



THIAGARAJAR COLLEGE MADURAI - 625009

(An Autonomous Institution, affiliated to Madurai Kamaraj University)
(Re-Accredited with 'A' Grade by NAAC)

Department of Commerce

B.Com (Aided &SF)

**B.Com (Professional
Accounting)**

M.Com

M. Phil.,

B.Com (Aided &SF)

THIAGARAJAR COLLEGE, MADURAI – 625 009**(Re-Accredited with ‘A’ Grade by NAAC)****PG and RESEARCH PG AND RESEARCH DEPARTMENT OF COMMERCE****B.Com COURSE STRUCTURE (2017--2020 batch)****Semester – I**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II English	P211	English	5	3	75	25	75	100
Part III Core	MK11	Company Organisation and Secretarial Practice	5	4	60	25	75	100
Part III Core	MK12	Financial Accounting	8	5	120	25	75	100
Elect.Generic	EGK11	Business Mathematics	5	5	60	25	75	100
Elect.Generic	EGK12	General Economics	5	5	75	25	75	100
Part IV AECC	ES	Environmental Studies	2	2	30	15	35	50
	TOTAL		30	24				

Semester – II

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II English	P221	English-II	5	3	75	25	75	100
Part III Core	MK21	Business Law	5	4	75	25	75	100
Part III Core	MK22	Advanced Accountancy	8	5	120	25	75	100
Elect.Generic	EGK21	Business Statistics	5	5	75	25	75	100
Elect.Generic	EGK22	Business Economics	5	5	75	25	75	100
Part IV AECC	KAEC21	Written Communication Skills	2	2	30	15	35	50
	TOTAL		30	24				

Semester - III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	P131	Tamil	3	-	45	25	75	100
Part III Core	MK31	MS Office	3	2	45	25	75	100
Part III Core	MKL31	MS Office Lab	2	1	30	40	60	100
Part III Core	MK32	Banking Theory, Law and Practice	4	3	60	25	75	100
Part III Core	MK33	Partnership Accounts	8	5	120	25	75	100
Part III Core	MK34	Business Environment and Business Ethics	4	3	60	25	75	100
Part III Core	MK35	Principles and Practices of Insurance	4	3	60	25	75	100
Part IV Non-Major Elective 1	KNME31	Accounting for Managers	2	2	30	15	35	50
	TOTAL		30	19				

Semester – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	P141	Tamil	3	6	45	25	75	100
Part III Core	MK41	Accounting Package	3	2	45	25	75	100
Part III Core	MKL41	Accounting Package Lab	2	1	30	40	60	100
Part III Core	MK42	Business Accounting	8	5	120	25	75	100
Part III Core	MK43	Entrepreneurship and Small Business Management	4	3	60	25	75	100
Part III Core	MK44	International Trade and Export Management	4	3	60	25	75	100
Part III Core	MK45	Cost Accounting	4	4	60	25	75	100
Part IV SEC Elective 1/2/3	KSEC41	Presentation Skills/Quantitative Aptitude skills / Personality Development Skills/	2	2	30	15	35	50
	TOTAL		30	26				

Semester – V

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	MK51	Corporate Accounting	8	5	120	25	75	100
Part III Core	MK52	Methods and Techniques of Costing	5	4	75	25	75	100
Part III Core	MK53	Management Accounting	4	3	60	25	75	100
Part III Core	MK54	Marketing Management	4	3	60	25	75	100
Main-Elective	EMK51	Income Tax Law and Practice-I	5	5	75	25	75	100
Part IV Non-Major Elective II	KNME51	Cost Computation and Control	2	2	30	15	35	50
Part IV	VE	Value Education	2	2	30	15	35	50
	TOTAL		30	24				

Semester – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	MK61	Special Accounts	8	5	120	25	75	100
Part III Core	MK62	Fundamentals of Investment Management	5	3	75	25	75	100
Part III Core	MK63	Principles and Practices of Auditing	5	3	75	25	75	100
Part III Core	MK64	Financial Management	5	5	75	25	75	100
Part III Main Elective-II	EMK61	Income Tax Law and Practice – II	5	5	75	25	75	100
Part IV SEC Elective	KSEC61	Resume Writing skills/ Interview Facing Skills / Public Speaking Skills	2	2	30	15	35	50
	TOTAL		30	23				

A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	24
II	30	24
III	30	19
IV	30	26
V	30	23
VI	30	23
PART V		01
Total	180	140

B) CURRICULUM CREDITS

Part I	Tamil	2 x 3 = 06	Credits
Part II	English	2 x 3 = 06	Credits
Part III	Core	= 84	Credits
	Electives - Main	2 x 5 = 10	Credits
	Electives - Generic	4 x 5 = 20	Credits
Part IV	AECC	2 x 2 = 04	Credits
	SEC	2 x 2 = 04	Credits
	NME	2 x 2 = 04	Credits
	Value Education	1 x 1 = 01	Credits
Part V		1 x 2 = 01	Credits
	Total	140	Credits

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: I B.Com	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: MK11	Hours/Week	: 5
Title of the Paper	: COMPANY ORGANISATION AND SECRETARIAL PRACTICE	Credit	:4

Course Outcome: On completion of the course, the students will be able to

1. prepare the necessary documents required for the Incorporation of a company.
2. observe the procedures to be followed before, during and after the meetings.

- UNIT I** **New Companies Act, 2013- An Introduction:** Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company.
- UNIT II** **Incorporation of a Company:** Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company –Promotion- Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business.
- UNIT III** **Legal Documents:** Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus –Red-herring Prospectus – Private Placement.
- UNIT IV** **Company Management and Administration:** Structure of Company Management- Board of Directors- Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors - Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.
- UNIT V** **Company Meetings:** General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies- Quorum- Motions – Types of Motions - Resolutions – Types of Resolutions – Minutes.

Text Book:

1. N.D.Kapoor, 2014, Elements of Company Law, 29th Revised Edition, Sultan Chand & Sons, New Delhi.

Reference Books:

1. MC Kuchhal, 2014 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt. Ltd., Noida.
2. M.M.Sulphery and Basheer, 2013,-Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.

Course designers:

1. Dr. S. Rameshkumar
2. Mr. R. Ram Kanna

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Course	: B.Com Core	Int. Marks	: 25
Class	: I B.Com	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	:MK12	Hours/Week	: 8
Title of the Paper	: FINANCIAL ACCOUNTING	Credit	:5

Course Outcome: On completion of the course, the students will be able to

1. Explain Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.
2. Prepare Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.
3. Record Bill Transactions in the Books of the Drawer and Drawee and prepare Profit and Loss Account and Balance Sheet of Sole Traders.

UNIT I **Accounting** – Definition – Branches of Accounting – Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Advantages of Double Entry System. Accounting Concepts and Conventions – Preparation of Journal, Ledger and Trial Balance - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance – Types of errors - Rectification of Errors – Suspense A/c.

UNIT II **Subsidiary Books** – Meaning – Advantages – Preparation of Purchases book, Sales book, 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 III **Bank Reconciliation Statement** – Meaning of Bank Reconciliation Statement – Causes of 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 versus 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-Accommodation bills – Dishonour on Insolvency of One Party.

UNIT V **Final Accounts of Sole Traders:** Meaning of Final Accounts – Utility of Final Accounts – Components of Final Accounts - Trading Account – Profit and Loss account – Balance Sheet - 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. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

Reference Books:

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta & M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

1. Dr. T.Rajasekar
2. Dr. S. Sankareswari

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Course: B.Com : Elective Generic	Int. Marks : 25
Class : I B.Com	Ext. Marks : 75
Semester : II	Max. Marks : 100
Sub. Code : ` EGK11	Hours/ Week : 5
Title of the Course: BUSINESS MATHEMATICS	Credit : 5

Course Outcome: On successful completion of the course, the students will be able to

1. Explain various mathematical applications.
2. Solve problems related to their business.

UNIT- I Simple Interest and Compound Interest: Calculating simple interest – finding out missing items – calculating compound interest – finding out missing items – difference between simple interest and compound interest.

UNIT – II Commercial Arithmetic: Discount on Bills – Logarithms – Calculation of log values and anti-log values – ratio – proportions and percentages – Annuities – Simple Problems.

UNIT – III Sets: Basic Concepts: Set Operation – Union of set – Intersection of sets – Difference of sets – Venn Diagram – Laws of sets.

UNIT - IV Matrices: Basic Concepts – Addition and subtraction of matrices – Multiplication of two matrices – Inverse of a matrix – Solving equation through matrices – Rank of a Matrix.

UNIT – V Presentation and Interpretation of Data: Presentation of Data –Diagrams – Bar Diagram- Frequency Polygon – Histogram – Ogive – Data Interpretation Graphs – Charts.

Text Book:

- 1 **P.R. Vittal** , Business Mathematics , Revised Edition 2014, Margham Publications, Chennai

Reference Books:

- 1 **V. Sundaresan and S. D. Jayaseelan** , An Introduction to Business Mathematics ,Revised Edition 2014, Sultan Chand,New Delhi.
- 2 **N.K. Nag** , Business Mathematics, Revised Edition 2014 , Kalyani Publishers , New Delhi
- 3 **R.S.Aggarwal**, Quantitative Aptitude for Competitive Examinations, Revised Edition 2016, S.Chand & Company Limited, New Delhi

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Course	: B.Com Core	Int. Marks	: 25
Class	: I B.Com	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: MK21	Hours/ Week	: 5
Title of the paper	: BUSINESS LAW	Credit	: 4

Course Outcomes: On successful completion of the course, the students will be able to

1. Explain the various provisions of the Indian Contract Act and Contract of Agency.
2. Identify the provisions of Sale of Goods Act and Limited Liability Partnership (LLP) Act.

UNIT I **Indian Contract Act, 1872:** Definitions – Contract – Essentials of a valid contract- Classification of contracts – Offer - Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract – Free Consent – Coercion – Undue Influence- Fraud – Misrepresentation – Mistake.

UNIT II **Special Contracts:** Contract of Indemnity and Guarantee - Contract of Indemnity versus Contract of Guarantee - Kinds of Guarantee – Rights of Surety – Discharge of Surety.

Bailment and Pledge – Requisites of bailment – Classification of Bailment - Duties and Rights of Bailor and Bailee – Law relating to Lien – Types of Lien - Termination of Bailment – Pledge –Essentials of Pledge - Pledge versus Bailment – Rights and Duties of Pawnor and Pawnee.

UNIT III **Contract of Agency:** Essentials of Agency – Rules of Agency - Creation of Agency – Classification of Agents – Duties and Rights of Agent – Duties and Rights of Principal – Sub-agent – Personal Liability of Agent – Termination of Agency.

UNIT IV **The Sale of Goods Act, 1930:** Definitions - Essentials of a Contract of Sale – Sale Vs Agreement to Sell – Sale Vs Hire-purchase Agreement – Classification of Goods – Conditions and Warranties – Express and Implied Conditions and Warranties – Delivery of Goods – Rules as to Delivery of Goods – Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods.

UNIT V **The Limited Liability Partnership (LLP) Act, 2008:** Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and designated partners – Partners and their relations -Incorporation document - Incorporation - Registered office of LLP – Advantages and Disadvantages of LLP.

Text Book:

ND Kapoor, 2015: Business Law, Sultan Chand and Sons Educational Publishers, New Delhi.

Reference Books:

1. ND Kapoor, 2015, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2015: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

Course Designers:

1. Dr. S. Rameshkumar
2. Mr. D. Gopinath

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Course	: B.Com Core	Int. Marks	: 25
Class	: I B.Com	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: MK22	Hours/ Week	: 8
Tile of the paper	: ADVANCED ACCOUNTANCY	Credit	: 5

Course Outcomes: On completion of the course, the students will be able to

1. Prepare final accounts of Non-Profit Organization and ascertain Profit under Single Entry System
2. Record the Consignment transactions in the books of Consignor and Consignee and ascertain profits of Joint Ventures under different sets of Accounts.
3. Explain the Objectives and Causes of Depreciation and ascertain the annual depreciation.

UNIT I **Accounts of Non-profit Organisations** – Meaning of Non-Profit Organizations- Accounts of Non Profit Organisations – Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Non- Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund.

UNIT II **Single Entry System** - Meaning – Limitations of Single Entry System–Double entry system Vs Single entry system – Ascertainment of profit – Net worth method – Conversion method – Statement of Affairs Versus Balance Sheet – Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records.

UNIT III **Consignment Accounts:** Meaning – Features- Consignment vs Sales – Journal and Ledger in the books of consignor and the consignee – Treatment of Normal and abnormal losses- Valuation of Closing stock - Invoice price method.

Joint venture: Meaning - Features – Joint Venture Vs Partnership – Consignment Vs Joint Venture –Separate books of Accounts – No separate books of Accounts– Memorandum Joint Venture Method.

UNIT IV **Depreciation Accounting** - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation 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. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

Reference Books:

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta & M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

1. Dr. T.Rajasekar
2. Dr. S. Sankareswari

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Course	: B.Com Elective Generic	Int. Marks	: 25
Class	: I B.Com	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: EGK21	Hours/Week	: 5
Title of the Paper	: BUSINESS STATISTICS	Credit	: 5

Course Outcomes: On completion of the course, the students will be able to

1. collect, process, analyze and present the statistical data.
2. apply various statistical tools.

UNIT I **Statistics:** Definition – Functions, Scope and Limitations of statistics - Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs Secondary data – Classification, Tabulation and Presentation of data- Diagrams – Bar diagram, Frequency polygon, Histogram and Ogive.

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 Vs relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

Skewness – Meaning – Variation Vs Skewness – Measures of Skewness- Karl Pearson's and Bowley's Co-efficient of Skewness.

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

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

UNIT IV **Index Numbers:** Definition – Characteristics of Index numbers – Uses – Types of Index numbers – Construction of Price Index numbers – Unweighted Index numbers – Weighted Index numbers – Time reversal test and Factor reversal test of Index number.

UNIT V **Analysis of Time Series:** Introduction – Uses - Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square.

Text Book:

1. R.S.N. Pillai and Bagavathi, 2012: Business Statistics, S. Chand & Company Ltd., New Delhi.

Reference books:

1. S.P. Gupta and M.P. Gupta, 2016: Business Statistics, S. Chand & Company Ltd., New Delhi.
2. J.K. Sharma, 2014: Fundamentals of Business Statistics, Pearson Education India.

Course Designers:

1. Dr. S. Meenakumari
2. Mrs. A. Anitha

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Course	: B.Com AECC	Int. Marks	: 15
Class	: I B.Com	Ext. Marks	: 35
Semester	: II	Max. Marks	: 50
Sub. Code	: KAEC21	Hours/Week	: 2
Title of the paper:	WRITTEN COMMUNICATION SKILLS	Credit	: 2

Course Outcome: On completion of the course, the students will be able to write business letters, Letters relating to banking correspondence and application letters.

UNIT I **Written Communication and Business Correspondence:** Meaning of Communication - Types – Advantages and Limitations of written Communication – Meaning of business Letters – Layout - Need - functions - Merits and Demerits of Business Letter – Letter of Enquiry - Placing order – Credit Status Enquiry – Complaint Letters.

UNIT II **Banking Correspondence and Letter of Application:** Meaning of banking correspondence - Letter requesting the Banker to stop payment of cheque – Request for Overdraft facility – Request for opening Letter of Credit – Application Letter – Types – Form and Content of Application Letter – Application for Situation.

Text Book:

1. Rajendra Paul and J.S. Korlahalli, 2012: Essential of Business Communication, Sultan Chand and Sons, New Delhi.

Reference Books:

1. K.K.Ramachandran, K.K.Lakshmi, M.Krishna Kumar, 2014: Business Communication, Vikas Publishing House Pvt Ltd, New Delhi.
2. C B Gupta ,: Communication Skills, Sultan Chand and Sons, New Delhi.

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. Anandhajothi Jeyalakshmi

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Course	: B.Com Core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: MK31	Hours/Week	: 3
Title of the Paper	: MS OFFICE	Credit	: 2

Course Outcomes: On completion of the course, the students will be able

1. To explain the MS-Office applications.
2. To send mails by using mail merge.
3. To apply the different mathematical function in MS-Excel and make PPT.

UNIT I Introduction of Computers: Characteristics of Computers – Components of computer - Benefits of Using Computers – Recent trends in computer system - Working with windows - MS Office applications.

UNIT II Microsoft Word: Creating a New document – Edit and Formatting a document – Change the Page Layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – Insert Word Art, Clip Arts & Pictures – Mail Merge.

UNIT III Microsoft Excel: Building a Spread sheet – Using Auto fill – Adding and Removing Rows and Columns – Creating and Copying formulae – Changing column widths & Row Height – Using Auto format – Creating and Printing a chart.

UNIT IV Microsoft Power Point: Creating and Saving a presentation using Auto-content wizard - Design template – Blank presentation – Opening an Existing presentation – Setting slide transitions – Slide Animations – Power Point Presentation views – Printing slides, Notes and Handouts.

UNIT V Microsoft Access: Creating a new database – Creating a new table – Creating a Primary key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard – Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.

Text Book:

1. Sanjey Saxena, 2009: MS Office 2007 for Every One, Vikas Publishing House Pvt. Ltd., New Delhi.

Reference Books:

1. Nellai Kannan, C 2002: MS-Office, Nels Publications, Thirunelveli, Tamil Nadu
2. S.S. Shrivastava, 2015: MS-OFFICE, Laxmi Publications,

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

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Course	: B.Com Core	Int. Marks	: 40
Class	: II B.Com	Ext. Marks	: 60
Semester	: III	Max. Marks:	100
Sub. Code	:MKL31	Hours/Week	: 2
Title of the Paper	: MS OFFICE LAB	Credit	: 1

1. Creation of a business letter
2. Create a bio-data and apply the settings.
3. Creating and sending mails by using mail merge
4. Create a student mark list using table menu
5. Create a student mark sheet using formulas in MS Excel
6. Preparing payroll list using mathematical function(fx) in MS Excel
7. Prepare a line chart by using profit and loss account
8. Prepare a PowerPoint presentation by using auto content wizard
9. Prepare a PowerPoint presentation about our college by using blank presentation
10. Prepare a PowerPoint presentation about MS Office by using design templates.

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Course	: B.Com Core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: III	Max. Marks:	100
Sub. Code	:MK32	Hours/Week	: 4
Title of the Paper	: BANKING THEORY, LAW AND PRACTICE	Credit	: 3

Course Outcome: On completion of the course, the students will be able

1. To explain the functions and services of commercial banks.
2. To identify the latest Digital Banking practices

UNIT I **Introduction to Banking:** Definition of Banking – Indian banking system- Role and Functions of Banking System - Types of banks – Commercial Banks – Functions – Agency services and General utility services - Relationship between Banker and Customer – General and Special relationship – RBI- Functions.

UNIT II **Cheques:** Meaning and definition – Characteristics of a Cheque – Drawing up of a Cheque - Cheque Vs Draft – Crossing – Types of Crossing – Significance of each Crossing – Endorsement – Kinds of Endorsement – Significance of each Endorsement.

UNIT III **Bank Lending:** Significance of bank lending - Principles of sound lending – Forms of Lending - Loan Evaluation Process - Securities for Lending - Advances against Goods and Title to goods - Stock Exchange Securities - Bill of Exchange- Life Insurance Policy – Property - Precautions to be taken by a banker in each case.

UNIT IV **Recent Trends in Banking:** Electronic Banking - Features - Internet Banking Vs Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features – Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM - Credit cards - Electronic Fund Transfer — Features – Real Time Gross Settlement(RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy.

UNIT V **Banking Ombudsman:** Meaning – Object – Appointment of Ombudsman – Powers and duties of Ombudsman – Procedure for Redressal of Grievance – Settlement by agreement – Settlement by recommendation – Settlement by award.

Text Book:

1. E. Gordon and K. Natarajan- 2016; BANKING THEORY LAW AND PRACTICE – 25th Revised Edition, Himalaya Publishing House, Delhi.

Reference Books:

- 1 K.P.M. Sundaram and Varshney- 2014 BANKING THEORY LAW AND PRACTICE– 20th Revised Edition. Sultan Chand & Sons, New Delhi.
- 2 K.C. Shekhar and Lekshmy Shekhar-2013 BANKING THEORY AND PRACTICE – 21st Revised Edition, S.Chand Publishing, New Delhi.

Course Designers:

1. Dr. S. Ramesh kumar
2. Mr. R. Ram Kanna

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: MK33	Hours/ Week	: 8
Title of the paper	: PARTNERSHIP ACCOUNTS	Credit	: 5

Course Outcomes: On completion of the course, the students will be able to

1. explain the accounting treatment at the time of Admission, Retirement, and Death of a partner
2. prepare accounts relating to amalgamation and sale of a firm to a Company.

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 (as per Accounting Standard 10) - 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 capital 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 T.S.Reddy and A.Murthy, 2016: Advanced Accountancy, Vol. I, Margham Publications, Chennai-17.

Reference Books:

- 1 R.L.Gupta and M. Radaswamy, 2015, Advanced Accountancy, Vol. I, Sultan Chand & Sons, New Delhi
- 2 S.P. Jain, K.L. Narang, 2016, Advanced Accountancy, Vol. I Kalyani Publishers, Ludhiana

Course Designers:

1. Dr. I.Nagarajan
2. Mr. D.Gopinath

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: III	Max. Marks:	100
Sub. Code	: MK34	Hours/Week	: 4
Title of the Paper	: BUSINESS ENVIRONMENT AND BUSINESS ETHICS	Credit	: 3

Course Outcomes: On completion of the course, the students will be able to

1. explain the various dimensions of business environment
2. identify the ethical practices of business

UNIT I **Business and its environment:** Nature of business – Scope of business – Objectives of business – Business environment- Importance –Dimensions of business environment: Economic, Social, Cultural, Political, Legal, Demographic, Natural and Technological environment.

UNIT II **Economic and Political Environment:** Economic systems – Capitalism – Socialism – Mixed economy - Features, merits and limitations of each system – 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 and 1956 – The New Industrial policy 1991 – Features – Liberalization, Privatization and Globalization (LPG): Features of LPG – Merits and Demerits of LPG.

UNIT IV **Social Responsibility of Business:** Concept of Social responsibility – Nature and guidelines for social responsibility - Responsibility towards shareholders, employees, customer, Government and community – Social Investment.

Unit V **Business Ethics and values:** Concept of Business Ethics – Nature – Elements - Need for ethics in business – factors governing business ethics – Concept of corporate values – Importance of values in business.

Text Book

1. K.Aswathappa, 2014: Essentials of Business Environment, Himalaya Publishing House, New Delhi.

Reference Books

1. Francis Cherunilam, 2016: Business Environment Text and cases, 25th Edition, Himalaya Publishing House, Mumbai.
2. Dr.K.Chidambaram and Dr.V.Alagappan, 2012: Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.

Course Designers:

1. Dr. S. Meena
2. Miss. A. Sriramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: MK35	Hours/ Week	: 4
Title of the paper	: PRINCIPLES AND PRACTICE OF INSURANCE	Credit	: 3

Course Outcome: On completion of the course, the students will be able to

1. Explain the basic principles of insurance and its importance in real life
2. Identify with the various kinds of insurance, needs and scope of each insurance policy

UNIT I Principles of Insurance: Insurance - Meaning – Definition – Essentials of insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable interest – Atmost goodfaith – Indemnity – Subrogation – Contribution – Proximate clause – Mitigation of loss.

UNIT II Life Insurance : Meaning of life insurance – Insurance versus Assurance – Features of life insurance – Procedure for effecting life insurance – Life Insurance policies – Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount – Money back policies – Group insurance scheme – Partnership insurance – Employer - Employee Insurance- Features of each policy.

UNIT III Marine Insurance – Important Definitions – Subject Matter of Marine Insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out a Marine Policy – Important Clauses in Marine Policy – Kinds of Marine Losses.

UNIT IV Fire Insurance - Common policies in Fire Insurance – Average Clause in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – Types of Losses due to Fire – Procedures for calculating claim for loss of stock.

UNIT V Marketing of Life Insurance Business: Characteristics of Life Insurance Services – Objectives of Life Insurance Marketing – Importance of Life Insurance Marketing – Market segmentation in Insurance business – Distribution channels in Life Insurance business – Scope of Life Insurance Marketing.

Text Book:

1. P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd

Reference books:

1. P.K. Gupta, 2011; Insurance And Risk Management, Himalaya Publishing House.
2. Inderjit Singh, Rakesh Katyayal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.

Course Designers:

1. Dr. S. Rameshkumar
2. Dr. S. Meena

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Non Major Elective 1	Int. Marks	: 15
Class	: II Year	Ext. Marks	: 35
Semester	: III	Max. Marks	: 50
Sub. Code	:KNME31	Hours/Week	: 2
Title of the Paper	: ACCOUNTING FOR MANAGERS	Credit	: 2

Course Outcome: On completion of the course, the students will be able to

1. explain the basic accounting concepts
2. prepare the final accounts of sole trading 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 book, Purchases returns book, Sales returns book - Journal proper – Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system.

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

Text Book:

1. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

Reference Book:

1. R.L.Gupta and M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

1. Dr. T. Rajasekar
2. Dr. S. Meena
3. Miss. A. Sriramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: IV	Max. Marks:	100
Sub. Code	: MK41	Hours/Week	: 3
Title of the Paper	: ACCOUNTING PACKAGE	Credit	: 2

Course Outcomes: On completion of the course, the students will be able to

1. Explain the features of Tally.
2. Process transactions through Tally and prepare financial reports.

UNIT I Accounting on Computers: Introduction – Accounting system – Tally features – Tally fundamentals – Key components of Tally – Creation of companies – F11:Features: F1:Accounting features, F2:Inventory features, F3:Statutory and Taxation features – F12:Configuration.

UNIT II Processing Transactions in Tally: Classification of accounts – Groups – Predefined groups/Reserved groups – Managing groups - Ledger accounts – Voucher entry – Default vouchers - Various predefined vouchers like Receipt, Payment, Purchase, Sales, Journal and Contra .

UNIT III Inventory Vouchers: Stock groups –Stock categories –Stock items – Units of measure – Stock valuation methods – Inventory details in vouchers – Receipt note, Delivery note, Rejections and Stock summary.

UNIT IV Financial Reports in Tally: Trial Balance – Profit & Loss accounts - Balance sheet – Ratio analysis – Day book – Stock summary – Bank Reconciliation Statement (BRS) – Fund flow and Cash flow statement.

UNIT V Purchases and Sales Order: Creating , altering and deleting purchase order and sales order – Credit purchases and credit sales – Duties and taxes (VAT only) - Introduction to GST (Theory only)

Text Book:

Dr. Namrata Agarwal , 2009: Comdex Tally 9- Course kit, Dream tech press, New Delhi

Reference Books:

1. C. Nellai Kannan, 2009: Tally 9, Nels Publications, Thirunelveli
2. S. Palanivel, 2013, Tally, Margham Publications, Chennai

Course designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 40
Class	: II B.Com	Ext. Marks	: 60
Semester	: IV	Max. Marks:	100
Sub. Code	:MKL41	Hours/Week	: 2
Title of the Paper	: ACCOUNTING PACKAGE LAB	Credit	: 1

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, and units of measure.
6. Preparation of profit and loss account and balance sheet.
7. Preparing final accounts from the trial balance with few adjustments.
8. Generating various reports in tally.

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
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Course	: B.Com Core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: MK42	Hours/ Week	: 8
Title of the paper	: BUSINESS ACCOUNTING	Credit	: 5

Course Outcomes: On completion of the course, the students will be able to

1. Prepare various special types of accounts such as Royalty, Hire Purchase, Insolvency Accounts, Branch and Departmental accounts
2. Compute fire insurance claim under both loss of stock method and loss of profit method.

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 Accounts - Preferential creditors under The Presidency towns Insolvency Act and Provincial Insolvency Act- Insolvency of an individual – Preparation of statement of affairs and deficiency account (excluding insolvency of partnership firm).

UNIT IV **Branch Accounts:** Branch accounts – Types of branches – Dependent branch – Debtors system (excluding stock and debtors system, foreign branches) - Departmental Accounts – Allocation of expenses – Inter-department transfers.

UNIT V **Insurance Claims:** Claim 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.

Farm accounting – Meaning – Objectives of Farm Accounting – Special characteristics of Farm Accounting – Recording of farming transactions – Preparation of Final Accounts.

Text Book:

1. T.S.Reddy and A.Murthy, 2016: Advanced Accountancy, Volume I, Margham Publications, Chennai

Reference Books:

1. R.L.Gupta and M. Radaswamy, 2015, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi
2. S.P. Jain and K.L. Narang, 2016: Advanced Accountancy, Volume I Kalyani Publishers, Ludhiana

Course Designers:

1. Dr. I.Nagarajan
2. Mr. D.Gopinath

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: IV	Max. Marks:	100
Sub. Code	: MK43	Hours/Week	: 4
Title of the Paper	: ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT	Credit	: 3

Course Outcome : On completion of the course, the students will be able to

1. Explain the concepts of entrepreneur and Entrepreneurial Development Programmes
2. Describe the legal procedures for setting up of a small scale unit

UNIT I Entrepreneurship: Meaning – Evolution– Characteristics of successful entrepreneur – Functions –Need for entrepreneurship – Types of Entrepreneur – Intrapreneur – Intreprenuer Vs Entrepreneur- Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development.

UNIT II Women Entrepreneurship: Concept of Women Entrepreneur – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India –Development of Women Entrepreneur – Limitations of Women Entrepreneur – Problems of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur.

UNIT III Entrepreneurial Development Programmes: Meaning of Entrepreneurial competency – Ways to develop entrepreneurial competencies – Meaning of EDP – Need for EDP – Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP.

UNIT IV Institutional Finance & Support to Entrepreneur: Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank - Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC – TCO

UNIT V Micro and Small Enterprises: Objectives and scope of Micro and Macro Enterprises – Characteristics and essentials of Small Scale Enterprises – Steps involved in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises.

Text Book:

1. S.S.Khanka, 2013: Entrepreneurial Development -Revised Edition, S.Chand & Company Ltd, Ram Nagar, New Delhi-110 055.

Reference Books:

1. Dr. Vasant Desai, 2015: Entrepreneurial Development- Himalaya Publishing House. Mumbai.
2. K.K. Patra 2013, Fundamentals of Entrepreneurship, 2nd Edition, Himalaya Publishing House, Mumbai.

Course Designers:

1. Dr. S. Meena
2. Mr. R. Ram Kanna

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: II B.Com	Ext. Marks	: 75
Semester	: IV	Max. Marks:	100
Sub. Code	: MK44	Hours/Week	: 4
Title of the Paper	: INTERNATIONAL TRADE AND EXPORT MANAGEMENT	Credit	: 3

Course Outcomes: On completion of the course, the students will be able to

1. Explain the features and objectives of international trade.
2. Prepare the documents needed for export of goods.

UNIT I **Introduction to International Trade:** Meaning – Features – Objectives – Motives - Domestic Trade Vs International Trade – Arguments for and against international trade – Trade Policy - Free trade – Protection – Trade barriers – Tariffs and its types – Non Tariff barriers and its types.

UNIT II **International Trading Environment:** World Trade Organisation (WTO) – Objectives and Functions of WTO- Salient Features of Uruguay Round Agreement –Concept of Balance of Trade and Balance of Payment – Foreign Exchange Market – Functions and Dealings on the Foreign Exchange Market – Exchange Rate systems and classifications.

UNIT III **Foreign Trade Policy and Regulation:** The Foreign Trade (Development and Regulation) Act 1992- Foreign Trade Policy – Objectives, Strategies, Features and Promotional Measures -- Export Promotion in India – Importance and Objectives – Export Promotion Measures – EOU, EPZ, and SEZ.

UNIT IV **Export Finance :** Institutional Finance for Export – Pre Shipment Credit – Post Shipment Credit- EXIM Bank – ECGC – Quality Control and Pre- shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO.

UNIT V **Export procedures and Documentation** – Procedures and Formalities in the export of goods – Exchange control formalities – Shipping of goods – 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. Francis Cherunilam, 2010: International Trade and Export Management, 16th Edition, Himalaya Publishing House, Mumbai.

Reference Books:

1. S.Sankaran, 2013: International Trade, Margham Publications, Chennai.
2. T.A.S.Bala Gopal, International Marketing and Export Management, Himalaya Publishing House, Mumbai.

Course Designers:

1. Dr. S. Rameshkumar
2. Mrs. A. Anitha

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: IV	Max. Marks:	100
Sub. Code	:MK45	Hours/Week	: 4
Title of the Paper	: COST ACCOUNTING	Credit	: 4

Course Outcomes: On completion of the course, students will able to

1. Explain the various elements of cost.
2. Reconcile the difference between cost and financial statements.

UNIT I **Cost Accounting:** Meaning of Costing and Cost Accounting – Objectives – Advantages of Costing –Methods and Treatment of Costing – Basic cost concepts – Cost Centre – Cost Unit - Elements of Cost – Classification of Cost – Preparation of Cost Sheet – Preparation of Tenders and Quotations.

UNIT II **Material Control:** Meaning – Objectives of Material Control - Material Control Techniques – Economic Order Quantity (EOQ) –Bin Card Vs Stores Ledger – Preparation of Stores ledgers - 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 Cost:** Computation of labour cost - Labour Turnover - Meaning – Causes – Methods of Computation of Labour Turnover.
Remuneration and Incentives: System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan.

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

UNIT V **Reconciliation of Cost and Financial Accounts:** Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement.

Text Book:

1. S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana

Reference Books:

1. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
2. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Course Designers:

1. Dr. T. Rajasekar
2. Dr. S. Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com SEC (Elective 2)	Int. Marks	: 15
Class	: II B.Com	Ext. Marks	: 35
Semester	: IV	Max. Marks	: 50
Sub. Code	: KSEC41	Hours/Week	: 2
Title of the paper	: PRESENTATION SKILLS	Credit	: 2

Course Outcome: On successful completion of the course, students will be able

1. Learn the art of making formal presentations
2. Prepare 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, 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. Matthukutty M. Monippally , Revised Edition 2007, Business communication strategies, Tata MC Graw Hill Publishing Co, New Delhi. (For Unit – I)

Book for Reference:

1. Alexis Leon & Mathews Leon, New Edition 2008, , A Beginner's Guide to MS Office , Vikas Publishing House Pvt.Ltd., New Delhi. (For Unit – II)

Course Designer:

- Dr.I.Nagarajan

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com SEC Elective 3	Int. Marks	: 15
Class	: II B.Com	Ext. Marks	: 35
Semester	: IV	Max. Marks	: 50
Sub. Code	: KSEC41	Hours/Week	: 2
Title of the paper	: QUANTITATIVE APTITUDE SKILLS	Credit	: 2

Course Outcome : On completion of the course, the students will be able to

1. Identify the relationship between time and work and time and distance
2. Construct Pie chart for given data.

UNIT – I Percentage – Time and Work - Time and Distance – Pie Chart

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

Text Book:

1. R.S. Agarwal, Quantitative Aptitude, 7th Edition, 2014, S. Chand & Company Ltd, New Delhi – 110 055.

Reference Book:

1. P.R. Vital , Business Mathematics , Third Edition 2014, Margham Publications,4, Rameswaran Road, T.Nagar, Chennai – 600 017.

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
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Course	: B.Com SEC (Elective 1)	Int. Marks	: 15
Class	: II B.Com	Ext. Marks	: 35
Semester	: IV	Max. Marks	: 50
Sub. Code	: KSEC41	Hours/Week	: 2
Title of the Paper	: PERSONALITY DEVELOPMENT SKILLS	Credit	: 2

Course Outcome: On completion of course students will be able to develop interpersonal relations and do meditation

UNIT I **Inter – Personal Relations** : Feelings, types and steps to deal with complex– Assertiveness and Confidence.

Body Language : Role of different parts of the body in communication – Non-verbal behavior.

Conflict : Types and Resolutions – Emotions – Emotional Empathy and Emotional Intelligence.

UNIT II **Meditation:** Ancient Indian tradition of yoga and meditation – “OM Meditation” – Vipassana Meditation (Anapana) – Cyclic Meditation.

Text Book:

- 1. Objective Approaches to Personality Assessment** Bernard M. Bass and Irwin A. Berg
Princeton, New Jersey, 1959.

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
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Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: V	Max. Marks	: 100
Sub. Code	: MK51	Hours/Week	: 8
Title of the paper	: CORPORATE ACCOUNTING	Credits	: 5

Course Outcome: On completion of the course, the students will able to

1. Record issue and redemption of shares and debentures.
2. Explain the methods of valuation of shares and goodwill.
3. Prepare liquidator's final statement of account.

UNIT I **Shares:** Shares – Definition – Classes of shares – Issue of shares for cash – Issue 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.

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

UNIT III **Acquisition of Business :** Acquisition of business – Accounting treatment when new set of books are opened – Accounting treatment when same set of books are continued – Treatment in the books of purchaser when debtors and creditors are taken over on behalf of vendor.
Profit Prior to Incorporation: Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of pre- incorporation and post – incorporation profit.

UNIT IV **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 (Excluding external reconstruction)

UNIT V **Accounts of Holding Companies:** Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Preparation of consolidated balance sheet (Simple problems only).
Liquidation: Meaning – Legal provisions – Preparation of Statement of affairs & Deficiency / surplus a/c – Preparation of liquidator's final statement of account.

Text Book:

1.T.S.Reddy and A.Murthy, 2016: Corporate Accounting, Margham publications, Chennai.

Reference Books:

1. R.L. Gupta and M.Radaswamy, 2014: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. S.Kr. Paul, 2009: Corporate Accounting, New Central Book Agency, Kolkatt

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: V	Max. Marks:	100
Sub. Code	:MK52	Hours/Week	: 5
Title of the paper	: METHODS AND TECHNIQUES OF COSTING	Credit	: 4

Course Objective: On completion of the course, the students will able to

1. Explain various methods of costing.
2. Apply various techniques of costing for efficient cost control.

UNIT I **Job Costing:** Features – Objectives – Advantages and limitation of Job order costing – Preparation of Job Cost Sheet - Batch Costing – Meaning – Economic batch quantity - Contract Costing- Features - Calculation of Profits on Incomplete Contracts.

UNIT II **Process Costing-**Features of Process Costing - Normal Loss - Abnormal Loss, Abnormal Gain (Excluding inter process profits and Equivalent Production).

UNIT III **Marginal Costing:** Introduction – Meaning – Advantages – Limitations – Marginal Costing Vs Absorption Costing – Break Even Analysis - Cost Volume Profit Analysis - Applications of Marginal Costing.

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

UNIT V **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 – Flexible budget – Meaning of Master budget and Zero base budgeting – Advantages and limitations of Budgetary control.

Text Book:

1. S.P. Jain & K.L. Narang, 2015: Advanced Cost Accounting, Kalyani Publishers, Ludhiana.

Reference Books:

1. R.S.N. Pillai & V. Bagavathi, 2013: Cost Accounting, S.Chand and Company Ltd, New Delhi-110 055.
2. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Course Designers:

1. Dr. T. Rajasekar
2. Dr. S. Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: V	Max. Marks:	100
Sub. Code	:MK53	Hours/Week	: 4
Title of the Paper	: MANAGEMENT ACCOUNTING	Credit	: 3

Course Outcomes: On completion of the course, students will able to

1. Explain the concepts and technique of Management Accounting and to estimate the working capital requirement
2. Construct the Balance sheet using ratios
3. prepare Fund flow statement and Cash flow statement as per Accounting Standard (AS3)

UNIT I Management Accounting: Meaning - Definition – Nature and Scope – Functions – Objectives – Financial accounting and Management accounting – Management accounting and Cost accounting – Utility of management accounting – Limitations of management accounting. Financial Statements – Analysis and interpretation of Financial Statements – Common size and Comparative statements – Trend Analysis.

UNIT II Ratio Analysis: Meaning - Utility and Limitations of Ratio Analysis – Classification of Ratios – Computation of Liquidity, Solvency, Profitability and Turnover Ratios - Construction of Balance Sheet.

UNIT III Funds Flow Analysis: Meaning – Objectives – Advantages and limitations of fund flow analysis – Fund flow statement Vs Balance sheet - Calculation of fund from operation - Preparation of fund flow statement.

UNIT IV Cash Flow Analysis: Meaning – Fund flow statement versus Cash flow statement - Calculation of cash from operation –Utility and Limitation of cash flow analysis – Preparation of cash flow statement (As per AS 3).

UNIT V Working Capital Management: Meaning - Concepts and importance of working capital – Factors determining working capital requirements – Sources of working capital – Estimating working capital requirements.

Text book:

1. Shashi K. Gupta and Sharma. R. K., 2014: Management Accounting, Kalyani Publishers, Ludhiana.

Reference Books:

1. Maheswari. S.N., 2015: Management Accounting and Finance Control, Vikas Publishers, New Delhi.
2. Murthy. A, Gurusamy. S, 2011: Management Accounting, Second Edition, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: V	Max. Marks	: 100
Sub. Code	: MK54	Hours/Week	: 4
Title of the Paper	: MARKETING MANAGEMENT	Credit	: 3

Course Outcome : On completion of the course, students will be able to

1. Explain the concepts of Marketing.
2. Identify the various channels of distribution and sales promotion methods.

UNIT I **Marketing** : Definition – Importance - Scope – Approaches to the study of marketing- Marketing concepts- Functions of marketing- Functions of exchange, Functions of physical treatment, facilitating functions - Marketing mix – Marketing is science as well as an art.

UNIT II **Product**: Features – Classification of products – Stages involved in Development of New Product – Product Life cycle – Product line and mix - Product differentiation; Branding; Packaging; Labeling.
Pricing: Pricing strategies – Factors influencing pricing decisions –Procedure of price determination.

UNIT III **Channels of Distribution**: Definition- Functions- Importance – Types of Channels- Wholesalers- Services to Manufacturers and Retailers- Retailers- Types- Services- Direct Marketing- Meaning- Mass Marketing vs Direct Marketing- Advantages and Limitations.

UNIT IV **Promotion** : Promotion mix- Sales promotion – Objectives– Advertising – Kinds – advertising media - Personal selling – kinds – Functions – Qualities of a good salesman – Personal selling Vs. Sales promotion – Market research- Meaning, Objectives and Advantages.

UNIT V **Market Segmentation**: Meaning - Importance - Bases of market segmentation - Consumer behaviour – Fundamentals - Factors influencing consumer behaviour – Electronic marketing – Significance of Electronic marketing- Meaning- Objectives- Advantages.

Text Book:

1. R.S.N. Pillai and Bagavathi, 2014: Marketing Management, 3rd Edition, S. Chand and Company Ltd., New Delhi.

Reference Books:

1. Rajan Saxena, 2016: Marketing Management, 5th Edition, Tata MCGraw Hill Publishing Company Limited, New Delhi.
2. Dr. C. B. Gupta & Dr. N. Rajan Nair, 2012: Marketing Management, Sultan Chand & Sons (P) Ltd, New Delhi

Course Designers:

1. Dr. S. Meena.
2. Mr. R. Ram Kanna

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Main - Elective	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: V	Max. Marks:	100
Sub. Code	: EMK51	Hours/Week	: 5
Title of the Paper	: INCOME TAX LAW AND PRACTICE – I	Credit	: 5

Course Outcomes : On completion of the course, the students will be able to

1. Compute incomes under various heads of Incomes.
2. Calculate tax liability of an Individual assessee.

UNIT – I **Introduction:** Meaning of Tax - Income Tax Act 1961 – Previous year , Assessment year and other Basic concepts – Exempted incomes – Agricultural income and Non-Agricultural income – Tax treatment to Agricultural income - Heads of incomes - Gross Total Income-Tax rate for individuals.

Residential status of individuals and HUFs – Incidence of tax – Problems.

UNIT – II **Income from salaries:** Meaning of salary – Taxability of Allowances, Perquisites, Provident Fund, Leave salary and retirement benefits - Deductions from salary income u/s 16 – Computation of income from salary.

UNIT - III **Income from House property:** Basis of charge – Exempted house property incomes – Computation of Gross Annual Value (GAV) of Let out house property –Net Annual Value (NAV)-Treatment of unrealized rent recovered and arrears of rent – Deductions u/s 24 – Pre construction period Interest - Loss from self occupied property – Computation of total Income from house property.

Unit IV **Income from Business / Profession:** Expenses expressly admissible and inadmissible - Weighted deduction - Deemed profits- Valuation of stock- Computation of Income from Business- Professional Receipts and Payments - Cash system and mercantile system of accounting - Computation of Income from Profession.

UNIT - V **Income from Capital gains** - Basis of charge – Meaning of capital assets – Types of capital gains- Transactions not regarded as transfer – Indexed cost of acquisition- Indexed cost of Improvement- Computation of capital gain - Exempted capital gains u/s.54.

Income from Other Sources – Incomes chargeable – TDS - Grossing up – Treatment of gifts received – Computation of Income from other sources.

Text Book:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal , INCOME TAX LAW & PRACTICE Revised Edition (as per latest Assessment Year) , Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.

Reference Books:

1. Dinkar Pagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, 23, Daryagani, New Delhi – 110 002.
2. V.P.Gaur and Narang, Law And Practice Of Income Tax, Revised Edition (as per latest Assessment Year) , Kalyani Publications, New Delhi
3. T.S.Reddy and Murthy, Income Tax Law and Practice , Revised edition (as per latest Assessment Year), Margham Publications, Chennai-17.

Course Designer:

1. Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Non Major Electives II	Int. Marks	: 15
Class	: III Year	Ext. Marks	: 35
Semester	: V	Max. Marks	: 50
Sub. Code	: KNME51	Hours/Week	: 2
Title of the paper:	COST COMPUTATION AND CONTROL	Credits	: 2

Course Outcomes: On completion of the course, the students will be able to

1. Explain the various concepts of costing.
2. Apply the techniques of marginal costing and budgeting in business.

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 of costing versus 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 versus Variable cost – Cost Volume Profit Analysis- Break Even Point (BEP).

Text Book:

1. S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana.

Reference Books:

1. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
2. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Course Designers:

1. Dr. T.Rajasekar
2. Dr. S. Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: VI	Max. Marks:	100
Sub. Code	: MK61	Hours/Week	: 8
Title of the paper:	SPECIAL ACCOUNTS	Credit	: 5

Course Outcome: On completion of the course, the students will able to
1. Prepare Final accounts for Banking, Insurance and Joint Stock companies.
2. Explain the Accounting Standards.

UNIT I **Accounts of Banking Companies:** (New format) 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:** (New format) **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 versus 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 **Final Accounts of Joint Stock Companies:** (New format) Calculation of managerial remuneration - Contents of final statement – Profit and Loss account and Balance sheet.

UNIT V **Accounting Standards:** Meaning - objectives – Need – Significance – Indian Accounting Standards – Accounting Standard 1, Accounting Standard 2, Accounting Standard 6, Accounting Standard 10, Accounting Standard 14.

Text Book:

1. T.S.Reddy and A.Murthy, 2016: Corporate Accounting, Margham publications, Chennai.

Reference Books:

1. S.P.Jain and K.L. Narang, 2014: Advanced Accountancy, Vol – II, Kalyani Publishers, Ludhiana.
2. R.L. Gupta and M.Radaswamy, 2014, Advanced Accountancy, Vol – II, Sultan Chand and Sons, New Delhi-2.

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: VI	Max. Marks:	100
Sub. Code	: MK62	Hours/Week	: 5
Title of the Paper	: FUNDAMENTALS OF INVESTMENT MANAGEMENT	Credit	: 3

Course Outcome: On completion of the course, the students will be able to

1. Explain the basic concepts of investment management.
2. Identify the various investment avenues.

UNIT I Nature and Scope of Investment : Investment – Features of investment – Classification of investment – Investment and Speculation – Investment process – Investment alternatives – Real investment – Contingent investment – Sources of investment information.

UNIT II Securities Market: Primary market – Functions- Underwriting – Public issues – Offer for sale – Private placement – Rights issue – Participants in the primary market.
Secondary Market – Characteristics of Stock Exchanges – Stock Exchanges in India – Listing of securities – Merits and demerits of listing –Kinds of brokers in Stock Exchanges.

UNIT III Risk and Return: Risk – Uncertainty – Causes of risk- Classification of risks – Systematic risk – Unsystematic risk – Measurement of risks – Components in return on investment – Factors determining the return on investment – Measurement of return- Traditional methods – Modern methods.

UNIT IV Approaches to Fundamental and Technical Analysis: Fundamental analysis – Economic analysis – Variables and techniques for economic analysis – Industry analysis – Classification of industry – Life cycle of an industry – Key factors in industry analysis – Company analysis – Sources of information – Analysis of company's earnings – Ratio analysis – Technical analysis – Assumptions – Technical analysis versus fundamental analysis – Dow Theory – Minor trends – Chartist method- Charts – Line chart – Bar chart – Candlestick charts – Points and figures chart.

UNIT V Concept of Valuation: Time value of money – Valuation of financial assets by applying the concept of time value of money – Future value of a series of payments – Annuities – Compounding and discounting techniques – Valuation of equities – Holding period return – Valuation of equity shares based on accounting information and dividends – Bond valuation – Yield to Maturity (YTM) and Yield to Call (YTC).

Text Book:

1. L. Natarajan, 2012: Investment Management, Margham Publications, Chennai.

Reference Books:

1. Punithavathy Pandiyan, 2012: Investment Management, Second Edition, Vikas Publishing House Private Limited, New Delhi.
2. Preeti Singh, 2013: Investment Management, 18th Revised Edition, Himalaya Publishing House, New Delhi.

Course Designers:

1. Dr. S. Rameshkumar
2. Dr. S. Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: VI	Max. Marks:	100
Sub. Code	:MK63	Hours/Week	: 5
Title of the Paper	: PRINCIPLES AND PRACTICE OF AUDITING Credits : 3		

Course Outcomes : On completion of the course, the students will able to

1. Explain the basic principles and practices of auditing
2. Identify the auditing practice of Joint stock company

- UNIT I** **Basic Principles of Auditing:** Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Types of Audit.
- UNIT II** **Audit Procedure and Internal Control:** Preparatory steps to be followed in the commencement of a new audit - Audit Programme – Audit Note Book – Audit Working Papers – Audit Files– Audit report – Essentials of Effective Reporting.
Internal Control: Elements - Objectives – Internal check – Objects of Internal Check – Duties of an auditor in connection with Internal check .
- UNIT III** **Vouching:** Definition - 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** **Audit of limited companies:** Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of auditor - Liabilities of the auditor - Civil and Criminal liabilities.
- UNIT V** **Auditing of computerized accounting and Green Audit:** EDP Audit – EDP Audit features and limitation – General approach to EDP Audit – Special Techniques for Auditing in EDP environment – Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – **Green (Environmental) Audit:** Definition – Objectives – Stages of Green Auditing.

Text Book:

1. B.N. Tandon, 2013: Auditing, Sultan Chand and Sons, New Delhi.

Reference Books:

1. Dr. T.R. Sharma, 2016: Principles and Practice of Auditing, Sahithya Bhavan, Agra.
2. Kamal Gupta, 2008: Contemporary Auditing, Tata MC Graw Hill Publishing Co Ltd, New Delhi.

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Core	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: VI	Max. Marks:	100
Sub. Code	: MK64	Hours/Week	: 5
Title of the Paper	: FINANCIAL MANAGEMENT	Credit	: 5

Course Outcomes: On completion of the course, the students will able to

1. Plan the Optimum Capital Structure of the Firm and determine the Cost of each Sources of Finance and also the Overall Cost of Capital for a Firm.
2. Evaluate the Long term Investment Proposals and select the Optimum Proposal and identify the factors influencing the Dividend Policy of a Firm.

UNIT I **Financial Management** : Meaning – Scope of financial management-Objectives – Functions of the finance manager – Sources of long term finance – Equity capital – Preference capital –Retained earnings – Term loans- Debentures – Features, advantages and limitations of each source – Project finance – Venture capital finance.

UNIT II **Cost of capital and Capital Budgeting:** Concept of cost of capital – Measurement of specific cost of capital and overall cost of capital. **Capital Budgeting** – Need and Importance – Methods of Capital Budgeting – Traditional method - Discounted Cash Flow Method.

UNIT III **Financing Decisions : Leverages** - Operating, Financial and Combined Leverage. **Capital Structure** – Definition – Capital structure theories – Net Income Approach – Net Operating Income Approach – Modigliani- Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate capital structure.

UNIT IV **Dividend Decision:** Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach – Determinants of Dividend Policy.

UNIT V **Management of Working Capital:** Meaning – Objectives – Functions of Working Capital - Inventory Management – Receivable Management – Payable Management – Management of cash and marketable securities.

Text Book:

1. Shashi K.Gupta and R.K.Sharma, 2014, Financial Management, Kalyani Publishers, New Delhi.

Reference Books:

1. M. Pandey, 2014: Financial Management, Tata MC Graw-Hill, New Delhi.
2. Prasanna Chandra, 2014: Financial Management, Third Edition, Tata–MC Graw –Hill, New Delhi.

Course Designers:

1. Dr. S. Meenakumari
2. Dr. S. Sankareswarri

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com Main - Elective II	Int. Marks	: 25
Class	: III B.Com	Ext. Marks	: 75
Semester	: VI	Max. Marks:	100
Sub. Code	:EMK61	Hours/Week	: 5
Title of the Paper	: INCOME TAX LAW AND PRACTICE – II	Credit	: 5

Course Outcome: On completion of the course, the students will be able to

1. Compute deductions from Gross total Income.
2. Explain Set off and carry forward of losses from different heads.
3. Ascertain the amount of tax to be paid by Individuals, firms and companies.

- UNIT I** **Set off and carry forward of Losses:** Set off- Intra-head adjustment – Inter-head adjustment – Carry forward of losses – Unabsorbed depreciation.
- UNIT II** **Deductions from Gross Total Income:** Computation of Gross Total Income – Deductions from Gross Total Income u/s 80- Deductions allowed on Payments - Deductions allowed on Incomes.
- UNIT III** **Assessment:** Meaning – Procedure – PAN- Types of Assessment- Assessment of Individuals - Computation of Gross Total Income of Individuals - Deductions allowed to Individuals u/s 80 – Computation of tax liability (Simple Problems).
- UNIT IV** **Assessment of Partnership firms:** - Partnership firm assessed as PFAF - Computation of Book Profit of PFAF – Limits on payment of remuneration to partners of PFAF – Business Income and Total income of PFAF – Deductions allowed u/s 80 –Tax rate applicable to PFAF - Individual Income of Partners . Partnership firm assessed as PFAOP - Business Income and Total Income of PFAOP- Tax rate applicable to PFAOP -Individual Income of Partners of PFAOP- – Simple Problems.
- UNIT V** **Assessment of Companies-** Meaning and types of Companies – Residential status of company – Gross Total Income of Companies – Deductions u/s 80 - Tax liability of companies (Simple Problems).

Text Book:

1. Dr. H.C.Mehrotra, Income Tax Law & Accounts , Revised Edition (as per latest assessment year), Sahitya hawan Publications, Hospital Road, Agra.

References Books:

1. V.P.Gaur, D.B.Narang, Income Tax Law & Practice, Revised edition (as per latest assessment year), Kalyani Publications, B-1/1292, Rajinder Nagar, Ludhiana.
2. T.S.Reddy and Murthy, Income Tax Law & Practice , Revised edition (as per latest assessment year) Margham Publications, T.nagar, Chennai.

Course Designers:

1. Dr.S.Rameshkumar
2. Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com SEC (Elective 1)	Int. Marks	: 15
Class	: III B.Com	Ext. Marks	: 35
Semester	: VI	Max. Marks	: 50
Sub. Code	: KSEC61	Hours/ Week	: 2
Title of the paper	: RESUME WRITING SKILLS	Credit	: 2

Course Outcome: On completion of the course, the students will be able to prepare resumes for various jobs

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

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com SEC (Elective 2)	Int. Marks	: 15
Class	: III B.Com	Ext. Marks	: 35
Semester	: VI	Max. Marks	: 50
Sub. Code	: KSEC61	Hours/ Week	: 2
Title of the paper	: INTERVIEW FACING SKILLS	Credit	: 2

Course Outcome : On completion of the course, the students will be able to 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.

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com SEC (Elective 3)	Int. Marks	: 15
Class	: III B.Com	Ext. Marks	: 35
Semester	: VI	Max. Marks	: 50
Sub. Code	: KSEC61	Hours/ Week	: 2
Title of the paper:	PUBLIC SPEAKING SKILLS	Credit	: 2

Course Outcome: On completion of the course, the students will be able to

1. Develop the art of public speaking.
2. Prepare text for 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 - Dr. G. Gnanasambandan
15th Edition 2010
NEW CENTURY BOOK HOUSE
West Tower Street,
Madurai

Books for Reference:

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

Course Designer:

Dr. I.Nagarajan

B.Com

(Professional Accounting)

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

B.Com (Professional Accounting)

COURSE STRUCTURE (2017 – 2020 batch)

Semester – I

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II English	P211	Business English I	5	3	75	25	75	100
Part III Core	MCP11	Financial Accounting	8	5	120	25	75	100
Part III Core	MCP12	Business Law	5	4	60	25	75	100
Elective Generic	MCP13	Business statistics	5	5	60	25	75	100
Elective Generic	ACP11	General Economics	5	5	75	25	75	100
Part IV AECC	ES	Environmental Studies	2	2	30	15	35	50
TOTAL			30	24				

Semester – II

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	P221	Business English II	5	3	75	25	75	100
Part III Core	MCP21	Advanced Financial Accounting	8	5	120	25	75	100
Part III Core	MCP22	Business Environment and Entrepreneurship	5	4	75	25	75	100
Elective Generic	EGCP21	Business Mathematics	5	5	75	25	75	100
Elective Generic	EGCP22	Indian Economy	5	5	75	25	75	100
Part IV AECC	CPAEC21	Presentation Skills	2	2	30	15	35	50
TOTAL			30	24				

Semester - III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	P131	Tamil I	3	3	45	25	75	100
Part III Core	MCP31	Advanced Accountancy	8	5	120	25	75	100
Part III Core	MCP32	Company Law and Industrial Law	5	3	75	25	75	100
Part III Core	MCP33	Auditing and Assurance	6	4	75	25	75	100
Part III Core	MCP34	Advanced Financial Management	6	4	75	25	75	100
Part III Core	OJT	On the Job training	-	3	-	40	60	100
Part IV NME	CPNME31(P)	Practical Banking	2	2	30	15	35	50
TOTAL			30	24				

Semester – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	P141	Tamil- II	3	3	45	25	75	100
Part III Core	MCP41	Corporate Accounting	8	5	120	25	75	100
Part III Core	MCP42	Indirect Taxation	6	4	90	25	75	100
Part III Core	MCP43	Auditing Practices	6	4	75	25	75	100
Part III Core	MCP44	Corporate Governance & Business Ethics	5	3	60	25	75	100
Part IV- SEC Elective 1/ Elective 2/ Elective 3	CPSEC41	Quantitative Aptitude Skills / Written Communication Skills/ Personality Development Skills	2	2	30	15	35	50
TOTAL			30	21				

SEMESTER – V

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	MCP51	Management Accounting	7	4	120	25	75	100
Part III Core	MCP52	Information Technology	5	4	90	25	75	100
Part III Core	MCP53	Elements of Costing	7	4	90	25	75	100
Part III Core	OJT	On the Job Training	-	3	-	40	60	100
Main Elective	EMCP51	Direct Taxation	7	5	75	25	75	100
Part IV SEC	VE	Value Education	2	1	30	15	35	50
Part IV NME	CPNME51	Cost Computation & Control	2	2	30	15	35	50
TOTAL			30	23				

Semester – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	MCP61	Special Accounting	8	4	120	25	75	100
Part III Core	MCP62	Methods and Techniques of costing	5	4	75	25	75	100
Part III Core	MCP63	Applied Direct Taxation	5	4	75	25	75	100
Part III Core – Practical	MCPL61	Practicals on Filing of IT Returns	5	4	75	25	75	100
Main Elective	EMCP61	Strategic Management	5	5	75	25	75	100
Part IV- SEC Elective 1 / Elective 2	CPSEC61	Resume Writing Skills / Interview Facing Skills / Public Speaking Skills	2	2	30	15	35	50
TOTAL			30	23				

A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	24
II	30	24
III	30	24
IV	30	21
V	30	23
VI	30	23
	Part – V	02
Total	180	141

B) CURRICULUM CREDITS

Part I	Tamil	2 x 3 = 06	Credits
Part II	English	2 x 3 = 06	Credits
Part III	Core	= 84	Credits
		(09+09+19+16+15+16)	
	Elective Generic	(4 x 5) = 20	Credits
	Elective Main	(2 x 5) = 10	Credits
Part IV	Value Education	1 x 1 = 01	Credits
	AECC	2 x 2 = 04	Credits
	SEC	2 x 2 = 04	Credits
	NME	2 x 2 = 04	Credits
Part V		1 x 1 = 01	Credits
	Total	140	Credits

On the Job Training (OJT):

Each student shall have to undergo two practical trainings under the Chartered Accountant for a period of not less than 30 days each during the vacation at the end of the first B.Com (PA) (OJT- I) and second B.Com (PA) (OJT - II)

Based on the actual training during the vacation, under the guidance of a faculty, the students shall submit a report to the Department along with the certificate from the respective auditors. The concerned auditor awards Continuous Assessment mark for on the job training for 40 marks.

There will be a Viva-Voce examination during the beginning of the III semester for the OJT I and V semester for the OJT II. The viva-voce will be conducted by both the Internal examiner and External examiner (Chartered Accountants) to be appointed by Controller of Examination for 60 marks.

Practicals on filing of Income Tax Return

The students will have Practical on Taxation in the V Semester for 5 hours per week as per the syllabus given in the annexure. The ratio of continuous assessment and Summative Examination is 40:60.

The Continuous Assessment marks shall be awarded by the Internal Examiners based on the record works and the marks scored in the Internal Practical Exams.

Summative External Practical Exams shall be conducted in the Department by both the internal examiner and External examiner (Practicing Chartered Accountants) to be appointed by Controller of Examination for 60 marks.

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Part II	Int. Marks	: 25
Class	: I B.Com (PA)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: P211	Hours/ Week	: 5
Title of the Course:	BUSINESS ENGLISH	Credit	: 3

Course Outcome: On successful completion of the course, the students will be able to:

1. identify and avoid common errors in English.
2. make formal and informal conversations
3. interpret graphic information.

UNIT- I Grammar and Vocabulary : Parts of Speech – Tense – Active and Passive forms – Concord – Conditional Sentences – Common Errors in English – Business Vocabulary – Words often confused.

UNIT- II Listening : The listening process – Types of listening – Barriers to listening – Listening comprehension – Effective listening strategies – Listening in conversational interaction – Listening structured talks – Listening and note – taking.

UNIT- III Speaking : Types of Conversation – Formal and Informal – Improving fluency and self – expression – Body language – Group Discussions – Telephone skills – Interviews – Meetings – Presentations.

UNIT- IV Reading : Reading – A Communication process – Reading different kinds of tracks – Active and Passive Reading – Skimming – Scanning – Intensive Readily – Reading and interpreting graphic information – Cloze

UNIT- V Writing : Discourse – Business Letters – Resume and Job application – Memo – Email and business use of SMS – Reports – Proposals – Notice.

Text Book:

Rizvi, M. Ashraf-Effective Technical Communication, Edition 2007, Tata McGraw Hill Publishing Company Ltd., New Delhi

Reference Books

Bagavathi, R.S.N. Pillai- Modern Commercial Correspondence, Edition 2014, S.Chand and Company Pvt. Ltd., New Delhi.

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: I B.Com (PA)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: MCP 11	Hours/ Week	: 8
Title of the Course:	FINANCIAL ACCOUNTING	Credit	: 5

Course Outcome: On successful completion of the course, the students will be able to

1. Prepare the basic accounting records and statements.
2. Prepare final accounts of sole traders.

UNIT – I Accounting: Meaning, Scope of Accounting – Accounting Concepts and Conventions – Double Entry System - Books of Prime Entry - Preparation of Journal, Subsidiary Books, Ledger Accounts and Trial Balance- Accounting Standards – Concepts, Objectives and Benefits – (Valuation and Accounting Estimates).

UNIT – II Final Accounts of Sole Trader: Trading Account – Profit and Loss Account – Balance Sheet – Adjustment Entries– Rectification of Errors – Classification of Errors – Suspense Account.

UNIT – III Bank Reconciliation Statement: Meaning - Causes for the difference between Cash Book and Pass Book.

Bill of Exchange: Features – Parties to a bill of exchange – Merits and Demerits – Types of Bills of Exchange -Accounts in the books of parties.

Sale or Return: Purpose – Methods of Recording – When transactions are very few, frequent and large in number.

UNIT – IV Consignment: 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 – V Depreciation Accounting – Meaning – Scope – Objectives – Methods – Straight Line Method – Diminishing Balance Method- Change in method of depreciation – Sinking Fund Method – Annuity Method – Revaluation Method – Insurance Policy Method – Depletion Method – Machine Hour Method.

Text Book:

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy, Vol.I Kalyani Publishers, Ludhiana

Reference Books:

1. R.L.Gupta & M. Radaswamy, 2015, Advanced Accountancy, Vol.I, Sultan Chand & Sons, New Delhi.
2. T.S.Reddy, A.Murthy, 2015, Advanced Accountancy, Vol.I, Margham Publications, Chennai

Course Designers:

1. Mr. A.Rajangam
2. Mr. D.Gopinath

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: I B.Com (PA)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: MCP 12	Hours/ Week	: 5
Title of the Course:	BUSINESS LAW	Credit	: 4

Course Outcome: On successful completion of the course, the students will be able to:

1. Explain the provisions of the Indian Contract Act and Sale of Goods Act
2. Describe the provisions of the Negotiable Instruments Act

UNIT- I The Indian Contract Act, 1872 : Law – Object of Law – Branches of Law – Business Law - Contract – meaning – essential elements of a valid contract classification of contracts - offer and acceptance – consideration – legality of object and consideration – capacity of parties – free consent – performance of contract – termination and discharge of contract.

UNIT- II The Indian Partnership Act, 1932 : Partnership – meaning – nature of partnership – co-ownership – Partnership Deed – Rights, Duties and liabilities of partners – Admission, retirement, and death of a partner – implied authority of partners and its scope – Registration of firms – Mode of Registration - Dissolution of firms – Types of Dissolution.

UNIT- III Limited Liability Partnership (LLP) Act, 2008 : Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and partnership - LLP Vs Company - LLP agreement - Partners and designated partners – Partners and their relations -Incorporation document - Incorporation by registration - Registered office of LLP – Advantages and Disadvantages of LLP.

UNIT- IV The Sale of Goods Act, 1930 : Contract of Sale – Essentials of a contract of sale – Sale Vs agreement to sell- Formation and Performance of the contract of sale – conditions and warranties – Rules regarding Transfer of property – Doctrine of Caveat Emptor – rights of an unpaid seller.

UNIT- V Negotiable Instruments Act, 1881 : Definition of negotiable instrument – instruments negotiable by law and by custom – types of negotiable instruments – parties to negotiable instrument – duties, rights and liabilities – Dishonour of negotiable instrument.

Text Book:

1. ND Kapoor,2015, Business Law, Sultan Chand & Sons Educational Publishers,New Delhi.

Reference Books:

1. ND Kapoor, 2015, Elements of Mercantile Law, Sultan Chand & Sons Publishers,New Delhi
2. R.S.N Pillai & Bagavathi,2015, Business Law, S.Chand & Co Pvt Ltd. Delhi.

Course Designers:

- Dr. S.Ramesh Kumar
- Mr. D.Gopinath

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course : B.Com (Professional Accounting) Elective Generic	Int. Marks : 25
Class : I B.Com (PA)	Ext. Marks: 75
Semester : I	Max.Marks: 100
Sub. Code : MCP13	Hours/ Week : 5
Title of the Course : BUSINESS STATISTICS	Credit : 5

Course Outcome: On successful completion of the course, the students will be able to

1. Prepare statistical tables and diagrams.
2. Analyse and interpret the data collected

UNIT - I Statistical Representation of Data : Definition of Statistics – Functions of Statistics – Primary data and Secondary data - diagrammatic representation of data – Frequency dispersion – Graphical representation of Frequency dispersion –Histogram – Frequency polygon – Ogives – Pie chart – Sampling Theory – Types of Sampling.

UNIT - II Measures of Central Tendency and Dispersion: Mean, Median, Mode, Quartiles – Mean Deviation and its co-efficient – Quartile Deviation and its co-efficient – Standard Deviation and Co-efficient of Variation

UNIT - III Correlation and Regression: Meaning and types of correlation – scatter diagram – Karl Pearson's co-efficient of correlation – Rank correlation – Regression and its uses – Regression lines – Regression Equations – Regression Co-efficients - Computation of Correlation Co-efficient from Regression Co-efficient.

UNIT – IV Probability and Theoretical Distribution: Meaning of probability – expected value - Elements of theoretical distribution: Binomial, Poisson, Normal.

UNIT – V Time Series and Index Numbers: Characteristics, Uses, Types of index numbers – Construction of Simple and Weighted Price Index numbers – Tests of adequacy of Index Number.

Analysis of Time Series – Uses, Components of time series – Measurement of trend-graphical method, semi-average method, moving average and method of least square.

Text Book:

1. **S.P. Gupta & M.P. Gupta** , Business Statistics , Revised Edition – 2014,S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

Reference Books:

1. **R.S.N. Pillai and Bagavathi** , Business Statistics , Revised edition 2014 , S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
2. **K.Alagar**, Business Statistics , New Edition – 2014 ,Tata McGraw hill publications, 7, West Patel Nagar, New Delhi – 8

Course Designer:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Cours : B.Com (Professional Accounting) Elective Generic	Int. Marks : 25
Class : I B.Com (PA)	Ext. Marks : 75
Semester : I	Max. Marks : 100
Sub. Code : ACP 11	Hours/ Week : 5
Title of the Course : GENERAL ECONOMICS	Credit : 5

Course Outcome: On successful completion of the course, the students will be able to

- 1) Explain the general economic concepts and economic theories
- 2) Measure the per capita income and National Income.

UNIT- I Nature and Scope of Economics : Economics – Definition – Nature and Scope of Micro and Macro Economics – Central Problems of an economy – Production Possibility Curve (Transformation Curve) Working of Economic systems (Capitalism – Socialism – Mixed Economy).

UNIT- II Theory of Demand, Supply and Consumer Behaviour : Meaning and Determinants of demand – Law of demand – Elasticity of demand – Price, Income and Cross Elasticity – Meaning and determinants of Supply – Law of Supply – Elasticity of Supply – Theory of Consumer Behaviour – Marshallian approach and Indifference curve approach.

UNIT- III Theory of Production, Costs and Revenue : Meaning and Factors of Production – Laws of Production – Laws of Variable Proportions – Laws of Returns to Scale – Concepts of costs – short run and long run costs – Average and Marginal Costs – Total, Fixed and Variable costs – Concepts of Revenue.

UNIT- IV Forms of Markets and its Equilibrium : Forms of markets – Meaning and characteristics – Price and Output determination – Equilibrium for Firm and Industry under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Duopoly.

UNIT- V National Income : Concepts of National Income – Gross National Product – Net National Product – Measurement of National Income and Per capita Income in various plans – Consumptions, Savings and Investment.

Text Book:

1. Dr.S.Sankaran, 2015, Business Economics, Margham Publications, Chennai

Reference Books:

1. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata McGraw Hill Publishing company Ltd, New Delhi
2. Jhingan M.L, 2015, Money Banking International Trade and Public Finance, Verendra Publishers, New Delhi,
3. Datt and K.P.M Sundaram, 2015, Indian Economy, Scan and Company Pvt, Ltd., New Delhi

Course Designer:

Mr. D.Gopinath

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Part II	Int. Marks	: 25
Class	: I B.Com (PA)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: P221	Hours/ Week	: 5
Title of the Course:	BUSINESS ENGLISH-II	Credit	: 3

Course Outcome: On successful completion of the course, the students will be able to:

- 1 identify Idiomatic expressions and phrasal verbs
- 2 draft the agenda and minutes of the meetings

UNIT 1 **Grammar & Vocabulary:** Preposition - Idiomatic Expression - Phrasal Verbs - Transformation of Futures - Direct & Indirect Speeches.

UNIT 2 **Listening:** Listening Comprehension, - Telephone Etiquette – Framing Questions – Reproducing the text while listening - Situational Context.

UNIT 3 **Speaking:** Complete the dialogue, - Self Introduction – Talking about a Product – Discussion on gives Situation – Public Speaking Skills.

UNIT 4 **Reading:** Reading Cooperation – Pause Stress & intonation while reading – note-making – spotting the connectives - Jumbled Sentences

UNIT 5 **Writing:** Pictorial Representation - Describing a Product – Agenda and minutes of the meeting – Letter of Complaint – Preparing check last.

Text book:

- 1 **Aurna koneru** - Professional Communication , Tata McGraw-Hill, New Delhi.

Reference Books :

- 1 **Rajendra Paul & J.S.Korlahalli-** ESSENTIALS OF BUSINESS COMMUNICATION Revised Edition 2012, Sultan Chand and Sons, New Delhi.
- 2 **Urmila Rai & S.M. Rai-** BUSINESS COMMUNICATION- 7th Edition 2005.Himalya Publishing House, New Delhi.

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: I B.Com (PA)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: MCP 21	Hours/ Week	: 8
Title of the Course	: ADVANCED FINANCIAL ACCOUNTING Credit :5		

Course Outcome: On successful completion of the course, the students will be able to

- 1 Prepare accounts of partnership firm at the time of admission and retirement of partners and dissolution of firms.
- 2 Record transactions relating to the issue and redemption of shares.

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- Distribution of undistributed Profits/Losses - Adjustment of capital in proportion to profit sharing ratio- Accounts 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 – Accounts of the new firm.
Death of a partner – Settlement of deceased partner's account – Executors Account- Joint Life Policy

UNIT- IV Dissolution of firm – Insolvency of Partners - When one or more partners are insolvent – When all partners are Insolvent - **Amalgamation of firm** – **Sale of firm to a Company**

UNIT- V Company Accounts -Issue of Shares – Forfeiture and Reissue of Shares – Bonus shares – SEBI Guidelines – Rights Issue.
Redemption of Preference Shares – Methods of Redemption – Premium on redemption of Preference shares.
Underwriting : Shares and Debentures.

Text Books:

- 1 **S.P. Jain & K.L. Narang**, 2015: Advanced Accountancy, Vol-I, Kalyani Publishers, Ludhinana.

Reference Books:

- 1 **T.S.Reddy & A.L.Gupta & M. Radaswamy**,, 2015, Advanced Accountancy, Vol-I, S.Chand& Company Ltd, New Delhi.

Course Designers:

Mr. A.Rajangam
Mr. D.Gopinath

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: I B.Com (PA)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: MCP 22	Hours/ Week	: 5
Title of the Course	: BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP	Credit	: 4

Course Outcome: On successful completion of the course, the students will be able to

- 1 Explain the concepts of entrepreneur and Entrepreneurial Development Programmes
- 2 Identify the various business environments.

- UNIT- I Business Environment :** Introduction – Features – Vision and Mission statements – Types of environment – Internal environment – Value system, Management structure, Human Resource, Company image and Brand value, Research and Development, Competitive advantages – External environment – Demography, Legal and Political, Technological, Economic, Competitive, Socio-cultural and International.
- UNIT- II Emerging Trend in Business :** Network Marketing – Franchising – Business Process Outsourcing (BPO) – E-Commerce – M-Commerce.
- UNIT- III Entrepreneurship:** Introduction – Concept of Entrepreneurship – Functions – Types of Entrepreneurs – Entrepreneur Vs Manager – Entrepreneurship Vs Intrapreneurship.
- UNIT- IV Entrepreneurship Creativity and Innovation:** Assessment of business opportunities – Identification of entrepreneurial opportunities – Selection of an enterprise – Entrepreneurial Motivation – meaning – concepts - Process of achievement of motivation.
- UNIT- V Financing the Entrepreneurial Business:** Resource Assessment – financial and non-financial assessment – Fixed and working capital requirements – Fund flows – sources of finance.

Text Book:

- 1 **K.Aswathappa** , Essentials of Business Environment, Reprint 2014, Himalaya Publishing House , New Delhi.
- 2 **Renu Arora, S.K.Sood** , Entrepreneurial Development , Revised Edition,2014, Kalyani Publishers, B-I/1292 Rajinder Nagar, Ludhiana – 141 008 .

Reference Books :

- 1 **Francis Cherunilam** , Business Environment, Reprint, 2014 , Himalaya Publishing House, Mumbai.
- 2 **Dr.K.Chidambaram and Dr.V.Alagappan**, Business Environment , **Reprinted, 2014**, Vikas Publishing House Pvt Ltd, New Delhi.
- 3 **A.C.Fernando** , Business Environment , Fourth Edition, 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.
- 4 **S.S.Khanka**, Entrepreneurial Development , Revised Edition, 2014, S.Chand and Company Ltd, Ram Nagar, New Delhi-110 055.

Course Designer:

Dr.S.Meena
A.SriRamalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course: B.Com : (Professional Accounting Elective Generic	Int. Marks	: 25
Class : I B.Com (PA)	Ext. Marks	: 75
Semester : II	Max. Marks	: 100
Sub. Code : EGCP21	Hours/ Week	: 5
Title of the Course: BUSINESS MATHEMATICS	Credit	: 5

Course Outcome: On successful completion of the course, the students will be able to

1. Explain various mathematical applications.
2. Solve problems related to their business.

UNIT- I Arithmetic Applications of Mathematics: Ratio and proportions – Simple and compound interest - annuity – Bills discounting and average due date- Basic applications of mathematical reasoning.

UNIT – II Matrices: Meaning and operations- Matrix inversion- Solution to system of linear equations by matrix inversion as well as pivotal reduction method.

UNIT – III Set theory and Algebra: Set theory and simple application of Venn diagram – Variation – Indices –Logarithms- Basic concepts of Permutations and combinations.

UNIT - IV Differential and Integral Calculus: Basic concepts - Elements of differentiation-simple application of differential coefficient- maxima and minima of uni-variate functions. **Integration:** Rules of integration for indefinite and definite integrals; simple application of integration to accounting and business problems.

UNIT – V Equations: Linear simultaneous equations up to 3 variables – Quadratic Equations – Solution of Linear inequalities by geometric method – Graphs of inequalities in two variables.

Text Book:

P.R. Vittal , Business Mathematics , Revised Edition 2014, Margham Publications, Chennai

Reference Books:

1. **V. Sundaresan and S. D. Jayaseelan** , An Introduction to Business Mathematics ,Revised Edition 2014, Sultan Chand,New Delhi.
2. **N.K. Nag** , Business Mathematics (For Unit V) , Revised Edition 2014 , Kalyani Publishers , New Delhi

Course Designer :

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course: B.Com (Professional Accounting) Elective Generic	Int. Marks : 25
Class : I B.Com (PA)	Ext.Marks : 75
Semester : II	Max. Marks : 100
Sub. Code : EGCP22	Hours/Week: 5
Title of the Course : INDIAN ECONOMY	Credit : 5

Course Outcome : On successful completion of the course, the students will be able to

- 1 Explain national income and the concept of Indian economy.
- 2 Explain budgets and fiscal deficits.

UNIT- I Indian Economy- an overview : India as a developing economy- Role of different sectors –(Agriculture, Industry and Service sectors) in the development of Indian economy – Problems and growth of- Agriculture, Industry and Service sectors in India

UNIT- II Select aspects of Indian Economy : Population - Causes for rapid growth of Population- Effects of over population- Measures of Government to control Population- **Poverty** – Absolute and relative poverty – Various Poverty eradication programs – **Unemployment** – types, causes and incidence of unemployment – Inflation – Budget and Fiscal deficits – Balance of Payments – External debts.

UNIT- III Infrastructure of Indian Economy: Inflation- Meaning and types- Price trends in India- Causes- Measures to check Inflation- Budgets and Fiscal Deficits in India- Balance of Payments- Meaning and Trends- Balance of Trade- External Debts in India- Infrastructural challenges (Transportation , Communication, Health and Education) - Role, Problems and growth.

UNIT- IV Economic Reforms in India : Features of economic reforms since 1991 – Liberalization – reasons for implementation – Privatization – conditions – arguments in favor and against privatization – Disinvestment – methods – Globalization – Cases for and against globalization – Effects of globalization on Indian Economy.

UNIT- V Money and Banking : Money – meaning – functions – Commercial banks – principles- roles and functions - Reasons– Credit creation — Nationalization of banks- Reserve Bank of India – roles and functions – National and International Financial Institutions – Monetary policy in India.

Text Book:

- 1 **S.K Mishra and V.K Puri-** Indian Economy 33rd revised edition, 2015 Himalaya Publishing House.

Books for Reference:

- 1 **Rudder Datt & K.P.M. Sndharam-** Indian Economy 72nd revised edition, 2015 Sultan Chand & Sons, New Delhi.
- 2 **Ramesh Singh-** Indian Economy 8th revised edition 2016, McGraw hill Education.

Course Designer:

R.Ramkanna

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: Part IV Skill Based Elective 1	Int. Marks	: 15
Class	: I B.Com (PA)	Ext. Marks	: 35
Semester	: II	Max. Marks	: 50
Sub. Code	: CPAEC21	Hours/Week	: 2
Title of the Course	: PRESENTATION SKILLS	Credit	: 2

Course Outcome: On successful completion of the course, the students will be able to

- 1 Make formal presentations by using visual aids
- 2 Make presentations in MS 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 Books:

- 1 **Matthukutty M. Monippally** , Business Communication Strategies , Revised Edition 2014, Tata MC Graw Hill Publishing Co, New Delhi. (For Unit – I)
- 2 **Alexis Leon & Mathews Leon** , **A Beginner's Guide to MS Office** , New Edition 2014, Vikas Publishing House Pvt.Ltd., New Delhi. (For Unit – II)

Course Designer:

Dr.I.Nagarajan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: II B.Com (PA)	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: MCP31	Hours/Week	: 8
Title of the Course	: ADVANCED ACCOUNTANCY	Credit	: 5

Course Outcome: On successful completion of the course, the students will be able to

1. Prepare Income and Expenditure account and Balance sheet for Non Profit organization.
2. Ascertain the profit under Single Entry Systems.
3. Use the Accounting Standards while preparing Accounts.

UNIT – I Non Profit Organisation : Meaning – Final accounts of Non Profit Organisation – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT – II Hire Purchase and Installment Systems : Hire Purchase System – Features – Calculation of Interest – Accounting treatment in the books of Buyer and Seller - Hire Purchase Trading Accounts - Stock and Debtors system – Default and repossession – Complete repossession - Partial repossession– Installment System – Difference between Hire Purchase System and Installment System.

UNIT – III Average Due Date : Meaning – Determination of Average due date.
Account Current : Meaning – Procedure for calculating days of interest – Red Ink interest – Various methods of preparation of Account Current.
Self Balancing Ledgers : Debtors ledger – Creditors ledger – General ledger – Procedure for Self Balancing.

UNIT – IV Single Entry System – Definition – Difference between Double Entry and Single Entry System – Ascertainment of Profit – Net worth method – Conversion method.

UNIT – IV Accounting Standards - Disclosure of Accounting Policies(AS1) – Valuation of Inventories(AS2) – Cash Flow Statements(AS3) – Depreciation accounting(AS6) – Construction Contracts(AS7) – Revenue Recognition(AS9) – Accounting for fixed assets(AS10) (Simple problems) – Accounting for Investments(AS13) - Accounting for Amalgamations(AS14)

Text Book:

- 1 **T.S.Reddy & A.Murthy**, ADVANCED ACCOUNTANCY, Revised Edition 2016, Margham publications, Chennai-17.

Reference Books:

- 1 **S.P. Jain & K.L. Narang**, 19th Edition – 2016, Advanced Accountancy, Kalyani Publishers, Ludhiana.
- 2 **R.L. Gupta & M.Radaswamy**, Edition – 2014, Advanced Accountancy, Sultan Chand & Sons, New Delhi-2.

Course Designer:

Dr.I.Nagarajan, Mrs. K.Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course : B.Com (Professional Accounting) Core **Int. Marks** : 25
Class : II B.Com (PA) **Ext. Marks** : 75
Semester : III **Max. Marks** : 100
Sub. Code : MCP 32 **Hours/Week** : 5
Title of the Course : **COMPANY AND INDUSTRIAL LAW Credit** : 3

Course Outcome: On successful completion of the course, the students will be able to

1. Complete the procedural formalities connected with the formation of a company
2. Identify the sources available for financing the company's business
3. Comply with requirements under different laws governing the company

UNIT-I **Incorporation of Companies** : Company-Types of companies-Variou stages in incorporation - promoters - Legal position - Duties – Rights - Responsibilities-Liabilities -Formation of Companies – Procedural aspects – Memorandum of Association , Articles of Association and their alteration – Contracts and Conversion of Companies – Commencement of business .

UNIT-II **Capital and Financing of Companies** : Prospectus – Definition – Contents of prospectus – Deemed prospectus - Statement in lieu of prospectus -Kinds of Share capital – Alteration of capital – Types of shares – Issue of shares – Compliance with SEBI guidelines – Application and Allotment of shares – Kinds of debentures – Guidelines for issue of debentures - debentures trust deed –register of debentures - acceptance of deposit from public by certain companies - prohibition on acceptance of deposit from public – repayment of deposits.

UNIT –III **Management and Control of Companies** : Directors – types – director's identification number (DIN) – appointment/reappointment – qualification – disqualifications – retirement and removal of directors – role and responsibilities of directors – powers and duties – loans to directors – remuneration of directors – contracts in which directors are interested – Board committees – company secretary – appointment – role and responsibilities.

UNIT- IV **The Factories Act** : Definitions – Objectives – Provisions regarding health, safety and welfare – Hazardous process –Working hours of adults – Employment of Women and Children – Annual leave with wages – Offences and penalties.

UNIT- V **The Payment of Bonus Act, 1965:** Definitions – Objectives and Applicability – Eligibility for bonus- Minimum and maximum bonus – Mode and time for payment of bonus – Employers' obligations- Offences and penalties. **The Payment of Gratuity Act, 1972:** Definitions - Application of the Act - Amount of gratuity payable - Forfeiture of gratuity- Obligations and rights of the employer - Compliance under the Act. **The Employees Provident Funds and Miscellaneous Provisions Act, 1952:** Definitions – Applicability of the Act – Employees' Provident Fund Scheme – Central Board – Executive Committee – State Board – Appointment of Officers – Employees Provident Funds Appellate Tribunal.

Text Book:

- 1 **N.D.Kapoor**, Elements of Company Law , Revised Edition, 2014, Sultan Chand and Sons, New Delhi.

Reference Books:

- 1 **MC Kuchhal**, Secretarial Practice , Revised Edition, 2014, Vikas Publishing House Pvt. Ltd., Noida.
- 2 **M.M.Sulphey & Basheer** , Law For Business, New Edition – 2014, PHT Learning Pvt Ltd. New Delhi.

Course Designer:

Dr.S.Ramesh Kumar.

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: II B.Com (PA)	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: MCP 33	Hours/Week	: 6
Title of the Course	: AUDITING AND ASSURANCE	Credit	: 4

Course Outcome: On successful completion of the course, the students will be able to

- 1 Follow the auditing practices and auditing standards
- 2 Explain the different forms of audit

UNIT- I **Auditing Concepts** – Meaning – Objectives -Nature, Scope and Significance of Auditing– Basic principles governing an audit – Ethical principles and concept of Auditor’s Independence - Relationship of auditing with other disciplines – Auditing and Assurance Standards –Role of Auditing and Assurance Standards Board in India and abroad.

UNIT- II **Audit Engagement** – Audit planning - Audit programme - Delegation and Supervision of audit work – Audit Working Courses – Ownership and custody of working Courses - Audit files – Permanent and current audit files – Audit evidence – Procedures, Sources ,Reliability and Methods of obtaining audit evidence.

UNIT- III **Internal Audit** – Meaning - Importance – Nature, Scope and techniques of internal audit – Functions and Responsibilities of Internal auditor – Internal Audit Vs. Statutory Audit – Internal control- Elements – Evaluation of Internal control system –Internal control and computerized environment – Approaches to auditing in computerized environment – Audit Sampling – types of sampling- Test checking-Techniques of test checks.

UNIT- IV **Secretarial Audit** – Meaning - Need, Objectives and Scope – Periodicity and Format for Secretarial Audit Report – Benefits of Secretarial Audit Professional Responsibilities and Penalties – Secretarial Standards –Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) – Compliance of secretarial standards for Good Governance

UNIT- V **Corporate Services Audit** – Corporate Governance and Audit Committee – Inventory audit – VAT audit – Bank audit and Concurrent audit – Systems audit – Energy audit – Meaning and methodology.

Text Book:

- 1 **Kamal Gupta-** Contemporary Auditing- Revised Edition-2014 Tata MC Graw Hill Publishing Co Ltd, 7, West Patel Nagar, New Delhi – 110008.

Reference Books:

- 1) **B.N. Tandon-** Auditing –Revised Edition-2014, Sultan Chand and Sons. 23,Dharyaganj, New Delhi
- 2) **Dr. T.R. Sharma-**Principles And Practice Of Auditing -Revised edition 2014. Sahithya Bhavan, Hospital Road, Agra –282 003.

Course Designer:

Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: II B.Com (PA)	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: MCP 34	Hours/Week	: 6
Title of the Course	: ADVANCED FINANCIAL MANAGEMENT	Credit	: 4

Course Outcomes : On successful completion of the course, the students will be able to

1. Identify the sources of finance and select the optimum proposal.
2. Estimate the Working Capital requirements of a firm.

UNIT- I Financial Management : Meaning – Scope of Financial Management-Objectives – Functions of the Finance Manager – Sources of Long Term finance – Equity Capital – Preference Capital –Retained Earnings – Term Loans- Debentures – Features, Advantages and Limitations of each source – Project Finance – Venture Capital Finance.

UNIT –II Cost of Capital and Capital Budgeting: Concept of cost of capital – Measurement of specific Cost of Capital and Overall Cost of Capital. **Capital Budgeting** – Need and Importance – Methods of Capital Budgeting – Traditional Method - Discounted Cash Flow Method.

UNIT –III Financing Decisions : Leverages - Operating, Financial and Combined Leverage. **Capital Structure** – Definition – Capital Structure Theories – Net Income Approach – Net Operating Income Approach – Modigliani and Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate Capital Structure.

UNIT –IV Dividend Decision: Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach – Determinants of Dividend Policy- Bonus Shares and Stock Splits – Share buybacks.

UNIT –V Management of Working Capital: Meaning – Objectives – Functions of Working Capital - Inventory Management – Receivable Management – Payable Management – Management of Cash and Marketable securities.

Text Book:

1. **Khan (MY) & Jain (PK)**- Financial Management- Revised Edition 2014, Tata MC Graw-Hill Delhi.

Reference Books:

1. **I. M. Pandey**- Financial Management- Revised Edition – 2014, Tata MC Graw-Hill, Delhi.
2. **Prasanna Chandra**- FINANCIAL MANAGEMENT, Third Edition 2014, Tata –MC Graw – Hill, Delhi.

Course Designer:

Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) NME	Int. Marks	: 15
Class	: I B.Com (PA)	Ext. Marks	: 35
Semester	: III	Max. Marks	: 50
Sub. Code	: CPNME31(P)	Hours/ Week	: 2
Title of the Course	: PRACTICAL BANKING	Credit	: 2

Course Outcome: On successful completion of the course, the students will be able to

1. Explain the services provided by Banks.
2. Identify the modern technologies prevailing in the Banking Sector

UNIT -I : **Introduction to Banking** : Meaning – Definition – Classification of banks – Reserve Bank of India – Functions – Types of Accounts – Savings Bank Account – Fixed Deposit Account - Current Account – Recurring Deposit Account – General Precautions for opening Account.

UNIT – II **E-Banking:** Traditional Banking Vs E-Banking – E-Banking transactions – Advantages of E-Banking – Constraints in E-Banking – Mobile Banking – Meaning – Definition – Features – Regulations – Services – Securities Issues.

Text Book:

1. E. Gordon & K. Natarajan, 2015, Banking Theory Law and Practice, Himalaya Publishing House, Delhi.

Reference Books:

1. K.P.M. Sundaram & Varshney, 2015, Banking Theory Law and Practice , Sultan Chand & Sons, New Delhi.
2. Srivastava, 2015, Banking, Theory Law and Practice, Himalaya Publication House, Delhi.

Course Designer:

Mr. D.Gopinath

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: II B.Com (PA)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: MCP41	Hours/Week	: 8
Title of the Course	: CORPORATE ACCOUNTING	Credit	: 5
Course Outcomes	: On successful completion of the course, students will able to		

1. Prepare consolidated balance sheet for Holding companies.
2. Prepare accounts for issue and redemption of Shares and Debentures.
3. Prepare Liquidator's final statement of account.

UNIT- I **Accounts of Holding Companies:** Meaning of Holding Companies – Subsidiary Companies – Preparation of Consolidated Balance Sheet – Elimination of common transactions – Treatment of unrealized profit and Contingent Liabilities – Revaluation of Assets – Inter-Company dividends.

UNIT- II **Amalgamation of Companies:** Types of Amalgamation – Amalgamation in the nature of merger – Amalgamation in the nature of Purchase – Purchase consideration – Accounting for Amalgamation – Entries in the books of the transferee and transferor companies – Treatment of Inter – Company holding.

UNIT- III **Alteration of share capital and Internal Reconstruction:** Meaning and Objective of Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries – Schemes of Reconstruction – Conversion of fully paid shares into stock and stock into shares – Accounting for bonus issue. **Valuation of Goodwill and Shares:** Types of Goodwill – Valuation of Goodwill – Valuation of Shares – Need for valuation – Factors affecting valuation – Methods of valuation of shares.

UNIT- IV **Liquidation of Companies:** Meaning of Liquidation – Modes of Liquidation – Order of Payment – Preferential Creditors – Preparation of Statement of Affairs – Lists to be attached to the statement of affairs – Deficiency / Surplus Accounts –Liquidator's final statement of account.

UNIT- V **Inflation Accounting:** Introduction – Limitation of historical accounts – Meaning of accounting for changing prices – approaches to price level accounting – Current purchasing power accounting – Current cost accounting – Specific and General price level accounting. **Human Resource Accounting:** Meaning and concept - Need – Valuation of human resources – Historical cost approach – Replacement cost approach – Opportunity cost approach – Standard cost approach – Present value approach – Limitation of HRA.

Text Book:

1. T.S.Reddy & A.Murthy, Reprint 2016, Corporate Accounting, Margham Publications, Chennai -17.

Books for Reference:

1. S.P.Jain & K.L. Narang, Revised Edition – 2014, Advanced accountancy VOL – II, Kalyani Publishers, Ludhiana.
2. R.L. Gupta & M.Radaswamy Edition – 2014, ADVANCED ACCOUNTANCY - VOL – II, Sultan Chand & Sons, New Delhi-2.
3. S.Kr. Paul, Revised Edition – 2014. CORPORATE ACCOUNTING, New Central Book Agency, Kolkatta – 700 009.

Course Designer:

Dr. I.Nagarajan, Mrs. K.Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: II B.Com (PA)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	:MCP42	Hours/Week	: 6
Title of the Course	: INDIRECT TAXATION	Credit	: 4

Course Outcome: On successful completion of the course, the students will be able to

1. Identify the contribution of indirect tax to the development of the nation.
2. Calculate taxable turnover and tax liability of dealers/manufacturers

UNIT- I **Canons of Taxation** : Meaning of Tax – Canons of taxation - Features of Indirect tax – Merits and Demerits of Indirect tax – Distinguish between Direct tax and Indirect tax – Administration and relevant procedures- Types of Indirect taxes.

UNIT- II **Central Excise** - Law – Types of Excise Duties - Excisable Goods- taxable event- Manufacture - Deemed manufacture – Classification of goods – Valuation for central excise- MRP based valuation - Transaction Value in Excise – CENVAT credit- Exempted goods- Procedures in Central Excise – Excise concession to SSI - Exemption from Duty – Powers of Officers – Adjudication , Appeals , Settlement Commission, Penalties – Central Excise Audit.

UNIT- III **Value Added Tax (VAT)** - Introduction, definitions, salient features of State VAT Act -Treatment of stock , branch transfer and filing of return under State VAT Act - Accounting and Auditing VAT

Central Sales Tax Act : Central Sales Tax - Introduction, Definitions , salient features of CST Act - Stock Transfer, Branch transfer, Inter State Sale – Registration of dealers - Various forms for filing of returns under CST - Procedures under Central Sales Tax (CST)- Practical examples on CST.

UNIT- IV **Customs Act** : Meaning of Customs duty - Basic concepts of Customs Act - Types of customs duties – Valuation for customs duty- Import and Export Procedures-Baggage-Exemptions-Warehousing-Demurrage-Project Import and Re-imports - Penalties and Offences – Export Promotion Schemes , Export Oriented Units – Duty drawback – Special Economic Zones.

UNIT- V **Service Tax** - Introduction, Nature of Service Tax, Service Provider and Service Receiver - Registration procedure, Records to be maintained - Negative List of Services, Exemptions and Abatements - Valuation of Taxable Services - Exemptions and Abatements – Payment of Service tax, Return – CENVAT Credit Rules – Export and Import of services.

Text Book:

1. V.S. Datey, Indirect Taxes –Law & Practice, Revised Edition(as per latest Assessment B.Com (PA)), Taxmann Publications Pvt Ltd, 59/32, New Rohtak Road, New Delhi

Reference Books:

1. Dr. V. Balachandran, Indirect Taxation, Revised Edition(as per latest Assessment B.Com (PA)), Sultan Chand & Sons, 23, Daryagani, New Delhi – 110 002.
2. Dinkar Pagare and Dr. V. Balachandran, Business Taxation, Revised Edition(as per latest Assessment B.Com (PA)), Sultan Chand & Sons,23, Daryagani, New Delhi

Course Designer:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: II B.Com (PA)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: MCP43	Hours/Week	: 6
Title of the Course	: AUDITING PRACTICES	Credit	: 4

Course Outcome : On successful completion of the course, the students will be able to

1. Explain the various type of audit.
2. Assist the auditors in the course of practical audit .

UNIT- I **Company Audit** – Types of Company Audit – Audit of Shares - Qualifications and Disqualifications of Auditors – Procedure for Appointment / Re-appointment of Statutory Auditor, Branch Auditor, Cost Auditor and Special Auditors – Powers and duties of Auditors – Remuneration – Resignation and Removal

UNIT- II **Audit of Payments** – General payments – Wages –Capital expenditure - Petty cash payments – Bank payments – Bank Reconciliation – Audit of Receipts – General receipts– Cash sales – Receipts from debtors – Other receipts.

UNIT III **Audit of Purchases and Sales** :Vouching of Cash and Credit, Forward purchase and Purchase returns – Audit of Sales – Vouching of Cash and Credit sales - Consignment, Sale or Return, Hire- purchase and Installment purchase - Returnable containers and Sales Returns – Audit of suppliers' ledger and the debtors' ledger – Audit of impersonal ledger- Audit of Assets and Liabilities.

UNIT- IV **Special points in audit of different types of undertakings** – Educational institutions – Hotels – Clubs – Hospitals – Hire purchase and leasing companies(excluding banks, electricity companies, co-operative societies and insurance companies) – Features and basic principles of government Audit, Local bodies and Nonprofit organization-constitutional role of Comptroller and Auditor General (CAG) of India.

UNIT- V **Audit Report** – Qualification – Disclaimers – Adverse opinion – Disclosures - Reports and Certificate – Contents of the report – Reporting requirements under the Companies Act, 2013 and the Income tax Act 1961- Liabilities of an auditor – Liabilities for negligence- Liabilities for misfeasance – Criminal liability – Liability to third party - Techniques of effective reporting – follow up of audit report – Summary reports of top management.

Text Book:

1. Saxena & vashist(2014): Cost Audit And Management Audit, Sultan chand and sons

Reference Books:

1. ICMA, Kolkatta.: Guidelines On Cost Audit , Study Material, Kolkatta.
2. Walley, Efficiency Auditing, MaC Millan,-2014, New Delhi.
3. Kamal Gupta,Ashok Arora : Fundamentals Of Auditing , Tata Mc Graw Hill Education Limited

Course Designer:

A.Anitha

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: II B.Com (PA)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: MCP44	Hours/Week	: 5
Title of the Course	: CORPORATE GOVERNANCE AND BUSINESS ETHICS	Credit	: 3

Course Outcome : On successful completion of the course, the students will be able to

1. Explain the importance of corporate governance.
2. Apply the ethical principles of business in the competitive environment.

UNIT- I Corporate Governance : Corporate Governance – Evolution, Concept and Principles - Need for and importance of Corporate Governance – Benefits of good governance - Theories underlying Corporate Governance- Stakeholder’s theory – Stewardship theory – Agency theory – Separation of ownership and control.

UNIT- II Board Committees: Board committee, their composition, role and responsibilities - Audit Committee –Remuneration Committee – Nomination Committee - Shareholders Grievance Committee - Corporate governance Committee- Corporate Compliance committee. **Corporate Governance in India** - Legislative framework of Corporate Governance in India - Listing agreement – Kumaramangalam Birla committee - Corporate Governance norms prescribed by SEBI– Companies Act - Corporate Governance in PSUs, Banks, Insurance Companies.

UNIT- III Risk Management and Internal Control: Meaning of Risk – classification of Risk – Risk evaluation –Management of Risk and oversight – Enterprise risk management - Evaluation of key financial decisions - Internal control – Evaluation of effectiveness of internal control – Director’s responsibility Statement.

UNIT- IV Corporate Governance Forums : The Institute of Company Secretaries of India(ICSI) – National Foundation for Corporate Governance – Organisation for Economic Co-operation and Development – Global Corporate Governance Forum – Commonwealth Association of Corporate Governance – International Corporate Governance Network.

UNIT- V Ethics in Business : Meaning of business ethics – Nature, scope, and objectives of business ethics – Factors influencing business ethics - Characteristics of business ethics – Ethical and social Implications of business policy and decision - Importance and need for business ethics in Indian context – Corporate social responsibility of business.

Text Book

1. A.C.Fernando , Corporate Governance, 8th Edition 2014, Pearson Education , New Delhi

Reference Books

1. Subhash Chandra Das, Corporate Governance, Third edition, PHI Learning Pvt Ltd., New Delhi.
2. Vasuda Joshi, Corporate Governacne –The Indian Scenario, New Edition 2014, Foundation Books Pvt. Ltd.New Delhi.
3. A.C.Fernando, Business Ethics and Corporate Governance ,Revised Edition 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.

Course Designer:

Dr.S.Rameshkumar

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) SEC (Elective1)	Int. Marks: 15
Class	: II B.Com (PA)	Ext. Marks : 35
Semester	: IV	Max. Marks : 50
Sub. Code	: CPSEC41	Hours/Week: 2
Title of the Course	: QUANTITATIVE APTITUDE SKILLS	Credit : 2

Course Outcome : On successful completion of the course, the students will be able to

- 1 Identify the relationship between time and work, time and distance
- 2 Construct Pie chart for given data

UNIT – I Percentage – Time and Work - Time and Distance – Pie Chart

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

Text Book:

- 1 R.S. Agarwal, Quantitative Aptitude, 7th Edition, 2014, S. Chand & Company Ltd, New Delhi – 110 055.

Reference Books:

- 1 P.R. Vital , Business Mathematics , Third Edition 2014, Margham Publications,4, Rameswaran Road, T.Nagar, Chennai – 600 017.

Course Designer:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) SEC (Elective2) Int. Marks: 15	
Class	: II B.Com (PA)	Ext. Marks : 35
Semester	: IV	Max. Marks : 50
Sub. Code	: CPSEC41	Hours/Week : 2
Title of the paper	: WRITTEN COMMUNICATION SKILLS	Credit : 2

Course Outcome: On completion of the course, the students will be able to write business letters, Letters relating to banking correspondence and application letters.

UNIT I Written Communication and Business Correspondence: Meaning of Communication - Types – Advantages and Limitations of written Communication – Meaning of business Letters – Layout - Need - functions - Merits and Demerits of Business Letter – Letter of Enquiry - Placing order – Credit Status Enquiry – Complaint Letters.

UNIT II Banking Correspondence and Letter of Application: Meaning of banking correspondence - Letter requesting the Banker to stop payment of cheque – Request for Overdraft facility – Request for opening Letter of Credit – Application Letter – Types – Form and Content of Application Letter – Application for Situation.

Text Book:

1. Rajendra Paul and J.S. Korlahalli, 2012: Essential of Business Communication, Sultan Chand and Sons, New Delhi.

Reference Books:

1. K.K.Ramachandran, K.K.Lakshmi, M.Krishna Kumar, 2014: Business Communication, Vikas Publishing House Pvt Ltd, New Delhi
2. C B Gupta ,: Communication Skills, Sultan Chand and Sons, New Delhi.

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) SEC (Elective3)	Int. Marks: 15
Class	: II B.Com	Ext. Marks : 35
Semester	: IV	Max. Marks : 50
Sub. Code	: CPSEC41	Hours/Week : 2
Title of the Paper	: PERSONALITY DEVELOPMENT SKILLS	Credit : 2

Course Outcome: On completion of course students will be able to interpersonal relations and able to do meditation

UNIT I

Inter – Personal relations : Feelings, types and steps to deal with complex– Assertiveness and Confidence

Body language : Role of different parts of the body in communication – Non-verbal behavior

Conflict : types and resolutions – Emotions – emotional empathy and emotional intelligence.

UNIT II

Meditation: Ancient Indian tradition of yoga and meditation – “OM Meditation” – vipassana Meditation (anapana) – Cyclic Meditation

Text Book:

- 1. Objective Approaches to Personality Assessment** Bernard M. Bass and Irwin A. Berg
Princeton, New Jersey, 1959

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: V	Max. Marks	: 100
Sub. Code	: MCP51	Hours/Week	: 7
Title of the Course	: MANAGEMENT ACCOUNTING	Credit	: 4

Course Outcome: On successful completion of the course, the students will be able to

1. Explain the concepts and techniques of Management Accounting
2. Construct the Balance sheet using ratios
3. Prepare Fund flow and Cash Flow statements.

UNIT I Management Accounting an Overview: Meaning, Objectives , Scope , and Techniques of Management Accounting – Comparing Management Accounting with Financial Accounting and Cost Accounting –Utilities and Limitations of Management Accounting **Financial Statements Analysis and Interpretation:** Meaning, Nature, Objectives, Importance and Limitations of Financial Statement Types of Financial Analysis – Methods – Comparative, Common size Income statement and Balance sheet - Trend Analysis - Inter firm and Intra firm Comparison.

UNIT II Accounting Ratios: Meaning, Advantages and Limitations of Accounting Ratios – Classification of Ratios: Profitability Ratios, Turnover Ratios and Financial Ratios – Computations of Ratios and Construction of Balance Sheet – Du Pont Control chart

UNIT III Funds Flow Statement: Meaning of Fund and Fund Flow statement – Need, Uses of funds flow statement – Funds flow Statement and Income statement – Preparation of Funds flow statement.

UNIT IV Cash Flow Statement: Meaning, Utility and Limitation of Cash Flow Analysis – Difference between Cash flow Analysis ad Funds flow Analysis – Preparation of Cash Flow Statement (AS 3).

UNIT V Working Capital Management: Meaning, Concepts and Importance of Working capital – Factors determining working capital requirements – Sources of Working Capital – Estimating working capital requirements.

Text Book:

1. **Dr.S.N. Maheshewari** , Cost and Management Accounting, 16th Edition, Reprint 2014, Sultan Chand and Sons , New Delhi
2. **V.K.Saxena and C. D. Vashist** , Management Accounting and Performance Management, 7th Edition – 2014 , (UNIT V) (Page: A.7.1 to A.7.44), Sulan chand and Sons, New Delhi.

Reference Book :

1. **Ravi M. Kishore** , ADVANCED MANAGEMENT ACCOUNTING , Taxmann's Publications (P) Ltd., New Delhi – 110005.

Course Designers:

Dr. S. Meenakumari
.Miss. A. Sriramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: V	Max. Marks	: 100
Sub. Code	:MCP52	Hours/Week	: 5
Title of the Course	: INFORMATION TECHNOLOGY	Credit	: 4

Course Outcome: On successful completion of the course, the students will be able to

1. Implement the information system in their businesses.
2. Transact business through online
3. Assist others to avail the benefits of modern technologies.

UNIT I Business Process Management and Information Technology: Business Process – Business process flow – Classification Business processes - Business Process Management (BPM): Theories of process management (Six sigma, TQM, BPR) – BPM Implementation – Business Process Automation-Benefits and Risks – Approached to Mapping systems – Accounting System Automation – Impact of IT on Business Process Management.

UNIT II Information Technology (IT) Fundamentals: Need for IT – Importance of IT in Auditing – Overview of Information System Layers – Application software, DBMS, system software, hardware, networks and links and people – System Development life cycle – Recent Technologies/Devices.

UNIT III Telecommunication and Networks: Fundamentals – Components – Functions of Telecommunication systems – Networks: Need and Scope of Network – Types – Overview of computing network - Network risks and controls – Network administration and management – E-Commerce and M-Commerce technologies.

UNIT IV Business Information Systems: Information Technology and their role in businesses: ERP, Core Banking System, CRM, SCM, HRMS – Accounting Information System – Specialized systems: Business intelligence, Artificial intelligence and Expert systems - Importance of access controls and privilege controls – Payment mechanism

UNIT – V Business process automation through application software: Overview and types of Business Applications – Information processing and Delivery channels - Emerging Concepts/Technologies - Virtualization, Grid computing and Cloud delivery model.

Text Book:

1. Alexis Leon and Matheus Leon, 2014: Fundamentals of Information Technology, Vikas Publishers, New Delhi.

Reference Books:

1. Alexis Leon and Matheus Leon, 2014: DataBase Management System, Vikas Publishers, New Delhi.
2. Dr. Sushila Madan, 2014: Information Technology Taxmann Allied Services Pvt. Ltd, New Delhi.

Course Designers:

A.SriRamalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: V	Max. Marks	: 100
Sub. Code	:MCP53	Hours/Week	: 7
Title of the Course	: ELEMENTS OF COSTING	Credit	: 4

Course Outcomes: On successful completion of the course, the students will be able to

1. Explain the various elements of cost
2. Reconcile the differences between cost and financial statements.

UNIT- I **Cost Accounting :** Meaning – Objectives – Advantages – Cost Centers – Cost Units – Cost classification – Elements of cost – Installation of a costing system – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Cost Sheet

UNIT- II **Materials Cost :** Material Control Techniques – Fixing Minimum, Maximum and reorder level – EOQ – Pricing of Material Issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock method – ABC Analysis – Continuous Stock Taking and Perpetual Inventory system

UNIT- III **Labour Costs :** Meaning – Classification of Labour costs – Payroll preparation – Time Wage System and Piece Wage System – Incentive Schemes – Halsey Plan, Rowan plan, Taylor's differential Piece Rates – Labour cost – Overtime, Treatment of Overtime – Idle Time - Labour Turnover

UNIT- IV **Overheads :** Meaning – Functional classification of Overheads – Factory, Administration, Selling and Distribution Overheads – Apportionment of Overheads – Primary Distribution and Secondary Distribution, Repeated Distribution, Simultaneous Equation Method, Step and Ladder method – Absorption of Overheads – Bases of Absorption

UNIT- V **Cost Book keeping System :** Cost Ledger – Non integrated accounts, Integrated Accounts and Reconciliation of Cost and Financial accounts

Text Book:

1. S.P. Jain & K.L. Narang, Advanced Cost Accounting, Revised Edition – 2014 , Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana.

Reference Books:

1. R.S.N. Pillai & V. Bagavathi , Cost Accounting , S.Chand & Company Ltd (2014) Ram Nagar, New Delhi-110 055.
2. V.K. Saxena & C.D. Vashist , Advanced Cost Accounting , Sultan Chand and Sons (2014) , 23, Dharyaganj, New Delhi –2.

Course Designers:

Dr.T.Rajasekar

Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Main Elective	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: V	Max. Marks:	100
Sub. Code	:EMCP51	Hours/Week	: 7
Title of the Course	: DIRECT TAXATION	Credit	: 5

Course Outcome : On successful completion of the course, students will be able to

1. Calculate incomes under various heads of Incomes.
2. Compute tax liability of an Individual assessee.
3. File Income tax return through online.

UNIT- I **Basics and Definitions** – Meaning of Direct tax - Income Tax Act 1961 – Important terms – Residential Status – Incidence of Taxation – Exempted Incomes – Agricultural Incomes and its tax treatment.

UNIT- II **Income from Salary** – Allowances – Perquisites – Provident Fund – Retirement Benefits - Deductions - Computation of Taxable salary **Income from house property** – Chargeability- Exempted House Properties - Gross Annual Value – Net Annual Value – Computation of taxable income from house property.

UNIT- III **Income from Business/Profession** – Expenses expressly allowed and disallowed – Depreciation- Deemed profits- Valuation of stock- Computation of Income from Business – Professional Receipts and Payments - Cash system and mercantile system of accounting - Computation of Income from Profession.

UNIT- IV **Income from Capital Gains** – Meaning and types- Short term capital gain – Long term capital gain – Transactions not treated as transfer-Indexation – Exempted Capital Gain u/s 54 . **Income from other sources** – Incomes taxable – TDS- Grossing up - Deemed Incomes – Advance Payment of Tax.

UNIT- V **Assessment and Return of Income tax:** Assessment - Types of Assessment – – Filing procedure – E filing – Deduction and Collection of tax at source – Fines, Penalties and Prosecution Refund – Rebates and Reliefs.

Text Book:

1. Dr. Vinod K. Singhania, Direct Taxes Law and Practice, Revised Edition (as per latest Assessment B.Com (PA)), Taxmann Publications Pvt Ltd. 59/32, New Rohtak Road, New Delhi

Reference Books:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal , INCOME TAX LAW & PRACTICE, Revised Edition (as per latest Assessment B.Com (PA)) , Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.
2. Dinkar Pagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment B.Com (PA)), Sultan Chand & Sons, 23, Daryagani, New Delhi
3. V.P.Gaur and Narang, Law And Practice Of Income Tax, Revised Edition (as per latest Assessment B.Com (PA)) , Kalyani Publications NewDelhi

Course Designers:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) NME 2	Int. Marks	: 15
Class	: II B.Com (PA)	Ext. Marks	: 35
Semester	: IV	Max. Marks	: 50
Sub. Code	: CPNME51	Hours/Week	: 2
Title of the Course	: COST COMPUTATION AND CONTROL	Credit	: 2

Course Outcome : On successful completion of the course, the non-commerce students will be able to explain the various methods and techniques of costing.

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 of Costing versus 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 – Cost Volume Profit analysis- Break Even Point (BEP)

Text Book:

1. Jain & Narang, Cost Accounting, 18th Revised Edition 2015, Kalyani Publishers, Ludhiana.

Reference Books:

1. M.N. Arora, Cost Accounting, Revised edition- 2014, Vikas Publishing House Pvt. Ltd. Noida, New Delhi
2. Tulsian, Cost Accounting, Revised edition – 2014, Tata MC Graw Hill Co, New Delhi.

Course Designers:

Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: VI	Max. Marks	: 100
Sub. Code	: MCP61	Hours/Week	: 8
Title of the Course	: SPECIAL ACCOUNTING	Credit	: 4

Course Outcomes: On successful completion of the course, students will able to

1. Prepare final accounts of Banking companies, Insurance Companies and Joint Stock companies.
2. Use the Accounting Standards in solving problems.

UNIT- I **Accounting of Joint stock Companies** : Company Final Accounts - Books of Accounts to be kept by a company – Preparation of Annual Accounts – Forms and contents of Profit and Loss account and Balance sheet – Managerial remuneration - Profit Prior to Incorporation – Accounting Treatment of Pre-Incorporation Profit/Loss.

UNIT- II **Accounts of Banking Companies (New Format):** 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 - III: **Accounts of Insurance Companies (New Format):** Accounts of Life Insurance Business – Types of Policies – Annuity Business – Surrender value – Life Assurance Fund – Preparation of Final Accounts – Revenue Account – Valuation Balance Sheet – Accounts of General Insurance Business – Fire and Marine Insurance – Profit and Loss account – Balance Sheet.

UNIT – IV **Accounts of Electricity Companies (New Format):** 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-V **Recent Trends in Accounting:** Framing of Accounting standards – National and International Accounting Authorities – International Financial Reporting Standards (IFRS) – Contingencies and Events occurring after the Balance Sheet Date (AS4) – Net profit or loss for the period, prior period items and changes in Accounting Policies (AS5) - The Effects of Changes in Foreign Exchange Rates (Revised 2003) (AS11) – Accounting for Government grants (AS12) –Accounting for investments(AS13) - Accounting for amalgamations(AS14) Contingencies and Events occurring after the balance sheet date Borrowing costs(AS16) – Leases (AS19) – Earnings Per Share (AS20) – Intangible Assets (AS26) – Provisions, Contingent liabilities and Contingent assets (AS29) (Simple problems).

Text Book:

1. T.S.Reddy & A.Murthy, ADVANCED ACCOUNTANCY, Revised Edition 2016, Margham publications, Chennai-17.

Reference Books:

1. S.P.Jain & K.L. Narang, Revised Edition – 2014, Advanced Accountancy, VOL – II, Kalyani Publishers, Ludhiana.
2. A Mukherjee M Hanif, New Edition 2014, Modern Accountancy - Volume II, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
3. R.L. Gupta & M.Radaswamy Edition – 2014, Advanced Accountancy - Vol II, Sultan Chand & Sons, New Delhi-2.

Course Designers:

Dr. I.Nagarajan, Mrs. K.Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: VI	Max. Marks	: 100
Sub. Code	:MCP62	Hours/Week	: 5
Title of the Course	: METHODS AND TECHNIQUES OF COSTING	Credit	: 4

Course Outcomes: On successful completion of the course, the students will be able to

1. Explain the various methods of costing.
2. Apply the various techniques of costing to control cost.

UNIT- I Job Costing : Drafting Quotations and Tenders – Applications of Job costing – Batch Costing – Economic Batch Quantity - Contract Costing – Calculation of Profit on Incomplete Contract – Calculation of Profit on Contract nearing to completion.

UNIT- II Process Costing : Meaning – Features of Process Costing – Normal loss, Abnormal loss, Abnormal gain - Equivalent production - Inter process profit- Joint products and By products

UNIT- III Marginal Costing : Meaning – Features – Marginal Costing Vs Absorption Costing – Break Even Analysis and Cost Volume Profit Analysis – Application of Marginal Costing technique.

UNIT- IV Standard Costing : Meaning – Importance – Standard Costs and Estimated Costs – Setting up of Standards – Variance Analysis- Material Variances, Labour Variances and Overhead Variances.

UNIT- V Budgetary Control : Meaning – Importance – Standard Costing Vs Budgetary Control – Preparation of Production Budget, Sales budget, Cash budget, Flexible budget – Meaning of Zero Base Budgeting .

Text Book:

1. S.P. Jain & K.L. Narang, Advanced Cost Accounting, Revised Edition – 2014 , Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana.

Reference Books:

1. R.S.N. Pillai & V. Bagavathi , Cost Accounting , S.Chand & Company Ltd (2014) Ram Nagar, New Delhi-110 055.
2. V.K. Saxena & C.D. Vashist , Advanced Cost Accounting , Sultan Chand and Sons (2014) , 23, Dharyaganj, New Delhi –2.

Course Designers:

Dr.T.Rajasekar
Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: VI	Max. Marks	: 100
Sub. Code	:MCP63	Hours/Week	: 5
Title of the Course	: APPLIED DIRECT TAXATION	Credit	: 4

Course Outcome : On successful completion of the course, the students will be able to

1. Workout the amount of deduction u/s 80 for an eligible individual assessee.
2. Compute taxable income and tax liability of individuals, firms and companies.

UNIT – I **Clubbing of Incomes** – Revocable and Irrevocable transfer – Clubbing of Minor’s Income - Set off and Carry forward of Losses – Intra head and inter head adjustment – Computation of Gross Total Income – Deductions from Gross Total Income u/s 80 - Deductions on Payments and Incomes u/s 80C to 80U.

UNIT – II **Assessment of Individuals** – Senior citizen and Super senior citizen – Assessment of Hindu Undivided Family (HUF)

UNIT – III **Assessment of Partnership Firms** – Partnership Firm Assessed as Firm (PFAF) and Partnership Firm Assessed as Association of Persons (PFAOP) – Assessment of Limited Liability Partnership (LLP) – Assessment of Body of Individuals (BOI).

UNIT – IV **Assessment of Companies** – Regular Assessment –Minimum Alternative Tax (MAT) Assessment – Dividend Distribution Tax - Assessment of Co-operative Society- Assessment of Trust, Charitable and Religious Institutions.

UNIT – V **Basic Concepts of International Taxation** – Residuary issues –Source of Income – Tax havens, withholding tax – Unilateral Relief and Double Taxation Avoidance Agreements (DTAA) – Agreements Controlled Foreign Corporation – Advanced Rulings and Tax Planning, Authority for Advanced Rulings.

Text Book:

1. Dr. Vinod K. Singhanian, Direct Taxes Law and Practice, Revised Edition (asper latest Assessment B.Com (PA)), Taxmann Publications Pvt Ltd. 59/32, New Rohtak Road, New Delhi

Reference Books:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal , INCOME TAX LAW & PRACTICE, Revised Edition (as per latest Assessment B.Com (PA)) , Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.
2. Dinkar Pagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment B.Com (PA)), Sultan Chand & Sons, 23, Daryagani, New Delhi – 110 002
3. V.P.Gaur and Narang, Law And Practice Of Income Tax, Revised Edition (as per latest Assessment B.Com (PA)) , Kalyani Publications NewDelhi

Course Designers:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Core	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: VI	Max. Marks	: 100
Sub. Code	: MCPL61	Hours/Week	: 5
Title of the Course	: PRACTICALS ON FILING OF IT RETURNS	Credit	: 4

Course Outcome: On successful completion of the course, the students will be able to file Income Tax Returns and other documents.

1. Filing up of Income Tax Returns (1 – 7)
2. Online filing of ITR
3. Manual filing of ITR
4. Use of Digital signature in filing ITR
5. Filing up of Tax Audit Report (Form No. 3CA, 3CB and 3CD)
6. Important forms in Income Tax other than ITR such as Form No. 15CA, 15CB, 10 E, 3CEB.
7. Online payment of IT through IT challan such as Self Assessment Tax, Advanced Income Tax, TDS, TCS.

Course Designers:

Auditor. **CA.Ravichandran**

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) Main Elective	Int. Marks	: 25
Class	: III B.Com (PA)	Ext. Marks	: 75
Semester	: VI	Max. Marks	: 100
Sub. Code	: EMCP61	Hours/Week	: 5
Title of the Course	: STRATEGIC MANAGEMENT	Credit	: 5

Course Outcome : On successful completion of the course, the students will be able to

1. Apply the various strategies in their business and guide other entrepreneurs.
2. Assist employers in developing new strategies

UNIT - I Introduction to Strategic Management: Business Policy - Meaning and nature of strategic management- strategic management imperative- vision, mission and objectives - strategic levels in organizations.

UNIT – II Strategic Analysis: Situational analysis – SWOT analysis, TOWS matrix, portfolio analysis – BCG matrix.

UNIT – III Strategic Planning and Formulation of Functional Strategy: Meaning, stages, Alternatives, Strategy Formulation - Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, and Human Resource Strategy.

UNIT – IV Strategy Implementation and Control: Organizational structures - Establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and Behavioral challenges.

UNIT - V Reaching Strategic Edge: Business Process Re-Engineering – Benchmarking - Total Quality Management - Six Sigma - Contemporary Strategic Issues.

Text Book:

1. **Azhar Kazmi** , Business Policy And Strategic Management, 2nd Edition , Reprint 2014 , Tata McGraw-Hill, Publishing Company, Limited, New Delhi.

Reference Books:

1. **John A. Pearce II Richard B. , Robinson Jr. Amita Mital**, Strategic Management, 7th Edition Reprint 2014, Tata McGraw-Hill, Education Pvt Ltd.New Delhi.
2. **Francis Cherunilam**, Strategic Management, Revised Edition 2014, Himalaya Publishing House, New Delhi.

Course Designers:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) SEC (Elective 1)	Int. Marks : 15
Class	: III B.Com (PA)	Ext. Marks : 35
Semester	: VI	Max. Marks : 50
Sub. Code	: CPSEC61	Hours/Week : 2
Title of the Course	: RESUME WRITING SKILLS	Credit : 2

Course Outcome: On completion of the course, the students will be able to prepare resumes for various jobs

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:

1. Jayant Neogy winning resume, Pustak Mahal Publishers(2010) Darya Ganj, New Delhi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) SEC(Elective 2)	Int. Marks	: 15
Class	: III B.Com	Ext. Marks	: 35
Semester	: VI	Max. Marks	: 50
Sub. Code	: CPSEC61	Hours/ Week	: 2
Title of the paper	: INTERVIEW FACING SKILLS	Credit	: 2

Course Outcome: On completion of the course, the students will be able to 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.

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: B.Com (Professional Accounting) SEC (Elective 3) Int. Marks: 15	
Class	: III B.Com (PA)	Ext. Marks : 35
Semester	: VI	Max. Marks : 50
Sub. Code	: CPSEC61	Hours/Week : 2
Title of the Course:	PUBLIC SPEAKING SKILLS	Credit : 2

Course Outcome: On successful completion of the course, students will be able to

1. Develop their public speaking skills and
2. Prepare text for public speaking

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. Dr. G. Gnanasambandan PESUM KALAI- 15th Edition 2010 NEW CENTURY BOOK HOUSE, West Tower Street, Madurai

Books for Reference:

1. KumariAnandhan, NEENGALUM PECHCHALARAGALAAM Vanathi Pathippakam(2009), T. Nagar,Chennai – 17
2. Urmila Rai & S.M. Rai, BUSINESS COMMUNICATION- Revised Edition 2008 Himalya Publishing House, New Delhi.

M.Com Finance

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

MASTER OF COMMERCE (FINANCE)
COURSE STRUCTURE (2017-19 Batch onwards)

SEMESTER - I

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
S1PMC1	Core	Advanced Financial Accounting	7	5	105	25	75	100
S1PMC2	Core	Business Law	5	4	75	25	75	100
S1PMC3	Core	Advanced Cost Accounting	6	5	90	25	75	100
S1PMC4	Core	Applied Direct Taxation	7	4	105	25	75	100
S1PMCE1	Elective1	Corporate Governance and Business Ethics / Corporate Finance	5	5	75	25	75	100
TOTAL			30	23				

SEMESTER - II

Code No.	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
S2PMC1	Core	Advanced Business Accounting	7	5	105	25	75	100
S2PMC2	Core	Advanced Management Accounting	6	4	90	25	75	100
S2PMC3	Core	Information System and Technology	5	4	75	25	75	100
S2PMC4	Core	Cost Analysis and Control	7	5	105	25	75	100
S2PMCE1	Elective 2	Operations Research / Service Marketing	5	5	75	25	75	100
TOTAL			30	23				

SEMESTER - III

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
S3PMC1	Core	Advanced Corporate Accounting	7	5	105	25	75	100
S3PMC2	Core	Applied Indirect Taxation	6	4	90	25	75	100
S3PMC3	Core	Advanced Financial Management	6	4	90	25	75	100
S3PMC4	Core	Research Methodology	6	4	90	25	75	100
S3PMC5	Core	Business Accounting Package	4	3	60	25	75	100
S3PMCL1	Core	Business Accounting Package – Lab	2	2	30	40	60	100
TOTAL			30	22				

SEMESTER - IV

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
S4PMC1	Core	Advanced Special Accounting.	8	5	120	25	75	100
S4PMC2	Core	Modern Banking Practices	5	4	75	25	75	100
S4PMC3	Core	Auditing	6	4	90	25	75	100
S4PMCE1/ S4PMCE2	Elective 3	Security Analysis and Portfolio Management / Financial Markets and Services	6	5	90	25	75	100
PJ1	Core	Project	5	4	75	40	60	100
TOTAL			30	22				

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

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	23
III	30	22
IV	30	22
TOTAL	120	90

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: S1PMC1	Hours/Week	: 7
Title of the Paper	: ADVANCED FINANCIAL ACCOUNTING Credit		: 5

Course outcomes: On successful completion of the course, students will able to

1. Prepare Final accounts for sole trading concern
2. Prepare the Bank Reconciliation Statement
3. Prepare Income and Expenditure account and Balance sheet

UNIT - I **Accounting Cycle:** Accounting – Meaning – Branches of Accounting – Financial Accounting – Users of Financial Accounting information – Accounting Concepts and Conventions – Accounting Cycle – Journal, Subsidiary Books – Ledger – Trial Balance – Final Accounts of sole traders – Adjusting and Closing Entries – Manufacturing Account - Rectification of Errors – Suspense Account .

UNIT - II **Single Entry System:** Ascertainment of profit or loss – Conversion to Double Entry System.

Bills of Exchange : Definition of Bills of Exchange – Accounting for Bills of Exchange – Accommodation Bills.

UNIT-III **Bank Reconciliation Statement :** Preparation of Bank Reconciliation Statement.

Depreciation: Meaning – Objectives and Causes – Methods of providing Depreciation – Accounting for Depreciation – Change in method of Depreciation.

UNIT-IV **Accounting for Non-profit Organization:** Non-profit Entities – Accounting procedures – Terminologies used – Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

UNIT-V **Consignment and Joint Venture Accounts:** Consignment – Meaning – Journal and Ledger in the books of the Consignor and the Consignee – Cost Price Method – Invoice Price Method. **Joint Venture:** Features of a Joint Venture – Methods of keeping Accounts – Valuation of unsold stock – Conversion of Consignment into Joint Venture.

Text Book:

1. **A. Mukheerjee M. Hanif**, Financial Accounting , 15th Reprint – 2014 , Tata McGraw Education Pvt. Ltd, New Delhi

Books for Reference:

1. **S.P. Jain and K.L. Narang**, Advanced Accountancy Volume I 19th Revised Edition 2016, Kalyani Publishers, New Delhi.
2. **S N Maheshwari Sunil K Maheshwari** , Financial Accounting , First Reprint 2013, Vikas Publishing House Pvt Ltd., New Delhi.

Course Designers:

Dr.I.Nagarajan

Mrs.K.Anandha Jothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: S1PMC2	Hours/ Week	: 5
Title of the paper	: BUSINESS LAW	Credit	: 4

Course Outcomes: On successful completion of the course, students will be able to

1. Explain the various provisions of the acts relating to business.
2. Apply the laws relating to employees

UNIT – I **Law of Contract:** Nature of contract – Essential elements of a valid contract – Offer and Acceptance – Consideration – Legality of object – Quasi- contracts Termination or discharge of contract – Special contracts – Indemnity and Guarantee – Bailment and Pledge – Laws of Agency.

UNIT – II **Sale of Goods Act:** Definition – Formation of contract of sales – Conditions and warranties – Transfer of ownership and delivery – Performance of the contract of sale of goods – Unpaid seller – Rights.

UNIT- III **Law relating to employees** – Factories Act 1948 – Industrial Dispute Act 1947 – Workmen Compensation Act,1923 – Payment of Wages Act 1936 – Provident Funds Act 1952 – Payment of Bonus Act 1965 – Consumer Protection Act 1986.

UNIT –IV **Laws relating to partnership** – Indian partnership Act 1932 – Nature of partnership – Rights and liabilities of partners – Dissolution of firms – Limited Liability Partnership Act 2008 – Meaning – Formation, membership and functioning – Dissolution.

UNIT –V **Prevention of Money Laundering Act 2011** – Concepts – Definitions – Various transactions – Obligations of Banks and financial institutions – RBI guidelines on Know Your Customer (KYC) norms.

Text Book:

1. ND Kapoor,2015, Business Law, Sultan Chand&Sons Educational Publishers, New Delhi.

Reference Books:

1. K. R. Bulchandani, 2015, Business Law, Himalaya Publishing House Mumbai.
2. K. C. Mandot, 2015, Industrial & Labour Laws, Premier Book Co.,New Delhi

Course Designers:

Mr. D.Gopinath

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: S1PMC3	Hours/Week	: 6
Title of the Paper	: ADVANCED COST ACCOUNTING	Credit	: 5

Course Outcomes: On successful completion of the course, students will able to

1. Compute the total Cost of Products and Services, Prepare Cost Sheet and Quotations.
2. Ascertain Overhead Cost of each production Cost Centre
3. Prepare process cost accounts

UNIT I Cost Accounting and Cost Concepts: Cost Accounting – Meaning – Objectives and Importance – Installation of Cost Accounting – Status and Functions of Cost Accountant. **Cost Concepts:** Elements of Cost – Components of Total Cost – Classification of Cost – Cost Sheet – Material Cost and Control – Objectives of Material Control – Material Control Techniques – EOQ – Material Level setting- ABC Analysis – VED Analysis – XYZ Analysis – FSND Analysis – Perpetual Inventory System – Inventory Ratios – Kardex system – Valuation of Materials – Pricing of Material Issues.

UNIT II Labour Cost and Control: Direct and Indirect Labour – Components of Total Labour Cost – Computation of Labour Cost – Control of Idle time and overtime – Labour Turnover – Causes and Effects - Cost of Labour Turnover – Systems of Wage Payment – Remuneration and Incentives – Premium and Bonus Plans.

UNIT III Accounting and Control of Overheads: Overheads – Meaning – Classification – Allocation and Apportionment of Overheads – Absorption of Overheads – Under Absorption and Over Absorption of Overheads – Actual Versus Pre-determined Overhead Rates – Machine Hour Rate.

UNIT IV Methods of Costing: Single, Unit or Output Costing – Job and Batch Costing – Contract Costing.

UNIT V Process Costing, Operation Costing and Operating Costing: Process Costing – Features and advantages – Treatment of Normal and Abnormal losses – Inter-process Profit – Equivalent Production – Joint Products and By-products – Operation Costing – Meaning – Procedure – Operating Costing – Determination of Unit of Cost – Transport costing.

Text Book:

1. **S. P. Jain and K. L. Narang**, Advanced Cost Accounting, 12th Edition, Reprint 2014, Kalyani Publishers, New Delhi

Books for Reference:

1. **P V Rathnam**, Cost And Management Accounting, Revised Edition – 2012, Sterling Publishers, Private Ltd, L-10, Green Park Extension, New Delhi
2. **Saxena & Vashist**, Advanced Cost & Management Accounting , Revised Edition – 2013, Sultan Chand & Sons, 23, Daryagani, New Delhi

Course Designers:

1. Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: S1PMC4	Hours/Week	: 7
Title of the Paper	: APPLIED DIRECT TAXATION	Credit	: 4

Course Outcomes: On successful completion of the course, students will able to

1. Apply the Income tax rules to compute Gross total Income of an assessee.
2. Identify the suitable deductions available to that assessee.
3. Calculate the amount of tax to be paid by the assessee.

UNIT I **Income Tax Act, 1961:** Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Incomes - Residential Status and Incidence of Taxation – Income Computation and Disclosure Standards (ICDS) by the Central Board of Direct Taxes. **Income from Salaries:** Meaning of salary, features, Allowances and tax Liability - Perquisites and their Valuation –Deductions u/s 16 - Computation of Income from Salaries

UNIT II **Income from House Property:** Basis of Chargeability – Exempted Incomes from House Property – Gross Annual Value - Deemed Incomes – Deductions u/s 24 - Computation of Income from House Property. **Profits and Gains from Business or Profession:** Deductions expressly allowed and disallowed – Deemed Profits – Valuation of Stock – Computation of Income from Business or Profession.

UNIT III **Income from Capital Gains:** Capital Assets – Types of Capital Gains- Indexation- Computation of Income from Capital Gains. **Income from Other Sources:** Other Sources of Incomes – Grossing Up – Computation of Income from Other Sources

UNIT IV **Deductions u/s 80:** Deductions from Gross Total Income - 80 C to 80 U. **Set off and Carry Forward of Losses:** Set off – Intra-head and Inter-head adjustments – Carry forward of Losses. **Assessment:** Assessment Procedure - Types of Assessment - Assessment of Individuals - Rates of Tax and Tax Liability for Individuals

UNIT V **Assessment of Firms and Companies :** Assessment of Firms – Assessment of Income and tax liability of PFAF - Assessment of Income and tax liability of PFAOP- Assessment of Companies- Assessment of Income and tax liability of Companies .

Text Book:

1. **Dr. H.C. Mehrotra and Dr. S.P. Goyal :** Income Tax Law & Practice , Revised Edition (as per latest assessment year), Sahitya Bhawan Publications, Agra.

Books for Reference:

1. **Dr. Vinod K. Singhania:** Direct Taxes Law and Practice, Revised Edition (as per latest Assessment Year), Taxmann Publications Pvt Ltd, New Delhi.
2. **Dinkar Pagare:** Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, New Delhi.

Course Designer:

1. Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Elective 1	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: S1PMCE1	Hours/Week	: 5
Title of the Paper	: CORPORATE GOVERNANCE AND BUSINESS ETHICS	Credit	: 5

Course Outcomes: On successful completion of the course, students will be able to

1. Identify the importance of managing the business in an ethical way.
2. Maintain transparency and accountability in the company's day to day management

UNIT I **Corporate Governance:** Corporate governance – Need for and importance of corporate governance – Benefits of good Governance - Theories underlying corporate governance- Stake holder's theory – Stewardship theory – Agency theory–Separation of ownership and control. **Board of Directors:** Board structure – Types of directors – Board's role and responsibilities - Role of non-executive directors - Diversity in board room – Board charter – Meeting and processes - Directors' training and development - Performance evaluation of board.

UNIT II **Board Committees:** Various Board Committees, their composition, Role and Responsibilities - Audit Committee – Remuneration Committee – Nomination committee – Shareholders Grievance Committee – Corporate Governance Committee – Corporate Compliance Committee - Other Committees. **Corporate Governance in India:** Legislative framework of Corporate governance in India – Listing agreement – Kumaramangalam Birla Committee – Corporate governance norms prescribed by SEBI – Companies Act – Corporate governance in PSUs, Banks, Insurance Companies.

UNIT III **Risk Management and Internal Control:** Risk and its classification – Risk evaluation - Risk Management and oversight – Enterprise risk management - Evaluation of key financial decisions - Internal control – Roles and responsibilities of internal control – Disclosure about risk -Evaluation of effectiveness of internal control – Director's Responsibility Statement – Going Concern Status – Evaluation of going concern uncertainties.

UNIT IV **Practices for Effective Corporate Governance:** Common Practices – Effective Leadership- Communication Mission Statement- Whistle Blower Policy- Conflicts of interest policy- Transparency- Political contribution Policy- Financial Audits – Competencies Policy – Document Retention Policy – Peer Bench Marking Policy – Corporate Social Investment.

UNIT V **Ethics in Business:** Ethics and Business Ethics – Need and Importance – Nature and Scope, and ObjectiveS of Business Ethics – Factors influencing Business Ethics - Characteristics of Business Ethics – Corporate Governance Ethics - Importance and Need for Business Ethics in Indian context – Corporate Social Responsibility of business.

Text Book:

1. **A.C.Fernando 2009**, Corporate Governance, Pearson Education, New Delhi.

Books for Reference:

1. **Subhash Chandra Das**, Corporate Governance, Second Edition 2013, PHI Learning Pvt. Ltd, New Delhi.
2. **Vasuda Joshi**, Corporate Governance –The Indian Scenario, First Edition 2011, Foundation Books Pvt Ltd., New Delhi.

Course Designers:

1. Dr.S.Ramesh Kumar
2. Mr.A.Rajangam

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Elective 1	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: I	Max. Marks	: 100
Sub. Code	: S1PMCE1	Hours/Week	: 5
Title of the Paper	: CORPORATE FINANCE	Credit	: 5

Course Outcomes: On successful completion of the course, students will able to

1. Identify the different sources to raise finance
2. Take up major financial 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 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 –IV Internal Financing: Determinants of internal savings – Dangers of ploughing back of profits – Stock dividends or Bonus shares – Limitations of Bonus issues

UNIT –V Project Management: Meaning – Objectives – Appraisal of Project – Technical feasibility – Economic Necessity – Financial Viability – Managerial competence – Preparation of Project Report.

Text Book:

1. S C Khuchal, 2015: Corporation Finance, Chaitanya Publishing House, Allahabad.

Reference Books:

1. Khan (MY) & Jain (PK), 2015, Financial Management, Tata MC Graw-Hill, New Delhi
2. M. Pandey, 2015: Financial Management, Tata MC Graw-Hill, New Delhi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: S2PMC1	Hours/Week	: 7
Title of the Paper	: ADVANCED BUSINESS ACCOUNTING Credit		: 5

Course Outcome : On successful completion of the course, students will able to

1. Prepare Departmental Final accounts.
2. Prepare Investment accounts.
3. Calculate the amount of Insurance claims.

UNIT I **Branch Accounts:** Need for Branch Accounting – Types of Branches – Accounting of Retail Dependent Branches – Debtors System – Stock and Debtors System – Final Accounts System – Accounting of systems of an Independent Branch – Treatment of special items such as goods in transit and cash in transit – Inter branch transfers – Incorporation of Branch Assets and Liabilities. **Departmental Accounts:** Advantages of Departmental accounts – Methods of Departmental Accounts – Allocation of Departmental expenses – Departmental Trading and Profit and Loss Account and Balance sheet.

UNIT II **Royalty Accounts:** Minimum rent – Short workings – Recoupment of short workings – Accounting entries in the books of the Lessor and Lessee – Sub lease. **Hire Purchase Accounts:** Nature of Hire purchase agreement – Accounting entries in the books of the hire purchaser and hire vendor – Partial and Complete Repossession. **Installment Payment System:** Accounting entries in the books of the buyer and the seller

UNIT III **Insurance claims:** Loss of Stock policy – Loss of Profit policy – Procedures to ascertain the value of stock and the amount of claim to be lodged. **Investment Accounts:** Accounting for fixed income bearing securities – Cum interest versus Ex interest – Preparation of Investment Accounts.

UNIT IV **Partnership Accounts:** Features of Partnership – Partnership Deed – Fixed and Fluctuating Capital Accounts – Appropriation of net income – Admission, Retirement and Death of a partner – Adjustment in regard to goodwill, Partner's Capitals – Joint Life Policy

UNIT V **Dissolution of Firms:** Settlement of Accounts – Application of Garner versus Murray for Fixed and Fluctuating Capital – Piecemeal Distribution – Surplus Capital Method and Maximum Loss Method.

Text Book:

1. **S.P.Jain & K.L. Narang,2016**, ADVANCED ACCOUNTANCY VOL – I, Kalyani Publishers, New Delhi.

Books for Reference:

1. **A Mukherjee M Hanif**, NewEdition 2014, Modern Accountancy - Volume I, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
2. **T.S.Reddy & A.Murthy**, ADVANCED ACCOUNTANCY, Revised Edition 2016, Margham publications, Chennai
3. **R.L. Gupta & M.Radaswamy Edition – 2014**, Advanced Accountancy, Sultan Chand & Sons, New Delhi

Course designers:

1. Dr. I.Nagarajan
2. Mrs. K.Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: S2PMC2	Hours/Week	: 6
Title of the Paper	: ADVANCED MANAGEMENT ACCOUNTING Credit	: 4	
Course outcomes:	On successful completion of the course, Students would be able to		
	1. Interpret the financial statements and calculate various ratios.		
	2. Prepare Fund Flow Statements and Cash Flow Statements.		

UNIT I Introduction to Management Accounting: Meaning, Objectives and Scope – Tools and Techniques of Management Accounting – Management Accounting and Financial Accounting, Management Accounting and Cost Accounting – Management Principles – Role of Management Accountant in Decision Making – Utility of Management Accounting – Limitations of Management Accounting – Installation of Management Accounting System.

UNIT II Financial Statements Analysis and Interpretation: Financial Statement: Meaning, Nature, Objectives, Importance and Limitations – Recent Trends in Presentation of Financial Statements – Types of Financial Analysis – Methods – Comparative, Common size Income statement and Balance sheet and Trend Analysis - Inter firm and Intra firm Comparison – Meaning, Advantages and Limitations. **Accounting Ratios:** Meaning, Advantages, Limitations of Accounting Ratios – Classification of Ratios – Profitability Ratios, Turnover Ratios and Financial Ratios – Computations of Ratios and Construction of Balance Sheet – Du Pont Control Chart.

UNIT III Fund Flow Statement and Cash Flow Statement: Meaning of Fund and Fund Flow statement – Need – Uses of Fund Flow Statement – Preparation of Fund Flow Statement. **Cash Flow Statement:** Meaning, Utility and Limitation of Cash Flow Analysis – Difference between Cash Flow Statement and Fund Flow Statement – Preparation of Cash Flow Statement (AS 3).

UNIT IV Working Capital Management: Meaning – Objectives - Importance -Concepts of Working Capital –Determinants of Working Capital Requirements- Sources of Working Capital Finance – Estimation of Working Capital Requirements.

UNIT V Emerging Concepts in Management Accounting: Total Quality Management (TQM): Meaning, Principles and Seven C's of TQM - **Just-In-Time Approach (JIT)** – JIT Goals – Impact of JIT system on Waste, Overheads, Product Prices and on other costs. **Enterprise Resource Planning (ERP)** – Features – Components of ERP – Advantages and Problems in ERP implementation – **Materials Requirement Planning (MRP-I and MRP-II)** – Objectives, Assumptions underlying in use of MRP systems.

Text Book:

1. Dr.S.N. Maheshwari, 2015:Advanced Management Accounting, Sultan Chand & Sons,New Delhi.

Reference Books:

1. Ravi M. Kishore, Advanced Management Accounting, Taxmann Publication (P) Ltd. New Delhi.
2. V.K.Saxena and C. D. Vashist, 2014:Management Accounting and Performance Management, Sultan Chand & Sons,New Delhi.(unit 5)

Course Designer:

1. Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: S2PMC3	Hours/Week	: 5
Title of the Paper	: INFORMATION SYSTEMS AND TECHNOLOGY	Credit	: 4

Course Outcomes : On successful completion of the course, the students will be able to

1. Apply the principles of Information Technology in Business.
2. Explain the implementation of MIS and ERP in the Business.

UNIT I **Basics of Information System Analysis and Design** – Information system – Types of information – Components of Information System to support – System development life cycle – Structured System Analysis and Design.

UNIT II **Data Base Management System** – Meaning of Data – Characteristics of Data in a Data Base - Methods of data collection – File and Data base concept - Overview of DBMS – Data Models – Data Base Administrator – Data Base Users – Data Independence – Relational Database Management System (RDBMS) – Relational Model Concepts.

UNIT III **Management Information System (MIS)** – Meaning – Objectives – Implementation – Pre- requisites of MIS - Decision process - MIS in functional areas - Finance, Inventory, Marketing, Human Resource Management.

UNIT IV **Enterprise Resource Planning (ERP)** – Meaning - Objectives - Modules of ERP – ERP implementation Life Cycle – Uses of ERP – Business Process Re-Engineering – Supply Chain Management.

UNIT V **Cyber Law** – Components of Cyber Law – Cyber Crime – Information Act 2000: Objectives, Scope and Power of Central Government – Offences and Penalties. **E-Commerce** – Meaning – Objectives - Merits and Demerits – Recent Trends in E-Commerce - Electronic Data Interchange (EDI), Electronic Financial Transaction (EFT) – Legal Aspects of E-Commerce.

Text Book:

1. **D.P.Goyal**, Management Information System Managerial Perspective , 2009 Edition, Macmillan Publishers India Limited, Chennai.

Books for Reference:

1. **Alexis Leon & Matheus Leon**, Database Management System, Revised Edition-2012, Vikas Publishers, New Delhi.
2. **James A O'Brien, George M. Marakas and Ramesh Behl 2012**, Management Information system, Tata Mc Graw Hill Education Pvt Ltd., New Delhi.

Course Designer:

1. Dr.S.Sankareswari
2. Ms.A.Sri Ramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: S2PMC4	Hours/Week	: 7
Title of the Paper	: COST ANALYSIS AND CONTROL	Credit	: 5

Course Outcomes: On successful completion of the course, the students will be able to

1. Explain the various costing methods.
2. Apply the various techniques of costing for efficient cost control.

UNIT I **Cost Concepts in Decision Making: Cost Concepts:** Cost Classification **Marginal Costing and Cost Volume Profit Analysis:** Meaning – Objectives Marginal Cost versus Absorption Cost - Breakeven Analysis and Cost Volume Profit Analysis – Profit Safety Planning – Application of Marginal Costing Techniques - Fixation of Selling Price – Make or Buy Decision – Key factors – Selection of a Suitable Sales mix – Maintaining desired level of profits – Alternative course of action. **Differential Cost Analysis:** Meaning – Characteristics – Differential Cost Analysis versus Marginal Costing – Practical applications of Differential Costing.

UNIT II **Budgetary Control System:** Meaning of Budget and Budgetary Control – Objectives of Budgetary Control – Organisation for Budgetary control –Functional Budgets versus Master Budgets – Fixed Budgets versus Flexible Budgets – Performance Budgeting – Advantages – Zero Base Budgeting – Advantages – Disadvantages –Balance Score Card.

UNIT III **Standard Costing and Variance Analysis:** Standard Costing – Meaning - Standard Costing versus Budgetary Control – Computation of Material Variances, Labour Variances, Overhead Variances and Sales Variances - Reporting of Variance – Advantages and Limitations of Standard Costing.

UNIT IV **Productivity and Value Analysis:** Meaning of Productivity – Measurement of Productivity – **Value Analysis** – Meaning – Procedure of Value Analysis – Techniques of value analysis – Advantages –**Value Added**- Meaning and Concepts of value Added – Uses – Methods of calculating Gross Value Added – Calculation of Net Value Added – Net Output Method – Income Distribution Method – Preparation of Value Added Statement.

UNIT V **Activity Based Costing (ABC) and Target Costing: Activity Based Costing** – Concept – Need for ABC – Kalpan and Cooper’s Approach to ABC – Cost Drivers and Cost Pools – Characteristics of ABC – Steps to develop ABC – Implementation of ABC – Benefits of ABC. **Target Costing:** Definition – Objectives of Target Costing - Main features of Target Costing - Target Costing Process - Steps in Target Costing – Advantages of Target Costing.

Text Book:

1. **S.P.Jain K.L.Narang**, Advanced Cost Accounting, 18th Edition 2014, Kalyani Publishers, New Delhi

Books for Reference:

1. **Dr.S.N.Maheswari**, Cost And Management Accounting, 13th Edition 2014, Sultan Chand and Sons, New Delhi
2. **M.N. Arora** , Cost And Management Accounting, 4th Revised Edition 2013, Himalaya Publishing House, New Delhi.

Course Designer:

1. Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Elective 2	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: S2PMCE1	Hours/Week	: 5
Title of the Paper	: Operations Research	Credit	:5

Course Outcomes: On successful completion of the paper, the students would be able to

1. Explain the scope, applications and methodology of Operations Research
2. Apply the linear programming techniques in Business.
3. Minimize the cost of Transportation and assign jobs to machines.

UNIT I Introduction to Operations Research: Meaning, Definition, Scope, Objectives, Phases, Models and Limitations of Operations Research.
Linear Programming: Meaning – Uses- Mathematical formulation of linear programming problems (LPP) - Solution to LPP using graphic method and simplex method.

UNIT II Transportation: Meaning – Example –Initial feasible solution through NWCC Method, Least Cost method and Vogel’s Approximation method - Testing optimality through MODI method – Treatment to unbalanced problems – Degeneracy - Maximization objective - Prohibited routes.

UNIT III Assignment: Meaning – Example –Associated Network – Solving and Optimizing Assignment Problems through Hungarian method - Treatment to unbalanced problems- Unacceptable assignments - Maximization objective.
Network Scheduling by PERT/CPM: Rules of Network Construction – Components – Time analysis of network – Forward Pass computation – Floats and slack times – Critical Path Method – PERT Vs.CPM

UNIT IV Inventory Control: Cost of Inventory system- Purchase model with shortages – Manufacturing model with shortages - Purchase model with no shortages – Manufacturing model with no shortages - Deciding optimum safety stock and reorder level.

UNIT V Queuing theory – Queuing Systems – Arrival and service process – Birth and Death process – MM Queues - Simulation - Discrete Even Simulation – Applications to Queuing systems.

Text Book:

1. **V.K. Kapoor** : Operations Research, 2016 Edition, Sultan Chand & Sons, New Delhi

Books for Reference:

1. **Levin, R.I., D.S. Rubin and J.P. Stinson:** Quantitative Approaches to Management, McGraw – Hill, 2015, New Delhi.
2. **Vohra N.D:** Quantitative Techniques in Management, 3rd Edition, The McGraw Hill companies, New Delhi.

Course Designer:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Elective 2	Int. Marks	: 25
Class	: I M.Com (Finance)	Ext. Marks	: 75
Semester	: II	Max. Marks	: 100
Sub. Code	: S2PMCE1	Hours/Week	: 5
Title of the Paper	: MARKETING MANAGEMENT	Credit	: 5

Course Outcomes : On successful completion of the course, the students will be

1. Explain the concepts of marketing.
2. Apply the various sales promotion methods.

UNIT I **Marketing:** Definition – Importance - Scope – Approaches to the study of marketing- Marketing concepts. **Functions of marketing:** Functions of exchange, Functions of physical treatment, and Functions of facilitating exchange - Marketing mix – Marketing is science as well as an art.

UNIT – II **Product :** Features – Classification of products – Stages in New Product Development – Product line and mix - Product differentiation; Branding; Packaging; Labeling – Product Life cycle. **Pricing:** Types - Kinds - Factors influencing pricing decisions – Pricing strategies – Procedure of price determination.

UNIT – III **Physical Distribution:** Different channels - Functions of middlemen - Factors considered for selecting a channel – Wholesalers and retailers – services - Direct marketing. **Promotion :** Promotion mix- Sales promotion – Objectives– Advertising – Kinds – advertising media - Personal selling – kinds – Functions – Qualities of a good salesman – Personal selling Vs. Sales promotion – Market research.

UNIT – IV **Market Segmentation:** Meaning - Importance - Bases of market segmentation - Consumer behaviour – Fundamentals - Factors influencing consumer behaviour – Electronic marketing – Significance of Electronic marketing.

UNIT – V **Service Marketing:** Origin and Growth - Concept – Classification of services – Marketing of financial services in Indian scenario – Designing of service strategy.

Text Book:

1. **R.S.N. Pillai and Bagavathi**, Marketing Management 2010, S. Chand & Company Ltd., Ram Nagar, New Delhi.

Books for Reference:

1. **Rajan Saxena**, Marketing Management, Edition 2008, Tata MC Graw Hill Publishing Company Limited, 7 West Patel Nagar, New Delhi
2. **Philip Kotler**, Marketing Management, 44th edition, Reprint – 2014, Prentice Hall of India(P)Limited

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: S3PMC1	Hours/Week	: 7
Title of the Paper	: ADVANCED CORPORATE ACCOUNTING Credit : 5		

Course Outcome : On successful completion of the course, students will able to

1. Prepare accounting for shares and debentures.
2. Prepare Liquidator's final statement of account.
3. Prepare Consolidated Balance Sheet of Holding Company.

UNIT I

Company Accounts: Shares - Issue, forfeiture and Reissue of Shares – Bonus shares
SEBI Guidelines – Rights Issue. Redemption of Preference shares – Methods of Redemption.
Debentures: Issue and Redemption– SEBI Guidelines for Issue of Debentures. **Underwriting of Shares and Debentures.**

UNIT II

Amalgamation of Companies: Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of purchase – Purchase Consideration – Accounting for Amalgamation – Entries in the books of the transferee and transferor Companies – Treatment of Inter-Company holding.

UNIT III

Alteration of Share Capital and Internal Reconstruction: Meaning and Objective of Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries Schemes of Reconstruction. **Valuation of Goodwill and Shares:** Types of Goodwill – Valuation of Goodwill – Method of Goodwill – Valuation of Shares – Need for Valuation - Factors affecting Valuation – Methods of Valuation of Shares.

UNIT IV

Liquidation of Companies: Meaning of Liquidation – Modes of Liquidation – Order Of Payment – Preferential Creditors – Preparation of Statement of Affairs – Lists to be attached to the Statement of Affairs – Deficiency / Surplus Accounts – Liquidator's Final Statement of Account.

UNIT V

Accounts of Holding Companies: Meaning of Holding Companies – Subsidiary Companies – Preparation of Consolidated Balance Sheet – Elimination of common transactions – Treatment of unrealized profit and Contingent Liabilities – Revaluation of Assets – Inter-Company dividends.

Text Book:

1. **S.P.Jain & K.L. Narang**, Revised Edition – 2014, ADVANCED ACCOUNTANCY VOL – II, Kalyani Publishers, Ludhiana.

Reference Book:

1. **A Mukherjee M Hanif**, **New Edition 2014**, Modern Accountancy - Volume II, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
2. **R.L. Gupta & M.Radaswamy Edition – 2014**, Advanced Accountancy - Vol – II, Sultan Chand & Sons, New Delhi-2.

Course Designers:

1. Dr. I.Nagarajan
2. Mrs. K.Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: S3PMC2	Hours/Week	: 6
Title of the Paper	: APPLIED INDIRECT TAXATION	Credit	: 4

Course Outcomes: On successful completion of the course, students will able to

1. Apply the Income tax rules to compute Gross total Income of an assessee.
2. Suggest the suitable deductions available to that assessee.
3. Calculate the amount of tax to be paid by the assessee.

UNIT I Canons of Taxation- Indirect Taxes - Features of Indirect Tax - Indirect Tax Laws, Administration and relevant procedures. **Central Excise** – Law relating to Central Excise – Types of Excise Duties - Excisable Goods - Taxable event - Manufacture - Deemed manufacture - Classification of goods – Valuation for Central Excise - MRP based valuation for Central Excise - Transaction Value in Excise – CENVAT Credit - Exempted goods - Basic procedures in Central Excise – Excise concession to SSI - Exemption from Duty- Practical problems and case studies.

UNIT II Customs Laws : Basic concepts of Customs Law - Types of Customs Duties, Anti Dumping Duty, Safeguard Duty - Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage, Project import and Re-imports - Penalties and Offences - Practical problems and case studies.

UNIT III Service Tax :Introduction, Nature of Service Tax, Service Provider and Service Receiver – Registration procedure, Records to be maintained – Negative List of Services, Exemptions and Abatements – Valuation of Taxable Services – Exemptions and Abatements – Payment of Service Tax, Return – CENVAT Credit Rules – Export and Import of services - Practical problems and case studies.

UNIT IV Central Sales Tax Act : Central Sales Tax - Introduction, Definitions, Salient features of CST Act - Stock transfer, Branch transfer, Inter State Sale - Various forms for filing of returns under CST - Procedures under Central Sales Tax (CST) – Practical problems and case studies.

UNIT V Value Added Tax (VAT): Introduction, definitions, salient features of State VAT Act – Treatment of stock and branch transfer under State VAT Act - Filing of return under State VAT Act - Accounting and Auditing VAT - - Practical problems and case studies

Text Book:

1. **Dr. H.C. Mehrotra and Dr. S.P. Goyal :** Income Tax Law & Practice , Revised Edition (as per latest assessment year), Sahitya Bhawan Publications, Agra.

Reference Book:

1. **Dr. Vinod K. Singhania:** Direct Taxes Law and Practice, Revised Edition (as per latest Assessment Year), Taxmann Publications Pvt Ltd, New Delhi.
2. Dinkar Pagare: Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, New Delhi.

Course Designer:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: S3PMC3	Hours/Week	: 6
Title of the Paper	: ADVANCED FINANCIAL MANAGEMENT	Credit	: 4

Course Outcomes: On successful completion of the course, students will able to

1. Identify the source of finance and cost of each sources of finance
2. Evaluate the long terms investment proposals and select the optimum proposal
3. Estimate the working capital requirements.

UNIT I Financial Management: Meaning – Scope - Objectives – Functions of the Finance Manager - Organisation of Finance Function.

Sources of long term finance: Equity capital – Preference capital – Retained earnings – Term loans- Debentures – Main features, advantages and limitations of each source.

UNIT II Cost of capital and Capital Budgeting: Concept of Cost of Capital – Measurement of specific cost of capital and overall cost of capital.

Capital Budgeting – Meaning – Importance – Evaluation Techniques – Traditional techniques- Payback Method, Post Payback profitability Method, Rate Of Return Method – Modern Techniques- Net Present Value Method, Internal Rate of Return Method, Profitability index Method.

UNIT III Financing Decisions: Leverages - Operating, Financial and Combined Leverage.

Capital Structure: Definition – Assumptions – Capital structure theories – Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach and Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate Capital Structure.

UNIT IV Dividend Decision: Dividend – Meaning – Relevance of Dividends- Walter's Model Gordon's Model – Irrelevance of Dividends – Residual theory of Dividends, Modigliani and Miller Approach – Determinants of Dividend Policy- Bonus shares and Stock splits – Share Buybacks.

UNIT V International Financial Management: Foreign Capital – Foreign Direct Investment Euro Issues – Foreign Currency Convertible Bonds – Global Depository Receipts (GDR) – American Depository Receipts (ADR) – External Commercial Borrowings – Foreign Institutional Investors.

Foreign Exchange Risk – Types of Exposures in Foreign Exchange – Transaction Exposure – Translation Exposure – Economic Exposure.

Text Book:

1. **M Y Khan & P K Jain,2014:** Financial Management (Text, Problems And Cases) ,Sixth Edition 2014,McGraw Hill Education(India) Pvt. Ltd.New Delhi – 110 005.

Books for Reference:

1. **Prasanna Chandra,2013:** Financial Management(Theory And Practice),Eighth Edition,2013,TATA McGraw Hill Education Pvt Ltd..New Delhi – 110 005.
2. **S N Maheswari.** Financial Management(Theory And Practice) 13th Edition Reprint 2014,Sultan Chand & Sons,New Delhi.

Course Designers:

1. Dr.S.Meenakumari
2. Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: S3PMC4	Hours/Week	: 6
Title of the Paper	: RESEARCH METHODOLOGY	Credit	: 4

Course Outcome : On successful completion of course, Students will be able to

1. Explain the various methods of researches.
2. Prepare Research Reports
3. Work out with statistical tools.

UNIT I Introduction and Planning of Research: Meaning – Purpose – Types of Research – Methods of Research – Survey Method – Case Study – The Planning Process – Selection of Problem for Research – Formulation of the Selected Problem – Hypothesis – Research Design.

UNIT II Methods of Data Collection and Tools for Data Collection: Sources of data – Primary – Secondary – Methods of collecting Primary data – Survey Method, Personal interviewing, Telephone interviewing, Mail Survey, Observation Method and Experimental Method. **Tools for data Collection:** Construction of Schedules and Questionnaires - Scaling Technique – Nature – Likert Scale – Ranking Scales – Scale Construction – Pilot Study and Pre-Testing.

UNIT III Sampling: Sampling Techniques – Probability and Non-Probability – Sampling Design – Sample size – Sampling and Non-Sampling Errors.

UNIT IV Data Analysis and Report Writing: Processing of Data – Editing – Coding – Tabulation – Research report – Types of report – Style of reporting – Step on drafting report – Contents of research report.

UNIT V Statistical Tools: Correlation and Regression Analysis – Testing of hypothesis (z, t, f, χ^2) test.

Text Book:

1. **C.R. Kothari**, 3rd Edition – 2014, Research Methodology, Gaurav Garg New age International Private Ltd Publishers.

Reference Books:

1. **S.P. Gupta and M.P.Gupta, 2013:** Business Statistics, S. Chand & Company, New Delhi.
2. **Dr.S.L.Gupta and Hitesh Gupta, 2014:** Research Methodology Text and cases with SPSS application, International book House Pvt.Ltd.

Course designers:

1. Dr. I.Nagarajan
2. Mrs. K.Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: III	Max. Marks	: 100
Sub. Code	: S3PMC5	Hours/Week	: 4
Title of the Paper	: BUSINESS ACCOUNTING PACKAGE	Credit	: 3

Course Outcomes: On successful completion of this course, the students will be able to

1. Sent mails using Mail Merge , identify and apply the different mathematical (fx) functions in MS Excel
2. Create a company with Accounts only/Accounts with Inventory and able to view various reports
3. Prepare and view all statutory and taxation reports (VAT, Service Tax, TDS, TCS)

UNIT I Introduction to MS-Office: Windows Accessories – Using File Manager and Program Manager - **Introduction to Word:** Editing a Document – Formatting text and paragraph – Finding and Replacing text and spell checking – Header and Footer – Page Number – Insert Pictures – 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 9.0 – Company Creation – Classification of Accounts – Groups – Predefined Groups/Reserved Groups – Managing groups - Ledger Accounts – Accounting Vouchers – Creation - Types of vouchers – Default vouchers.

UNIT IV Inventory vouchers: – Stock Groups – Stock Categories – Multiple locations – Units of Measure – Creation of Stock items – Stock valuation methods – Inventory Vouchers: Receipt note, Delivery note, Rejection in, Rejection out, Stock Journal, Physical Stock – Voucher entry for Stock Purchase, Sales, Sales return and Purchase return - Inventory analysis reports – Preparation of VAT reports.

UNIT V Taxation through Tally – Service tax – Special features – Enabling Service Tax in Tally – Ledgers pertaining to Service Tax - Ledgers Creation – Voucher Entry when service tax is enabled – Service Tax Reports .

Tax Deduction of Source (TDS) – Enabling TDS in Tally – Ledgers pertaining to TDS – Creating TDS voucher types – Voucher Entry – TDS Reports - Introduction to GST (Theory Only).

Text Book:

1. **Sanjey Saxena, 2013:** MS Office 2000 For Every One, Vikas Publishing House Pvt.Ltd., New Delhi.

Reference Books:

1. **C. Nellai Kannan, 2014:** MS Office, Nels Publications, Thirunelveli.
2. **Dr. Namrata Agarwal, 2014:** Comdex Tally 9- Course Kit, Nels Publications, Thirunelveli.

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 40
Class	: II M.Com (Finance)	Ext. Marks	: 60
Semester	: III	Max. Marks	: 100
Sub. Code	: S3PMC5	Hours/Week	: 2
Title of the Paper	: BUSINESS ACCOUNTING PACKAGE LAB Credit : 2		

Course Outcomes: On successful completion of the course, the students will be able to

1. Send mails by using Mail Merge and apply the different mathematical functions in MS Excel.
2. Create a company with Accounts only and Accounts with Inventory,
3. Identify the requirements of industry in the competitive environment

MS WORD

11. Create a company letter of apply all option in format menu.
12. Create a word document and format it.
13. Create a paragraph & apply the formats that you can do with it.
14. Create a company letter using header & footer.
15. Create a bio-data & apply the settings.
16. 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

9. Creation of a company.
10. Creation of primary groups, single group and sub – groups.
11. Preparation of voucher entries for the given transactions.
12. Preparation of Trial Balance.
13. Formation of stock category, stock groups, single godown, multiple godowns and units of measure to prepare bill of materials.
14. Preparation of profit and loss account and balance sheet.
15. Preparing final accounts from the trial balance with few adjustments.
16. Preparation of adjustment entries and inventory groups.

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: S4PMC1	Hours/Week	: 8
Title of the paper:	ADVANCED SPECIAL ACCOUNTING	Credit	: 5

Course Outcome : On successful completion of the course, students will able to

1. Prepare Final accounts for Joint Stock companies.
2. Prepare Final accounts for Banking companies.
3. Apply the Accounting Standards in preparing accounts.

UNIT I **Company Final Accounts:** Books of Accounts to be kept by a Company – Preparation of Final Accounts – Forms and Contents of Profit and Loss Account and Balance Sheet – Managerial Remuneration. **Profit Prior to Incorporation:** Accounting Treatment of Pre-Incorporation Profit/Loss.

UNIT II **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 III **Accounts of Insurance Companies:** Accounts of Life Insurance Business – Types of Policies – Annuities – Surrender value – Life Assurance Fund – Preparation of Final Accounts – Revenue Account – Valuation Balance Sheet – Accounts of General Insurance Business – Fire and Marine Insurance – Profit and Loss account – Balance Sheet.

UNIT IV **Accounts of Electricity Companies:** Double Account System – Single Account System versus Double Account System – Advantages of double account system – Final Accounts under double account system – Simple adjustments – Replacement of an asset – Disposal of Surplus.

UNIT V **Accounting Standards:** International Accounting Standards – Accounting Standards in India – Mandatory Accounting Standards – Scope of Accounting Standards – AS1 to AS10.

Text Book:

1. **S.P.Jain & K.L. Narang**, Revised Edition – 2014, ADVANCED ACCOUNTANCY VOL – II, Kalyani Publishers, Ludhiana.

Books for Reference:

1. **A Mukherjee M Hanif**, New Edition 2014, Modern Accountancy - Volume II, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
2. **R.L. Gupta & M.Radaswamy** Edition – 2014, Advanced Accountancy - Vol – II, Sultan Chand & Sons, New Delhi-2.

Course designers:

1. Dr. I.Nagarajan
2. Mrs. K.Anandhajothi Jeyalakshmi

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: S4PMC2	Hours/Week	: 5
Title of the Paper	: MODERN BANKING PRACTICES	Credit	: 4

Course Outcomes: On successful completion of the course, the students will be able to:

1. Perform different kinds of banking transactions digitally.
2. Explain the difficulties involved in NPA management.
3. Evaluate the loan application and take credit decisions.

UNIT I Banking Structure In India: Banking functions and services- Commercial Banks- Structure of Commercial Banks- Public sector Banks- Private sector Banks- Foreign Banks- Co-operative Banks- Features- Categories of Co-operative Banks- Regional Rural Banks – RBI- functions- Powers.

UNIT II Commercial Banks and Economic Development: Economic Development – Role Of Banks – Economic Growth and Indian Banks – Innovative schemes – The Lead Bank Scheme- Village Adoption Scheme – Self Employment Scheme for educated unemployed youth – Self employment programme for urban poor – farmers’ service societies - priority sector – micro finance.

UNIT III Management of Bank Deposits: Deposits- Mobilisation, concept of Bank Marketing- Management of bank loans- Characteristics of Bank loan- Loan policy in a commercial banks- Evaluation of loan- Application- Credit information- credit analysis- Credit decision- Priority sector lending policies of commercial banks in India- Nature and principles of security investment of commercial Banks.

UNIT IV Credit Appraisal and Management of NPAs: Credit Appraisal – meaning importance– procedure for credit appraisal – meaning of NPAs – magnitude of NPAs – factors contributing to NPAs – Early warning signals – management of NPAs- remedies available – Recent measures.

UNIT V Recent Trends in Banking: Electronic Banking- Features- Internet Banking versus Traditional banking – Mobile banking – Features – Requirements – Telephone Banking Features – Telephone banking facilities – ATM – Features – Functions of ATM – Electronic Electronic Fund Transfer– Benefits of ATM – Credit cards – Features – Real Time Gross Settlement (RTGS)- NEFT(National Electronic Fund Transfer).

Text Book:

1. **E. Gordon & K. Natarajan**, 2014: Banking Theory Law and Practice, 22nd Revised Edition, Himalaya Publishing House, New Delhi.

Books for Reference:

1. **K.P.M. Sundaram & Varshney**, 2013: Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
2. **KC Shekhar & Lekshmy Shekhar**, 2014: Banking Theory Law and Practice, 20th Edition, Vikas Publishing House Pvt. Ltd., New Delhi -110002.

Course designers:

1. Dr.S.Ramesh Kumar
2. Mrs.A.Anita

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Core	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: S4PMC3	Hours/Week	: 6
Title of the Paper	: AUDITING	Credit	: 4

Course Outcomes : On successful completion of the course, the students will be able to:

1. Identify the basic concepts of Auditing practices.
2. Prepare an audit report of a firm.

UNIT I Auditing: Meaning and Definition - Nature and Scope of Auditing – Comparison between Book Keeping, Accounting, Auditing and Investigation – Objectives of Auditing – Basic principles governing an Audit – Advantages and limitations of Audit – Classification of audit - Concepts of Materiality in planning and performing the Audit – Disclosure of Accounting Policies.

UNIT II Audit Planning: Introduction - Audit Programme – Audit Working Papers - Audit Note Book – Quality Control for Audit Work – Audit Sampling - Audit Risk – Surprise Checks.

Internal Control and Vouching: Internal Control – Distinction between Internal Check, Internal Audit and Internal Control –Vouching - Meaning – Cash Vouching procedure - Verification of items in Balance Sheet - Fixed Assets, Investments, Inventories, Debtors, Cash and Bank balances, Loans and Advances, , Debentures and Creditors, Provisions for Taxation, Proposed dividend.

UNIT III Company Audit: Auditors' Appointment – Methods of Appointment of Auditor – Remuneration, Removal, Rights and Duties of Statutory Auditor – Joint Audit – Branch Audit – Auditor's Liabilities – Civil Liability, Criminal Liability.

UNIT IV Audit of Industries and Non – Regulated Industries: Audit of Educational Institutions - Audit of Hospital – Government expenditure Audit – Audit of Non-Government Organization and Charitable Institution – Audit of Hotel – Audit of Recreation Club – Audit of Partnership Firm, Small Companies and Sole Trader – Audit from Incomplete records.

UNIT V Audit Report: Meaning – Importance of Audit Report – Scope of Audit Report – Contents of the Report – Qualified Report – Audit Report under Companies Act – Auditors' report on revised accounts of Companies before circulations to shareholders – Section 293A of the Companies Act and the Auditor - Companies Auditors' Report Order (CARO) – Objectives and Functions of Auditing and Assurance Standard Board (AASB).

Text Book:

1. **Kamal Gupta,2014:** Contemporary Auditing, Tata MCGraw,Hill Publishing Company Ltd,New Delhi.

REFERENCE BOOK:

1. **B.N. Tandon, S. Sudharsanam,2013:** A Hand Book Of Practical Auditing Reprint-2014,S. Chand and Company Ltd.,New Delhi – 110 055.
2. **Sanjay Kumar sataphy Biswa mohana Jena,2014:** Auditing: Principles And Practice Himalaya Publishing House ,New Delhi-1

Course designer:

1. Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Elective	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: S4PMCE1	Hours/Week	: 6
Title of the Paper	: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Credit	: 5

Course Outcome: On successful completion of this course the students will be able to :

1. Analyse the risk return and trade-off of investment alternatives.
2. Perform the activities connected with stock trading.
3. Find out the real values of securities before taking the investment decisions.

UNIT I Investment Fundamentals: Investment – Features – Objectives – Investment Process – Investment versus Speculation – Investment Alternatives – Financial Instruments – Money Market Instruments – Capital Market Instruments – Sources of Investment Information – Risk – Types of Risk – Causes of Risk – Measurement of Risk – Return – Holding Period Return – Measurement of Return – Traditional Methods – Modern Methods.

UNIT II Securities Market and Indices: Primary Market – Functions – Participants – Methods of Raising Funds in the Primary Market – Issue Management. Secondary Market – Major Players – Stock Exchanges – Functions – Leading Stock Exchanges in India – BSE, NSE and OTCEI -Stock Market Indicators –Investment Companies – Classification of Investment Companies – Buying and Selling of Shares – Trading and Settlement – Regulation of Securities Market in India – SEBI – Powers and Functions.

UNIT III Fundamental and Technical Analysis : Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Statement Analysis – Ratio Analysis. **Technical Analysis** : Concept – Theories – Dow Theory – Eliot Wave Theory –Charts –Types – Trend and Trend Reversal Patterns – Mathematical Indicators – Moving Averages – Market Indicators.

UNIT IV Valuation of Securities: Equity Shares – Concepts – Valuation – Dividend Valuation Models – Preference Shares – Concept – Features – Yields – Bond – Bond Features – Types of Bonds – Determinants of Interest Rates – Bond Management Strategies – Bond Valuation – Bond Duration – Yield to Maturity (YTM) – Yield to Call (YTC).

UNIT V Modern Portfolio Theory : Markowitz Model –Portfolio Selection – Opportunity Set – Efficient Frontier – Capital Asset Pricing Model (CAPM) – Assumptions – CAPM Equation – Security Market Line (SML) – Capital Market Line (CML) – SML versus CML – Arbitrage Pricing Theory (APT) – Assumptions. **Measuring Risk and Return of Portfolios** - Portfolio Revision – Techniques of Portfolio Revision – Formula Plan – Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Rupee Cost Average. Evaluation of Portfolio Performance – Treynor's Measure –Sharpe's Index – Jensen's Model.

Text Book:

1. **Prasanna Chandra**, Investment Analysis And Portfolio Management, Revised Edition 2012 ,Tata Mc Graw Hill Publishing Company Ltd.,New Delhi.

Books for Reference:

1. **Punithavathy Pandian**, Security Analysis And Portfolio Management ,revised edition 2012, Vikas Publishing House Pvt Ltd.,New Delhi.
2. **Preeti Singh**, Investment Management, 18th Revised Edition 2014, Himalaya Publishing House, New Delhi.

Course Designers:

1. Dr.S.Rameshkumar
2. Dr.S.Sankareswari

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course	: M.Com (Finance) Elective2	Int. Marks	: 25
Class	: II M.Com (Finance)	Ext. Marks	: 75
Semester	: IV	Max. Marks	: 100
Sub. Code	: S4PMCE2	Hours/Week	: 6
Title of the Paper	: FINANCIAL MARKETS AND SERVICES	Credit	: 5

Course Outcome: On successful completion of this course the students will be able to :

1. Explain the various techniques of investments and instruments in stock market.
2. Perform the activities connected with stock trading.

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 – Organization 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 versus shares – Types and Classification of funds – Importance of Mutual Funds – 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: Meaning – Modus operandi – Terms and conditions – Functions – Types of Factoring – Factoring versus Discounting – Benefits of Factoring – Factoring in India. **Credit Rating:** Meaning – Definition – 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. **E.Gordon and K.Natarajan**, Financial Markets And Services, Revised Edition 2016, Himalaya Publication, Mumbai

Books for Reference:

1. **M.Y.Khan**, Financial Services , Revised Edition 2013, Tata MC Graw Hill, New Delhi.
2. **H.R. Machiraju**, Indian Financial System, Revised edition -2014, Vikas Publishing House Pvt Ltd, New Delhi

Course Designer:

Dr.I.Nagarajan

M.Phil Commerce

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)
M.PHIL COMMERCE
Course Structure (W.e.f. 2017-18 Batches Onwards)

Semester - I

Course	Code	Course Title	Ins. Hrs/ Week	Exam Hrs	Marks		Total
					Int	Ext	
Core – I	S1MK1	Research Methodology	6	3	100	100	200
Core – II	S1MK2	Advanced Financial Management	6	3	100	100	200
Core -III	S1MK3	Human Resource Management	6	3	100	100	200
TOTAL			18	9	300	300	600

Semester -II

Course	Code	Course Title	Ins. Hrs/ Week	Exam Hrs	Marks		Total
					Int	Ext	
Core -IV	Prj	Dissertation and Viva-Voce			100	100	200
TOTAL					100	100	200

THIAGARAJAR COLLEGE, MADURAI- 9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course : M.Phil **Code No** : S1MK1
Semester : I **No. of Hrs allotted:** 6
Paper : Core **No. of Credits** : 5

Title of the paper : **RESEARCH METHODOLOGY**

Course Objectives: To make the Scholars familiar with the various aspects involved in the research process.

Unit I: Introduction and Planning of Research:

Meaning – Purpose – Types of Research – Methods of Research – Survey Method – Case Study – The Planning Process – Selection of Problem for Research – Formulation of the Selected Problem – Hypothesis – Research Design.

Unit II : Methods of Data Collection and Tools for Data Collection:

Sources of data – Primary – Secondary – Methods of collecting Primary data –Survey Method – Personal interviewing – Telephone interviewing –Mail Survey – Observation Method – Experimental Method.

Tools for data Collection: Construction of Schedules and Questionnaires - Scaling Technique – Nature – Likert Scale – Ranking Scales – Scale Construction – Pilot Study and Pre-Testing.

Unit III: Sampling

Sampling Techniques – Probability and Non-Probability – Sampling Design – Sample size – Sampling and Non-Sampling Errors.

Unit IV: Data Analysis and Report Writing

Processing of Data – Editing – Coding – Tabulation – Research report – Types of report – Style of reporting – Step on drafting report – Contents of research report.

Statistical Tools:

Correlation and Regression Analysis – Linear Growth Rate; Compound Growth Rate – Testing of hypothesis (z, t, f, χ^2) test.

Unit V Application of SPSS in Research

SPSS Windows and Files – Entering and Working with Data – Descriptive Statistics and Graphs – Linear Regression – Multiple Correlation and Regression – Chi-Square Test – One –Way ANOVA – Two-Way ANOVA – t Test.

Books for Reference

1. A Hand Book on SPSS for Research Work
(Unit 5)

Anil Kumar Mishra
First Edition 2011
Himalaya Publishing House
Mumbai.

2. Research Methodology

C.R. Kothari
Gaurav Garg
3rd Edition – 2012
New age International
Private Ltd Publishers.

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course : M.Phil **Code No : S1MK2**

Semester : I **No. of Hrs allotted : 6**

Paper : Core **No. of Credits : 5**

Title of the paper : ADVANCED FINANCIAL MANAGEMENT

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

Unit –I Financial Management - An Overview

Finance and Financial Management – Scope of financial management-Objectives and goals of financial management – Functions of the finance manager- Organisation of finance function.

Sources of long term finance – Equity capital –Preference capital –Retained earnings – Term loans- Debentures – Main features, advantages and limitations of each source.

Unit –II. Cost of capital and Capital Budgeting

Concept of cost of capital – Measurement of specific cost of capital and overall cost of capital.

Capital Budgeting – Importance – Process of Capital Budgeting – Evaluation Techniques – Traditional techniques- Discounted Cash Flow Techniques.

Unit –III. Financing and Dividend Decisions

Operating, Financial and Combined Leverage.

Capital Structure – Definition – Assumptions – Capital structure theories – Net Income Approach – Net Operating Income Approach – Modigliani- Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to designing an appropriate capital structure.

Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach – Determinants of Dividend Policy- Bonus shares and Stock splits – Share Buybacks.

Unit –IV. Working Capital Management

Concepts of Working Capital – Approaches- Working Capital Financing – Determinants of Working Capital Requirements- Computation of Capital needs- Financing of Working Capital- Sources of Working Capital Finance.

Unit V International Financial Management

Foreign Capital – Foreign Direct Investment – Euro Issues – Foreign Currency Convertible Bonds – Global Depository Receipts (GDR) – American Depository Receipts (ADR) – External Commercial Borrowings – Foreign Institutional Investors.

Foreign Exchange Risk – Types of Exposures in Foreign Exchange – Transaction Exposure – Translation Exposure – Economic Exposure – Managing Foreign Exchange Risk – Managing Transaction Exposure – Managing Translation Exposure – Managing Economic Exposure.

Text Book

1. FINANCIAL MANAGEMENT
(TEXT,PROBLEMS AND CASES)

M Y KHAN & P K JAIN
Sixth Edition 2013
McGraw Hill Education(India) Pvt. Ltd.
New Delhi – 110 005.

Books for Reference

1. FINANCIAL MANAGEMENT
(THEORY AND PRACTICE)

PRASANNA CHANDRA
Eighth Edition 2013
TATA McGraw Hill Education Pvt Ltd..
New Delhi – 110 005.

2. FINANCIAL MANAGEMENT
(THEORY AND PRACTICE)

S N MAHESWARI
13th Edition Reprint 2011
Sultan Chand & Sons,
New Delhi.

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2017 Batch onwards)

Course : M.Phil Code No : S1MK3

Semester : I No. of Hrs allotted : 6

Paper : Core No. of Credits : 5

Title of the paper : HUMAN RESOURCE MANAGEMENT

Course Objectives: To help the students understand the importance of Human Resource Management in meeting the challenging requirements of highly skilled and competent human resources due to Globalisation.

Unit – I

Human Resource Management – Functions of Human Resource Management – Nature and Scope of Human Resource Management – Human Resource Planning – Meanings – Importance – Objectives – Process – Areas – Job Analysis – Purposes – Uses – Contents – Steps and Techniques.

Unit – II

Recruitment and Selection – Recruitment Policy – Sources – Methods – Recruitment Practice in India – Selection Procedure – Scientific Selection – Placement – Induction and Socialisation.

Unit – III

Training and Development – Principles of Training – Methods of Training – Procedure – Contributions of Training – Evaluation of Training Programme – Career Development – Benefits – Promotion Practices in India – Transfer – Transfer Policy and Procedure – Grievance and Redressal Procedures – Organisational Development – Meaning – Models and Interventions

Unit – IV

Performance Appraisal – Need – Purpose and Use of Performance Appraisal – Steps in Performance Appraisal – Traditional Vs Modern Methods of Performance Appraisal – Performance Appraisal based on MBO system – Managerial Appraisal – Managerial Ethics in Performance Appraisal.

Unit – V

Human Resource Accounting – Human Resource Information System – Human Resource Management Research and Audit – Human Resource Management in changing environment – International Human Resource Management – Managing Human Resource in Virtual Organizations.

Text Book

1. Human Resource Management

C.B. Gupta

Sixth Edition 2013

McGraw Hill Education(India) Pvt. Ltd.

New Delhi – 110 005.

Books for Reference

1. Essential of Human

Resource Management

P. Subba Rao

Fifth Revised Edition 2013

Himalaya Publishing House

New Delhi.