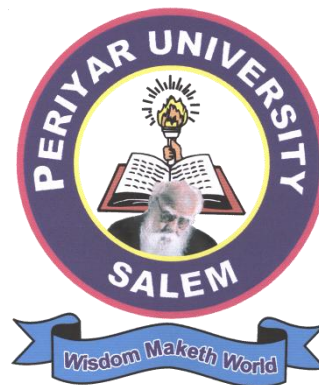


PERIYAR UNIVERSITY
PERIYAR PALKALAI NAGAR
SALEM - 636 011



M.Com.

(CHOICE BASED CREDIT SYSTEM)

REGULATIONS/SYLLABUS

**(EFFECTIVE FROM THE ACADEMIC YEAR 2012-2013 AND
THEREAFTER)
REGULATIONS**

Candidates seeking admission to the first year of the Master of commerce/Master of Commerce (Computer Applications) Degree Course shall possess.

- a. B.Com (or)
- b. Any Degree with Financial Accounting and Cost Accounting/ Management Accounting/each with 100 Marks.

DURATION OF THE COURSE

The course shall extend over a period of two Academic years consisting of four semesters. Each Academic year will be divided into two Semesters. The first Semester will consist of the period from July to November and the Second Semester from December to March.

The duration of each Semester will be about 18 weeks. The subjects of study shall be in accordance with the syllabus prescribed from time to time.

SUBJECTS OF STUDY

The total number of subject of study will be 20 including one Project work for 100 marks.

The Project report must be submitted through the supervisor and the Head of the Department on or before 31st March of the Second Year.

EVALUATION

The Students will be evaluated for 100 marks in each subject of study as detailed below:

External Examination	- 75 marks
Internal Assessment	- 25 marks

The components of Internal Assessment for 25 Marks are:

Test	- 15 Marks
Seminar	- 5 Marks
Assignments /Quiz	- 5 Marks
Total	- 25 Marks

Other details about evaluation are given in (CBCS Regulations).

PASSING MINIMUM:

1. Theory **Internal** 25 Marks, **External** 75 Marks.
2. Separate passing minimum is prescribed for Internal and External

The passing minimum for CIA shall be 50% out of 25 marks
(i.e. 12.5 Marks).

The passing minimum for University Examination shall be 50% out of 75 (i.e. 37.5% Marks).

CLASSIFICATION OF THE SUCCESSFUL CANDIDATES:

Successful candidates passing the examinations and securing the Marks,

50% and above - Pass Second Class

60% and above - Pass First Class

Above 75% in the aggregate - I Class with distinction provided that they pass the examination in the first appearance.

Apart from the above classification 6-points scale is used for evaluation of the performance of the students to provide letter grade for each course under CBCS pattern.

The performance of a student in each course is evaluated in terms of Grade Point Average, Weighted Average Marks Cumulative Grade Point Average and Overall Weighted Percentage of Marks (OWPM). The computation of these values and grades are explained in CBCS Regulations.

SCHEME OF EXAMINATION
M.Com

I - SEMESTER

Code No	Title	Duration	Internal Marks	External Marks	Total Marks	Credit	Total Credit
12COMC01	Modern Marketing	3 hrs	25	75	100	5	
12COMC02	Advanced Financial Accounting	3 hrs	25	75	100	5	
12COMC03	Corporate Legal Framework	3 hrs	25	75	100	5	
12COME01	Modern Management Practices	3 hrs	25	75	100	4	
12COMS01	Principles of Accountancy	3 hrs	25	75	100	2	
	(Supportive Paper for courses offered by other department)						
						<u>21</u>	<u>21</u>

II - SEMESTER

Code No	Title	Duration	Internal Marks	External Marks	Total Marks	Credit	Total Credit
12COMC04	Financial Management	3 hrs	25	75	100	05	
12COMC05	Business Research methods and Techniques	3 hrs	25	75	100	05	
12COMC06	Advance Corporate Accounting	3 hrs	25	75	100	05	
12COME02	Entrepreneurial Development	3 hrs	25	75	100	04	
12COMS02	Human Resource Management	3 hrs	25	75	100	02	
	(Supportive Paper for courses offered by other Department)						
12PHR01	Human Rights (Common Paper)	3 hrs	-	-	100	02	
						<u>23</u>	<u>23</u>

Optional Credit

Code No	Title	Duration	Internal Marks	External Marks	Total Marks	Credit	Total Credit
12COMC15	Tally Accounting	3 hrs	25	75	100	2	
12COMC16	Computer Application In Banking	3 hrs	25	75	100	2	
						----- 4 -----	96

Note: - This Course introduced to provide computerized accounting knowledge to deserving students. No instructional hours will be allotted to the students, the students have to learn the course by self and appear for the examinations. The course is purely optional and the students will get 2 extra Credits for the same.

12COMC01 - MODERN MARKETING

Unit – I

Understanding Marketing – Core concepts of Marketing – Modern Marketing – Marketing Mix – Marketing Environment – Marketing and New Economy – Building Customer Satisfaction – Value and Retention – Marketing Planning.

Unit – II

Product Management – Branding – Pricing – Buyer Behaviour –Market Segmentation – Developing Market Strategies – Market Targeting – Customer Management.

Unit – III

Marketing Channel Management – Managing Retailing, Wholesaling and Market Logistics – Managing Sales force - Marketing Communication – Advertising – Sales Promotion – Public Relations – Direct Marketing – Internet Marketing – Personal Selling – Media and its effectiveness.

Unit – IV

Marketing Research – Types of Marketing Research – Stages in Marketing Research process – Approaches of Marketing Research – Marketing Research Report – Marketing and Sales Information System.

Unit – V

Service Marketing – Service Marketing Mix- Reasons for growth of service industries – Types of services – Challenges for services – Service Quality – Rural marketing – Innovative marketing – Green marketing – Social Marketing.

References:

1. Marketing Management – Philip Kotler – Pearson Education.
2. Marketing Management – Arun Kumar and Meenakshi – Vikas Publishing House Private Ltd.
3. Service Marketing - B. Balaji- S.Chand.
4. Marketing Management – K.S.Chandrasekar - Tata McGraw Hill.
5. Services Marketing – Valarie A Zeithaml , Mary Jo Bitner, Dawyne D Gremler and Ajay Pandit - Tata McGraw Hill.

12COMC02 - ADVANCED FINANCIAL ACCOUNTING

Unit -I

Accounting principles, Concepts and Conventions -Measurement of Business Income -Accounting Standards -National and International.

Unit -II

Partnership Accounting - Assignment of Life Policy -Mergers and Amalgamation - Sale of Business - Dissolution - Insolvency - Piecemeal Distribution.

Unit -III -

Double Accounts System -Accounts of Electricity Companies -Present Format.

Unit -IV

Accounting for Price Level Changes -Social Responsibility Accounting -HR Accounting.

Unit -V

Government Accounting in India: General Principles - Comparison with Commercial Accounting - Role of The Comptroller and Auditor General of India and Public Accounts Committee -Review of Accounts.

Reference Books

1. Gupta R.K and Radhaswamy M Advanced Accounts, New Delhi, Sultan Chand.
2. Paul.S.K.R., Advanced Financial Accounting, Calcutta, New Central Book Agencies Pvt. Ltd.
3. Jain & Narang -Advanced Accountancy
4. Arulanandan & Raman - Advanced Accountancy
5. Maheswari S.N - Advanced Accountancy

12COMC03 - CORPORATE LEGAL FRAMEWORK

Objective: To Provide basic knowledge about Legal Frame Work practiced in corporate India.

Unit – I

Legal Frame Work- Overview: Companies Act, 1956 – Memorandum of Association – Articles of Association – Prospectus- IPO – Limited partnership – Powers, Rights and Duties of Directions.

Unit – II

Corporate Governance – Concept – Objective – Principles – Components – Advantages- Effect of non-implementation of Corporate Governance – Legal Frame work – Composition of the Board- Audit committee – Role of Audit Committee.

Unit – III

Corporate Social Responsibility : An Overview – Concept of Social Responsibility – Archive Carroll Model – Definition – Dimension of CSR – Benefits of Implementing CSR – Stages of CSR – CSR in India – Mandatory Provisions.

Unit – IV

Securities and Exchange Board of India – SEBI 1992 – SEBI Guidelines – Capital Issues.

Unit – IV

Consumer Protection Act 1986 – Rights of Consumers – Consumer Protection- Right to Information Act, 2005 – Rights to Information – Obligation of Public Authorities – Central Information Commissioner – Appeal and Penalties.

Text Books:

1. Kapoor N.D. Company Law, Sultan Chand & Sons New Delhi 1999.
2. V.Sithapathy Corporate Governance, Taxmann, New Delhi 2006.

12COME01 - MODERN MANAGEMENT PRACTICES

Unit -I

Management: An Overview - Evolution of Management - Contingency and Situational Approach in Management - Global Environment - Corporate Governance and Bench Marking.

Unit -II

Business Process Re-Engineering: Meaning - Need, Responsibility and Implementation of BPR, Limitations, BPR in Indian Industry.

Unit -III

Total Quality Management: Definition -Concepts -Strategic Quality Management - Leadership for TQM - ISO 9000 Quality Management.

Unit -IV

Business Process Outsourcing: Meaning - Planning - Outsourcing - Defining Scope of Transaction - Sharing Inter - Firm Processes.

Unit -V

Customer Relationship Management: Meaning - Measurement - Qualitative Measurement Methods - Calculating Relationship Indices.

Reference Books:

1. Chandan J.S. Management Concepts and Strategies
2. Joe Pepped Philip Rowland, The Essence of Business Process Re-engineering.
3. Mohantray R.P & Lakhe R.R, TQM -Jaico Publishers
4. Arthur Jhon K.Halvey, Barbara Murphy. Melby- BPO: Process, Strategies & Contracts John Wiley & Sons.
5. John Anton, Customer Relationship Management, Prentice Hall.

12COMS01 - PRINCIPLES OF ACCOUNTANCY

(Supportive paper offered by other Departments)

Unit -I

Accounting Principles, Concepts and Conventions - Nature and Scope of Book - Keeping.

Unit -II

Double Entry System of Book - Keeping - Rules of Debit and Credit - Ledgers - Posting - Subdivision of Journal - Petty Cash Book, Columnar Cash Book - Bank Reconciliation Statement

Unit -III

Trial Balance - Preparation of Trial Balance - Capital and Revenue - Expenditure and Receipts - Rectification of Errors.

Unit -IV

Final Account -Trading Account - Profit and Loss Account - Balance Sheet.

Unit -V

Financial Statement Analysis - Ratio Analysis: Current Ratio - Net Profit Ratio- Direct Expenses Ratio.

Reference Books

1. Gupta R.L and Gupta V.K Financial Accounting.
2. Reddy T.S. & Murthy A - Advanced Accountancy
3. Maheswari S.N., & Maheswari S.K -An Introduction to Advanced Accountancy
4. Maheswari S.N., Pillai & Bhagavathi – Management Accounting.

12COMCO4 – FINANCIAL MANAGEMENT

Unit I

Financial Management – concept, nature, evolution, functions and significance – Risk return – Trade off – Maximization and Minimization Vs. Optimization.

Unit II

Long Term Capital Resources: Equity and Debt sources – Uses – Significance of convertible issues and rights issues, working capital – Concept and types – Determinants – Financing approaches – Sources of Working Capital.

Unit III

Capital structure planning: Determinants of capital structure – Optimum capital structure – Capital structure theories – Cost of capitals: Cost of debt equity, Preference share capital and Retained earning – Weighted average cost.

Unit IV

Capital budgeting: Concept, Significance – Methods of Evolution of capital investment – Payback, average return, NPV, IRR, Decision Tree Simulation, Sensitivity and CAPM methods.

Unit V

Dividend theories: Valuation, - Gordon, Walter and M.M. Theory – Assumptions and Limitations. Dividend policy: Different policies and practices – Factors affecting dividend decision.

Note: The question paper should consist of 60% theory and 40% problem.

Reference Books:

1. Pandey. I.M., Financial Management, New Delhi, Vikas Publications.
2. Khan and Jain, Financial Management.
3. Soloman Ezra and Priyle John, An introduction to Financial Management.
4. Prasanna Chandra, Financial Management and policy.
5. James C Van Horne, Financial Management and policy.

12COMC05 – BUSINESS RESEARCH METHODS AND TECHNIQUES

Unit I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Experimental – Historic – Pure and Applied – Research problem – Research Design – Components of Research Design.

Unit II

Sampling – Census – Universe / Population – Sample – Sampling Techniques- Random and Non Random Sampling – Sampling frame – Size of the sample – Sampling and Non Sampling Errors.

Unit III

Collection of Data – Primary and Secondary Data – tools of Collection of Data – Questionnaire – Personal Interview – Interview – Schedule – Observation- Precautions to be taken while applying tools – Pilot study and pre- testing.

Unit IV

Analysis and Interpretation of Data – Hypothesis – Formulation and testing of hypothesis – Methods of testing hypothesis – Parametric and non parametric tests, tests of significance – ‘t’ test, ‘F’, test tests – Analysis of Variance – Application of Excel worksheet and SPSS package.

Unit IV

Research Report – Types of reports – Target audience – Steps in drafting a Research Report – Contents of a research report – Title pages – Table of Contents – Body of the report – Appendices – Bibliography – Foot notes.

Note: The question paper should consist of 60% theory and 40% problem.

Reference Books:

1. Research Methodology : methods and techniques C.R.Kothari, New Delhi Wiley Eastern Ltd.,
2. Research Methods in Commerce – Amarchand D, Emerald Publishers, Chennai.
3. Thesis and Assignment writing – Anderson J. Berry H.D & Poole, New Delhi, M. Wiley Eastern Limited.
4. Thanulingam N. Research methodology in social science, Coimbatore, Rainbow Publishers.
5. Kurien C.R. Research Methods in Economic and Social Sciences.

12COMC06 – ADVANCE CORPORATE ACCOUNTING

Unit – I

Preparation of company final account – P & L Account – Statutory Requirements – Provision and Reserve as per company Act – Managerial Remuneration – Balance Sheet.

Unit – II

Acquisition – Amalgamation & Absorption – Reconstruction – Internal and External – Good will – Capital Reserve – purchase consideration.

Unit – III

Liquidation of companies – Mode of winding up - Statement of Affairs – Liquidators final Statement of Account – Liquidator's Remuneration.

Unit – IV

Final Statement – Banking companies – Legal Requirements – Form of P & L Account – Schedules – Financial Statement – Balance Sheet.

Unit – V

Account of Insurance companies – Life Insurance – General Insurance – Fire Marine – Revenue Account – Balance Sheet.

Note:

The question paper should consist 70% problem and 30% theory questions.

Reference Books:

1. Sukla. M.C and Crewal. T.S. Advance Accounts, New Delhi. S. Chand and Co., 2002.
2. Gupta. R.L nad Radhaswamy. M. Advance Account. New Delhi. Sultan Chand,2002.
3. Jain S.P. and Narang.K.L. Advance Account . Ludhiana. Kalayani Publishers,2002.

12COME02- ENTREPRENEURIAL DEVELOPMENT

Unit – I

Entrepreneur – Meaning – Evolution and Concept – Functions of Entrepreneur – Types – Characteristics – Differentiate Manager and Entrepreneur – Intrapreneur – Behavioural patterns of entrepreneurs.

Unit - II

Entrepreneurship – Meaning – Traits and Types – Importance of Entrepreneurship – Entrepreneurial Process – Theories of entrepreneurship – Entrepreneurial culture and structure – Barriers of Entrepreneurship – Growth of entrepreneurship in India.

Unit –III

Women entrepreneurship – concept – Growth and Role – Functions – Problems – Development of Women Entrepreneurship – Rural Entrepreneurship – Need - problems and development of rural entrepreneurship. – Small Entrepreneurs.

Unit - IV

Project and Business idea – classification and identification – selection – project report significance and contents – project formulation – project life cycle – project appraisal methods – project design and network analysis – sources of project finance.

Unit - V

Entrepreneurial growth – Role of government and NGO in Promoting entrepreneurship in India – EDP's – Role of promotional institutions in ED – NIESBUD – SSIC – SIDO – SIPCOT – SIDCS – TECOS –ITCOT – DIC –NSIC – TWDC-TIIC –IIC – SFC- Development Bank and Commercial Bank – Future of Entrepreneurs.

References:

1. Entrepreneurial Development –S.S.Khanka – S.Chand and Company Ltd.
2. Entrepreneurship Developmetn in India – C.B.Gupta and N.P.Srinivasan – Sultan Chand and Sons.
3. Entrepreneurship – Bruce R.Barringer , R.Duane Ireland - Pearson Education .
4. Entrepreneurial Development – Jayashree Suresh – Margam Publicaiton.
5. Entrepreneurial Development – Renu Arora and S.K. Sood - Kalyani Publication.

12COMS02 – HUMAN RESOURCE MANAGEMENT

(Supportive paper offered by other Departments)

Unit I

Human Resource Management- Objectives – Scope – Functions – Difference between Personnel Management and Human Resource Management-evolution and Development – Personnel policies and principles – Environment of HRM – Strategic HRM.

Unit II

HRM planning – objectives – Need and Importance – Human Resource Planning Process – Job Analysis – Concepts – Techniques – Recruitment Process- Selection – Induction- Socialization.

Unit III

Career Planning and Development – process – Career Management – Employee Training – Need and Importance – Steps in Training – Executive Development – Methods – Evaluation – Organization Development – Promotion – transfer - Demotion – Separation.

Unit IV

Job Evaluation – Objectives – Procedures – Methods – Performance Appraisal – Wage and Salary Administration – Motivation – Workers participation in Management – Employee Discipline – Employee Grievance – Employee Welfare.

Unit V

Industrial Relations – Concepts – Scope , Objectives and Importance – Industrial Relations in India – Industrial Disputes – Causes – Prevention – Trade Unions – Collective Bargaining – Personnel Research and Audit – Human Resource accounting – Human Resource Information System.

Reference Books:

1. Khanka. S.S – Human Resource Management
2. Aswathappa. K. – Human Resource Management
3. Ivancovich – Human Resource Management
4. Bhiswajeet Bhatnayaak – Human Resource Management
5. Bernardin - Human Resource Management, An Experimental Approach.

12COMC07 - INTERNATIONAL TRADE AND MARKETING

Unit - I

Theoretical foundations of International Business - Balance of Payments – International liquidity, International Economic Institutions - - IMF, World Bank, IFC, IDA, ADB - Structure of India's Foreign Trade: Composition and direction.

Unit - II

EXIM Bank – EXIM Policy of India – Regulation and Promotion of Foreign Trade - Foreign Exchange – Exchange Rate – Mechanism.

Unit - III

Risk Management – Transfer of International Payments – Convertibility of Rupee – Current and Capital Accounts: Issues and Perceptions – Derivatives and Futures.

Unit - IV

International Marketing and Research: Meaning Nature and Scope – Functions and Importance – Function of Marketing research - International Marketing Screening Techniques: Balance of Payment and barriers to international trade – Market Segmentation Identification of appropriate markets.

Unit - V

Export methods and international advertising: Logistic and transport – Documentation – Insurance – Customs – factoring and forfeiting – Nature of international advertising - Regulations and media planning.

Reference Books:

1. International Business, (Text & cases) Francis Cherunilam Prentice hall of India, New Delhi.
2. International Business, Justin Paul, Prentice Hall of India, New Delhi.
3. International Business, & Multinational Enterprises, Rovock & Simmonds Richared D.Irwin Inc,
4. International Business, Dr.V.Balu, DB Jain College, Chennai

5. International Trade, M.L. Varma (Vikas Publishing House Pvt. Ltd) Professor Indian Institute of Foreign Trade, Delhi.
6. Public Finance & International Trade, M.L. Jhingan Retired Deputy Director, Haryana, Vrinhada Publications Pvt. Ltd.
7. Francis Cherunilam : Business environment, Himalaya Publishing House.
8. V.A. Acadhani : International finance, Himalaya Publishing House.
9. Ooger Bennet & Jim Blythe: International Marketing, Kogan Page India.
10. M.L. Varma: International trade, Vikas Publishing House Pvt. Ltd.
11. Simon Majaro: Interanational Marketing, George Allen & Unwin Ltd.

12COMC08 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Unit – I

Nature and scope of security analysis: Risk- Meaning, Types, Risk Measurement, Risk Control, Valuation of Debt – Instrument - Equity valuation.

Unit- II

Fundamental analysis - Economic analysis - Industry analysis - Company analysis - Technical Analysis.

Unit- III

Derivatives Characteristics – Types – Hedging instruments- Forward and future contracts –options- Call, Trading and Put options – Write and Exotics options.

Unit- IV

SWAP'S and Credit derivatives – Characteristics – Currency and interest rate, SWAP – Uses – Equity SWAP – Credit derivatives.

Unit- V

Portfolio selection- Efficient Market- Hypothesis – Weak, Semi and Strong Market – Portfolio analysis – return and risk of a portfolio with more than two securities – diversification- Markowitz Risk – Return optimisation – Simple Sharps optimisation- Solution - Random Walk Theory and Dow Theory – CAPM.

Note: The question paper should consist of 70% theory and 30% problem.

Reference Books:

1. Security Analysis and Portfolio Management by Donald E. Fischer, Ronald J.Jordan Prentice Hall of India Pvt. Ltd., New Delhi-110 001.
2. Investment Analysis and Portfolio Management by R.P. Rustagi. Sultan Chand & Sons Educational Publishers, New Delhi.
3. Investment Analysis and Portfolio Management by M. Ranganathan and R. Madhumathi Published by Pearson Education (Singapore) Pvt. Ltd., India Branch, 482 F.I.E. Patparganji Delhi- 110 092.
4. Security Analysis and Portfolio Management by S. Kevin PHI Learning Private Ltd. New Delhi – 110 001, 2008.
5. Investment Management by V.K. Bhalla & S.K. Tuteja.S. Chand & Company Ltd. Ram Nagar, New Delhi – 110 055.
6. Investment Management 13th Edition by V.K. Bhalla. S.Chand & Company Ltd. (AN ISO 9001:2000 COMPANY) Ram Nagar New Delhi-110 005.

12COMC09- ACCOUNTING FOR MANAGERIAL DECISION

Unit – I

Accounting for Business Decisions Concept, Nature, Scope, Objectives, – Distinction between Management Accounting & Financial accounting and Management Accounting & Cost Accounting

Unit – II

Marginal Costing – Cost Volume Profit Analysis and Break Even Analysis – Assumption of Break Even Point – Advantages and Disadvantages of Marginal Costing.

Unit – III

Budget and Budgetary Control – Definition - Importance – Classification of Budgets: Purchase, Sales, Cash, Flexible, Zero- Base Budgeting.

Unit – IV

Fund Flow Analysis – Fund Flow Statement and Income Statement Comparison – Cash Flow Analysis – Preparation of cash flow statement.

Unit - V

Ratio Analysis – Preparation of various Ratios – Calculation of Ratios through Computers.

Reference Books:

1. Dr. Maheswari. S.N, management Accounting, New Delhi Sulthan Chand & Sons.
2. Mohamad and Goyal, Principles of Management Accounting, Agra S.N.Sahitya Bhavan.
3. Ramanathan & Grewal, Management Accounting, New Delhi. Hingorani. Sulthan Chand Sons.

12COMC10 - STRATEGIC MANAGEMENT

Unit I

Introduction and meaning of Strategy and Strategic Management - – Evolution of Strategic Management - Conceptual Frame Work – Strategic Management Process- Relevance and importance of Strategic Management .

Unit – II

Vision, mission, objective and goals formulation – Importance – External Environment Analysis – Internal Environment Analysis – Organizational Analysis – Techniques of Environmental Analysis.

Unit- III

Strategic Decisions – Approaches to Strategy Formulation - Strategic Alternatives – External Growth Strategies – Generic Business Strategies – Corporate Strategies – Choice of Strategy.

Unit – IV

Strategy Implementation – Issues in Strategy Implementation - Structural Implementation – Behavioural Implementation - Functional Implementation – Strategic Evaluation and Control.

Unit – V

Strategic issues in Global business and e-commerce – Managing technology and innovation – specified types of organization – organizational adoption and change.

References:

1. Strategic Management Concepts & Cases – Fred.R.David – Pearson Education.
2. Strategic Management & Business Policy – Thomas.L.Wheelan, J.David Hunger – Pearson Education.
3. Business Policy – Azhar Kazmi – Tata Mcgraw Hill.
4. Strategic Management – L.M.Prasad – Sultan Chand & Sons.
5. Strategic Management – P.C.Jain – Ramesh Book Depot.

12COME03 - INCOME TAX PLANNING

Unit I

Basic concepts - Previous year - Assessment year - Assessee - Person (Individuals) - Income - Gross Total Income - Agriculture Income - Exempted Income - Capital and Revenue Expenditure - Residential Status and Incidence of Tax Liability.

Unit II

Salaries - Allowance - Perquisites - Profits - in Lieu of Salaries - Provident Fund - Deductions - Relief U/S. 89 (1). Income from House Property - Deductions.

Unit III

Profits & Gains of Business (or) Profession - Admissible Deductions - Expenses Expressly disallowed - Depreciation and other Allowance - Deemed Income - Capital Gains - Income from other sources.

Unit IV

Income of other persons included in total Income - Set - off and carry forward of taxes - Deduction from Gross total Income - Computation of total Income - Individuals - Assessment of Firm - Tax deducted at Source - Advance Tax - Penalties - PAN - Income Tax Authorities.

Unit V

Deductions of Tax - Filing of Returns - Different Types of Assessment - Defaults and Penalties - Tax planning: Concept, Significance and Problems of Tax Planning, Tax evasion and Tax avoidance - Methods of Tax planning - Minimise Income Tax by Planning - Computer Application in Income Tax and Tax planning - Saral forms preparation.

Note: The distribution of marks between Theory oriented questions and Problem oriented Questions shall be 60% and 40% respectively.

Reference Books:

1. Gaur. V.P& Narang. K.L, Income Tax & Practice, Kalyani Publishers.
2. Dr. Vinod Singharia, Direct Taxes, Taxman Publications.
3. Dinkar Pagare, Income Tax Law & Practice , Sultan Chand & Sons
4. Dr. JayaKumar. A. and Hariharan. N., Income Tax Law & Practice, Vijay Nicole, Chennai.
5. A.S. Kannan. Income Tax, Sudha Publishing Company.
6. Income Tax Law & Accounting, Dr. H.C. Mehrotra, Mrs. Sahitya Bhavan Publications, Agra.

12COMC11 - INTERNATIONAL BUSINESS FINANCE

Unit - I

International Business Finance – An Overview – International Business and its modes – Multinational Corporations – International Financial Functions.

Unit – II

International Financial Institutions- IMF- The World Bank International Finance Corporation – Asian Development Bank – Functions and Role.

Unit – III

Foreign exchange Market – Features – Spot market – Forward market – Futures – Currency options – Options pricing - Forecasting exchange rates.

Unit – IV

Foreign Direct Investment – Theories, Cost and benefits, Strategies – Reasons, legislation on FDI.

Unit – V

International Financial Markets, instruments – Equities – Bonds – Short term and medium term Instruments – Financial Swaps, Interest rate Swap, Currency Swap, Equity Swap.

Reference Books.

1. Vyuptakesh Sharan, “ International Financial Management, 4th edition, Prentice – Hall of India Private Limited, 2006.
2. I M Pandey “ Financial Management” 10th editions, Vikas Publishing House PVT Ltd.
3. D.Joseph Anbarasu, V.K. Boominathan, P.Manoharan, G.Gnanaraj, “Financial Services”.
4. S.N. Maheswari, “ Elements of Financial Management”.

12COMC12 - APPLIED COSTING

Unit – I

Costing – Costing System – Classification of Costs – Methods of Costing – Techniques of Costing – Cost Sheet – Tenders and Quotations.

Unit – II

Material Cost – Purchase, Storing and issue of Materials – Material verification and other techniques of Material Control.

Labour Cost – Time Keeping – Idle time - Over time – Labour Turnover – Methods of Labour remuneration.

Overheads – Classification – Allocation, Apportionment and Absorption of Overheads.

Unit – III

Job Costing – Batch Costing – Contract Costing – Output Costing – Operating Costing – Process Costing.

Unit – IV

Standard Costing and Variance Analysis.

Unit – V

Costing and Management Decision Making – Cost Audit – Cost Reduction and Cost Control – Uniform Costing.

References:

1. Cost Accounting – S.P.Iyengar – Sultan Chand & Sons.
2. Cost Accounting Principles and Practices – M.N.Arora – Vikas Publishing Housing Pvt Ltd.
3. Cost Accounting – A.Murthy and S.Gurusamy – Tata McGraw Hill.
4. Principles of Cost Accounting – S.N.Maheswari - Sultan Chand & Sons.
5. Cost Accounting – Jain & Narang – Kalyani Publishers.

12COMC13 – HUMAN RESOURCE MANAGEMENT

Unit I

Human Resource Management- Objectives – Scope – Functions – Difference between Personnel Management and Human Resource Management-evolution and Development – Personnel policies and principles – Environment of HRM – Strategic HRM – Role of HRM in Strategic Management .

Unit II

HRM planning – objectives – Need and Importance – Human Resource Planning Process – Job Analysis – Concepts – Techniques – Recruitment Process- Selection – Induction- Socialization .

Unit III

Career Planning and Development – process – Career Management – Employee Training – Need and Importance – Steps in Training – Executive Development – Methods – Evaluation – Organization Development – Promotion – transfer - Demotion – Separation .

Unit IV

Job Evaluation – Objectives – Procedures – Methods – Performance Appraisal – Wage and Salary Administration – Motivation – Employee Empowerment – Forms of Empowerment - Empowerment in India - Workers participation in Management – Employee Discipline – Employee Grievance – Employee Welfare.

Unit V

Industrial Relations – Concepts – Scope , Objectives and Importance – Industrial Relations in India – Industrial Disputes – Causes – Prevention – Trade Unions – Collective Bargaining – Personnel Research and Audit – Human Resource accounting – Human Resource Information System.

Reference Books:

- 1 Khanka. S.S – Human Resource Management
- 2 Aswathappa. K. – Human Resource Management
- 3 Ivancivich – Human Resource Management
- 4 Bhiswajeet Bhatnayaak – Human Resource Management
- 5 Bernardin - Human Resource Management, An Experimental Approach.

12COME04 – INDIRECT TAXES

UNIT – I

Principles of Taxation – Federal finance system – Indirect Taxes merits and demerits – Direct taxes advantages and disadvantages – Difference between direct tax and indirect tax.

UNIT – II

Central Excise Act – objectives – Important definitions – Levy if excise duty – Duty drawback – MODVAT – CENVAT – Distinction between excise duty and sales tax.

UNIT – III

Customs Act – objectives – types – important definitions – Exemptions – Powers to prohibit import and export of goods – prohibited items of exports and imports.

UNIT – IV

Central sales Tax Act – objectives – important definitions – Interstate trade of Commerce – Difference between inter state and infra state trade – procedure for levy and collection.

UNIT – V

Value added tax – objectives – important definitions – Merits and demerits – Registration of dealers _ Exempted goods under VAT.

Note: Theory only

Text Books:

1. Indirect Taxation – Dr.V. Balachandran (Sultan Chands & Sons, New Delhi)
2. Indirect Taxes _ T.S. Reddy & Y.S.Hari Prasad Reddy (Marghan Publications, Chennai)

Reference Books:

1. Indirect Taxation – S. Sethurajan & K. Singaravelu - Speed Publishers, Coimbatore.
2. Indirect Taxes – V.S. Datey - Taxmann Publications, New Delhi.
3. Indirect Taxes Made easy – M.s. Govindan - Sitaraman & Co. Chennai.
4. Business Taxation – Dinkar Pagare - Sultan Chans & Sons, New Delhi.

12COMC15 - TALLY ACCOUNTING

Objective: To provide basic knowledge of computerized accounting to deserving students under self – learning mode to earn extra credits.

Unit-II

Manual accounting- Computerized accounting- Tally 9- Features of Tally requirements- Single user, Multi user- Tally observations – Introduction to Tally.

Unit-II

Accounting Information- Groups- Managing groups- Ledgers, advanced use of ledgers- Cost Centers – Cost categories.

Unit-III

Vouchers in Tally- Contra Voucher, Purchases Voucher, Sales Voucher _ Payment Voucher- Receipt Voucher- Journals _ Memo Voucher - Optional Voucher - Receiving journal – Post dated Voucher.

Unit -IV

Inventory information- Stock groups – Stock Categories – Stock items – Godowns.

Unit V

Reports – Trial Balance – Profit and Loss a/c – Balance sheet- Stock summary – Ratio Analysis- Display menu- Day Book- Cash flow- Fund flow.

Note: - This Course introduced to provide computerized accounting knowledge to deserving students. No instructional hours will be allotted to the students, the students have to learn the course by self and appear for the examinations. The course is purely optional and the students will get 2 extra Credits for the same.

References:

1. Namrata Agrawal “ Tally 9 ” Published by dreamtech, year- 2008.

12COMC16 - COMPUTER APPLICATIONS IN BUSINESS

Unit: I

Computer Hardware : Computer system as Information Processing system : Computer system Differences – Types of computer systems, hardware options – CPU, Input devices, Strong Devices, Communication Devices, Configuration of hardware devices and their applications.

Unit: II

Modern Information Technology: Basic idea of Local Area Network (LAN) and Wide Area Networks (WAN): e Mail; Internet Technologies, access devices, Concept of World Wide Web and Internet browsing.

Unit: III

Word Processing : Introduction and working with MS WORD in MS- Office, Word Basic Commands, Formatting – Text and Documents: Sorting and Tables : Working with graphics; Introduction to Mail Merge.

Unit: IV

Spread Sheet: Working with EXCEL – Formatting, Function, Chart features; working with graphics in EXCEL, Using worksheets, as database in accounting, marketing, finance and personnel areas.

Presentation with Power Point: Power Point basics creating presentations the easy way: Working with graphics in Power point: show time, Sound effect and animation effects.

Unit: V

Introduction to Accounting Packages: Preparations of Vouchers and Invoice and salary statements: maintenance of inventory records: maintenance of accounting books and final accounts; financial reports generation

Note:

1. Only theory questions.
2. At least one question should be from each unit.

Reference Books:

1. Date, C.J: An Introduction to data base systems, Addison Wesley, Massachusetts
2. Dienes, Sheila S: Microsoft Office, Professional for Windows 95: Instant Reference; BPB Publications, New Delhi.
3. Mansfield, Ron: The compact guide to Microsoft Office BPB Publication, Delhi.
4. Mohan Kumar K, Rajkumar S: Computer Applications in Business
5. Norton, Peter: Working with IBM- PC , BPB Publication, Delhi
6. O Brian. J.A: Management Information Systems, Tata McGraw Hill, New Delhi.
7. Ullman, J.O: Principles of Data Base Systems, Galgotia Publications, New Delhi.