhan, D.S. Bhende &*  
*Vijaya Thakur*  
*Revised Edition 2008*  
*Himalaya Publishing House*  
*Dr. Bhalerao Marg Girgam*  
*Mumbai – 400 004.*

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**Course** : B.COM **Code No** : MK 12  
**Semester** : I **No. of Hrs allotted:** 4  
**Paper** : Core **No. of Credits** : 4  
**Title of the Paper** : COMPANY ORGANISATION AND SECRETARIAL PRACTICE

**Course Objectives** : To acquaint students with the basic provisions of the Companies Act with regard to formation and management of companies and the role of the Company Secretary.

**Unit I : Joint Stock Companies** - Meaning and Definition – Corporate Identity Number (CIN) - Characteristics of a company – Company Vs Partnership – Kinds of companies – Private company Vs Public limited company – Different types of Shares and Debentures – Shares Vs Debentures.  
Promoters – Functions – Duties and Remuneration of Promoters.

**Unit II : Formation of companies** - Stages in the formation of a Private and a Public limited company – Promotion - Incorporation – Capital formation and Commencement of Business. Memorandum of Association – Meaning – Importance – Contents – Articles of Association – Meaning - Contents - Distinction between Memorandum and Articles of Association – Prospectus -Contents - Statement in Lieu of Prospectus – Deemed Prospectus

**Unit III : Company Management** - Directors – Director Identification Number (DIN)- Qualification and disqualification of Directors – Appointment of Directors – Removal of Directors – Remuneration – Duties, Powers and Liabilities of Directors.

**Unit IV : The Company Secretary-** Definition - Appointment - Qualifications - Duties, Rights and Liabilities of a Company Secretary -Dismissal of a Secretary.

**Unit V: Company Meetings** - Statutory Meeting – Statutory Report – Annual General Meeting – Extra Ordinary General Meeting – Who can convene the Extra Ordinary General Meeting – Quorum.  
Motions and Resolutions – Types - Ordinary Vs Special resolution.

**Text Book:**

*1. ELEMENT OF COMPANY LAW* - *N.D. Kapoor,*  
*Revised Edition – 2010*  
*Sultan Chand & Sons, 23 Daryaganj, New Delhi*

**Books for reference:**

- 1. COMPANY LAW* - *Ashok & K. Bagrial,*  
*Revised edition 2008*  
*Vani Educaitonal Books*  
*5, Ansari road,*  
*New Delhi.*
- 2. SECRETARIAL PRACTICE* - *MC Kuchhal*  
*Revised Edition - 2009*  
*Vikas Publishing House Pvt Ltd.*  
*Year -2008*  
*A-22, Sector-4, Noida-201 301.*

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**Course** : B.COM **Code No** : MK 13  
**Semester** : I **No. of Hrs allotted:** 8  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **FINANCIAL ACCOUNTING**

**Course Objectives** : To make the students learn the basic accounting records, statements and to prepare them.

**UNIT – I : Accounting** – Meaning – Objectives – Double Entry System of Accounting– Accounting Concepts and Conventions – Preparation of Journal, Ledger and Trial Balance - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance – Rectification of Errors – Suspense a/c .

**UNIT – II : Subsidiary Books** – Meaning – Advantages – Preparation of Purchase book, Sales book, Purchases Returns book, Sales Returns book- Debit Note Vs Credit Note – Trade discount Vs Cash discount – Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system – Journal proper.

**UNIT- III: Bank Reconciliation Statement** – Meaning – Causes for the difference between cash book and pass book – Preparation of bank reconciliation statement.

**UNIT -IV: Bill of Exchange** – Definition – Parties to a bill of exchange – Bill of exchange Vs promissory note – Trade bill Vs Accommodation bill – Accounting for bill of exchange – Recording transactions in the books of the drawer and drawee – Retiring a bill under rebate – dishonour of bills – Renewal of bills – Endorsement of bills – Accommodation bills – Insolvency of one party.

**UNIT –V : Final Accounts of Sole Traders:** Trading Account – Profit and Loss account – Balance Sheet - Trial balance Vs. Balance Sheet – Closing Entries – Adjusting Entries – Treatment of Closing Stock – Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples – Preparation of manufacturing account.

**Text Book:**

1. ADVANCED ACCOUNTANCY - VOL - I

*T.S.Reddy,A. Murthy  
Revised Edition 2009  
Margham Publications  
24, Rameshwaram Road,  
T.Nagar,Chennai-17*

**Books for Reference:**

1.ADVANCED ACCOUNTANCY – VOL - I

*S.P. Jain, K.L. Narang  
2<sup>nd</sup> Edition, 2009,  
Kalyani Publishers,  
B-I/1292, Rajinder Nagar,  
Ludhiana.*

2. ADVANCED ACCOUNTANCY – VOL – I

*R.L.Gupta & M. Radaswa0my,  
Revised edition 2008  
Sultan Chand & Son.,(2008)  
Ram Nagar,  
New Delhi – 110 055.*



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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: ESK11(W)</b>
<b>Semester</b>	<b>: I</b>	<b>No. of Hrs allotted</b>	<b>: 2</b>
<b>Paper</b>	<b>: Skill Based Electives</b>	<b>No. of Credits</b>	<b>: 2</b>

**Title of the paper : WRITTEN COMMUNICATION SKILLS**

**Course Objective:** To enable the students proficient in writing letters.

**UNIT – I : Electronic Form of Communication – E-Mail – Creation of E-Mail ID – Sending E-Mails – Fax Vs E-Mail- Practicals on E-mails**

**UNIT – II: Art of Writing Letters:** Writing requisition to the Principal for : bonafide student certificate, conduct certificate, obtaining the original certificates, fees structure certificate, bus pass forms – Writing leave letters – Practicals on writing letters.

**Text Book:**

1. BUSINESS COMMUNICATION - *Urmila Rai & S.M. Rai*  
*7<sup>th</sup> Edition 2005.*  
*Himalya Publishing House,*  
*New Delhi.*

**Books for Reference:**

1. ESSENTIALS OF BUSINESS COMMUNICATION - *Rajendra Paul & J.S. Korlahalli*  
*9<sup>th</sup> Revised Edition 2008,*  
*Sultan Chand and Sons,*  
*23, Dharyaganj,*  
*New Delhi –2.*

2. BUSINESS COMMUNICATION AND CUSTOMER RELATIONS - *Homaipradhan, D.S. Bhende & Vijaya Thakur*  
*Himalaya Publishing House (2008)*  
*Dr. Bhalerao Marg Girgam*

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**Course** : B.COM **Code No** : MK21  
**Semester** : II **No. of Hrs allotted:** 4  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **MARKETING AND SALESMANSHIP**

**Course Objectives** : To introduce the basic concepts of marketing and personal selling to the students.

**UNIT – I Marketing** – Meaning- Definition– Functions of marketing– marketing concepts - marketing mix – Product– Classification of products – Stages in new product development – Product Mix – Product Life Cycle (PLC).

**Pricing**– factors influencing pricing decisions –Types of pricing- Pricing Strategies

**UNIT – II Physical Distribution** – Functions of middlemen - Factors considered in selecting a channel – Wholesalers and retailers – services rendered by them- meaning of Direct Marketing

**UNIT – III Promotion** – Promotion mix- Sales promotion – Objectives – Advantages and Limitations – Advertising – Kinds– Benefits and limitations of advertising - advertising media - Sales Promotion Vs. Advertising

**UNIT – IV Market Segmentation:** Meaning - Importance - Bases of market segmentation.

**E marketing** – Meaning –Importance – Limitations.

**UNIT –V Personal selling** – Meaning - kinds of salesman – Functions – Qualities of a good Salesman – Limitations of Personal selling - Personal selling Vs. sales promotion.

**Text Book:**

1.MARKETING MANAGEMENT - *C.B.Gupta and Rajan Nair*  
*Revised New Edition 2006*  
*Sultan Chand and sons,*  
*Ram Nagar,*  
*New Delhi – 110 055.*

**Books for Reference:**

1. MARKETING MANAGEMENT - *R.S.N. Pillai and Bagavathi*  
*12<sup>TH</sup> Edition 2007*  
*S. Chand & Company Ltd.,*  
*Ram Nagar,*  
*New Delhi – 110 055.*

2.MARKETING MANAGEMENT – *Rajan Saxena,*  
*New Edition - 2009*  
*Tata MC Graw Hill Publishing*  
*Company Limited,*  
*7, West Patel Nagar,*  
*New Delhi – 110008.*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>:MK22</b>
<b>Semester</b>	<b>: II</b>	<b>No. of Hrs allotted</b>	<b>: 4</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 4</b>
<b>Title of the paper : BUSINESS STATISTICS</b>			

**Course Objectives:** To train the students in the collection, processing, analysis and presentation of statistical data.

**UNIT – I : Statistics** – Definition – Functions, Scope and Limitations of statistics - Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of secondary data – Classification, Tabulation and Presentation of data.

**Measures of Central Tendency** - Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean.

**UNIT – II : Measures of Dispersion:** Dispersion – Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation,

**Skewness** – Meaning – Variation versus Skewness – Measures of Skewness.

**UNIT - III : Correlation Analysis:** Definition – Types of Correlation – Methods of Studying Correlation – Spearman’s Rank Correlation Co-efficient.

**UNIT - IV : Regression Analysis :** Definition – Correlation Vs Regression – Regression lines and Regression Equations – Computation of correlation co-efficient from regression co-efficient.

**UNIT - V : Index Numbers:** Definition – Characteristics of Index numbers – Uses – Types of index numbers – Construction of Price Index numbers – Unweighted Index numbers – Weighted Index numbers – Tests of adequacy of Index number formulae.

**Text Book:**

1. BUSINESS STATISTICS

*S.P. Gupta & M.P. Gupta  
Revised Edition - 2007.  
S. Chand & Company Ltd.,  
Ram Nagar,  
New Delhi – 110 055.*

**Books for Reference:**

1. BUSINESS STATISTICS –

*R.S.N. Pillai and Bagavathi  
Revised edition 2008  
S. Chand & Company Ltd.,  
Ram Nagar,  
New Delhi – 110 055.*

2. BUSINESS STATISTICS -

*K. Alagar  
New Edition - May 2009,  
Tata McGraw hill publications  
7, West Patel Nagar,  
New Delhi - 8*

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**Course** : B.COM **Code No** : MK23  
**Semester** : II **No. of Hrs allotted:** 8  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **ADVANCED ACCOUNTANCY - I**

**Course Objectives:** To train the students in preparing the final accounts of non-profit organizations and accounts of Consignments and Joint ventures.

**UNIT – I : Accounts of Nonprofit Organisations** – Meaning of non-profit organization- Treatment of special terms viz., donation, legacy and subscription - Receipts & Payments account Vs Income & Expenditure account – Preparation of Income and Expenditure account and Balance Sheet from Receipts and Payments Account

**UNIT – II: Single Entry System** - Meaning – limitations –Double entry system Vs Single entry system – ascertainment of profit – Net worth method – Conversion method – Balance sheet Vs Statement of affairs – Preparation of final accounts from incomplete records.

**Unit – III: Consignment Accounts:** Meaning – Consignment Vs Sale – Journal and Ledger in the books of consignor and the consignee – Treatment of Normal loss and abnormal loss- Valuation of Closing stock - Invoice price method .

**Joint venture:** Meaning – Joint venture Vs Partnership – Consignment Vs Joint venture – Accounting for joint ventures –separate set of books– no separate set of books– memorandum joint venture method.

**Unit – IV: Depreciation Accounting** - Meaning – causes and need for providing depreciation– methods of providing depreciation and their accounting treatment: straight line method – diminishing balance method – annuity method – sinking fund method and insurance policy method.

**Unit – V: Average Due Date:** Meaning - Uses – Determination of average due date.

**Account Current** – meaning – preparation of account current – product method – red-ink interest.

**Text Book:**

1. ADVANCED ACCOUNTANCY - VOL-I -

*T.S.Reddy, A.Murthy  
Revised Edition, 2009  
Margham publications,  
24, Rameshwaram Road,  
T.Nagar,  
Chennai -17.*

**Books for Reference:**

1. ADVANCED ACCOUNTANCY - VOL-I -

*R.L.Gupta & M. Radaswamy,  
Revised edition – 2006  
S.Chand & Company Ltd,  
Ram Nagar,  
New Delhi-110 055*

2. FINANCIAL ACCOUNTING -

*S.P.Jain & J.L. Narang,  
Revised Edition 2007,  
Kalyani Publishers, B-I/1292,  
Rajinder Nagar, Ludhiana*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No: ESK21 (P)</b>
<b>Semester</b>	<b>: II</b>	<b>No. of Hrs allotted: 2</b>
<b>Paper</b>	<b>: Skill Based Electives</b>	<b>No. of Credits : 2</b>

**Title of the paper: PUBLIC SPEAKING SKILLS**

**Objectives:** To train the students in the art of public speaking and enable them to acquire public speaking skills.

**UNIT – I : Art of Public Speaking:** Qualities of a speaker – Nature of public speaking – Need for training – Public speaking in different situations – Enhancing the effectiveness of communication during public speaking.

**UNIT – II: Public speaking skills:** knowing the environment – preparing the text – composition of presentation – speakers appearance and personality – Body language- practicing delivery of presentation.

**Text Book:**

1. PESUM KALAI	-	<i>Dr. G. Gnanasambandan</i> <i>15<sup>th</sup> Edition 2010</i> <i>NEW CENTURY BOOK HOUSE</i> <i>West Tower Street,</i> <i>Madurai</i>
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**Books for Reference:**

1. NEENGALUM PECHCHALARAGALAAM	-	<i>Kumari Anandhan</i> <i>Vanathi Pathippakam(2009)</i> <i>T. Nagar,</i> <i>Chennai - 17</i>
2. BUSINESS COMMUNICATION	-	<i>Urmila Rai &amp; S.M. Rai</i> <i>Revised Edition 2008</i> <i>Himalya Publishing House,</i> <i>New Delhi.</i>

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: MK31</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 3</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 3</b>
<b>Title of the paper : MS OFFICE</b>			

**Course Objectives** : To expose students on the basic methodology of creating documents, processing data and practicing power point presentations.

**UNIT I - Introduction:** Working with windows - Opening and Closing of windows - MS Office applications – Using short cut keys – Creating a word document.

**UNIT II – Microsoft Word:** Working with word documents – Moving, Correcting and Inserting Text – Editing, Selecting, Moving, Copying and Printing a Document – Using Undo and Redo features – Using Spell Check – Formatting Text – Inserting Page Numbers, Headers and Footers – Using Tables and Graphs.

**UNIT III - Microsoft Power Point:** Start up dialog box – Design template – Blank presentation – Opening an Existing presentation – Power point views – Creating and Saving a presentation using Auto-content wizard – Setting slide transitions – Slide show view – Printing slides, Notes and Handouts.

**UNIT IV - Microsoft Excel:** Building a Spread sheet – Selecting worksheet items – Using Auto fill – Adding and Removing Rows and Columns – Creating and Copying formulae – Changing column widths – Formatting texts and numbers – Using Auto format – Creating and Printing a chart.

**UNIT V - Microsoft Access:** Creating a new database – Creating a new table – Creating a Primary key – Adding fields – Editing fields – Deleting fields – Changing the views and moving fields – Entering and Editing data – Adding records – Inserting and deleting records – Adjusting column widths and hiding columns – Finding records – Sorting records – Querying a database.



**Text Book:**

- 1. MS-OFFICE** - *Nellai Kannan, C., ,  
Revised Edition - 2002  
Nels Publications,  
Thirunelveli,  
Tamil Nadu*

**Books for Reference:**

- 1. MS OFFICE 97 PROFESSIONAL** - *EEEQUE e&t, ESSENTIALS  
Revised Edition 2009  
Prentice Hall of India (P)  
Ltd..  
New Delhi-110 001.*
- 2. A BEGINNER'S GUIDE TO  
MS OFFICE** - *Alexis Leon & Mathews Leon  
13<sup>th</sup> Edition 2010  
Vikas Publishing House  
Pvt.Ltd.,  
New Delhi.*
- 3. MS OFFICE 2000 FOR EVERY ONE** - *Sanjey Saxena,  
New Edition -2009  
Vikas Publishing House Pvt.Ltd.,  
New Delhi.  
(For chapters I to IV)*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: MK32</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 5</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 4</b>

**Title of the paper : PRACTICAL BANKING**

**Course Objectives:** To make the students aware of the facilities and services offered by the Commercial Banks.

**UNIT I : Definition of Banking** – Types of Banks – Commercial Banks – Functions – Deposit Accounts offered by Commercial Banks – Agency services & General utility services of Commercial Banks – Customer of a Bank - Relationship between banker and customer – General relationship – Special relationship.

Central Banks and their functions with special reference with RBI.

**UNIT II : Cheques** – Meaning and definition - Characteristics of a cheque - Drawing of a cheque – Material alterations – Marking of cheques – Crossing – Types of crossing– Significance of each crossing.

Endorsement: Meaning and definition – General Rules regarding endorsement – Kinds of endorsements.

**UNIT III : Paying Banker:** Meaning - Precautions to be taken before honouring a cheque – Statutory protection to the paying banker – Circumstances under which a cheque can be dishonoured .

**Collecting Banker:** Meaning - Duties and Liabilities of the collecting banker – Statutory protection to collecting banker.

**UNIT IV: Bank Lending:** Principles of sound lending – Forms of Advances – Secured and Unsecured advances- Modes of creating charges.

**Secured Advances:** Advances against goods – documents of title to goods (Bill of lading, warehouse receipts, Railway receipt only) – Stock exchange securities – Government securities – Advantages and limitations of each - Precautions to be taken by a banker in each case.

**UNIT V: E-Banking:** Meaning – Features – Advantages & Disadvantages – E Banking Delivery channels – ATM’s - Smart cards – Tele Banking – Internet Banking.

Truncated Cheque: Features and Merits of Truncated Cheques – Electronic Cheques - Features and Merits of Electronic Cheques – Real Time Gross Settlement (RTG) – Advantages.

**Text Book:**

**1. BANKING THEORY AND PRACTICE -**

*E. Gordon & K. Natarajan,  
22<sup>nd</sup> Revised Edition 2010,  
Himalaya Publishing House,,  
Delhi.*

**Books for Reference:**

**1. BANKING THEORY AND PRACTICE –**

*K.P.M. Sundaram & Varshney,  
Revised Edition 2007.  
Sultan Chand & Sons,  
23 Daryaganj, New Delhi.*

**2. BANKING THEORY AND PRACTICE –**

*Srivastava,  
Revised Edition 2009,  
Himalaya Publication House,  
Delhi.*

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**Department of Commerce**  
**(From 2011-14 batch onwards)**

<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: MK33</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 8</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 4</b>

**Title of the paper : ADVANCED ACCOUNTANCY-II**

**Course Objectives** : To make the students understand the special types of accounts such as Royalty, Hire purchase, Branch and Department account.

**UNIT – I : Royalty Accounts** : Meaning – Minimum rent – Short workings – Recoupment of short workings – Accounting records in the books of the lessor and lessee – Sub lease.

**UNIT – II : Hire Purchase and Installment Systems** : Hire purchase system – Features – Calculation of interest – Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors system) – Default and repossession – Complete repossession - Partial repossession– Installment system – Difference between hire purchase system and installment system.

**UNIT – III : Insolvency Accounts** : Meaning – Insolvency Acts - Preferential creditors under the two Acts – Insolvency of individual – Preparation of statement of affairs and deficiency account (excluding firm insolvency).

**UNIT – IV: Branch Accounts:** Branch accounting – types of branches – independent branch – debtors system (excluding stock and debtors system, foreign branches)

**Departmental Accounts** – allocation of expenses – inter-department transfers. (Excluding unrealized profit on closing stock).

**UNIT – V: Insurance Claims** : Claims for loss of stock – Calculation of normal and abnormal items – Application of average clause – Loss of profits – Steps in the preparation of claim under loss of profits policy.

**Investment Accounts** – Meaning – Cum-dividend/Cum- interest – Ex-dividend/Ex- interest - Investment accounts in columnar form.

**Text Book:**

**1. ADVANCED ACCOUNTANCY – Vol I -**

*T.S.Reddy,A. Murthy,  
Revised edition 2009  
Margham Publications,  
24, Rameshwaram Road,  
T.Nagar, Chennai - 17 .*

**Books for Reference:**

**1. ADVANCED ACCOUNTANCY - Vol - I**

–

*R.L.Gupta & M. Radaswamy,  
13th Edition,2007  
S.Chand & Company Ltd,  
Ram Nagar, New Delhi-110 055.*

**2. ADVANCED ACCOUNTANCY-Vol I –**

*S.P. Jain & K.L. Narang,  
Revised Edition 2007,  
Kalyani Publishers,  
B-I/1292, Rajinder Nagar,  
Ludhiana*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: MKL31</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 2</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 1</b>
<b>Title of the paper</b>	<b>: MS OFFICE – LAB</b>		

1. Creation of Business letters.
2. Creation of circular letter using MS Word.
2. Using the edit menu in Word document.
3. Creating a new work sheet and rename them.
4. Effecting changes in column width and row height of cells in MS Excel.
5. Creating Bio-data in MS Word.
6. Creating and Inserting headers and footers.
7. Creating a table with several rows and columns
8. Applying for jobs with bio-data.
9. Creating a presentation with Auto content wizard.

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**Course** : B.COM **Code No** : AK31  
**Semester** : III **No. of Hrs allotted** : 5  
**Paper** : Allied **No. of Credits** : 5  
**Title of the paper** : BUSINESS ENVIRONMENT

**Course Objectives** : To familiarize the students with the dimensions of business environment and their implications on business.

**UNIT: I Business Environment** – Definition- Importance- Dimension of business environment: Economic, Social, Cultural, Political, Legal, Demographic, Natural and Technological Environment.

**UNIT : II Political and Economic Environment** - Economic systems – Capitalism – Socialism – Mixed economy - Features, Merits & limitations of each – Role of Government in business : regulatory role , promotional role , entrepreneurial role and planning role – Constitution of India – The preamble – The fundamental rights – The Directive Principles.

**UNIT : III Industrial policy Resolutions in India** - Meaning – Need & Importance of Industrial policy - Industrial policy resolutions 1948 & 1956 – The New Industrial policy 1991 – Features – Meaning of Liberalization, Privatization and Globalization.

**UNIT : IV Global Environment** - Meaning – Merits and Demerits of Globalization – GATT (General Agreement on trade and tariff) – Meaning, Objectives – WTO and its functions - MNCs (Multinational Companies) – Benefits and limitations of MNCs.

**UNIT :V Social Responsibility of Business** - Concept – Responsibility to shareholders , Employees, Consumers and community – Business ethics- meaning and importance.

**Text Book:**

**1. BUSINESS ENVIRONMENT** - *Francis Cherunilam,  
Himalaya Publishing House-2008,  
Mumbai-400 004.*

**Books for Reference:**

**1. BUSINESS ENVIRONMENT** - *Dr.K.Chidambaram &  
Dr.V.Alagappan,  
Vikas Publishing House Pvt Ltd-2007  
New Delhi.*

**2. ESSENTIALS OF BUSINESS ENVIRONMENT** - *K.Aswathappa,  
Himalaya Publishing House.-2005  
“Ramdoot”, Dr. Bhalerao Marg,  
Gurgaon,  
Delhi*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: ENK31(A)</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 2</b>
<b>Paper</b>	<b>: Non Major Electives</b>	<b>No. of Credits</b>	<b>: 2</b>

**Title of the paper : ACCOUNTING FOR MANAGERS**

**Course Objectives :** To make non-commerce students understand the basic financial accounting records and statements so as to enable them to prepare the final accounts of sole proprietary concerns.

**UNIT – I Accounting : Meaning – Objectives – Branches of Accounting – Double Entry System– Preparation of Journal, Ledger and Trial Balance-Subsidiary Books – Meaning – Advantages –List of subsidiary books - Preparation of Purchases book, Sales books, Purchases returns book, Sales returns book – Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system - Journal proper.**

**UNIT– II : Final Accounts of Sole Traders – Trading Account – Profit and Loss Account – Balance Sheet – Adjusting Entries – Treatment of Closing Stock – Outstanding expenses, Prepaid Expenses, Depreciation, Interest on Capital, Interest on Drawings.**

**Text Book:**

**1. ADVANCED ACCOUNTANCY- Vol I -** *T.S.Reddy,A. Murthy*  
*Revised Edition – 2009*  
*Margham Publications,*  
*24, Rameshwaram Road,*  
*T.Nagar, Chennai -17.*

**Books for Reference:**

**1.ADVANCED ACCOUNTANCY- Vol I –** *S.P. Jain, K.L. Narang*  
*3 rd Edition 2009,*  
*Kalyani Publishers,*  
*B-I/1292, Rajinder Nagar,*  
*Ludhiana.*

**2. ADVANCED ACCOUNTANCY- Vol I –** *R.L.Gupta & M. Radaswamy,*  
*Revised edition 2008*  
*S. Chand & Company Ltd.,*  
*Ram Nagar,*  
*New Delhi – 110 055.*



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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: ESK31(Q)</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 2</b>
<b>Paper</b>	<b>: Skill Based Electives</b>	<b>No. of Credits</b>	<b>: 2</b>

**Title of the paper : QUANTITATIVE APTITUDE SKILLS**

**Course Objectives:** To improve the quantitative aptitude of the students and to enable them to take up competitive examinations confidently.

**UNIT – I :** Percentage – Time & Work - Time & Distance – Pie Chart

**UNIT – II:** Profit and Loss – Stocks and Shares – Data Interpretation (Simple Problems).

**Text Book:**

**1. QUANTITATIVE APTITUDE**

*R.S. Agarwal*  
*7<sup>th</sup> Edition, 2008*  
*S. Chand & Company Ltd,*  
*New Delhi – 110 055.*

**Books for Reference:**

**1. BUSINESS MATHEMATICS**

*P.R. Vital*  
*Third Edition 2005,*  
*Margham Publications,*  
*24, Rameswaran Road,*  
*T.Nagar, Chennai – 600 017.*

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**(From 2011-14 batch onwards)**

**Course** : B.COM **Code No** : MK41  
**Semester** : IV **No. of Hrs allotted** : 5  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : BUSINESS MATHEMATICS

**Course Objectives** : To expose students to important mathematical concepts and tools that can be applied to solve practical business problems.

**UNIT – I : Sets** : Basic Concepts – Set Operation – Union of Sets - Intersection of Sets – Difference of Sets - Venn diagram – Laws of Sets.

**UNIT – II : Matrices** : Basic Concepts – Addition and Subtraction of Matrices – Multiplication of two matrices – Inverse of a matrix - Solving equations through matrix Inverse Method – Testing Consistency of Equation – Rank of a Matrix.

**UNIT – III : Differential Calculus:** [Excluding Trigonometric functions] - Introduction – Differential coefficient – Rules of Differentiation – Higher Order Derivatives – Maxima and Minima – Simple problems involving non-trigonometric functions.

**UNIT – IV: Integration:** [Excluding Trigonometric functions] - Meaning – Rules of Integration – Definite Integral – Integration by Substitution – Standard Forms – Applications of Integration – Simple problems involving non- trigonometric functions.

**UNIT - V : Commercial Arithmetic** : Ratio, Proportions and Percentages – Simple and Compound Interest – Discount on Bills - Logarithms – Laws of logarithms – Characteristics and Mantissa – Antilogarithms – Simple problems.

**Text Book:**

**1. BUSINESS MATHEMATICS** - *P.R. Vital*  
*Revised Edition 2008,*  
*Margham Publications,*  
*24, Rameswaran Road,*  
*T.Nagar, Chennai – 600 017.*

**Books for Reference:**

**1. AN INTRODUCTION TO BUSINESS MATHEMATICS** - *V. Sundaresan & S.D. Jeyaseelan,*  
*6<sup>th</sup> Edition 2008*  
*S. Chand & Company Ltd,*  
*Ram Nagar, New Delhi - 110 055.*

**2. BUSINESS MATHEMATICS** - *Kashyap Trivedi & Chirag Trivedi*  
*New Edition 2011*  
*Dorling Kindersley (I) P Ltd*  
*11, Community Centre*  
*Panchasheel Park*  
*New Delhi – 11 017*

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**(From 2011-14 batch onwards)**

**Course** : B.COM **Code No** : MK42  
**Semester** : IV **No. of Hrs allotted** : 3  
**Paper** : Core **No. of Credits** : 3  
**Title of the paper** : ACCOUNTING THROUGH TALLY

**Objectives** : To expose the students to the accounting package Tally and to train them in preparing accounts.

**UNIT: I Accounting on Computers:** Introduction – Accounting system – Benefits of Accounting on computers – Tally fundamentals – key components of Tally – creation of companies.

**UNIT: II Processing Transactions in Tally:** Classification of Accounts – Ledger Accounts – Account Groups Categories – Stock Groups – multiple locations – units of measure – creation of stock items – stock valuation methods.

**UNIT: III Accounting Vouchers:** Types of Vouchers – Voucher Entry – Various vouchers like receipt, payment, journal & contra etc – Default vouchers – Inventory details in vouchers – receipt note, delivery note, rejections etc.

**UNIT: IV Financial Reports in Tally:** Balance sheet – Profit & Loss accounts – Cash flow statement – Fund flow statement – Ratio Analysis – Day Book – List of Accounts.

**UNIT:V Purchases and Sales Order:** Creating , altering and deleting purchase order and sales order –Credit purchase and credit sales– Bills Receivable and Bills payable – Duties and Taxes (VAT only)

**Text Book:**

**1. Comdex Tally 9- Course kit** : *Dr.Namrata Agarwal ,  
Dreamtech press  
New Edition 2009  
19 A, Ansari road,  
Darya ganj,  
New Delhi*

**Books for Reference:**

**1. Tally 9** - *Nellai Kannan  
Revised Edition 2009  
Nels Publications,  
Thirunelveli*

**Thiagarajar College (Autonomous), Madurai – 625 009**  
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**Course** : B.COM **Code No** : MK43  
**Semester** : IV **No. of Hrs allotted** : 8  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : PARTNERSHIP ACCOUNTING

**Objectives** : To train the students in preparing the accounts maintained by the firms.

**UNIT – I : Partnership Accounts** : Introduction – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding past adjustments and Guarantees).

**UNIT – II: Admission of a partner:** New profit sharing ratio – sacrificing ratio – revaluation of assets and liabilities – memorandum revaluation account– methods of valuation of goodwill – treatment of goodwill- adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

**UNIT – III : Retirement of a partner:** Retirement – treatment of goodwill –gaining ratio – settlement of amount due to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – balance sheet of the new firm.

**Death of a partner** – Settlement of deceased partner's account – executors account- Joint life policy

**UNIT – IV: Dissolution Accounting:** Simple dissolution - settlement of accounts on dissolution – firms debts Vs private debts – entries on dissolution – insolvency of a partner – Garner Vs Murray rule – fixed and fluctuating capital – insolvency of all partners.

**Piece-meal Distribution:** Proportionate capital method and Maximum loss method.

**UNIT – V: Amalgamation of firms and sale to a company:** Amalgamation of firms – Accounting treatment – Sale of firm to a company – Purchase consideration - Accounting treatment in the books of the firm.

**Text Book:**

**1. ADVANCED ACCOUNTANCY -**

*T.S.Reddy & A. Murthy,  
Revised Edition - 2005,  
Margham Publications,  
24, Rameshwaram Road,  
T.Nagar, Chennai - 17 .*

**Books for Reference:**

**1. ADVANCED ACCOUNTANCY –**

*R.L.Gupta & M. Radaswamy,  
Revised Edition– 2008  
S. Chand & Company Ltd.,  
Ram Nagar, New Delhi – 110 055.*

**2. FINANCIAL ACCOUNTING –**

*S.P. Jain & K.L. Narang,  
13<sup>th</sup> Edition – 2009  
Kalyani Publishers, B-I/1292,  
Rajinder Nagar, Ludhiana.*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: MKL41</b>
<b>Semester</b>	<b>: IV</b>	<b>No. of Hrs allotted</b>	<b>: 2</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 1</b>
<b>Title of the paper : ACCOUNTING THROUGH TALLY - LAB</b>			

1. Creation of a company.
2. Creation of primary groups, single group and sub – groups.
3. Preparation of voucher entries for the given transactions.
4. Preparation of Trial Balance.
5. Creating purchase order.
6. Creating sales order
7. Preparation of profit and loss account and balance sheet.
8. Preparing final accounts from the trial balance with few adjustments.
9. Preparing Age wise outstanding debtors statement.
10. VAT calculations.

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: AK41</b>
<b>Semester</b>	<b>: IV</b>	<b>No. of Hrs allotted:</b>	<b>5</b>
<b>Paper</b>	<b>: Allied</b>	<b>No. of Credits</b>	<b>: 5</b>

**Title of the paper : INTERNATIONAL TRADE & EXPORT MANAGMEENT**

**Course Objectives** : To enable the students to understand the importance of international trade, the procedure for export of goods and services and the documents to be prepared at different stages of processing of an export order.

**UNIT I - International Trade:** Meaning – Significance – Domestic Trade Vs International Trade– Motives of International Trade – Stages in internationalization of business.

**UNIT II – International Trading Environment:** Trade barriers – objectives of Trade barriers -Tariffs – Non-Tariff barriers – Quotas.

**GATT** – Objectives and principles of GATT – Salient Features of UR Agreement – Trade Related Industrial Property Rights (TRIPS) – Trade Related Investment Measures (TRIMs) – World Trade Organisation (WTO) – Functions of WTO- Concept of Balance of Trade and Balance of Payment.

**UNIT III:** Export promotion in India – Export promotion organizations – Export promotion councils – Commodity Boards – Export Inspection Councils – Indian Trade Promotion Organization – Indian Institute of Foreign Trade – Indian Institute of Packaging Export Processing Zones (EPZs) – 100% Export Oriented Units – Facilities for units in EPZs and EOUs.

**UNIT IV** – Export Finance – Institutional finance for export – Pre shipment credit – Post shipment credit- different forms of Post shipment credit.

EXIM Bank – Objectives and functions – Letter of credit – Kinds of letter of credit – Export Risk Insurance – ECGC – Insurance covers issued by ECGC.

**UNIT V** - Export procedure and Documentation – Stages in the export of goods – Preliminaries – Production / Procurement of goods – Shipping space – Packing and marking – Pre shipment Inspection – Excise clearances – Customs formalities – Exchange control formalities – Shipping of goods - Negotiation of Documents – realization of Export incentives – Export Documents – Documents related to goods – Certificates related to shipment – Documents related to payment – Documents related to inspection – Documents related to excisable goods – Documents related to foreign exchange regulation.

**Text Book:**

- 1. INTERNATIONAL TRADE AND EXPORT MANAGEMENT** - *Francis Cherunilam,  
16<sup>th</sup> Edition 2008.  
Himalaya Publishing House,  
“Ramdoot”,  
Dr. Bhalerao Marg, Girgaon,  
Mumbai-400 004.*

**Books for Reference:**

- 1. EXPORT IMPORT PROCEDURES AND DOCUMENTATION** - *Jain Khushpat.S &  
Dr. W.K. Acharya  
Edition : 2006  
Himalaya Publishing House.  
“Ramdoot”,  
Dr. Bhalerao Marg, Girgaon,  
Mumbai-400 004.*

- 2. INTERNATIONAL MARKETING AND EXPORT MANAGEMENT** - *T.A.S.Bala Gopal  
Himalaya Publishing House.  
“Ramdoot”,  
Dr. Bhalerao Marg, Girgaon,  
Mumbai-400 004.*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: ENK41(C)</b>
<b>Semester</b>	<b>: IV</b>	<b>No. of Hrs allotted</b>	<b>: 2</b>
<b>Paper</b>	<b>: Non Major Electives</b>	<b>No. of Credits</b>	<b>: 2</b>

**Title of the paper : COST COMPUTATION & CONTROL**

**Course Objectives** : To introduce the methods and techniques of cost computation and cost control to non-commerce students.

**UNIT – I Introduction to Cost Accounting:** Meaning of Cost, Costing and Cost Accounting  
- Objectives of cost accounting – Classification of cost by elements and by functions –Methods Vs. Techniques of costing - Preparation of cost sheet (Simple Problems)

*UNIT– II : Cost Control Techniques – Budgetary control – Meaning - types of budgets – Preparation of production budget - flexible budget– Marginal costing technique – Meaning of Marginal cost – Fixed costs Vs Variable cost – Cost Volume Profit analysis- Break Even Point (BEP)*

**Text Book:**

**1. COST ACCOUNTING** - *Jain & Narang  
Revised Edition 2008,  
Kalyani Publishers,  
Ludhiana.*

**Books for Reference:**

**1. COST ACCOUNTING** - *M.N. Arora  
Revised edition- 2007.  
Vikas Publishing House Pvt. Ltd.  
Noida, New Delhi*

**2. COST ACCOUNTING** - *Tulsian  
Revised edition – 2007.  
Tata MC Graw Hill Co,  
New Delhi.*



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**Course** : B.COM **Code No** : ESK41(P)  
**Semester** : IV **No. of Hrs allotted** : 2  
**Paper** : Skill Based Electives **No. of Credits** : 2  
**Title of the paper** : PRESENTATION SKILLS

**Course Objectives:** To enable the students to learn the art of making formal presentations and to train them to make such presentations with Power Point.

**UNIT I – Presentation Skills:** Features of a good presentation – Planning for presentation – Structuring presentation – Delivering presentation – Visual aids for presentation – White board, Charts, OHP, Computer and Multi Media.

**UNIT II - Microsoft Power Point Presentation:** Power point start up dialog box – Design template – Blank presentation – Opening an Existing presentation – Power point views – Creating and Saving a presentation using Auto content wizard – Setting slide transitions – Slide show view – Printing slides, Notes and Handouts.

**Text Book:**

**1. BUSINESS COMMUNICATION STRATEGIES** - *Matthukutty M. Monippally*  
*Revised Edition 2007*  
*Tata MC Graw Hill Publishing Co,*  
*New Delhi.*  
*(For Unit – I)*

**Books for Reference:**

**1. A BEGINNER'S GUIDE TO MS OFFICE** - *Alexis Leon & Mathews Leon*  
*New Edition 2008*  
*Vikas Publishing House Pvt.Ltd.,*  
*New Delhi.*  
*(For Unit – II)*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: MK51</b>
<b>Semester</b>	<b>: V</b>	<b>No. of Hrs allotted</b>	<b>: 8</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 4</b>

**Title of the paper: CORPORATE ACCOUNTING - I**

**Course Objectives** : To train the students in the preparation of company accounts and to enable them to prepare company final accounts.

**UNIT – I : Shares** :Shares – Definition – Classes of shares – Issue of shares for cash – Calls in advance and Calls- in – arrears – Issues of shares for consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares–Re issue of forfeited shares.

**Debentures** – Definition – Types of debentures – Issue of debentures – Redemption of debentures through sinking fund and purchase of own debentures

**Underwriting of shares and debentures** – Underwriting – Marked and Unmarked applications – Pure underwriting – Determination of liability of underwriters – Firm underwriting.

**UNIT – II: Acquisition of Business** :Acquisition of business – Accounting treatment when new set of books are opened – Purchase consideration – Treatment in the books of vendor – Treatment in books of purchaser when Debtors and Creditors are taken over on behalf of vendor-Accounting treatment when same set of books are continued – Treatment of Debtors and Creditors when not taken over.

**Profit Prior to Incorporation** - Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of pre incorporation and post – incorporation profits.

**UNIT - III : Amalgamation, Absorption and Reconstruction:** Meaning – Purchase consideration – Accounting treatment in the books of purchasing company and the vendor company – Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction.

**UNIT - IV : Valuation of Goodwill and Shares:** Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

**Liquidation-** Meaning – Legal provisions – Order of payment – Preferential payments – Preparation of liquidator’s final statement of account.

**UNIT - V : Final Accounts of Joint Stock Companies:** Contents of final statement – Balance sheet – Profit and Loss account – Calculation of managerial remuneration.

Text Book:

1. CORPORATE ACCOUNTING - *T.S.Reddy & A.Murthy*  
*Reprint 2008,*  
*Margham publications,*  
*24, Rameshwaram Road,*  
*T.Nagar,*  
*Chennai -17.*

Books for Reference:

1. ADVANCED ACCOUNTANCY - *R.L. Gupta & M.Radaswamy*  
*Revised Edition – 2008*  
*Sultan Chand & Sons,*  
*New Delhi-2.*
2. CORPORATE ACCOUNTING - *S.Kr. Paul,*  
*Revised Edition – 2009.*  
*New Central Book Agency*  
*8/1, Chindamoni Das lane,*  
*Kolkatta – 700 009.*

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**Department of Commerce**  
**(From 2011-14 batch onwards)**

**Course** : B.COM **Code No** : MK52  
**Semester** : V **No. of Hrs allotted:** 5  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper:** BUSINESS LAW

**Course Objectives** : To familiarize the students with the provisions of the Contract Act, Sale of Goods Act, Consumer Protection Act, Competition Act.

**UNIT – I : Contract Act 1872:** Contracts - Nature and kinds – Essentials of a valid contract – Offer and Acceptance – Legal Rules - Capacity to contract – Minor – Persons of unsound mind – Free consent – Coercion – Fraud – Mistake – Misrepresentation.

**UNIT – II: Bailment and Pledge:** Essentials – Rights and Duties of Bailor and Bailee – Termination of Bailment – Finder of lost goods – Lien – Pledge – Rights and Duties of Pawnor and Pawnee –Pledge Vs Bailment.

**UNIT – III: Sale of Goods Act 1930:** Formation of contract – Sale & Agreement to sell – Condition and Warranties –Express and Implied condition and warranties – Doctrine of Caveat Emptor - Rights and Duties of buyer and seller.

**Agency:** Definition – Creation – Types of Agency – Termination of Agency.

**UNIT - IV: Consumer Protection Act 1986:** Definition – Consumer Protection Council Redressal forum – District, State and National – Manner of complaining and procedure – Jurisdiction (Original and Appellate) – Time or Limitation for Original application and for appellate forum.

**UNIT - V: Competition Act 2002:** Short titles – definitions – duties, powers and functions of commission – penalties – competition advocacy.

**Text Book:**

1. BUSINESS LAW - *N.D. Kapoor,  
Reprint 2010,  
Sultan Chand & Sons,  
Educational Publishers, New Delhi.*

**Books for Reference:**

1. ELEMENTS OF MERCANTILE LAW - *N.D. Kapoor,  
Revised Edition – 2009,  
Sultan Chand and Sons,  
23, Dharyaganj, New Delhi –2.*

2. BUSINESS LAW *K.R. Bulchandani  
Revised Edition – 2008,  
Himalaya Publishing House,  
“Ramdoot”,  
Dr. Bhalerao Marg, Girgaon,  
Mumbai-400 004.*

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**Course** : B.COM **Code No** : MK53  
**Semester** : V **No. of Hrs allotted:** 5  
**Paper** : Core **No. of Credit** : 4  
**Title of the paper:** ELEMENTS & METHODS OF COSTING

**Course Objectives:** To introduce students to the basic concepts of Cost Accounting and enable them to compute the cost of products and services.

**UNIT I: Cost Accounting:** Meaning and definition – Objectives – Advantages – Cost Accounting Vs Financial Accounting – Elements of cost – Cost Classification – Cost Sheet.

**UNIT II: Materials :** Material Control Techniques – Economic Order Quantity (EOQ) – Bin Card Vs Stores Ledger – Pricing of Material Issues Under LIFO, FIFO, Simple Average, Weighted Average And Base Stock Methods – Merits And Demerits of Each Method – ABC Analysis - VED Analysis, Continuous Stock Taking And Perpetual Inventory System.

**UNIT III: Labour:** Time Wage System and Piece Wage System – merits and demerits – Essentials of a good wage system – Incentive Schemes: Halsey, Rowan, Taylor's Differential piece rate Mericks Multiple piece rate – Computation of labour cost - Labour Turnover – Causes – Methods of computing labour turnover.

**UNIT IV: Overheads:** Meaning – Functional Classification of Overheads - Allocation Vs Apportionment of Overheads – Bases of Apportionment –Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method, Step & ladder method – Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.

**Unit – V: Job Costing:** – Drafting Quotations or Tenders –Batch costing- Contract Costing - Calculation of Profits on Incomplete Contracts.

**Process Costing:** Normal and Abnormal Loss – Abnormal Gain- preparation of process accounts.

**Text Book:**

1. COST ACCOUNTING - *S.P.Jain & K.L. Narang, Revised Edition – 2008 Kalyani Publishers, B-/1292, Rajinder Nagar, Ludhiana.*

**Books for Reference:**

1. COST ACCOUNTING - *P C Tulsian Ist Edition 2007, Tata MC Graw-Hill Publishing Co Limited, New Delhi.*
2. ADVANCED COST ACCOUNTING – *V.K. Saxena & C.D. Vashist, Sultan Chand and Sons(2009) 23, Dharyaganj, New Delhi –2.*

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**Course** : B.COM **Code No** : MK54  
**Semester** : V **No. of Hrs allotted:** 5  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper:** MANAGEMENT ACCOUNTING & FINANCIAL MANAGEMENT

**Course Objectives** : To expose students to management accounting and financial management principles and their applications.

**UNIT I - Management Accounting** : Meaning - Definition – Nature and scope – Functions – Limitations of Financial statements- Objectives of Management Accounting – Financial Accounting Vs Management Accounting – Cost Accounting Vs Management Accounting – Utility of Management Accounting .

**Financial Management:** Scope of Financial Management – Objectives and goals – Functions of Financial Management.

**UNIT II - Financial Statement Analysis:** Fund flow analysis - Cash flow analysis - Ratio Analysis – Uses and Limitations of Ratio Analysis

**UNIT III - Working Capital Management:** Concept –Objectives and importance – Kinds of Working capital - Sources of working capital – Factors determining working capital requirements - Estimating Working Capital requirements.

**UNIT IV - Capital budgeting:** Meaning – Importance of capital budgeting – Methods of evaluating capital budgeting proposal - Traditional Methods - Modern methods (Simple problems).

**UNIT V : Cost of Capital:** Concept – Importance of cost of capital –Determination of Specific Cost of Capital: cost of debt, cost of Preference capital, cost of equity capital, cost of retained earnings, weighted average cost of capital (simple problems only.)

**Dividend Policy:** Determinants of Dividend Policy – Relevance and irrelevance concept of dividend – Dividend Models: MM approach, Gordon & Walter models (simple problems only.)

**Text Book:**

1. MANAGEMENT ACCOUNTING AND  
FINANCE CONTROL

- *S.N. Maheswari*  
*Revised Edition - 2009*  
*Vikas Publishers,*  
*Delhi.*

**Books for Reference:**

1. MANAGEMENT ACCOUNTING -

*Shashi K. Gupta,*  
*R.K. Sharma,*  
*Revised Edition – 2008*  
*Kalyani Publishers,*  
*B-1/1292, Rajinder Nagar,*  
*Ludhiana.*

2. FINANCIAL MANAGEMENT -  
THEORY & PRACTICE.

*Prasanna Chandra,*  
*Revised Edition – 2005,*  
*Tata MC Graw-Hill*  
*Publishing Company Limited,*  
*7, West Patel Nagar,*  
*New Delhi – 110008.*

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**Course** : B.COM **Code No:EMK51(E)**  
**Semester** : V **No. of Hrs allotted: 5**  
**Paper** : Electives **No. of Credits : 5**  
**Title of the paper: ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT**

**Course Objectives** : To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise.

**UNIT I – Entrepreneurship** : Meaning – Importance – Types of Entrepreneurs – Qualities of successful entrepreneurs – Entrepreneurship and small scale industry – Role of entrepreneurship in economic development

Women entrepreneurs in India- Growth of women entrepreneurs – Problems of women entrepreneurs.

**UNIT II – Promotion of a Venture - Opportunity analysis – External environment analysis – Economic, social, technological and competitive factors – legal requirements for establishment of a new unit and raising of funds – Venture capital – Sources.**

**UNIT III – Entrepreneurial Development – Need for Entrepreneurial Development – Entrepreneurial Development Programmes (EDPs)-Objectives of EDPs- Phases of EDPs- Role and Relevance of EDPs.**

Institutional support to Entrepreneurs – Role of DIC, ITCOT, SIDCO, NSIC.and SISI in Entrepreneurial Development – Institutional finance to Entrepreneurs: Financial assistance from TIIC, SIDBI and Commercial Banks.

**UNIT IV – Small Scale Industry:** Meaning – Characteristics – Role of small scale and Cottage industries in Indian economy – Incentive to small scale industries – special incentives for selected categories of industries.

**UNIT V – Setting up of a Small scale Enterprise :** Stages in the setting up of a small scale unit – Project appraisal – Guidelines for preparation of project feasibility reports - Break even analysis – Profit planning in small enterprises –Sickness in small units – Total Quality Management in SSI.

**Text Book:**

1. FUNDAMENTALS OF ENTREPRENEURSHIP - *Renu Arora & S.K. Sood,*  
AND SMALL BUSINESS *First Edition 2003,*  
*Kalyani Publishers,*  
*B-I/1292, RajinderNagar, Ludhiana.*

**Books for Reference:**

1. ENTREPRENEURIAL DEVELOPMENT - *S.S. Khanka 3<sup>rd</sup> Edition 2004.*  
*S. Chand & Company Ltd.*  
*Ram Nagar,*  
*New Delhi – 110055,*



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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: ESK51(R)</b>
<b>Semester</b>	<b>: V</b>	<b>No. of Hrs allotted:</b>	<b>2</b>
<b>Paper</b>	<b>: Skill Based Electives</b>	<b>No. of Credits</b>	<b>: 2</b>
<b>Title of the paper: RESUME WRITING SKILLS</b>			

**Course Objectives:** To train the students in preparing resumes and to provide them the required skills for effective resume writing.

**UNIT – I : Resume** : Meaning – Importance – Parts of the resume – Styles of resume – Kinds of resume – Functional resume – Combination resume - Matching one's profile to the job.

**UNIT – II: Resume writing:** Basics of resume writing – writing resume – summary of qualifications, work experience, activities / interactions – E- resume – sample resume – Resume for International jobs.

**Text Book:** WINNING RESUME

*Jayant Neogy*  
*Pustak Mahal Publishers(2010)*  
*Darya Ganj,*  
*New Delhi*

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**Course** : BCOM **Code No** :  
**Semester** : V **No. of Hrs allotted** :  
**Paper** : Self Study Paper **No. of Credits** :  
**Title of the paper** : FINANCIAL SERVICES AND MARKETS

**Course Objectives** : To expose the students to the financial markets and financial products and services.

**UNIT – I : The Financial System in India:** Functions of the financial system – Financial Assets – Financial intermediaries – Financial markets – Capital market – Money market – Financial instruments.

**UNIT – II: Market for securities:** The new issues market – Functions of new issue market – Players in the new issues market – Methods of primary issue of shares.

**UNIT – III: Stock Exchanges in India:** The secondary market – Organisation of stock exchanges in India – SEBI – Functions and powers of SEBI.

**UNIT- IV: Merchant Banking:** Definition – Origin – Merchant Banking in India – Services rendered by merchant banks – Qualities required of Merchant Bankers – General obligations and responsibilities of Merchant Bankers.

**UNIT - V: Mutual Funds:** Meaning – Fund unit Vs shares – Types and Classification of funds – Importance of mutual funds – Risks – Organisation of the Fund – Operation of the fund – Facilities available to investors – Private Mutual Funds.

**Text Book:**

1. FINANCIAL MARKETS AND SERVICES - *E. Gordon & K. Natarajan, Revised Edition -2010 Himalaya Publication, Mumbai.*

**Books for Reference:**

1. FINANCIAL SERVICES – *M.Y. Khan, Revised Edition 2000, Tata MC Graw Hill, New Delhi.*
2. INDIAN FINANCIAL SYSTEM – *H.R. Machiraju, Revised edition 2010 Vikas Publishing House, New Delhi.*

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**Course** : B.COM **Code No** : MK61  
**Semester** : VI **No. of Hrs allotted:** 8  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper:** CORPORATE ACCOUNTING-II

**Course Objectives** : To train the students in preparing the accounts of special types of Corporate business entities.

**UNIT – I: Accounts of Banking Companies:** Preparation of profit and loss account and balance sheet – Legal form – Bills for collection – Acceptances and endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on Bills discounted, provision for taxation and depreciation.

**UNIT - II: Accounts of Insurance Companies:** Accounts of Life Insurance Business – Types of policies – Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts – Revenue account – Valuation balance sheet - Balance sheet– Accounts of General Insurance Business – Fire and Marine Insurance – Profit and Loss account – Balance sheet.

**UNIT – III: Accounts of Electricity Companies:** Double account system – Single account system Vs Double account system – Advantages of double account system – Final accounts under double account system – Simple adjustments – Replacement of an asset – Disposal of Surplus.

**UNIT - IV: Accounts of Hotels, Educational Institutions and Hospitals:** Accounts of Hotels – Basis of charging room rent – Visitors ledger – Final accounts of Hotels – Accounts of Educational institutions and Hospitals (Non Trading concern).

**UNIT - V: Accounts of Holding Companies:** Meaning of Holding Company and Subsidiary company – Preparation of consolidated balance sheet – Minority interest – Cost of control or capital reserve – Pre-acquisition losses – Treatment of contingent liabilities and unrealized profits.

**Text Book:**

1. CORPORATE ACCOUNTING - *T.S.Reddy & A.Murthy,  
Reprint 2009  
Margham publications,  
24, Rameshwaram Road,  
T.Nagar,  
Chennai -17.*

Books for Reference:

1. ADVANCED ACCOUNTANCY VOL - II - *S.P.Jain & K.L. Narang,  
Revised Edition – 2007,  
Kalyani Publishers,  
B-/1292, Rajinder Nagar,  
Ludhiana.*

2. ADVANCED ACCOUNTANCY - VOL - II - *R.L. Gupta & M.Radaswamy  
Edition – 2008  
Sultan Chand & Sons,  
New Delhi-2.*

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**Course** : B.COM **Code No** : MK62  
**Semester** : VI **No. of Hrs allotted:** 5  
**Paper** : Core **No. of Credits:** 4  
**Title of the paper:** INDUSTRIAL LAW

**Course Objectives** : To expose the students to legislations relating to industries and employees protection.

**UNIT I – The Factories Act, 1948:** Definition – Inspecting Staff – Health, Safety, Welfare measures – Provisions regarding holidays and leave - Annual leave with wages – Employment of women, young person and Child Labour.

**UNIT II – The Minimum Wages Act, 1948:** Object – Definition – Interpretation of wages – Minimum wage, Fair wage, Living wages – Procedure for fixing and Revising minimum wages - Wage in kind.

**UNIT III - The Workmen’s Compensation Act , 1923:** Object and scope - Definitions – compensations to workmen – Employer’s Liability – Personal injury – Occupational disease – Disablement – Notice and claim.

**The Employees Provident Fund Act, 1952:** Object – Definition - Contributions to EPF.

**UNIT IV – The Industrial Disputes Act, 1947:** Object – Definition – Authorities under the Act – Reference of disputes, strike and lock out – Lay off and Retrenchment – Transfer of undertakings and closing down of undertakings..

**UNIT V – The Employees State Insurance Act, 1948:** Definitions, ESI Corporations – Contribution Powers and Duties, Standing committee – Medical Benefit council – Constitution and Duties of ESI Fund – Contributions, Benefits, Disputes and Claims.

**Text Book:**

1. ELEMENTS OF MERCANTILE LAW -

*N.D.Kapoor,  
Revised edition – 2010  
Sultan Chand & Sons,  
Educational Publishers,  
New Delhi.*

**Books for Reference:**

1. BUSINESS LAW

- *K.R. Bulchandani  
Revised Edition – 2008  
Himalaya Publishing House,  
“Ramdoot”,  
Dr. Bhalerao Marg, Girgaon,  
Mumbai-400 004.*

2. INDUSTRIAL & LABOUR LAWS

- *K.C. Mandot.  
Premier Book Co (2010)  
23,Daryaganj, New Delhi-110 002.*

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**Department of Commerce**  
**(From 2011-14 batch onwards)**

<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: MK63</b>
<b>Semester</b>	<b>: VI</b>	<b>No. of Hrs allotted:</b>	<b>5</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits:</b>	<b>4</b>

**Title of the paper: PRINCIPLES & PRACTICE OF AUDITING**

**Course Objectives** : To train the students in the basic principles and procedures of auditing.

**UNIT – I - Basic Principles of Auditing** : Definition of Audit – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Main object – Secondary objects – Detection and prevention of errors, frauds – Qualities of an Auditor – Types of Audit – Continuous Audit – Partial Audit – Interim Audit and Balance Sheet Audit.

**UNIT – II - Audit Procedure and Internal Control:** Audit procedure – Audit Programme – Audit Note Book – Audit Working Papers – Audit Files - Steps to be followed in the commencement of a new audit

**Internal Control:** Meaning and Importance – Internal check – Meaning – Definition – Internal Audit – Difference between Internal Audit and Statutory Audit.

**UNIT – III: Vouching** : Definition & Meaning – Voucher: Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings.

**UNIT IV: Verification and Valuation of Assets and Liabilities:** Verification of assets-Cash in hand, Cash at bank, Bills receivable and Stock-Verification of liabilities-Capital reserve fund, Trade creditors, Debentures and Bills payable.

Assured Auditing Standards (AAS)- Importance- Applications.

**UNIT V - Audit of limited companies:** Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of Auditor - Liabilities of the Auditor -Civil and Criminal liabilities – Audit report – essentials of effective reporting.

**Text Book:**

1. AUDITING – *B.N. Tandon,  
Revised Edition-2009  
Sultan Chand and Sons,  
23, Dharyaganj, New Delhi*

**Books for Reference:**

1. PRINCIPLES AND PRACTICE OF AUDITING - *Dr. T.R. Sharma  
Revised edition 2010  
Sahithya Bhavan,  
Hospital Road,  
Agra –282 003.*
2. CONTEMPORARY AUDITING - *Kamal Gupta  
Revised Edition-2008  
Tata MC Graw Hill Publishing  
Co Ltd,  
7, West Patel Nagar,  
New Delhi – 110008.*

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Department of Commerce  
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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: EMK61 (T)</b>
<b>Semester</b>	<b>: VI</b>	<b>No. of Hrs allotted</b>	<b>: 5</b>
<b>Paper</b>	<b>: Electives</b>	<b>No. of Credits</b>	<b>: 5</b>
<b>Title of the paper: TECHNIQUES OF COSTING</b>			

**Course Objectives** : To expose the students to the techniques of cost computation and control.

UNIT – I: **Marginal Costing:** Introduction – Meaning – Advantages – Limitations – Marginal Costing Vs Absorption Costing – Break Even Point and Cost Volume Profit analysis – Margin of safety – Applications of Marginal Costing.

UNIT - II: **Standard Costing:** Standard cost and Estimated costs – Analysis of variances – Material variances – Labour variances –Overhead variances – Advantages and limitations of standard costing.

UNIT - III : **Budgetary Control:** Meaning and need for Budget – Budget Vs Forecast – Standard costing Vs. Budgetary control– Functional Budget: Production budget , Production cost budget, Sales budget and Cash budget – Master budget- Flexible budget– Advantages and limitations of budgetary control – Meaning of Zero base budgeting.

UNIT - IV: **Reconciliation of Cost and Financial Accounts:** Need for Reconciliation – Reasons for disagreement – Procedure of Reconciliation.

**Activity Based Costing** – meaning- Cost Drivers.

UNIT – V : **Cost Audit:** Meaning and Definition of Cost Audit – Types – Objectives – Advantages – Cost Audit Programme – Functions of a cost auditor – Cost audit Vs Financial audit – Eligibility for appointment – disqualification of a cost auditor – Rights , duties and responsibilities of a cost auditor.



**Text Book:**

1. COST ACCOUNTING - *S.P. Jain & K.L. Narang,  
Revised Edition – 2008  
Kalyani Publishers,  
B-1/1292, Rajinder Nagar,  
Ludhiana.*

**Books for Reference:**

1. ADVANCED COST ACCOUNTING – *V.K. Saxena & C.D. Vashist,  
Sultan Chand and Sons(2009)  
23, Dharyaganj,  
New Delhi –2.*
2. COST ACCOUNTING - *R.S.N. Pillai & V. Bagavathi,  
S.Chand & Company Ltd(2009)  
Ram Nagar,  
New Delhi-110 055.*

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**Course** : B.COM **Code No** : EMK62(I)  
**Semester** : VI **No. of Hrs allotted:** 5  
**Paper** : Electives **No. of Credits** : 5  
**Title of the paper** : INCOME TAX LAW & PRACTICE

**Course Objectives** : To expose students to the provisions of the Income Tax Act 1961 and to enable them to compute tax under different heads of income.

**UNIT – I : Introduction:** Basic concepts – Residential status of individuals and HUFs – Incidence of Tax – Exempted incomes – Fully exempted incomes – Partly exempted incomes

**Agricultural Income** – Examples of Agricultural income - Partly agricultural incomes and Non-Agricultural income- computation of agricultural income and non-agricultural income.

**UNIT - II : Income from salaries:** Different forms of salary – Treatment of Allowances – Perquisites - Deductions from salary income – Computation of Income from salary.

**UNIT - III : Income from House property:** Basis of charge – Exempted House property incomes – Computation of Income from let out House property – Gross Annual value- Deductions u/s 24 - Treatment of loss from House property – Income from self occupied House property – Computation of total Income from House property.

**UNIT - IV : Income from Other Sources** - Chargeability – Interest on Securities – Basis of charge- Grossing up - Deductions – Computation of Income from other sources.

**UNIT – V: Gross Total Income:** Computation of Gross Total Income – Deductions from Gross Total Income

**Return of Income** – Voluntary filing up return – Compulsory filing up return - Permanent Account Number (PAN).

**Types of Assessment** – Self Assessment – Regular Assessment – Best Judgement Assessment.

**Text Book:**

1. INCOME TAX LAW & ACCOUNTS – *Dr. H.C.Mehrotra,*  
*Revised Edition (as per latest assessment year)*  
*Sahitya hawan Publications,*  
*Hospital Road,*  
*Agra – 282 003*

**Books for References:**

1. INCOME TAX THEORY- LAW & PRACTICE - *N HARIHARAN*  
*New Edition (as per latest assessment year)*  
*Tata McGraw Hill Education*  
*Newdelhi.*  
.
2. INCOME TAX LAW & PRACTICE – *Bhagawati Prasad,*  
*Nishula Prakashan,*  
*Revised edition (as per latest assessment year)*  
*35, Annapoorna Complex,*  
*South End Road,*  
*Basavangudi,*  
*Bangalore-560 004.*

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<b>Course</b>	<b>: B.COM</b>	<b>Code No</b>	<b>: ESK61 (I)</b>
<b>Semester</b>	<b>: VI</b>	<b>No. of Hrs allotted</b>	<b>: 2</b>
<b>Paper</b>	<b>: Skill Based Electives</b>	<b>No. of Credits</b>	<b>: 2</b>
<b>Title of the paper: INTERVIEW FACING SKILLS</b>			

**Course Objectives:** To expose the students to the different types of interviews and enable them face interviews confidently.

**UNIT – I : Interviews:** Kinds of interviews – Patterned Interviews – Non directive Interviews – One to one interview – Group / Panel Interviews – Stress Interviews – Telephone Interviews – Common questions asked in interviews.

**Unit – II: Preparation For Job Interviews:** Stages In Preparation for Job Interviews -Mental Preparations – Physical Preparation – Psychological Preparation – Self Assessment – Non Verbal Communication – Tone, Eyes, Hand Postures, Foot Movements - Do's and Dont's Of Facing Interviews - Making Good Impression During Job Interviews - Tips For Facing A Job Interview- Preparation for Service Selection Board (SSB) Interviews.

**Text Book:** Course Manual Compiled by the Commerce Department.

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**(From 2011-14 batch onwards)**  
**CERTIFICATE COURSE**

**Course** : B.COM **Code No** :  
**Semester** : III **No. of Hrs allotted** : 40  
**Paper** : CERTIFICATE COURSE **No. of Credits** : 5  
**Title of the paper** : RETAIL MANAGEMENT

**Course Objective** : To explore channels of retail management – Learning the art of retailing and exposure to CRM.

**UNIT I: Retailing**

**Introduction to Retail:** Functions of a retailer-The Marketing-Retail equation-The Rise of the Retailer – Proximity to customer Challenges and opportunities-Empowered consumer-Evolution of Retail in India-Drivers of Retail change in India- Size of Retail in India: Clothing, Textiles and Fashion accessories-Food And Food services-Books & Music, Communication accessories –Emerging Sectors-FDI in retail-Retail Realities–Challenges to Retail Development in India .

**UNIT II : Retail Models and Retail Development**

**The Evolution of Retail formats** -The Concept of life cycle in Retail-Innovation, accelerative growth- Maturity-Divide-Phases of growth in retail markets-Business models in retail-Classification based on ownership /Merchandise offered/Franchising /Non Store Retailing/Direct selling/Direct response marketing/Telemarketing/Fairs and Road Shows/Event Management/Automated Vending/kiosks/ The Cash & Carry/credit Marketing/Brand Management.

**UNIT III: Customer Relationship Management (CRM)**

**CRM** : Definition-Components of CRM-Defining CRM Concepts – Customer Life Cycle- **B to B** CRM- Understanding Goal of CRM-Using Customer touch points –CRM Functions : Marketing/Sales/Customer Services/ Product Support- CRM Planning – Developing Strategy-Building CRM Component-Analyzing and Segmenting Customers-Taking it to Customers – Get Ready : Avoiding Common Barriers,

**Text Book:**

1. Retailing Management, Text & Cases - *Swapana Pradhan*  
*2<sup>nd</sup> edition, 2006*  
*Tata McGraw Hill Publications*  
*New Delhi*

**Reference Books:**

1. Retail Management - *M.Chael hevy and Barton.A Weitz, ,*  
*International edition,U.S,1798.*  
*Irwin Mcgraw hill,*  
*Delhi*
2. Customer Relationship Management: Getting it Right *Judith . W.Kincaid,*  
*Pearson Education,*  
*New Delhi, 2003.*

**THIAGARAJAR COLLEGE (AUTONOMOUS) MADURAI – 9.**  
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**DEPARTMENT OF COMMERCE**  
**MASTER OF FINANCE & CONTROL**  
**COURSE STRUCTURE (w.e.f 2011-13 batch onwards)**

**Semester I**

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
S1PK1	Core	Advanced Financial Accounting	6	4	90	25	75	100
S1PK2	Core	Commercial & Industrial Law	6	4	90	25	75	100
S1PK3	Core	Auditing	6	4	90	25	75	100
S1PK4	Core	Applied Direct Taxation	6	4	90	25	75	100
S1PKE1 / S1PKE2	Elective1	Special Accounting / Corporate Finance	6	4	90	25	75	100
<b>TOTAL</b>			<b>30</b>	<b>20</b>				

**Semester II**

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
S2PK1	Core	Cost & Management Accounting	6	4	90	25	75	100
S2PK2	Core	Operations Management	6	4	90	25	75	100
S2PK3	Core	Applied Indirect Taxation	6	4	90	25	75	100
S2PK4	Core	MS-Office & Accounting through Tally	4	4	90	25	75	100
S2PKL1	Core	MS-Office & Accounting through Tally – Lab	2	3	90	40	60	100
S2PKE1/ S2PKE2	Elective 2	Information Systems & Technology / C & C++	6	4	90	25	75	100
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester III**

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
S3PK1	Core	Corporate Laws & Corporate Governance	6	4	90	25	75	100
S3PK2	Core	Advanced Financial Management	6	4	90	25	75	100
S3PK3	Core	Management Accounting & Strategic Management	6	4	90	25	75	100
S3PK4	Core	Visual Basic Theory	4	4	90	25	75	100
S3PKL1	Core	Visual Basic – Lab	2	3	90	40	60	100
NME 1		Management of Personal Finance	2	2				
S3PKE1/ S3PKE2	Electives 3	International Financial Management / Service Marketing	4	5	90	25	75	100
<b>TOTAL</b>			<b>30</b>	<b>26</b>				

### Semester IV

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
S4PK1	Core	Management Accounting-Enterprise Performance Management.	6	4	90	25	75	100
S4PK2	Core	Advanced Special Accounting	6	4	90	25	75	100
S4PK3	Core	Cost Audit & Operational Audit	6	4	90	25	75	100
PJ1	Core	Project	6	4	90	20	80	100
S4PKE1/ S4PKE2 Electives4		Investment Analysis & Portfolio Management / Financial Markets and Services	6	5	90	25	75	100
<b>TOTAL</b>			<b>30</b>	<b>21</b>				

#### A) CONSOLIDATION OF CONTACT HOURS AND CREDITS: M.F.C

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	20
II	30	23
III	30	26
IV	30	21
<b>TOTAL</b>	<b>120</b>	<b>90</b>

#### B) CURRICULUM CREDITS: PART WISE

Core            70  
 Elective        18  
 NME 1X2=     2  
 TOTAL         90 Credits

SEMESTER	CORE CREDITS	ELECTIVE CREDITS
I	16	4
II	19	4
III	19	5
IV	16	5
NME(III SEMESTER)	02	NIL
<b>TOTAL</b>	<b>72</b>	<b>18</b>

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**Course** : MFC **Code No** : S1PK1  
**Semester** : I **No. of Hrs allotted:** 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **ADVANCED FINANCIAL ACCOUNTING**

**Course Objectives** To expose students to special types of accounts and enable them to understand the intricacies of preparation of such types of accounts.

**UNIT – I : Accounting Conventions and Practices** - Accounting concepts and conventions – Depreciation and various methods –Straight line method, Diminishing balance method , Sinking fund method, Annuity method and Insurance policy method – Accounting from incomplete records

**UNIT – II : Royalty and Hire Purchase** – Royalty accounting – Sub lease - Hire purchase and installment systems – Repossession in case of default in payments – Instalment purchase system.

**UNIT- III: Accounting for non-trading concern** – Receipts and Payments Vs Income and Expenditure Account - Distinction between Capital and Revenue items – Preparation of Receipts and Payments account, Income and Expenditure account and Balance Sheet.

**UNIT -IV: Partnership Accounting** – Past adjustments and guarantee – Admission, Retirement and death - Treatment of joint life policy – Amalgamation and Sale of Business – Dissolution – Piecemeal Distribution.

**UNIT –V : Branch and Departmental Accounts** – Branch accounts – Debtors system, Stock & Debtors system, Foreign Branch – Treatment of shortages – Calculation of net profit of various departments and allocation of expenses on the basis of suitable base – Preparation of common balance sheet – Treatment of unrealized profit.

**Text Book:**

1. ADVANCED ACCOUNTANCY (Vol.1) - *R. L. Gupta M. Radhaswamy*  
*13<sup>th</sup> Edition 2009*  
*Sultan Chand & Sons,*  
*23, Daryagani,*  
*New Delhi – 110 002.*

**Books for Reference:**

1. ACCOUNTANCY (Vol.1) - *S. Kr. Paul*  
*August – 2008*  
*New Central Book Agency (P) Ltd,*  
*8/1, Chintamoni Das Lane,*  
*Calcutta – 700 009.*
2. STUDIES IN ADVANCED  
ACCOUNTANCY - *Dr. S.N. Maheswari,*  
*Dr. S.K. Maheswari*  
*Revised Edition, 2008.*  
*Sultan Chand & Sons,*  
*23, Daryagani,*  
*New Delhi – 110 002.*



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**Course** : MFC **Code No** : S1PK2  
**Semester** : I **No. of Hrs allotted:** 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **COMMERCIAL & INDUSTRIAL LAW**

**Course Objectives** : To familiarize the students with the provisions of various Acts relating to commercial and industrial practices.

**UNIT – I : Laws of Contracts** - Nature of contract – Classification of contract - Essential elements of a valid contract – Offers and acceptances – Consideration – Capacity to contract – Free consent – Performance of contract – Discharge of contract – Remedies for breach of contract – Quasi contracts.

**UNIT – II : Sale of Goods Act** – Formation of contract of sales – Conditions and warranties – Transfer of ownership and delivery of goods – Unpaid seller and his rights.

**UNIT- III: Industrial Law - I** – Factories Act 1948– Industrial Dispute Act1947 – Workmen Compensation Act1923 – Payment of Wages Act1936 – Minimum Wages Act1948

**UNIT –IV: Industrial Law – II** – Provident Funds Act 1952– Payment of Bonus Act1965 – Payment of Gratuity Act 1972– Consumer Protection Act1986.

**UNIT -V: Right to Information Act – Salient Features** - Right to information (Sec.3) – Obligations of public authorities (Sec.4) – Request for obtaining information (Sec.6) – Disposal of request (Sec.7) – Exemption from disclosure of information (Sec.8) – Grounds for rejection (Sec.9) – Remedies against non disclosure (Sec.19,20).

**Text Book:**

1. MERCANTILE LAW – *N. D. Kapoor*  
*Revised Edition 2010*  
*Sultan Chand & Sons,*  
*Educational Publishers,*  
*New Delhi.*

**Books for Reference:**

1. BUSINESS LAW – *K. R. Bulchandani*  
*Himalaya Publishing House(2010),*  
*‘Ramdoot’*  
*Dr.Bhalerao Marg Girgam*  
*Mumbai – 400 004.*

2. INDUSTRIAL & LABOUR LAWS - *K. C. Mandot*  
*Premier Book Co.,(2010)*  
*23, Daryaganj,*  
*New Delhi – 110 002.*

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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: S1PK3</b>
<b>Semester</b>	<b>: I</b>	<b>No. of Hrs allotted:</b>	<b>6</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 4</b>
<b>Title of the paper : AUDITING</b>			

**Course Objectives** : To expose the students to the basic principles and procedures of auditing.

**UNIT – I : Auditing:** Meaning and definition of auditing – Nature and scope of auditing – Basic concepts of auditing – Role of evidence in auditing – auditing techniques and practices – Generally accepted auditing standards – The concept of materiality in auditing.

**Verification of items in Balance Sheet** - Fixed Assets, Investments, Inventories, Debtors, Loans and advances, Cash and Bank balances, Debentures and Creditors, Provisions for taxation, Proposed dividend – Other items in the Balance Sheet.

**Verification of items in the profit and loss account** - Contingent liabilities – Disclosure of accounting policies – Practice – Expenditure during the period of construction – adjustments for previous year and prepaid expenses – Provisions of the Companies Act, 1956 regarding construction accounts – Restructure.

**UNIT – II : Companies Act provisions relating to Audits:** Auditors appointment, remuneration, removal, rights and duties of statutory auditors, joint auditors, branch auditors. Report versus certificate - Contents of the reports, qualifications in the report — CARO (Companies Auditors Report Order) – Audit Report - Interface between statutory auditor and Internal auditor.

**UNIT- III: Review and Audit of Internal Control Systems:** Nature and scope of internal auditing - Financial versus operational audit - Concepts of efficiency audit, propriety audit, voucher audit, compliance audit, pre and post audits – Internal auditing function.

Internal auditor and internal control – Audit notes and working paper – Audit reports – Techniques of effective reporting – Follow up of audit report – Summary reports for top management – Communications in internal auditing – Improving auditor and auditee relationship – Scope of Audit Committee – Internal Audit and investigation of fraud.

**UNIT -IV: Audit of Public Sector Undertakings:** Features affecting audit, Audit of departmental, commercial undertakings, Audit of statutory corporations, Audit of government companies, Directions by Comptroller and Auditor-General.

**UNIT –V : Introduction to Management Audit:** Definition – Objectives – Importance of Management Audit – Criticism of Management Audit – Distinction between Statutory Audit and Management Audit – Preliminaries to conduct management audit - Management Audit programme – Outlines of management programme – Rights and Duties of management auditor – Management Auditor’s Report.

**Text Book:**

1. CONTEMPORARY AUDITING – *Kamal Gupta*  
*Revised Edition 2009,*  
*Tata MC Graw,*  
*Hill Publishing Company Ltd,*  
*New Delhi.*

**Books for Reference:**

1. A HAND BOOK OF PRACTICAL  
AUDITING - *B.N. Tandon, S. Sudharsanam*  
*Revised Edition – 2006*  
*S. Chand and Company Ltd.,*  
*New Delhi – 110 055.*
2. AUDITING: Principles and  
practice - *Ravinder Kumar and Virender Kumar*  
*Revised Edition - 2005*  
*Prentice Hall of India Pvt Ltd*  
*New Delhi-1*

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**Course** : MFC **Code No** : S1PK4  
**Semester** : I **No. of Hrs allotted** : 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **APPLIED DIRECT TAXATION**

**Course Objectives** : To expose students to the provisions of the Income Tax Act 1961 and to enable them to compute tax under different heads of income.

**UNIT – I : Overview of Direct Tax Laws** - Direct Tax versus Indirect Tax Laws – Basic concepts – Capital and revenue receipts and expenditure – Residential status of different types of assesseees – Tax incidence – Incomes exempt from Tax .  
Computation of Income from Salary – Allowances – perquisites.

**UNIT – II : Other heads of Income** – Income from House property, Income from business or profession, Capital Gains and Income from other sources

**UNIT- III: Gross Total Income, Deductions and Rebates:** Gross Total Income - Deductions and rebates from Gross Total Income- set off and carry forward of losses-. Aggregation of Income.

**UNIT- IV: Assessment of Income and Return of Income** – Assessment of Individuals, firms and companies – Assessment Procedure- types of Assessment.

Return of income- filing of Return of income- types of incomes – Deduction and collection of tax at source – Appeals and revisions.

**UNIT -V: Wealth Tax** – Chargeability – Computation of net wealth – Assets – Deemed assets – Assets exempt from tax – Valuation of assets – Return on wealth and assessment – Rates of tax – Problems on wealth tax.

Income Tax authorities – Powers and functions-Tax avoidance, Evasion and Planning

**Text Book:**

1. DIRECT TAXES LAW AND PRACTICE - *Dr. Vinod K. Singhania*  
*Dr. Kapil Singhania*  
*Revised Edition (as per latest assessment year)*  
*Taxmann Publications Pvt Ltd.*  
*59/32, New Rohtak Road,*  
*New Delhi – 110 005.*

**Books for Reference:**

1. INCOME TAX LAW & PRACTICE - *Dr. H.C. Mehrotra*  
*Dr. S.P. Goyal*  
*Revised Edition (as per latest assessment year)*  
*Sahitya Bhawan Publications,*  
*Hospital Road, Agra – 282 003.*
2. LAW AND PRACTICE OF INCOME TAX - *Dinkar Pagare*  
*Revised Edition (as per latest assessment year)*  
*Sultan Chand & Sons,*  
*23, Daryagani,*  
*New Delhi – 110 002.*

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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: S1PKE1</b>
<b>Semester</b>	<b>: I</b>	<b>No. of Hrs allotted</b>	<b>: 6</b>
<b>Paper</b>	<b>: Electives</b>	<b>No. of Credits</b>	<b>: 4</b>
<b>Title of the paper</b>	<b>: SPECIAL ACCOUNTING</b>		

**Course Objectives** : To train the students in preparation of company accounts and accounts of other organizations.

**UNIT – I : Accounting Standards** - Disclosures of Accounting Policies – Valuation of Inventories – Changes in Financial Position – Depreciation Accounting (Revised) – Accounting for Fixed Assets – Accounting for Investments – Accounting for Retirement Benefits in the Financial Statements of Employees - Applicability of a particular accounting standard – Interpretation of various accounting standards – Scope of accounting standards – Compliance with the Accounting Standards.

**Accounting and Interpretation of Financial Statements** – Meaning of Financial Statements – Common size statements, Comparative statements and Trend analysis - Limitations of Statements

**UNIT – II : Joint Stock Companies** – Issues of shares at par, discount and premium, forfeiture, reissue of shares – Bonus issue and rights issue – Buy back of shares – Redemption of Preference shares – Issue and redemption of debentures, underwriting - Profit prior to incorporation.

**UNIT- III: Preparation of Company Accounts** – Legal position regarding final accounts of companies, Preparation and presentation of the final accounts – Form and contents of profit and loss account – Requirements as to profit and loss account – Some special features – Divisible profits – Dividend – Accounting entries relating to dividend – advance payment of tax and provision for taxation – Managerial remuneration – Forms and contents of balance sheet – General Instructions for preparation of balance sheet – Bonus shares – Provisions of Companies Act regarding issue of bonus shares – SEBI guidelines for issue of bonus shares.

**UNIT -IV: Accounting in service organizations** – Construction companies, Project Accounting – Service sector such as Software, IT Enabled Services, Telecommunication, Entertainment, Hospital, Educational institutions.

**UNIT –V : Accounts of Banking companies** - Insurance companies – Electricity companies.

**Text Book:**

1. ADVANCED ACCOUNTING – CORPORATE ACCOUNTING - *DR. Ashok Sehgal, DR. Deepak Sehgal 7<sup>th</sup> Edition – 2009 Taxmann Allied Services (P) Ltd, 59/32, New Rohtak Road, New Delhi – 110 005.*

**Books for Reference:**

1. ADVANCED ACCOUNTING - *Ravi M. Kishore July 2004 Edition, Taxmann Allied Services (P) Ltd, 59/32, New Rohtak Road, New Delhi – 110 005.*
2. ADVANCED CORPORATE ACCOUNTING - *R. L. Gupta M. Radhaswamy Revised edition - 2009 Sultan Chand & Sons, 23, Daryagani, New Delhi – 110 002.*

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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: S1PKE2</b>
<b>Semester</b>	<b>: I</b>	<b>No. of Hrs allotted</b>	<b>: 6</b>
<b>Paper</b>	<b>: Electives</b>	<b>No. of Credits</b>	<b>: 4</b>
<b>Title of the paper : CORPORATE FINANCE</b>			

**Course Objectives** : To expose the students to the sources of finance and take up major finance decisions.

**UNIT – I : Corporate Finance:** Nature and scope – Valuation of the firm – Dividend valuation model – Working capital management – Investment decision – Investment analysis – Risk analysis probability approach.

**UNIT – II : Financial Decision:** Cost of capital – Cost of various sources of financing – Capital structure determination – Equity and Debt forms.

**UNIT- III: Dividend policies:** Walter model – Gordon model – Payment ratio – Dividend as a residual payment – MM irrelevance Doctrine – Role of financial institutions.

**UNIT -IV: Capital Markets:** Fiscal policies – Government regulation affecting capital market role of SEBI – Stock markets – Business failure – Mergers – Consolidations and liquidation – Lease Finance – Venture capital – Mutual funds.

**UNIT –V : Internal Financing:** Determinants of internal savings – dangers of ploughing back of profits – stock dividends or Bonus shares – Limitations of Bonus issues

**Text Book:**

1. CORPORATION FINANCE - *S C Khuchal.*  
*Revised Edition - 2009*  
*Chaitanya Publishing House,*  
*University Road,*  
*Allahabad.*

**Books for Reference:**

1. FINANCIAL MANAGEMENT - *Khan (MY) & Jain (PK)*  
*Revised Edition – 2009,*  
*Tata MC Graw-Hill,*  
*New Delhi.*
2. FINANCIAL MANAGEMENT – *I. M. Pandey*  
*Revised Edition – 2009,*  
*Tata MC Graw-Hill,*  
*New Delhi.*

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**Course** : MFC **Code No** : S2PK1  
**Semester** : II **No. of Hrs allotted** : 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **COST & MANAGEMENT ACCOUNTING**

**Course Objectives:** To expose the students to the techniques of cost control and train the students to apply the concepts in solving the business problems.

**UNIT – I : Basic Concepts of Cost Accounting** - Cost concepts and cost classification – Materials – Costing methods, System and Techniques – Procedures and Techniques – Labour - Incentive schemes - Control systems and procedure – Cost accounting standards – Overheads – Apportionment of overhead.

**UNIT – II : Cost Accounting Methods** – Job, batch, Contract, Process costing - Treatment of normal and abnormal loss – Abnormal gain – Equivalent production using FIFO and average stock method – Inter process profits – Joint products and By-products.  
Cost Accounting for service sector – Accounting entries for Integrated Accounting system – Cost ledgers – Reconciliation between Cost and Financial profits.

**UNIT- III: Marginal Costing in Decision Making** - Marginal costing Vs absorption costing – Break even analysis and its application in decision making – CVP Analysis – Absorption cost accounting and through put accounting - Activity based costing for profit reporting and stock valuation.

**UNIT -IV: Budgeting** – Budgeting – Budgetary control – Zero base budgeting – Fixed and flexible budgets – Time series analysis – Moving averages – Trend analysis using regression – Forecasting product and service volume.

**UNIT –V : Standard Costing** – Material, Labour and overhead variances – Interpretation of variances – Bench marking for setting standards - Integration of standard costing with marginal cost accounting.

**Text Book:**

1. COST AND MANAGEMENT ACCOUNTING - *S P Jain K L Narang*  
*Revised Edition – 2009.*  
*Kalyani Publishers,*  
*1/1, Rajinder Nagar,*  
*Ludhiana – 141 008.*

**Books for Reference:**

1. COST AND MANAGEMENT ACCOUNTING - *P V Rathnam*  
*Revised Edition - 2008*  
*Sterling Publishers, Private Ltd,*  
*L-10, Green Park Extension,*  
*New Delhi – 144 403.*
2. ADVANCED COST & MANAGEMENT  
ACCOUNTING - *Saxena & Vashist*  
*Revised Edition - 2008*  
*Sultan Chand & Sons,*  
*23, Daryagani, New Delhi – 110 002*

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**Course** : MFC **Code No** : S2PK2  
**Semester** : II **No. of Hrs allotted** : 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : OPERATIONS MANAGEMENT

**Course Objectives** : To familiarize the students with the concepts and applications of Operation Management in industrial scenario.

**UNIT – I : Overview Management:** Fabrication process – Metal working process – forming, heat treatment, welding and surface treatment – Machining process – Class of machine – Lathes, drilling, grinding, milling, planning, shaping slotting – Special purpose machine – special grinding, hobbing, honing, cutting tools, jigs and fixtures - Pump, motor, transformer, electrical drives – Classification of industries based on production process – Technological aspects of different production process like power, pollution control, recovery process -Plant layout, material handling system.

**UNIT – II : Production Planning and Productivity management:** Time study, work study, method study, job evaluation – Forecasting – Capacity planning and utilization – Planning process – Project planning – Progressing and follow-up – Despatching – Scheduling technique and line balancing problem – Economic batch production – Human Resource planning – Material requirement planning – Productivity measurement techniques of factors of production – Quality control.

**UNIT- III: Maintenance Management:** Obsolescence, Replacement of machinery – Breakdown maintenance, Preventive maintenance and Routine Maintenance – Maintenance techniques – Maintenance Organization – Maintenance problems.

**UNIT -IV: Resource Management:** Input - Output ratio – Linear programming – Transportation – Replacement of machine – Change of Technology and its implication.

**UNIT –V : Cost implications of multi – shift operations:** Plant shutdown, plant expansion, retracting of detectives, automation in productive system, utilities management, replacement of machinery and financial impact of technology up gradation and absorption.

**Text Book:**

1. PRODUCTION AND OPERATIONS  
MANAGEMENT - *K. Ashwathappa, Ph.D.,  
K. Shridhara Bhat, B.E, M.B.A  
Revised Edition – 2008.  
Himalaya Publishing House,  
“Ramdoot”, Dr. Bhalerao Marg,  
Girgaon, Mumbai – 400 004.*

**Books for Reference:**

1. PRODUCTION AND OPERATIONS  
MANAGEMENT - *Chunawalla, Patel  
Revised Edition – 2008  
Himalaya Publishing House,  
“Ramdoot”, Dr. Bhalerao Marg,  
Girgaon, Mumbai – 400 004.*
2. PRODUCTION AND OPERATIONS  
MANAGEMENT - *R. Panneerselvam  
Revised Edition –2009  
Prentice, Hall of India Privata Limited,  
New Delhi – 110 001.*



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**Course** : MFC **Code No** : S2PK3  
**Semester** : II **No. of Hrs allotted** : 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **APPLIED INDIRECT TAXATION**

**Course Objectives** : To enable the students to gain basic knowledge of various provisions of indirect taxation.

**UNIT – I : Canons of Taxation – Indirect Taxes** - Features of Indirect Tax - Constitutional validity - Indirect Tax Laws – Administration and relevant procedures.

**Central Excise** – The Central Excise Law – Goods, Excisable goods, Manufacture and Manufacturer, Classification, Valuation, Captive Consumption - CENVAT - Basic procedures, registration, return – SSI and Job Work - Assessment, Demands, Refund. Exemptions - Powers of Officers – Central Excise Audit and Special Audit under 14A and 14AA of Central Excise Act – Impact of tax on GATT 94, WTO, Anti Dumping processing – Tariff Commission and other Tariff authorities.

**UNIT – II : Customs Laws** – Basic concepts of Customs law – Territorial waters, high seas – Types of Custom Duties., Anti-Dumping Duty, Safeguard Duty – Valuation – Customs Procedures, Import and Export Procedures, Baggage – Exemptions – Warehousing, Demurrage - Project Imports and Re-Imports – Export Promotion units – Export Oriented Unit - Special Economic Zones.

**UNIT- III: Service Tax** – Introduction - Nature of Service Tax – Service Provider and Service Receiver – Registration procedure – Records to be maintained – Classification of taxable services – Valuation of taxable services – Exemptions and Abatements – Payment of Service tax, Return – Cenvat Credit Rules – Export and Import of services.

**UNIT -IV: Central Sales Tax Act** – Introduction, definition of sale under Central Sales Tax – Stock transfer, branch transfer under CST – Inter state sale - Various forms and returns under CST – Export sales and penultimate sales under CST – Procedures – Practical examples on CST.

**UNIT –V** : Practical problems and case studies under Indirect taxes.

**Text Book:**

1. INDIRECT TAXES –LAW & PRACTICE- *V.S. Datey,*  
*Revised Edition( as per latest*  
*assessment year),*  
*Taxmann Publications Pvt Ltd*  
*59/32, New Rohtak Road,*  
*New Delhi – 110 005.*

**Books for Reference:**

1. INDIRECT TAXATION - *Dr. V. Balachandran*  
*Revised Edition( as per latest*  
*assessment year),*  
*Sultan Chand & Sons,*  
*23, Daryagani,*  
*New Delhi – 110 002.*

2. BUSINESS TAXATION - *Dinkar Pagare &*  
*Dr. V. Balachandran*  
*Revised Edition( as per latest*  
*assessment year),*  
*Sultan Chand & Sons,*  
*23, Daryagani, New Delhi – 110 002.*

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**Course** : MFC **Code No** : S2PK4  
**Semester** : II **No. of Hrs allotted** : 4  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : MS-OFFICE & ACCOUNTING THROUGH TALLY

**Course Objectives** : To train the students the principles of accounting package Tally and MS Office and to help them in preparing accounts and statements through Tally and MS - Office.

**UNIT – I : Introduction** – Windows Basics – Windows Accessories – Using file manager and program manager. Introduction for word – Editing a Document – Move and copy text – Formatting text and paragraph – Finding and replacing text and spell checking – Using Tabs - Enhancing document – Column, Tables and other features – Using Graphics, Templates and Wizards – Using mail merge.

**UNIT – II : Introduction to worksheet and cell** – Getting started with excel – Editing cells and using commands and functions – Moving and copying, inserting and deleting rows and columns – Getting help and formatting a worksheet – Printing the worksheet – Creating charts – Using Date and Time – Function filtering.

Naming Ranges and using statistical and financial functions – Database in a worksheet – Multiple worksheet and macros.

**UNIT- III: Tally fundamentals** – Key components of Tally – Creation of companies – Classification of accounts – Ledger accounts – Account Groups categories – Stock groups – Multiple locations – Units of measure – Creation of stock items – Stock valuation methods – Types of vouchers – Default vouchers – Inventory details in vouchers – Receipt note – Delivery note rejections etc., - Cost centre analysis – Inventory analysis reports.

**UNIT – IV: Lab Cycle** - Accounts mode – Inventory mode – Accounting cum Inventory mode. Voucher entry – Cash sales, Credit sales, Cash purchase, Credit purchase, Cash book transactions and other transactions-Voucher entry for Stock – Purchases, Sales, Sales return, Purchase return – Preparation of VAT reports

**UNIT -V: Taxation through Tally** – Service tax – Special features – Abatement in service tax – Payment of service tax – Activating service tax in Tally – Creating service tax ledgers. TCS (Tax collected at source) – List of specified goods – TCS in Tally  
Fringe benefit tax (FBT) – Types – different heads of income where TDS is deducted – TDS in Tally – To account TDS for rent, Salaries and any advance payment to a party – TDS reconciliation.

Text Book:

1. MS OFFICE 2000 FOR EVERY ONE – *Sanjey Saxena,*  
*New Edition -2009*  
*Vikas Publishing House Pvt.Ltd.,*  
*New Delhi. (For chapters I to IV)*

**Reference Books:**

1. Tally 9 - *Nellai Kannan*  
*Revised Edition 2009*  
*Nels Publications, Thirunelveli.*
2. Comdex Tally 9- Course kit - *Dr.Namrata Agarwal ,*  
*Dreamtech press*  
*New Edition 2009*  
*19 A, Ansari road,*  
*Darya ganj, New Delhi*

**Thiagarajar College (Autonomous), Madurai – 625 009**  
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**Department of Commerce**  
**(From 2011-13 batch onwards)**

**Course : MFC** **Code No : S2PKL1**  
**Semester : II** **No. of Hrs allotted: 2**  
**Paper : Core** **No. of Credits : 3**  
**Title of the paper : MS-OFFICE & ACCOUNTING THROUGH TALLY - LAB**

**MS WORD**

1. Create a company letter of apply all option in format menu.
2. Create a word document and format it.
3. Create a paragraph & apply the formats that you can do with it.
4. Create a company letter using header & footer.
5. Create a bio-data & apply the settings.
6. Create an image within the document & apply all the utilities which are relevant for that image.

**MS EXCEL**

1. Abc ltd wants to purchase computers and accessories. It has received the following quotations.

Vendor	ribbon	printer	pc	diskette
K & co	100	18000	35000	30
Rk brothers	80	19000	34000	40
Sham & co	100	20000	35000	35
Pc suppliers	85	18500	38000	35

Enter these quotations in a new worksheet file starting from row1. Now complete the following exercises.

- a. sort the database in ascending order of the pc price.
- b. Temporarily hide records of those vendors where the cost of pc is not (Rs.) 35000.

2. Create the following items, which is given below. (By using Excel)

Abc ltd wants to purchase computers and accessories. It has received the following quotations.

Vendor	ribbon	printer	pc	diskette
K & co	100	18000	35000	30
Rk brothers	80	19000	34000	40
Sham & co	100	20000	35000	35
Pc suppliers	85	18500	38000	35

Enter these quotations in a new worksheet file starting from row1. Now complete the following exercises.

- a) Display only those records where the cost of ribbon is (Rs.) 100 and that of diskette is less than (Rs.) 35.
- b) Copy the resultant records in the previous step to a vacant area of the worksheet.

Find out the maximum quoted price for printer for those vendors who have quoted the diskette price of (Rs.) 35.

3. Enter the following details of sales amount for each product in a company in an worksheet. The tax rate is 12%. Find the tax amount and net amount for each product.

Product	Sales
Pro1	9000
Pro2	1000
Pro3	5000
Pro4	6500
Pro5	2134

## TALLY

1. Creation of a company.
2. Creation of primary groups, single group and sub – groups.
3. Preparation of voucher entries for the given transactions.
4. Preparation of Trial Balance.
5. Formation of stock category, stock groups, single godown, multiple godowns and units of measure to prepare bill of materials.
6. Preparation of profit and loss account and balance sheet.
7. Preparing final accounts from the trial balance with few adjustments.
8. Preparation of adjustment entries and inventory groups.

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**Course** : MFC **Code No** : S2PKE1  
**Semester** : II **No. of Hrs allotted:** 6  
**Paper** : Electives **No. of Credits** : 4  
**Title of the paper** : **INFORMATION SYSTEMS & TECHNOLOGY**

**Course Objectives** : To develop an understanding of the principles of Information Technology and apply the principles of Information Technology in business.

**UNIT – I : Basic of Information System Analysis and Design** -. Information system – Types of information – Uses of information for decision making at various levels of the organization. The components of the information system and to support (TPS, MIS, DSS and Expert system) – System development life cycle – System Analysis and design, Physical and logical

**UNIT – II : Data Base Management System** – Data – Methods of data collection – File and Data base concept, overview of DBMS – Data models – Data base administrator – Data base users – Data Independence

**UNIT- III: Management Information System (MIS)** – Introduction – People and organization, system and models – Decision process and Evaluation – MIS in functional areas – Finance, Inventory, Marketing, Human Resource Management.  
Enterprise Resource Planning (ERP) – Model of ERP – IT requirement for ERP – ERP Implementation Business process reengineering.

**UNIT – IV: Enterprise Resource Planning (ERP)** – Meaning – definition –Objectives - Model of ERP – IT Requirement for ERP – ERP implementation – Uses of ERP - Business Process Re-engineering – Supply Chain Management .

**UNIT -V: Audit** : Introduction – Audit of internal control – Techniques available to assist audit in a computerized environment – Audit procedures – Auditing around the computer, Auditing through the computer, Auditing with the computer.

**Text Book:**

1. FUNDAMENTALS OF INFORMATION TECHNOLOGY - *Alexis Leon & Matheus Leon*  
*Revised Edition-2008,*  
*Vikas Publishers, Delhi.*

**Books for Reference:**

1. PC SOFTWARE FOR WINDOWS 98 – *Taxali*  
*Revised Edition – 2010.*  
*Tata MC Graw Hill. Delhi.*

2. INFORMATION TECHNOLOGY - *Dr. Sushila Madan,*  
*4<sup>th</sup> Edition, 2007*  
*Taxmann Allied Services Pvt. Ltd,*  
*59/32, New Rohtak Road,*  
*New Delhi – 110 005.*

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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: S2PKE2</b>
<b>Semester</b>	<b>: II</b>	<b>No. of Hrs allotted</b>	<b>: 6</b>
<b>Paper</b>	<b>: Electives</b>	<b>No. of Credits</b>	<b>: 4</b>
<b>Title of the paper</b>	<b>: C &amp; C++</b>		

**Course Objectives** : To expose the students to the programming knowledge and train them to develop the program on C & C++.

**UNIT – I : Introduction to C Language:** Data types, Constants, Variables, Header files, Programming Structure, I/O Statements, Programming basics, Simple programs.

**Introduction to C++:** Advantages of OOP, Characteristics of object oriented languages, Comparison of C and C++, C++ Programming basics, Manipulators, Type conversions.

**UNIT – II : Operators, Loops and Decisions:** Arithmetic operators, Relational operators, Logical operator, For, While, Do, While, If, Nester If, Conditional operator, Switch, Control statements, Arrays, Structure and Function.

**UNIT- III: Objects and Classes:** Definition, Access specifiers, Constructor, Distracter, Objects as function arguments, Overloaded constructors.

**UNIT -IV: Overloading and Inheritance:** Unary, Binary operators overloading, Base class, Derived class, Overriding member function, Levels of Inheritance, Multiple Inheritance.

**UNIT –V : Pointers and Files:** Address and Pointers, Pointers and Arrays, Pointers and Function, Pointers and Strings, Memory management (new and delete operator) Files and Streams, Virtual , Friend, Static function concepts.

**Text Book:**

1. PROGRAMMING IN C - *Balagurusamy, Tata MC Graw Hill(2009) Delhi.*

**Books for Reference:**

1. OBJECT ORIENTED PROGRAMMING – IN TURBO C++ - *Robert Lafro, Revised Edition – 2008. Sultan Chand & Sons, Delhi.*

2. PROGRAMMING IN C & C++ - *Dewhurst & Stark, Revised Edition 2008 Prentice Hall of India, New Delhi – 110 001.*

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**Course** : MFC **Code No** : S3PK1  
**Semester** : III **No. of Hrs allotted** : 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : CORPORATE LAWS & CORPORATE GOVERNANCE

**Course Objectives** : To expose the students to the Companies Act and its compliances and corporate governance principles.

**UNIT – I : Corporate functionalism in the context of Companies Act & Corporate Laws:** - Introduction, Incorporation – Financial Structure and Membership - Inter – Corporate loans, Investments, Guarantees and Security – Maintenance of Statutory Books / Registers and Filing of Returns.

**UNIT –II: Related party transactions and disclosures** – Project management audit and corporate governance – Relevance of risk evaluation and risk management – Evaluation of key financial decisions and disclosures – Management Audit for investors protection in the context of corporate governance – Corporate governance norms as prescribed by SEBI.

**UNIT- III: Merger and Acquisition** – Reason for merger and acquisition – Objective of acquisition – Gain from merger – Problem of merger and acquisition – Issues related to Companies Act 1956, Industrial (Development & Regulation) Act, Sick Industrial (Special Provision) Act, Income Tax Act, SEBI Regulations – Function of Court – Reconstruction – De-merger or division.

**UNIT -IV: Corporate Governance** – Genesis, Narasimhan Committee, Effective Board of Directors and its role – Independent Directors - Audit Committee, Remuneration Committee, Nomination Committee – Evaluation of effectiveness of Internal Control – Management Accounting applications and Director’s Responsibility Statement – Going concern status-financial and other indicators, role of management audit, evaluation of going concern uncertainties.

**UNIT – V: Winding-up** – Joint Ventures – Corporate Accountability – Competition Act and Competition Commission – Information Act and its corporate implication, Emerging Issues and Concepts.

Text Book:

1. BUSINESS AND CORPORATE LAWS - *N.D. Kapoor*  
*Revised Edition - 2010*  
*Sultan Chand & Sons,*  
*23, Daryagani,*  
*New Delhi – 110 002.*

**Books for Reference:**

1. CORPORATE LAWS AND SECRETARIAL PRACTICE - *G.K. Kapoor,*  
*7<sup>th</sup> Edition -2009*  
*Sultan Chand & Sons,*  
*23, Daryagani,i*  
*New Delhi – 110 002.*
2. CORPORATE ACCOUNTS THEORY, METHOD AND APPLICATION - *R.L. Gupta, M.Radhaswamy,*  
*14<sup>th</sup> Edition,*  
*Sultan Chand & Sons,*  
*23, Daryagani, New Delhi – 110 002.*

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**Course** : MFC **Code No** : S3PK2  
**Semester** : III **No. of Hrs allotted** : 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **ADVANCED FINANCIAL MANAGEMENT**

**Course Objectives** : To train the students the concepts and applications of financial management in managerial decision-making.

**UNIT – I : Overview of Financial Management** - Nature of financial management – Objectives and Scope of financial management – Key decisions of financial management – Role of financial managers – Sources of finance - long term, short term and international sources.

**UNIT – II: Capital Budgeting** – Meaning – Importance - Evaluation techniques – Traditional techniques – Discounted cash flow techniques – Net Present Value – Internal Rate of Return – Profitability Index.

**UNIT- III: Financial Management Decisions** - Cost of capital – Specific cost of capital – Weighted average cost of capital - Capital structure theories and planning – Designing of capital structure – Leverages – Types – Operating financial and combined leverage – Cost volume profit analysis – Earnings before Interest and Tax (EBIT) and Earning per share (EPS)

**UNIT - IV: Dividend Policy Decision** – Dividend – Types of dividend – Forms of dividend – Irrelevance dividends – Modigliani Miller Hypothesis – Relevance of Dividends – Walter’s Model – Gordon Model – Determinants of Dividend policy.

**UNIT –V : Financial Analysis and Planning** – Funds flow and cash flow analysis – Financial ratio analysis – Ratios in the areas of performance, profitability, financial adaptability, liquidity, activity, shareholder investment and financing and their interpretation – Limitations of ratio analysis.

Text Book:

1. FINANCIAL MANAGEMENT - *Khan (MY) & Jain (PK)*  
*Revised Edition 2010,*  
*Tata MC Graw-Hill,*  
*Delhi.*

**Books for Reference:**

1. FINANCIAL MANAGEMENT – *I. M. Pandey*  
*Revised Edition - 2009*  
*Tata MC Graw-Hill,*  
*Delhi.*

2. FINANCIAL MANAGEMENT – *Prasanna Chandra*  
*Third Edition 2009*  
*Tata–MC Graw –Hill,*  
*Delhi.*



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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: S3PK3</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 6</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 4</b>
<b>Title of the paper : MANAGEMENT ACCOUNTING &amp; STRATEGIC MANAGEMENT</b>			

**Course Objectives** : To expose the students to the importance of management accounting and strategic management.

**UNIT – I : Planning Environment Economics** – Forecast trend and changes – Social, Political, Legal and technological impacts - Distribution channels and competitive forces - Government policies, economic growth and government expenditure - Public and private sector investments - Government role in controlling inflation.

**UNIT – II : Strategies** – Meaning and factors that shape a company’s strategy, strategic planning and strategic management - Process of developing strategic plan –SWOT (Strength, Weakness, Opportunities & Threats) analysis - strategies for stagnation versus growth - strategies for growth through expansion versus diversification - Acquisition and merger strategy - strategy of joint venture both in India and abroad - Marketing strategy as a part of corporate strategy – linking strategy with ethics and social responsibilities - resources analysis and evaluation.

**UNIT- III: Model Building and models** – Strategies in the development of models - Delphi Model, Econometric, Mathematical programming - Sensitivity analysis - Limitations in model building vis-a-vis simulation techniques - Life cycles - Porters generic strategic model - BCG matrix and other models – E commerce, Business models and strategies for the future.

**UNIT -IV: Basic concepts of marketing** – Production orientation versus market orientation, Marketing objectivities, Framework and management of marketing mix – Distribution cost analysis and control - Evaluation of marketing research and marketing planning - Linkage between strategic planning and marketing strategy – both forward and backward.

**UNIT –V : Control or application of management accounting in marketing** – Analysis of marketing costs and profitability - Pricing policies and strategies - Budgetary control in marketing - Evaluation and control of sales activities.

Evaluation of sales promotion and advertisement – Distribution cost analysis and control - Evaluation of marketing research and marketing planning.

Contribution analysis and product-line profitability analysis - Product rationalization including product revamping - Product range extension - Product elimination - New product introduction - Evaluation of research information – perfect, imperfect and Bayes Theorem.

Text Book:

1. STRATEGIC MANAGEMENT

- *Francis Cherunilam,*  
*Himalayan Publishing house -1999,*  
*Mumbai.*

**Books for Reference:**

1. BUSINESS POLICY AND STRATEGIC  
MANAGEMENT

- *Azhar Kazmi*  
*3rd Edition-2008*  
*Tata MC Graw-Hill Publishing Co.Ltd,*  
  
*New Delhi.*

2. STRATEGIC MANAGEMENT

- *Arthur A. Thompson,*  
*Jr. A.J. Strickland III*  
*New Edition-2003*  
*Tata MCGraw-Hill Publishing Co.Ltd,*  
  
*New Delhi.*

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**Course** : MFC **Code No** : S3PK4  
**Semester** : III **No. of Hrs allotted** : 4  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : VISUAL BASIC THEORY

**Course Objectives** : To make the students gain knowledge in Front End tool and to train them to develop programs / projects in visual basic used for business application.

**UNIT – I : Introduction** - Visual Basic's visual nature – Visual Basic Environment - The tool bar, Form Window, Project window and properties window – Menu - Edit menu, View menu, Format, Tools, Window, Run & Debug menu – Form Properties.

**UNIT – II : Controls:** Label control – Text box – Command Button – Image – List box – Combo box – Flex Grid – Frames – Option Buttons – Check boxes – Scroll bars – Timers – Dialog Boxes – Picture box – Data Base List – Data Base Combo – Data Base Grid.

**UNIT- III: Data Types and Statements** – Data Types – Constants – Variables – Statements – Strings - Fixed length, Constant strings – Numeric operators – Relational operators – DO loops with AND, OR, NOT – FOR – NEXT loop – DO WHILE loop – Making decision - IF – ELSE – Nested IF – Select case statement – Functions and Procedures.

**UNIT -IV: Working with Forms and Files:** Properties, Events and Methods – Form collections - The count property and unloading forms – Placing text on forms – Creating new properties for forms – Multiple forms - SDI and MDI – File modes – Open statement – Loading the file – Close statement – Sequential and Random Access files – File controls - Drive list box, Directory list box and File list box.

**UNIT –V : Database creation and Maintenance:** Creating Databases – Maintaining databases – Visual Data Manager – Data Tools – Data base overview and design – Data control – Simple Bound controls – Adding and Editing – Moving and Searching – Advanced techniques.

**Text Book:**

1. VB 6.0 FROM THE GROUND UP - *Cornell*  
*Revised Edition 2005.*  
*Tata MC Graw, New Delhi.*

**Books for Reference:**

1. PROGRAMMING IN VB 6.0 - *Bradlay, Mills Paugh*  
*Revised Edition 2005,*  
*Tata MC Graw,*  
*New Delhi.*
2. VB 6 PROGRAMMING WITH CD - *Stwen Holzner*  
*The Coriolis Group, U.S.A.*  
*Dreambeeh Press – India.*

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**Course** : MFC **Code No** : S3PKL1  
**Semester** : III **No. of Hrs allotted** : 2  
**Paper** : Core **No. of Credits** : 3  
**Title of the paper** : VISUAL BASIC - LAB

**Simple Programs with Intrinsic controls**

1. Write a VB Program to perform the following arithmetic calculations using command button.  
(a) Addition (b) Subtraction (c) Multiplication (d) Division
2. Write a VB Program to perform the following arithmetic calculations using Option button.  
(a) Addition (b) Subtraction (c) Multiplication (d) Division
3. Write a VB Program to change the style of a text to Bold, Italic, Strikethru, Underline using text box and check box.
4. Write a VB Program to change the background color of the form by providing three scrollbars each one for the base colors Red, Green and Blue.
5. Write a VB Program to shrink or expand the picture according to the user's choice.
6. Write a VB Program to produce Marquee of an image
7. Write a VB Program to produce Marquee of a text.
8. Write a VB Program to display the selected image using the drive, Directory and File List box.
9. Write a VB Program to generate prime numbers between the two given limits. Use scrollbars to give the limits and a list to display the generated prime numbers.
10. Write a VB Program to print the series in the format as below, according to the users choice.

*1	*****5
**2	****4
***3	***3
****4	**2
*****5	*1

**Programs with Extrinsic Controls**

11. Write a VB Program to change the style of the text to Bold, Italic, Strikethru, Underline using a Rich Text box and check boxes.
12. Write a VB Program to demonstrate the of common dialog control and Rich Text Box.

**VB Program with Menu and MDI**

13. Write a VB Program to demonstrate the working of MDI parent and child forms

**Database Programs**

14. Create an Employee table with the following fields: empno, empname, dept, salary  
Write a VB Program to include the following options  
a) Add a record b) Delete a record c) Edit a record d) Find a record for the given empno e) To move first, last , next and previous record.
15. Create a student table with the following fields: rollno, stuname, mark1, mark2, mark3, total, average, class. Enter the details only for the fields: rollno, stuname, mark1, mark2, mark3. write a VB program to include the following options.  
a) Add a record b) Delete a record c) Edit a record d) To move first, last , next and previous record e) To calculate result of the each student.

**Criteria for the calculation of class**

1. If average  $\geq 75$  class is distinction
2. If  $75 > \text{average} > 60$  class is First Class
3. If  $60 > \text{average} > 50$  class is Second Class
4. If average  $< 50$  class is third class
5. If student scores  $< 35$  in any one of the subject class is fail

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**Course** : MFC **Code No** :  
**Semester** : III **No. of Hrs allotted** : 2  
**Paper** : NME 1 **No. of Credits** : 2  
**Title of the paper** : **MANAGEMENT OF PERSONAL FINANCE**

**Objective of the Paper:** To make the Post graduate students of various disciplines to know about the Conversion of personal money into wealth creation.

**Unit 1: Managing personal finance:** Meaning of Personal finance – Sources of Income – financial aspects of and career planning – Planning and Budgeting of income and expenses – Savings Vs Investments – Investment objectives of different classes of investors – Time Value of Money – Simple problems on Time Value of Money.

**Practical:** Opening up SB account & PAN card.

**Unit2: Investing Financial Resources :** Introduction to capital market – Primary market & Secondary market – Direct & Indirect investment in capital market – Mutual fund investments- Bank deposits and postal savings – Insurance as an investment ( Life and Health Insurance, Unit Linked Insurance) – Retirement benefits – Other traditional methods ( real estate and gold) – Tax planning .

**Practical:** Opening up of Demat Account and Trading Account

Text Book:

1. Personal Finance - *Jack R. Kapoor, Les R Dlabay, Robert J Hughes*  
*VIII Edition – 2008*  
*Tata McGraw Hill Publications*  
*New Delhi*

**Books for Reference:**

1. FINANCIAL SERVICES – *M.Y. Khan,*  
*Revised Edition 2000,*  
*Tata MC Graw Hill,*  
*New Delhi.*
2. SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT – *Punithavathy Pandian*  
*Vikas Publishing House Pvt Ltd,*  
*New Delhi.*

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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: S3PKE1</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 4</b>
<b>Paper</b>	<b>: Electives</b>	<b>No. of Credits</b>	<b>: 5</b>
<b>Title of the paper</b>	<b>: INTERNATIONAL FINANCIAL MANAGEMENT</b>		

**Course Objectives** : To expose students to the basic concepts of international financial management for managerial decision-making.

**UNIT – I : International Financial Management** – An overview – Need for the study of International Finance – Nature and Scope of IFM – Recent Trends in the Global Financial Market.

Concept of Balance of payments and Balance of trade – Structure of Balance of Payments – Deficit and Surplus in the Balance of Payments – Disequilibrium in Balance of Payments – Reasons for Disequilibrium – Correction of disequilibrium – Exchange Control in India.

**UNIT – II : Foreign Exchange Markets and Foreign Exchange Risk** – Features of Foreign Exchange Market – Structure – Participants in FOREX Market – Spot Market – Quotation in Spot Market – Forward Market – Quotations in Forward Market – Computation of Exchange Rate. Foreign Exchange Risk – Foreign Exchange Exposure & Risk – Different categories of Exchange risk – Evaluation of exchange rate exposure – Internal Techniques of Hedging.

Currency futures and Currency options – Currency Forward Market Vs. Currency Futures Market – Trading process in currency futures and options.

**UNIT- III: Determination of Exchange Rate** – Need for determination – Factors influencing exchange rate – Purchasing power parity theory – Interest rate parity theory – Fisher's effect – International Fisher Effect.

**UNIT -IV: International Monetary System** – Gold standard – Bretton wood system of Exchange Rate – Floating Exchange Rate System.

The World Bank – Functions – The International Monetary Fund (IMF) – International Liquidity and Special Drawing Rights (SDRs) – Regional Development - The European Monetary System – Objectives and features of European - Monetary System (EMS) – Evolution of EMS – European currency unit (ECU) – European Monetary Union (EMU) – Euro Dollar Market (EDM)

**UNIT –V : International Cash Management** – Centralized Vs Decentralized Cash Management – Bilateral and Multilateral Netting – Cash Pooling – Advantages of Netting & Pooling – Areas of International Cash Management. Meaning of Multinational Corporations – Different methods of transfer of cash by MNC’s – Financial Policy of MNC’s.

Text Book:

1. INTERNATIONAL FINANCIAL  
MANAGEMENT - *P G Apte*  
*Revised Edition - 2009*  
*Tata MC Graw – Hill Publishing Co Ltd,*  
*4/12, Asaf Ali Road,*  
*New Delhi – 110 002.*

**Books for Reference:**

1. FINANCIAL MANAGEMENT - *MY Khan P K Jain*  
*3<sup>rd</sup> Edition - 0228*  
*Tata MC Graw – Hill Publishing Co Ltd,*  
*New Delhi.*
  
2. INTERNATIONAL FINANCIAL  
MANAGEMENT - *Vyuptakesh Sharan*  
*Edition – 2009,*  
*Prentice Hall of Indian Private Limited,*  
*New Delhi – 110 001.*

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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: S3PKE2</b>
<b>Semester</b>	<b>: III</b>	<b>No. of Hrs allotted</b>	<b>: 6</b>
<b>Paper</b>	<b>: Electives</b>	<b>No. of Credits</b>	<b>: 5</b>
<b>Title of the paper : SERVICE MARKETING</b>			

**Course Objectives** : To expose the students on the classification of services and marketing of financial services in areas like Banking, Tourism, Hospital services and Transport systems.

**UNIT – I : Service Marketing:** Origin & Growth - Concept – Classification of services – Marketing of financial services – The Indian scene – Designing of service strategy.

**UNIT – II : Banking:** Bank vs. Customer – Customer service – Government regulations – Reserve bank of India – Regulations – New schemes – Commercial banks – Rural banks – Consumer banking.

**UNIT- III: Tourism:** Need for tourism – Growth and Development of tourism – Tourism and Culture – Tourism marketing – Tourism pricing – Tourism promotion. Tourism and Government Administrative systems.

**UNIT -IV: Hospital Services:** Supportive services – Legal controls on hospitals – Consumerism and hospital services. Hospital law medical staff organization – Health care resources – Health care system – Marketing of Health services.

**UNIT –V : Transport Systems:** Models of transport – Costing – Pricing – Administration. Transport planning – Passenger transportation transport safety – Traffic pollution and control.

**Text Book:**

1. SERVICE MARKETING - *Nadgundar, Rajendra*  
*Revised Edition – 2000.*  
*Tata MC Graw – Hill Publishing Company*  
*New Delhi.*

**Books for Reference:**

1. SERVICE MARKETING - *S. Balaji*  
*Revised Edition 2006.*  
*Sultan Chand Company Ltd,*  
*New Delhi.*
2. SERVICE MARKETING - *Nimit Chowdhary, Monica Chowdhary,*  
*Revised Edition 2005.*  
*Mac Milan India Ltd,*  
*New Delhi.*



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**Course** : MFC **Code No** : S4PK1  
**Semester** : IV **No. of Hrs allotted** : 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **MANAGEMENT ACCOUNTING – ENTERPRISE**  
**PERFORMANCE MANAGEMENT**

**Course Objectives** : To expose the students to the importance of performance management and to develop the decision making skill.

**UNIT – I : General Principles of Management:** Management – Contribution of Henry Fayol, F.W. Taylor, Elton Mayo and Peter F. Drucker - Principles of Management, Management Process – Management of change – Forms of organization – Line - Functional - Line & Staff.

**UNIT – II : Tools of Business Performance Measurement and Performance Development:** Financial Tools (ROI, RI, EPS, NPV) Non-financial tools – Balanced Score - Card. Performance appraisal in Public Sector Enterprise.

**UNIT- III: Standard Costing** – Setting of standards - Accounting under standard costing - costs and sales variances - reconciliation of standard costs and profits with actual - interpretation and investigation of variances – interrelationship – significance - Planning and operational variances - bench making - behavioral aspects in budgeting and standard costing.

**UNIT -IV: Budgeting** – Planning, functional and master budgets, controllable and uncontrollable costs - Responsibility budgeting – Cost, Profit and investment centres and divisional performance measurement - residual income - fixed and flexible budgeting, rolling budgets – performance - programming and zero-based budgeting, activity-based budgeting. Principles of transfer pricing - transfer pricing systems

**UNIT –V : Allocation of resources** – Resources planning systems – MRP I, MRP II and EPR - just in time - activity – based costing - cost reduction - value analysis - total quality management. Single, dual limiting factors for resource allocation - linear programming – transportation - CVP analysis including break-even - profit target - margin of safety – profit volume ratio - break-even charts - profit-volume graphs.

**Text Book:**

1. MANAGEMENT ACCOUNTING AND PERFORMANCE MANAGEMENT - *V.K. Saxena & C.D. Vashist*  
*Edition - 2008*  
*Sultan chand Publications,*  
*Dharya Ganj, New Delhi - 2*

**Books for Reference:**

1. MANAGEMENT ACCOUNTING AND FINANCE CONTROL - *S.N. Maheswari*  
*Revised Edition - 2009*  
*Vikas Publishers, Delhi.*
2. ADVANCED MANAGEMENT ACCOUNTING - *Robert S. Kaplan*  
*Anthony A. Atkinson*  
*Pearson Education Asia 2009*  
*Addison Wesley Langman (P) LTd.,*  
*482, FIE, Patparganj, Delhi – 110 092.*

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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: S4PK2</b>
<b>Semester</b>	<b>: IV</b>	<b>No. of Hrs allotted</b>	<b>: 6</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 4</b>
<b>Title of the paper : ADVANCED SPECIAL ACCOUNTING</b>			

**Course Objectives:** To train the students in the preparation of the accounts of special types of business.

**UNIT – I : Accounting for Amalgamation and External Reconstruction:** Introduction – Definition – Types of Amalgamation – Amalgamation in the nature of merger - Amalgamation in the nature of purchase - Distinction between Amalgamation in the nature of merger and Amalgamation in the nature of purchase - Purchase consideration - Net payment method - Net Assets method - Amalgamation and External Reconstruction; Disclosure in Financial statements - Dissenting shareholders - Inter-company owings - Inter-company holdings - Books of vendor company - Books of purchasing company.

**UNIT – II : Alteration of Share Capital and Internal Reconstruction:** Alteration of share capital - Internal reconstruction of capital reduction - Procedure for reducing share capital - Accounting entries on Internal reconstruction - Reorganisation through surrender of shares - Scheme of Reconstruction - Steps in Reconstruction - Scheme of Internal Reconstruction

**UNIT- III: Holding Company –** Legal Definition - Wholly owned and partly owned subsidiaries - Consolidated balance sheet - Minority Interest - Cost of control / goodwill or capital reserve – Pre-acquisition (or capital) Reserves and Profits – Revenue Profits (or post acquisition profits) – Elimination of common transactions – Treatment of fictitious assets – Treatment of unrealized profit – Treatment of Contingent liabilities – Re-valuation of assets – Bonus shares – Treatment of dividend – Treatment of debentures of the subsidiary company – Disposal or additional acquisition of shares in subsidiary company – Holding company having a number of subsidiaries – Cross holding or reciprocal holding - Consolidated profit and loss account.

**UNIT -IV: Accounts of Government Companies and Statutory Corporations:** Accounts of government companies – Preparation and presentation of the final accounts - Forms and contents of profit and loss accounts – Form and contents of balance sheet – Accounts of statutory corporations – Audit of government companies – Application of Section 619 of other companies which are not government companies as per Section 617 – Specimen of Directions Issued by the comptroller and Auditor.

**UNIT –V : Accounting for Transport and Hotel Undertakings** – Transport undertakings – Shipping – Difference between Charter Party and Bill of Lading – Expenses of shipping companies – Incomes and expenses of railways – Incomes and expenses of Roadways - incomes and expenses of airlines – Hotel accounting – Types of customers or guests of a hotel – Important terms in connection with hotel business – Hotel Accounting – Front office, Back of the house, General Book – Keeping .

**Text Book:**

1. ADVANCED CORPORATE ACCOUNTING - *R. L. Gupta M. Radhaswamy  
14<sup>th</sup> Edition 2009  
Sultan Chand & Sons,  
23, Daryagani,  
New Delhi – 110 002.*

**Books for Reference:**

1. ADVANCED ACCOUNTING - *Ravi M. Kishore  
July 2009 Edition,  
Taxmann Allied Services (P) Ltd,  
59/32, New Rohtak Road,  
New Delhi – 110 005.*
2. ACCOUNTANCY (Vol.1) - *S. Kr. Paul  
August – 2007.  
New Central Book Agency (P) Ltd,  
8/1, Chintamoni Das Lane,  
Calcutta – 700 009.*

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**Course** : MFC **Code No** : S4PK3  
**Semester** : IV **No. of Hrs allotted** : 6  
**Paper** : Core **No. of Credits** : 4  
**Title of the paper** : **COST AUDIT & OPERATIONAL AUDIT**

**Course Objectives** : To expose the students to the techniques and methods of planning and conducting Cost Audit and Operational Audit.

**UNIT – I : Basics of Cost Audit** - Nature and scope of cost audit – Provisions relating to maintenance of Cost Accounting records under the Companies Act – Planning the Audit – Preparation of Audit Programme – Cost Auditor – appointment, rights and responsibilities – Structuring the cost audit.

**UNIT – II : Cost Accounting records rules** – Cost Audit Report Rules – Provisions of Cost Audit Report Rules 2001- Forms of cost audit report – Annexure to the Cost Audit Report – Proforma of the Cost Audit Report – Usefulness of cost audit.

Procedure for Prescription of Cost Accounting record rules – Cost Accounting (Records) – Rules under clause (a) of sub-section of section 209. Cost Audit (report) rules issued under section 233 (b) of Companies Act 1956 – Cost accounting record rules and its applicability – Provisions of cost accounting record rules for various industries.

**UNIT- III: Internal Audit** – Concept of internal and operational audit – Internal audit techniques and procedures – Internal audit reports – Operational audit on techniques and procedures – Operational audit report - Special Reports for banks, shareholders and employees – Evaluation of Internal control system, budgetary control system, Inventory control system and Management Information System (MIS).

**UNIT -IV: Management Audit in different forms and functions** – Corporate services audit – corporate governance and audit committee – Inventory audit – VAT audit – Bank audit and Concurrent audit – Systems audit – Energy audit – its meaning and methodology.

**UNIT –V : Cost Accounting Standards and Auditing Assurance Standard** – Various Pronouncements - Professional Ethics - IFAC

**Text Book:**

1. COST AUDIT AND MANAGEMENT AUDIT - *Saxena & Vashist, Sultan Chand & Sons(2008) 23, Daryagani, New Delhi – 110 002.*

**Books for Reference:**

1. GUIDELINES ON COST AUDIT - *ICWA of India, Study Material, Kolkatta.*
2. EFFICIENCY AUDITING - *Walley, MaC Millan,-2009 New Delhi.*

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<b>Course</b>	<b>: MFC</b>	<b>Code No</b>	<b>: PJ1</b>
<b>Semester</b>	<b>: IV</b>	<b>No. of Hrs allotted</b>	<b>: 6</b>
<b>Paper</b>	<b>: Core</b>	<b>No. of Credits</b>	<b>: 4</b>

**Title of the paper : Project (compulsory for all students)**

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**Course** : MFC **Code No** : S4PKE1  
**Semester** : IV **No. of Hrs allotted** : 6  
**Paper** : Electives **No. of Credits** : 5  
**Title of the paper** : INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

**Course Objectives** : To familiarize the students with various investment alternatives and to provide them the basic knowledge and skill necessary to construct and manage an optimum portfolio.

**UNIT – I : Introduction to Investment in Capital Market** - Investment – Investment Vs Speculation – Investment objectives – Investment attributes – Investment management process – Investment alternatives – Mutual Funds – Sources of investment information.

**UNIT – II : Securities Market** – Primary market – Functions of the primary market – Participants in the primary market – Methods of raising equity capital – Secondary market – Functions of stock exchanges – Stock Exchanges in India – Trading and Settlement – Buying and Selling of shares – Stock market quotations and stock market indices – Derivatives market – Options and Futures – Commodity market basics - Regulation of securities market in India – Functions and powers of SEBI

**UNIT- III: Security Analysis and Valuation** –Valuation of equity shares – Valuation of bonds – Fundamental Analysis – Macro economic analysis – Industry analysis – Company Analysis –Technical Analysis – Charting Techniques – Technical indicators – Leading and Lagging indicators - Efficient market hypothesis – Random walk theory– Empirical evidences.

**UNIT -IV: Modern Portfolio Theory** – Measuring Return and Risk in Investment – Markowitz Model – Portfolio Analysis – Portfolio Return and Risk – Covariance and Correlation of returns – Portfolio standard deviation – Efficient Frontier – Optimum Portfolio – Capital Asset pricing model – Capital market line – Security market line – Arbitrage pricing theory.

**UNIT –V : Portfolio Revision and Portfolio Evaluation** – Portfolio Revision – Passive Vs Active Portfolio Management – Formula Plane portfolio performance evaluation – Performance measures – Sharpe’s, Treynor’s and Jensen’s performance measure.

**Text Book:**

1. INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT - *Prasanna Chandra*  
*Third Edition 2008,*  
*Tata–Mcgraw–Hill Publishing*  
*Company Limited, New Delhi.*

**Books for Reference:**

- 1.. SECURITY ANALYSIS AND PORFOLIO MANAGEMENT – *Punithavathy Pandian*  
*Revised edition - 2007*  
*Vikas Publishing House Pvt Ltd,*  
*New Delhi.*
2. INVESTMENT MANAGEMENT – *Preeti Singh*  
*11<sup>th</sup> Edition 2008.*  
*Himalaya Publishing House,*  
*“Ramdoot”,*  
*Dr. Bhalerao Marg, Girgaon,*  
*Mumbai – 400 004.*

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**Course** : MFC **Code No** : S4PKE2  
**Semester** : IV **No. of Hrs allotted** : 6  
**Paper** : Electives **No. of Credits** : 5  
**Title of the paper** : FINANCIAL MARKETS AND SERVICES

**Course Objectives** : To expose the students to the techniques of various investments and instruments in stock market.

**UNIT – I : The Financial System in India:** Functions of the financial system – Financial Assets – Financial intermediaries – Financial markets – Capital market – Money market – Financial instrument – Development of financial system in India.

**UNIT – II : Market for securities:** The new issues market – Functions of new issue market – Players in the new issue market – Methods of primary issue of shares – The secondary market – Organisation of stock exchanges in India – SEBI – Functions and powers of SEBI.

**UNIT- III: Merchant Banking:** Definition – Origin – Merchant Banking in India – Services rendered by merchant banks – Qualities required of Merchant Bankers – General obligations and responsibilities.

Venture capital : Origin - Meaning – Features – Scope of a venture capital –  
Venture capital guidelines – Method of venture financing – Indian scenario.

**UNIT -IV: Mutual Funds:** Meaning – Fund unit Vs shares – Types and Classification of funds – Importance of mutual funds – Risks – Organisation of the Fund – Operation of the fund – Facilities available to investors – Private Mutual Funds – Commercial Banks and Mutual Fund – Mutual Funds in India.

**UNIT –V : Discounting and Factoring:** Discounting, factoring, meaning – Modus operandi – Terms and conditions – Functions – Types of Factoring – Factoring Vs Discounting – Benefits – Factoring in India.

**Credit Rating** : Definition – Meaning – Functions of credit rating – Origin of Credit rating in India – Benefits of credit rating – Credit rating agencies in India : CRISIL – ICRA - CARE

**Text Book:**

1. FINANCIAL MARKETS AND SERVICES - *E. Gordon & K. Natarajan, Himalaya Publication, Mumbai.*

**Books for Reference:**

1. FINANCIAL SERVICES – *M.Y. Khan, Revised Edition 2000, Tata MC Graw Hill, New Delhi.*
2. INDIAN FINANCIAL SYSTEM – *H.R. Machiraju, Revised edition -2008, Vikas Publishing House Pvt Ltd, New Delhi.*

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**DIPLOMA COURSE**

**Course** : MFC **Code No** :  
**Semester** : III **No. of Hrs allotted** : 40  
**No. of Credits** : 5

**Title of the paper** : **RETAIL PLANNING**

**Objective:** To evaluate, plan and choose channels of Retail distribution.

**UNIT I -Retail Marketing**

Marketing: Retailing, Role, Relevance & Trends - Retail Customer - Retail market segmentation & franchising - Relationship marketing in Retailing - Retailing in banking and other financial services, mutual funds and Insurance

**UNIT II - Operations, Finance and HRM in Retailing**

Operations: Retail location strategy - Product and Merchandise management - MIS - Logistics & SCM -Security measures - Footfalls / computerized methods & non computerized methods - Visual / display methods - Merchandising & Management - Accounting Methods - Accounting Processes. Human Resources in Retail organization- Training needs for employee- Recruitment, Selection and Training of employees

**UNIT III- Mall Management**

Mall Management:-Types of Various retail formats-Concepts in mall design-Factors influencing Malls establishments-Aspects in Finance-Aspects in security / accounting -Aspects in HR-Aspects in Quality management.

**Text book**

1. Retailing Management Text & Cases - *Swapna Pradhan*  
*Tata McGraw Hill Publications*  
*New Delhi*

**Reference Books:**

1. Retailing Management *Levy & Weitz*  
*Tata McGraw Hill Publications*  
*New Delhi*
2. Retail Management A Strategic Approach *Barry Berman & Joel R.Evans*  
*The Prentice Hall of India*  
*New Delhi*