# M.Com.: Syllabus (CBCS)

## THIRUVALLUVAR UNIVERSITY

**MASTER OF COMMERCE**

**UNDER CBCS**

*(with effect from 2012-2013)*

The Course of Study and the Scheme of Examination

<table>
<thead>
<tr>
<th>S.NO.</th>
<th>Study Components</th>
<th>Ins. hrs /week</th>
<th>Credit</th>
<th>Title of the Paper</th>
<th>Maximum Marks</th>
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### M.Com.: Syllabus (CBCS)

#### SEMESTER III

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#### Subject Papers Credit Total Marks Total marks

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* Students have to choose either Project / Dissertation with *viva voce* or Paper-15 and Paper-16 instead of Project / Dissertation.

**Project/Dissertation with viva voce:**

*Maximum Marks 200 Passing Minimum 100 marks*

- **DISSERTATION**: 150 Marks
- **Viva voce**: 50 Marks

There will be a Project / Dissertation during the fourth Semester in lieu of theory papers. Teachers may be assigned students based on the total strength of staff and students of the Department. Care should be taken to see that equal no of students are allotted for work assignment among the teachers concerned.

**Duration of the Project / Dissertation - IV Semester - December to April**

The general regulations will apply for project / dissertation exam / valuation.

There will not be Practicals for the Computer related papers offered as Electives under various groups in the respective Semesters. These Subjects may be handled by the teachers working in the Commerce Department of the affiliated Colleges.
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SEMESTER I
PAPER - 1
ADVANCED FINANCIAL MANAGEMENT

UNIT-I

UNIT-II
Management of funds - Long term sources - shares and Debentures - Convertible securities and Term Loans - Working Capital financing - Sources and approaches - Bank credit - Basic principles and methods of assessment - Other sources of short term finance - Operating environment of working capital

UNIT-III

UNIT-IV
Management of fixed assets - Evaluation of capital investment decision: Payback period - ARR - IRR - NPV - CAPM.
UNIT-V

Working capital management-working capital cycle-forecasting of working capital requirements - Factors influencing working capital-Management of inventory, cash and accounts receivables-payables management-credit and collection policies.

**Note:** The proportion between Theory and Problems shall be 40:60

**Reference Books**

5. P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.
PAPER - 2
ACCOUNTING FOR MANAGERIAL DECISIONS

UNIT-I
Accounting for Decision making - Scope and Importance - Decision Accounting vs. Financial Accounting and Cost Accounting.

UNIT-II
Financial and Investment analysis - Analysis and Interpretation - Ratio Analysis-Leverage analysis-Budgeting and budgetary control - Functional Budgets- Master Budget - Flexible budgeting - Zero Base Budgeting-

UNIT-III
Understanding Financial statements-Construction and analysis of profit and loss account and balance sheet-Construction and analysis of Fund flow and cash flow statements.

UNIT-IV

UNIT-V
Financial decisions-capital structure-dividend decisions (only simple problems).

Note: 80% of the total marks be allotted for problems and 20% for theory

Prescribed Text Book
Management Accounting and Financial Control - S.N.Maheswari, Sultan Chand & sons, New Delhi

Reference books
1. Management Accounting - Man Mohan and Goyal.
4. Management Accounting - J.Batty.
UNIT-I

UNIT-II

UNIT-III

UNIT-IV
Global Marketing Channels and Physical Distribution - Channel Objectives and Constraints - Channel Strategy - Physical Distribution and Logistics - Global Advertising and Branding - Global Promotion.

UNIT-V
Global Trade Procedure - Export Documentation - Processing of Export Procedure - Payment terms and conditions - Letter of Credit - Pre-shipment and Post Shipment finance - Forfeiting - Buyers Credit - Global Trade Assistance.

Reference books
PAPER - 4
ADVANCED BUSINESS STATISTICS

Objective
To apply statistical techniques for interpreting and drawing conclusion for business problems.

UNIT-I
Partial correlation-Partial correlation coefficient-Partial correlation in case of four variables-Multiple correlation-Multiple regression.

UNIT-II
Theory of probability-probability rules-Bayes theorem-Probability distribution- Characteristics and application of Binomial, poisson and normal distribution

UNIT-III
Sampling- sampling methods- sampling error and standard error- relationship between sample size and standard error. Testing hypothesis- testing of means and proportions-large and small samples- Z test and t test.

UNIT-IV
Chi square distribution- Characteristics and application- test of goodness of fit and test of independence- Test of Homogeneity

UNIT-V
F distribution- testing equality of population variances- Analysis of variance-one way and two way classification.

Note: The proportion between theory and problems shall be 20:80

Reference Books
1. S P Gupta, Statistical methods, Sultan chand & Sons, 2000, New Delhi
2. D C Sancheti and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi
3. J.K.Sharma, Business Statistics-Pearson Education
5. Business statistics and operations research, Dr D Joseph Anbarasu,Lintech press Trichy
ELECTIVE

PAPER - 1

A. MANAGERIAL ECONOMICS

Objectives
Aims to provide a broader understanding of Managerial Economics and its managerial applications.

UNIT-I
Definition and scope of the subject-fundamental concepts and Methods-firm’s objectives and the role of managerial economist.

UNIT-II
Demand analysis and Forecasting for consumer goods and capital goods-use of business indicators-type of elasticity.

UNIT-III
Concept and resources allocation- Cost Analysis- Short run and long run Cost functions-production functions-cost price- Output relations.

UNIT-IV
Economics of size and capacity Utilization - Input-Output analysis- Market Structure- Pricing and output general equilibrium.

UNIT-V
Pricing Objectives- pricing methods and approaches-price discrimination, Product line pricing-profit planning and Cost control- Business cycle and Policies.

Reference Books
3. Spencer M.H.Managerial Economics Text, Problems and short cases, Richard D.Inwin INC.
5. Dwivedi D.N , Managerial Economics, Vikas-New Delhi
6. Mankar & Denkar, Business Economics, Himalaya publishing House, Bombay
B. COMPUTER APPLICATIONS IN BUSINESS

UNIT-I : COMPUTER HARDWARE
CPU, Input devices, Output Devices, Communication devices, storage devices Types of Computer system.

UNIT-II : INFORMATION TECHNOLOGY
Basic idea of LAN (Local Area Network), and WAN (Wide Area Net work) E-mail: Internet Technologies, Access Devices, Concept of World Wide Web and Internet browsing.

UNIT-III : WORD PROCESSING
Introducing 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 functions, chart features, working with graphics in EXCEL using worksheets as database in accounting, Marketing, finance and personnel areas.

UNIT-V : PRESENTATION WITH POWER POINT
Power Point, basics creating Presentation of easy way: working with graphics in Power Point show time, sound effect and animation effects.

Reference Books
1. Date, C.J: An Introduction to Data base systems, Addison Wesley, Massachusetts.
4. O.Brian...A: Management information System, Tala Mc Graw Hill, Delhi.
C. INSURANCE AND RISK MANAGEMENT

UNIT-I

UNIT-II
Commercial risk management applications - property - liability-commercial property insurance - different policies and contracts-business liability and risk management insurance-workers compensation and risk financing.

UNIT-III
Personal risk management - applications-property and liability- risk management for auto owners- Lorry owners- risk management for homeowners.

UNIT-IV
Risk management applications-loss of health - medi-claim-retirement planning and annuities-employee benefits- financial and estate planning.

UNIT-V
Risk management environment - Insurance industry - functions and organization of insurers-Government regulation of insurance sector - IRDA-privatization of insurance business in India-changes in insurance act-Insurance intermediaries-insurance products-pricing-claim valuation- Foreign insurers in India

Reference Books
SEMESTER II

PAPER - 5

CORPORATE LAWS

UNIT-I


UNIT-II


UNIT-III

SEBI ACTSEBI Regulations - Corporate Governance - Transparency and Disclosures - Latest trends. Audit Committee. Nolin Committee

UNIT-IV


UNIT-V


Reference Books

1. N.D. Kapoor, Elements of Company Law, Sultan Chand & sons, New Delhi.
3. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi.
PAPER - 6

HUMAN RESOURCE MANAGEMENT

UNIT-I
Humans and other physical resources - development of the human potential - Implications of Behavioral Science theories to HRM - Link between organization planning and HR planning.

UNIT-II
Acquisitions and maintenance of personnel - recruitment and selection - purposes and methods of recruitment and selection - Maintenance of personnel - motivation for increased productivity - Q W L.

UNIT-III

UNIT-IV
Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment.

UNIT-V
Human development - training - need and importance - methods of training - designing training program - Evaluation of training program - Executive development. - Organization change - change agents - resistance to change - managing the resistance.

Reference Books
M.Com.: Syllabus (CBCS)

PAPER - 7

ADVANCED ACCOUNTS

Objectives
The primary objective of this subject is to enlighten the students the theoretical aspects of different topics and special attention to chapters like Inflation accounting, Holding Companies, Bank and Insurance Company accounts.

UNIT-I

UNIT-II

UNIT-III
Holding Company Accounts - Consolidated Financial Statements - Consolidation of balance Sheets and Profit and Loss Accounts.

UNIT-IV

UNIT-V

Reference Books
1. M C Shukla and T S Grewal, Advance accounts, S.Chand & Co New Delhi
UNIT-I
Linear programming and net work analysis- PERT and CPM- Simplex method-Application of simplex technique.

UNIT-II
Inventory models- General concepts and definitions-Various cost concepts-The technique of inventory control-EOQ models.

UNIT-III
Transportation model-Definitions-Formulation and solution of Transportation models-North west corner - MMM-VAM.

UNIT-IV
Assignment model - Definitions- Formulation and solution of Assignment models-simplex and Hungarian method.

UNIT-V
Queuing theory-meaning-objectives - Limitations-Elements of queuing system-Queuing models.

Note: The proportion between theory and practice shall be 20:80

Reference Books
1. C.R.Kothari, Quantitative Techniques, Vikas publishing house.
2. P.R.Gupta and man Mohan, Operation Research, Sultan Chand and sons,New Delhi.
ELECTIVE
PAPER - 2

A. LABOUR LEGISLATION

UNIT-I
Industrial law and Labor law - need for labor legislation - principles of labor legislation- Constitution as the basis for labor legislation - main postulates of Labor policy, - The Factories Act 1948 object, amendments, definitions, approval, Licensing and registration of factories, health, safety and welfare, provisions relating to hazardous processes - employment of women and children.

UNIT-II
The Trade Unions Act, 1926 - definition, object - certain acts to apply to registered trade union - registration of Trade unions - cancellation of registration and appeal - rights and privileges - duties and liabilities, amalgamation of trade unions- Dissolution. The Industrial Disputes Act, 1947 – definitions- Authorities under the Act, reference of disputes - arbitration - award and settlement - lay - off and retrenchment, strikes and lock outs - closure - special provisions relating to them.

UNIT-III

UNIT-IV

UNIT-V
The Payment of Bonus Act, 1965 - objects - definitions - eligibility and disqualifications for bonus determination of surplus - payment of bonus linked with production or productivity. The Employees Provident Fund and Miscellaneous Provisions Act, 1952 - object - definition - Employees provident fund Schemes - Employees Family Pension Scheme and fund.
Reference Books

1. N.D. Kapoor, Handbook of industrial Law, Sultan Chand.
B. E-COMMERCE

UNIT-I : ELECTRONIC COMMERCE

UNIT-II : NETWORK INFRASTRUCTURE
Global Information Distribution Networks - Components of the I - way - Policy issues- Internet terminology - Internet Governance - An overview of Internet Applications.

UNIT-III : NETWORK LAYERS

UNIT-IV : NETWORK SECURITY

UNIT-V : DIGITAL DOCUMENTS

References Books
C. BANK MANAGEMENT

UNIT-I
Banking structure in India - banking functions and services - Foreign commercial banks - Private commercial banks - capital adequacy.

UNIT-II
Principles of lending - financial adequacy assessing the borrower - project appraisal - structural and Infrastructural analysis - legal formalities - follow up loans, asset management companies.

UNIT-III
Non Performing Assets (NPAs) - Early Warning Signals - Management of NPAs- Remedies Available - Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act

UNIT-IV
Investment management - priorities in allocation of bank funds - investment in governments securities - maturity and yield - quality and diversification, profitability management - profit planning

UNIT-V

Reference Books
1. Varshney, PN. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.
4. K.Subramanian, Banking Reforms in India, TMH, New Delhi.
SEMESTER III
PAPER - 9
INDIRECT TAXES

UNIT-I
Indian Federal System - An overview - Important features of federal finance - Canons of taxation - Direct and Indirect taxation - Merits and Demerits.

UNIT-II
Central Excise - Definitions - Goods - Excisable goods - manufacture - Deemed manufacture - Basis of charge - Valuation of Excisable goods - Clearance of goods - Physical control - Compounded Levy Schemes - Self Removal Procedure - CENVAT.

UNIT-III

UNIT-IV
Authorities of customs and Excise. Powers - imposition of fires and penalties.

UNIT-V
VAT - Significance - Cascading effect of Taxes - VAT in Tamilnadu - Rates of Tax - Exemptions from Vat - White Paper on VAT.

References Books
PAPER - 10

ORGANISATIONAL BEHAVIOUR

UNIT-I
Organizational Behavior - Fundamental concepts - nature and scope - OB in the new millennium - Foundations of Individual behavior - Personality, Perception, Learning, Values and Attitudes.

UNIT-II
Motivation - Early theories - Contemporary theories - Motivation at work - Designing and Motivating for jobs.

UNIT-III
Group Dynamics - Group Behaviour, - Inter-group relations - Communication and Group - Decision making.

UNIT-IV
Leadership - Trait, behaviour and contingency theories- Power and Politics - Conflict -causes, conflict management, Transactional Analysis (TA) - Work Stress.

UNIT-V
Organizational Structure And Design: Organizational changes and development - Organizational culture and climate -Organizational effectiveness.

Reference Books
PAPER - 11

ADVANCED COST ACCOUNTING

Objectives
The aim of the cost accounting is to acquaint the students with various concepts, methods of costing and decision making.

UNIT-I

UNIT-II
Methods of Costing-Process costing, Treatment of equivalent production- Inter process profit-Joint and by product Costing-Preparation of contract account, Cost plus contract and escalation clause.

UNIT-III
Standard Costing and Variance analysis-Material, Labor and Overheads -reporting of variances

UNIT-IV
Cost control and Cost Reduction-Control over wastages, Scrap, Spoilage and defectives–Methods of cost reduction.

UNIT-V
Activity based costing–Meaning and concept-Characteristics of ABC-Benefits from adoption of ABC-Just in Time Costing (JIT)

Note: The proportion between theory oriented and problem oriented questions in the university examination shall be 20:80

Reference Books
2. B.K. Bhar- Cost Accounting-Academic publishers, Calcutta
UNIT-I : INTRODUCTION
Research - definition, characteristics, nature and scope. Various types of research - Formulation of research problem - Major steps in Research – Hypothesis - Research Design - Uses of social research.

UNIT-II : SAMPLING AND DATA COLLECTION
Sampling: Meaning, definition, need and types. Sampling errors - Merits and demerits of Sampling. Data collection: Sources of data; Primary and Secondary data. Procedure for data collection, Tool of data collection - Questionnaire – Interview-Schedule.

UNIT-III : DATA PROCESSING AND ANALYSIS
Processing of data: editing, coding and Tabulation - Problems - use of computer in social research. Analysis of data: Statistical analysis; diagrammatic and graphic representation. Interpretation of results.

UNIT-IV : STATISTICAL APPLICATIONS
Factor Analysis - bivariate and Multivariate Analysis. (Practical problems.)

UNIT-V : RESEARCH REPORTS

References Books
5. Kothari.C.R. Research Methodology - Methods & Technology, New Age International Publisher, New Delhi


ELECTIVE

PAPER - 3

A. WORKING CAPITAL MANAGEMENT

Objectives:

To develop an understanding of the concept of working capital. To develop skill in managing cash. To familiarize with managing inventory.

UNIT-I : Working Capital Policy

Importance of working capital management- Concept of working capital-Risk Return trade off for financing working capital-Sources and uses of working capital-Factors influencing working capital cycle- Issues in working capital policy-Forecasting and management of working capital.

UNIT-II : Cash management

Importance-Factors influencing cash balance- Determining minimum cash balance- Cash budgeting-Cash control- Monitoring collection and disbursement-Cash management models.

UNIT-III : Inventory management

Need for Inventories and importance of its management-Techniques for managing inventory – Different models-Reorder point- Monitoring and control of inventories.

UNIT-IV : RECEIVABLES MANAGEMENT

Credit Policy-Credit Evaluation-Credit granting decision- Control of Receivables- Collection policy.

UNIT-V : Financing Current Assets

Trade credit-Short term bank finance-commercial paper-public deposits- regulation of bank credit-Recommendations.

Reference Books:

B. Computer and Office management

Objectives:

To familiarize the students with the fundamental of computer and to implement the Principles of Computers in the business operations

UNIT-I


UNIT-II

External storage units-Net work attached storage device (NAS)-CD Media-Pen Drive-External Hard Disks-Classification -Applications-Use of computers in various fields

UNIT-III


UNIT-IV

Word basics-Formatting- Working with Headers-Footers and footnotes-Tab and tables- working with graphics-Macros Mail merge.

UNIT-V

Excel basics-Formatting tips- Function- Chart features-Working with graphics-Excels command Macros using worksheet as data base- Power point Presentation.

Reference Books:

Sanchs H Donald, Computer concepts and applications, Sultan Chand & Sons, New Delhi.

C. SERVICES MARKETING

UNIT-I
Growth of the Service Sector - Nature and Concept of Service - classification of services - Characteristics of Services and their marketing implications - Essential Elements of marketing mix in Service marketing.

UNIT-II
Marketing strategies for service firms with special reference to information, communication, consultancy, advertising, professional services, after sales service, recruitment training and tourism.

UNIT-III
Product support services - pricing of services - problems of Service quality management - Customer Expectations - innovation in services.

UNIT-IV
Marketing of financial services - nature - types - marketing of insurance - mutual fund - marketing for non - profit firms - Growth of financial services in India.

UNIT-V
CRM - identifying and Satisfying Customer needs - Relationship marketing - Customer Satisfaction - Managing Service Brands.

Reference Books
1. Christopher lovelock, Services Marketing, Pearson Education.
2. E.G. - Bateson, Managing Service marketing - Text and Readings, Dryden press, Hidsdale
4. Payne, the essence of Service Marketing, New Delhi, prentice Hall.
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
7. Dr.S.Gurusamy, Financial and Markets Vijay Nicole imprints private limited, Chennai.
8. Dr.B.Balaji, Services, Services Marketing and Management, S.Chand & Company Ltd., New Delhi.
SEMESTER IV
PAPER - 13
DIRECT TAXES

UNIT-I
Basic concepts - Definitions - Assesses - Assessment year - Previous Year - Income - Residential Status - Scope of Total Income - Exempted income - Agricultural income - Capital income and expenditure - Revenue Income and expenditure.

UNIT-II
Heads of Income - Income from Salaries - Income from House property - Income from Business or Profession - Depreciation.

UNIT-III
Income under the head capital gains - Income from other sources - Deductions from Gross Total Income.

UNIT-IV
Computation of Total Income - Individual - Firm - Companies - MAT - Tax Deducted at Source - Advance Tax - Interest payable - Set off and Carry forward of losses - PAN - Rates of Tax.

UNIT-V

Note: The ratio between theory and problems shall be 40:60.

Reference Books
3. Dr. Vinod Sighania, Direct Taxes, Tax Man Publications, New Delhi.
M.Com.: Syllabus (CBCS)

PAPER - 14

INVESTMENT MANAGEMENT

UNIT-I

UNIT-II
Nature and Scope of Security Analysis - Concept of Risk and Return - Measurement of Risk

UNIT-III

UNIT-IV
Valuation of Securities - Equity shares - Preference shares - Debentures - Bonds

UNIT-V
Efficient market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe’s optimization solution - Dow Theory - CAPM model - SML, CML.

Note: Only theory questions.

Reference Books
1. Dr. Raganatham m & Madhumathi R. Investment analysis 7 Portfolio management. Person Education, New Delhi.
5. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi
UNIT-I: PROJECT
Meaning and overview - Project Development Cycle - Capital Expenditure Decisions - Importance and Difficulties.

UNIT-II: PROJECT APPRAISAL

UNIT-III: PROJECT COST AND MEANS OF FINANCE

UNIT-IV: PROJECT SELECTION
Selection of a suitable project - Programming - scheduling and Controlling Mechanism.

UNIT-V: PROJECT CONTROL
Time and cost control - Budgetary control - corrective and preventive actions. Risk Management functions.

References Books
PAPER - 16

MARKETING RESEARCH

Objectives
The aim of the subject is to impart knowledge to the students on Market Research and the method of conducting such research.

UNIT-I
Marketing research-Nature, Scope and importance-Research proposal- Steps in marketing research.

UNIT-II
Research design- Exploratory research-Descriptive research-survey research.

UNIT-III

UNIT-IV
Ethics in marketing research-Treatment of respondents, buyer and Researchers-International code of marketing research practice.

UNIT-V
Application of marketing research-product research-motivation Research-presentation of research project - Future of Marketing Research in India.

Reference Books
4. Dr.D.D Sharma - Marketing research-Sulthan Chand &Sons, New Delhi.
5. Donald Tull and Deli Hawkins, Marketing research, Macmillan.
ELECTIVE

PAPER - 4

A. BUSINESS ENVIRONMENT AND POLICY

UNIT-I

Business Environment: Cultural, social, political, technological, economic and legal environment - scanning - techniques of environmental forecasting - SWOT - Internal environment - their impact on policy formulation.

UNIT-II

Economic reforms in India - Liberalization - privatization and globalization - Competitive Strength of Indian industry - Impact of liberalization policy on different sectors - Foreign Investments policy in India.

UNIT-III

Multi-national corporations - Their participation in India - Their strategies, competitive strengths policies and performance.

UNIT-IV

Business policy and corporate strategy: Policies; Strategies and Tactics; Policies and procedures - Corporate strategy: alternatives - variations - Strategic choice, implementation.

UNIT-V

Business ethics and social responsibilities - relationship between business and society - Corporate power social accountability - Ethical issues and values in business - Corporate Social policies - issues and challenges - Ecological and environmental issues.

Reference Books

B. INTRODUCTION TO INFORMATION TECHNOLOGY

UNIT-I : INFORMATION TECHNOLOGY

Meaning - Definition - Types of Information System - Computer net works: Goals and uses of networks. Network Hardware and Software - Types of Networks - Protocols - Knowledge Management.

UNIT-II : ELECTRONIC BUSINESS


UNIT-III : PAYMENT SYSTEM


UNIT-IV : STORAGE AND DATA BASE


UNIT-V : DATA BASE MANAGEMENT SYSTEM (DBMS)

Introduction to data base approach - objectives of data base and data base languages - Ethics of using Databases - Concerns about accuracy and privacy.

Reference Books

C. SALES AND ADVERTISING MANAGEMENT

UNIT-I

Sales management-Meaning and Scope-Functions Sales and Planning-Sales policy-Sales organization-Sales Territories-Sales Quota-Selling process-Responsibilities of Sales manager

UNIT-II

Need for sales force- Recruitment and Selection of sales force-Training of salesmen-Qualities of a Good salesman

UNIT-III

Advertising-Scope and Function- Need for Advertising classification-Advertisement Planning and Organization-Ethical Issues in Advertising

UNIT-IV

Advertising Media- Role of Media-Types of Media-Merits and Demerits- Media Research-Evaluation and Effectiveness of Advertising.

UNIT-V

The Advertising budget-Advertising Agencies- Types of Legal framework of advertising- Self regulation of Advertising.

Reference Books

2. Davar: Salesmanship and Advertising
3. Pillai and Bagavathi: Salesmanship.

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