

ST. MARY'S COLLEGE (AUTONOMOUS) THOOTHUKUDI
Master of Commerce
Course Structure (w.e.f. 2017)

Semester – I

Component	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
					CIA	ESE	Total
Core I	17PCOC11	Advanced Management Accounting	6	4	40	60	100
Core II	17PCOC12	Marketing Management	6	4	40	60	100
Core III	17PCOC13	Statistics for Management	6	4	40	60	100
CoreIV	17PCOC14	Entrepreneurial Development	6	4	40	60	100
Elective I	17PCOE11	Managerial Economics	6	5	40	60	100
			30	21	200	300	500

Semester – II

Component	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
					CIA	ESE	Total
Core V	17PCOC21	Financial Management	6	5	40	60	100
Core VI	17PCOC22	Business Environment	6	5	40	60	100
Core VII	17PCOC23	Operations Research	6	5	40	60	100
Core VIII	17PCOC24	E-Commerce	6	5	40	60	100
Elective II (IDE)	17PCOE21	Financial Markets and Institutions	6	4	40	60	100
Self-Study Course (Compulsory)	17PCOSS1	Corporate Legal Framework		2		100	100
			30	24+2	200	400	600

Semester – III

Component	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
					CIA	ESE	Total
Core IX	17PCOC31	Advanced Corporate Accounting	6	5	40	60	100
Core X	17PCOC32	Research Methodology	6	5	40	60	100
Core XI	17PCOC33	Human Resource Management	6	5	40	60	100
Elective III	17PCOE31	International Business	6	4	40	60	100
Project I	17PCOP31		6	5	40	60	100
Self-Study Course (Optional)	17PCOSS2	Web Marketing		+2		(100)	(100)
			30	24+2	200	300	500

Semester – IV

Component	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
					CIA	ESE	Total
Core XII	17PMCC41	Organisational Behaviour	6	4	40	60	100
Core XIII	17PCOC42	Advanced Cost Accounting	6	4	40	60	100
Core XIV	17PCOC43	Taxation & Tax Planning	6	4	40	60	100
Core XV	17PCOC44	Computerised Accounting Packages - Tally 9. ERP	6	4	40	60	100
Practical	17PCOCR1	Computerised Accounting Packages - Tally9.ERP(Practicals)	6	5	40	60	100
			30	21	200	300	500

SEMESTER –I			
Core I- Advanced Management Accounting			
Code: 17PCOC11	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

- To impart knowledge on the various tools and techniques used by themanagement and apply them in solving various managerial problems.

Unit I Financial Statements Analysis:

Introduction to management accounting – Nature and limitations of financial statements –Objectives and Importance of financial statement of analysis – Types – Methods of financial statement of analysis – Preparation of Comparative statements – Common size statements – Trend analysis Ratio Analysis: Accounting Ratios for analysis of liquidity, profitability and solvency – Preparation of balance sheet -- Advantages and limitations of Ratio Analysis

Unit II Funds Flow and Cash Flow analysis:

Meaning of Fund – Schedule of changes in working capital – Preparation of Funds flow and Cash flow statements (Advanced problems)
Working capital requirement: Need – Determinants of working capital – Computation of working capital.

Unit III Business Budgets and Budgetary Control:

Concept of budget and budgetary control - Advantages - Limitations – Classification of budgets- Functional budget - Preparation of budgets: Sales - Production – Materials Purchase - Cash – Flexible budget – Recent developments in budgets -Master Budgets- Zero Based budgeting – Steps – Advantages – Limitations – Zero based budgeting Vs. Traditional budgeting Performance budgeting – Meaning – Stages – Steps – Performance budgeting Vs Traditional budgeting.

Unit IV Standard Costing and Variance Analysis:

Meaning of Standard cost – Standard costing – Advantages – Limitations – Preliminaries to the establishment of standards – Types of standards - Analysis of Variances—Causes – Disposition of variances: Material - Labour– Overhead- Three Variance Method – Sales or Profit.

Unit V Responsibility Accounting and MIS:

Responsibility Accounting- Meaning-Definition-Features-Pre-Requisites- Steps-Types of centres –Benefits-Limitations-Transfer Price-Methods of Transfer price
Meaning of Report – Essentials of an ideal report –Types of reports –Reporting for different levels- Preparation of report.
Meaning and functions of Management Information System (MIS).

Note: Theory – 40%, problem – 60%

Text Books:

1. Shashi K. Gupta and Sharma R. K Sharma Management Accounting Principles and Practice –Kalyani Publishers, Chennai.
2. Maheswari, S.N. Management Accounting and Financial control - Sultan Chand & Sons, New Delhi.

References:

1. V.K. Saxena and Vashist Advanced Cost and Management Accounting- Sultan Chand and Sons. New Delhi.
2. . Gupta, S.P. Management Accounting - Sahitya Bhavan Publications. Agra.
3. Khan M.K Jain, P.K Management Accounting –Tata McGraw Hill, New Delhi.
4. Iyengar S.P. Cost and Management Accounting –Sultan Chand & sons, . New Delhi.

SEMESTER –I			
Core II - Marketing Management			
Code: 17PCOC12	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective

To impart knowledge related to recent issues and developments in marketing.

Unit I Modern Marketing:

Customer Relationship Management : Meaning – building and managing customer relationship – strategies for building relationship – customer interaction management . Direct marketing - types – factors – benefits .Online marketing – features -channels– benefits.-components - online marketing in Indian scenario – problems of online marketing . Green marketing -Social marketing –meaning - types -marketing mix in social marketing – process.

Unit II Consumer Behaviour:

Meaning – factors influencing buying behaviour - buyer behaviour models -Marshallian model – Psychological models – Psycho- analytic model – Socio cultural theories - buying characteristics –buying motives -buying decision process . Consumerism – meaning – origin – Consumer exploitation – problems of Indian consumers.

Unit III Retail Management :

The frame work of retailing – functions - reasons for retailing – special characteristics of retailing-large scale retailing institutions - retail management strategy - retail management activities- relationship management – growth of highway retailing - retailing scene in India.

Unit IV ServicesMarketing :

Meaning – definition– difference between goods and services – characteristics of services – classification of services– marketing mix in service marketing – service quality – consumer behaviour in services - reasons for the growth of the service sector – Marketing strategies for service firms.

Unit V Marketing Research :

Objectives and importance of marketing research – scope of marketing research – characteristics of a good research – marketing research process – role of marketing research in strategic planning and decision making in marketing – emerging issues / problems – limitations of marketing research.

Text Book:

Dr.Karunakaran K. - Marketing Management,Himalaya publishing house.

References:

1. Gupta.C.B.andRajan Nair N. - Marketing Management, Sultan Chand& Sons Educational publishers,New Delhi
2. Pillai, R.S.N. and Bagavathi- Marketing Management, – S.Chand & Company Ltd. New Delhi
3. PhilipKotler, Marketing Management, Prentice hall
4. RajanSaxena, Marketing Management:, Tata Mc Graw Hill, New Delhi.

SEMESTER –I			
Core III - Statistics for Management			
Code: 17PCOC13	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

- To enable the students to learn decision making principles and acquire working knowledge in testing hypothesis.

Unit I Probability & Theoretical Distributions:

Probability – classical, relative & subjective approach – Theorems -
Mathematical Expectation – Theoretical distribution – Binomial, Poisson
and Normal Distributions.

Unit II Tests of Hypothesis:

Inferential statistics – Procedure of testing hypothesis - Types of errors -one
and two tailed tests – Standard error –Sampling distribution - Estimation
– Properties of good estimator – Testing large samples & small samples –
Tests of significance of attributes and variables.

Unit III Non-Parametric Test and Analysis of Variance:

Meaning – Advantages of non-parametric tests –Chi-square test– Sign test–
'U'-Test 'H'-Test etc. Analysis of variance – One way classification – Two
way classification.

Unit IV Statistical Quality Control:

Introduction – Objectives – Causes of variation in quality – Techniques of
SQC – Control chart of attributes – Acceptance sampling.

Unit V Decision Theory:

Decision Environment – Pay off table – Regret table– Decision under
uncertainty – The Bayesian Decision Rule EMV – EVPI – EPPI – Decision
Tree Analysis.

Note: Theory – 40%, problem – 60%

Text Book:

Gupta, S.P., Statistical Methods, Sultan Chand&Sons, New Delhi.

References:

1. Levin Richard and David S. Robin, Statistics in Management, Prentice Hall of India, New Delhi.
2. Sancheti D.C. and Kapoor, V.K., Statistics –Theory, Methods and Applications, Sultan Chand & Sons, New Delhi..

SEMESTER –I			
Core IV - Entrepreneurial Development			
Code: 17PCOC14	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

- To train the students in entrepreneurial skills and help them know the financial assistance and Institutional support provided to small entrepreneurs.

Unit I Entrepreneurship:

Entrepreneurship – meaning – concepts – importance – Functions - Entrepreneurship and economic development – Factors influencing entrepreneurial growth – Entrepreneurial competence – meaning – qualities of entrepreneurs– Types of entrepreneurs–

Unit II Women entrepreneurship and Entrepreneurial Development:

Concept of women entrepreneurship – Functions and role –problems- Trend in the development of women entrepreneurship – Financial assistance –Marketing assistance –Rural entrepreneurship- need – problems – prospects-EDP-process - importance- and problems of EDP

Unit III Project Identification:

Project-meaning-objectives-characteristics –project classification-project life cycle- Search for business ideas-Sources-Project identification-Project Report-scope – contents-Specimen form of project report.

Unit IV Export Potential of Small Entrepreneurs:

Small enterprises— Export potential – Constraints – Institutional set up for export assistance–Director of exhibitions – Director of commercial intelligence – Export promotion council –Trade representatives of India abroad – Trade development authority - Exportpromotionassistance – Export houses and Trade houses in India – Export procedure –Types of documents- Export incentives –Tax incentives for exports. Special Economic zones.

Unit V Institutional Support to entrepreneurs

MSMEs -Institutional support to entrepreneurs- NAYE – ITCOT – SIPCOT – Industrial estates – SISI – NPC, DIC –SIDBI- Functions- Procedure for setting up of MSMEs - Concessions – Incentives and subsidies.-Start-Ups-objectives&procedure

Text Book:

1. Gupta C.B and Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

References:

- 1 Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya publishing House.Mumbai.
2. Donald F.Kuratko, Entrepreneurship Development and small business, TATA Mc Graw Hill, New Delhi.
3. RangaRajan L Entrepreneurship Development SriRanga Publications, Rajapalayam.
4. Khanka S.S . Entrepreneurial Development S.Chand &Co Ltd. New Delhi.

SEMESTER –I			
Elective I - Managerial Economics			
Code:17PCOE11	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

- To make the students understand the application of Economic theories and concepts to business decisions.

Unit I:Introduction and Demand: Managerial Economics - Features, significance and application. Role of Managerial Economist. Economic concepts applied to business analysis. Demand Analysis – Determinants - Law of demand - Demand forecasting – Methods of forecasting demand.

Unit II:

Objectives of Business firm : Theories of profit- problems in profit measurement- Reasonable profit target- Alternative objectives- Baumol’s Sales revenue maximization- Marri’s hypothesis of maximization of firm’s Growth rate – Cyert -March hypothesis of satisficing behaviour.

Unit III:

Market structure and Pricing Decisions: Pricing under Perfect Competition and Monopoly. Pricing methods- Cost and competition oriented – Pricing of multiple product – Transfer pricing – competitive bidding – Dual pricing. Price Discrimination – Types.

Unit IV:

Capital Budgeting: Prerequisites of capital budgeting- Determining the optimum level of capital-Investment decisions under certainty. Investment Decisions: under risk, under uncertainty.

Unit V:

Macro Economics and Business: Business cycle – Phases – Economic stabilization policies – Fiscal and Monetary policy- Tools. National Income: Concepts - Methods of measuring national income.

Text Book:

Dwivedi D.N.

Managerial Economics (Vikas Publishing House ,New Delhi.

Books for Reference:

1. Mithani J.M.

Managerial Economics, Himalaya Publishing House, New Delhi.

2. Varshney R.L. and Maheswari K.L.

Managerial Economics (Sultan Chand & Sons, New Delhi)

3. Gupta G.S.

Managerial Economics, Tata McGraw hill, New Delhi.

5. Dean Joel

Managerial Economics, Prentice Hall India, New Delhi.

SEMESTER –II			
Core V- Financial Management			
Code: 17PCOC21	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objectives:

- To help the students to understand the conceptual framework of financial management and its applications under various environmental constraints.

Unit I Introduction:

Financial Management – Meaning – Scope and Objectives – Agency problems – Finance and related discipline – Organization of finance functions – Emerging role of finance managers in India.

Unit II Time value of money:

Time value of money – Rationale – Techniques – Practical applications of Compounding and present value Techniques - Risk and return-Objectives- Risk and uncertainty –measurement of return-methods of risk management.

Unit III Capital Budgeting:

Capital budgeting – Principles and Techniques –Pay back period -NPV, IRR - ARR methods – Project Selection under capital rationing.

Unit IV Cost of Capital:

Cost of Capital – Importance and concepts – Management of specific cost – Computation of overall cost of capital. Leverage – Operating financial and combined leverage – significance of leverage.

Unit V Capital Structure Theories:

Capital structure Theories – Net income approach – Net operating income approach- Modigliani and Miller approach – Traditional approach – Dividend and valuation – Irrelevance concept of dividend – Relevance concept of dividend – Determinants of dividend policy.

Note: Theory – 40%, problem – 60%

Text Book:

Maheswari, S.N. Management Accounting and Financial control - Sultan Chand & Sons, New Delhi.

References:

1. Khan M.Y. and Jain, P.K. Financial Management - Tata Mc Graw Hill, New Delhi
2. Pandey I.M - Financial Management - Sultan Chand & Sons, New Delhi.

SEMESTER –II			
Core VI - Business Environment			
Code: 17PCOC22	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

- To educate the students on Indian and International environmental aspects of business.

Unit I - Business Environment:

Theoretical frame work of Business Environment - Concepts - Significance and nature of business environments - Elements of Environment - Internal and external - Environmental analysis-.Techniques –advantages-limitations.

Unit II - Economic Environment of Business:

Significance and elements of economic environment - Economic planning-Economic systems and business environment- Policies- Industrial policy - Fiscal policy - Monetary policy - Public sector and economic development - Development banks and relevance to Indian business - Economic reforms.

Unit III - Political and Technological Environment of Business:

Critical elements of political environment - Government and business-Economic Roles of Government- Political institutions- Legislature-Executive-Judiciary- Technology- Features -innovation-Product and Process-Technological Leadership and Followership-Technology and Economy-Sources of Technology Dynamics-appropriate Technology-Impact of Technology on Globalisation-Transfer of Technology

Unit IV - Socio–Cultural Environment:

Critical elements of socio-cultural environment - Social institutions and systems- Social values and attitudes - Social groups-CSR- social responsibility of business - Consumerism in India.

Unit V - International Environment:

Multinational Corporations-Types of foreign investment-significance–factors affecting international nvestment-Growth of FDI-advantages-limitations-international economic institutions -World Bank - IMF and their importance to India.

Text Book:

1. Francis Cherunilam, Business Environment - Himalaya Publishing House.Mumbai

References:

2. AdhikaryM.,Economic Environment of Business, SultanChand&Sons,Delhi
3. Aswathappa.kEssentials of Business Environment, Himalaya.Publishing.House. Mumbai

SEMESTER –II			
Core VII - Operations Research			
Code: 17PCOC23	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To enable the students to learn decision making techniques and to acquire working knowledge.

Unit I Basics of Operations Research:

Definition – scope – characteristics – phases-necessity of Operations Research in industry – Operations Research and decision making –impact of computers on Operations Research – difficulties in operations research.

Unit II Transportation and Assignment problem:

Definition – formulation and solution of transportation models – Optimality analysis in transportation – Assignment – definition – formulation and solution of assignment models.

Unit III Linear Programming:

Introduction – requirements for a linear programming problem – formulation of LPP – graphical solution to LPP – simplex method –obtaining the Dual.

Unit IV Game Theory:

Meaning – useful terminology – rules for game theory – pure strategy – mixed strategy – graphical method -dominance rule.

Unit V Simulation:

Introduction – steps in simulation process- advantages and disadvantages of simulation techniques – Monte Carlo Method – practical applications of simulation.

Note: Theory – 40%, problem – 60%

Text Book:

Prem Kumar Gupta & Hira D S Operations research S Chand & co ltd

References:

1. Kapoor V.K. Operations Research – Sultan Chand & Sons, New Delhi.
2. Kanti Swarup, Gupta P.K. & Man Mohan Operations research, Sultan Chand & Sons, New Delhi.
3. Sharma J.K Operations Research, Macmillan India Ltd., Delhi.
4. Vohra N.D. Quantitative Techniques in Management, Tata Mc. Graw Hill Publishing Company, Delhi.

SEMESTER –II			
Core VIII		E – Commerce	
Code: 17PCOC24	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To enable the students gain knowledge about e-commerce and its various components.

Unit I - Introduction to E-Commerce:

Meaning and concept, Electronic Commerce Vs. Traditional commerce - Media convergence - E-commerce and e-business - channels of e-commerce - Business application of e-commerce - Need for e-commerce - e-commerce as an electronic trading system - special features.

Business models of E-commerce and Infrastructure: E-commerce models -supply chain management - M-Commerce – Teleshopping - Telemarketing - Point of sales system.

Unit II - Business to consumer E-commerce:

Cataloguing, order planning and order generation - cost estimation and pricing - order receipt and accounting -order-selection and prioritization - order scheduling - order fulfilling and delivery - order billing and payment management - post sales services. Electronic Data Interchange (EDI):- Introduction –Definition – Benefits - EDI Technology - EDI standards- EDI Communication - EDI implementation - EDI Agreements - EDI security.

Unit III - Electronic payment systems:

Special features required in payment systems for e-commerce - Types of e-payment systems - E-Cash and currency servers - e-cheques - credit cards - smart cards - electronic purses and debit cards - Business issues and economic implications - operational credit and legal risks of e-payment systems - Risk management options in e-payment systems - components of an effective electronic payment system.

Unit IV - Internet and E-banking:

Evolution of Internet - Growth of Internet - Gateway to digital world - Internet Governance - world wide web - Dynamics of Internet banking - Intranet and Internet portals - E-sourcing - E-Trading -Advertising and Marketing through Internet.

Unit V- Security issues in E-commerce:

Need for Security – Security Concepts - Areas of Internet Security - Cyber Crimes: - Deception - Intrusion - Bugs - Encryption - Cryptography - Certificate based Security -- Digital Signature - E-Commerce Security Solutions - Security Precautions in E-Commerce - Transaction Security - PKI - Firewalls - Secure Socket Layer (SSL) - Secure Electronic Transaction (SET) - Advantages of SET - Corporate Digital Library, - Regulatory and legal Framework of E-commerce: Cyber laws, aims and salient provisions; cyber-laws in India and their limitations.

Text Book:

DrC.S.Rayudu, E-Commerce, Himalaya Publishing House.

Reference Books:

- 1 David Whiteley E-commerce, Strategy, Technologies and Applications, Tata McGraw Hill Publishing Company
- 2 T.M. Bhashin, E-commerce in Indian banking, Authors Press, New Delhi
- 3 S. Jaiswal, E-commerce – Galgotia Publications Pvt. Ltd

SEMESTER –II			
Elective II (IDE) Financial Markets and Institutions			
Code: 17PIDE21	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

- To provide the students with an understanding of the structure, organization and working of financial markets and institutions in India.

Unit I- Introduction:

Financial System - Functions – Concepts of Financial System - Indian Financial System –The post 1951 period – Weaknesses of IFS – Development of financial System in India.

Unit II - Money Market:

Definition – Money Market vs Capital Market – Features of a Money Market – Importance of Money Market- Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposits (CD) – Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments.

Unit III - Capital market:

Meaning – Stock Exchange – Distinction and relationship between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues –Functions / Services of Stock Exchanges –Listing of Stock Exchanges and Securities – Advantages and Drawbacks of Listing - SEBI guidelines for Primary market and Secondary market.

Unit IV - Mutual funds:

Introduction– Scope of Mutual Fund – Definition – Types of Funds / Classification of funds – Importance of Mutual Funds – Commercial Banks and Mutual Funds – Mutual Funds in India.

Unit V - Merchant Banking:

Definition – Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities Required for Merchant Bankers – Scope for Merchant Banking in India.
FDI – types – Factors influencing FDI – FDI in India .

Text Book:

1. E.Gordonand K.Natarajan, Financial markets and Services – Himalaya Publishing House.(2011).

References

- 1.Avadhani, Investment and Securities Market in India-Himalaya Publishing House.
- 2.Reserve Bank of India – Various Reports – RBI Publications.
- 3.Gurusamy S., Financial Service and System – Vijay Nichole, Chennai (2011)

SEMESTER – II			
Self-Study Course – Corporate Legal Framework			
Code : 17PCOSS1			Credit : 2

Objective:

- To familiarise the students with the relevant provisions of various laws influencing business.

Unit I The companies Act, 1956:

The companies Act, 1956 - Definitions and Types of companies – Memorandum of Association –Clauses - Articles of Association –Contents- Prospectus – Contents.

Unit II The Negotiable Instruments Act, 1881:

The Negotiable Instruments Act, 1881-Definition - Types of negotiable instruments –Bill of Exchange, Cheque, Promissory note- Meaning -Essentials.

Unit III Legal Environment for Security Markets:

SEBI Act, 1992 – Organisation and objectives of SEBI – Powers under Securities Contract Regulation Act, 1956 transferred to SEBI – Role of SEBI in controlling the security markets.

Unit IV The Consumer Protection Act, 1986:

The Consumer Protection Act, 1986 - Salient features - Definition-Rights of consumers – Grievance Redressal Machinery.

Unit V Regulatory Environment for International Business:

Regulatory Frame work of W.T.O.- Basic principles and charter of W.T.O.- Provisions relating to preferential treatment of developing countries - Regional Groupings-Technical Standards - Anti-dumping duties and other NTBS-Custom valuation.

Text Books:

1. Varshney G.K. ,Corporate Legal Frame Work Sahitya Bhawan Publications, Agra.
2. Kapoor, . N.D. Company Law, Sultan Chand & Sons, New Delhi.

References:

1. Aswathappa. K., Essentials of Business Enviornment, Himalaya Publishing House, Mumbai.

SEMESTER –III			
Core IX Advanced Corporate Accounting			
Code: 17PCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To enable the students to have basic knowledge in corporate Accounts and to help the learner make career choices.

Unit I – Account of Banking Companies

Accounting System of Banking Companies – Slip System of Posting – Preparation of Various Schedules for Final Accounts.

Unit II – Accounts of Insurance Companies

Concept of Insurance – Types – Explanation of Special terms in Revenue account of Insurance Companies – Ascertainment of Profit in Life Insurance Business – Preparation of various schedules for final accounts of Life Insurance and General Insurance Companies.

Unit III– Double Account System - Accounts of Electricity Companies

Concept of Double Account System – Features – Accounts of Electricity Supply Companies – Clear Profit – Reasonable Return – Capital Base – Disposal of Surplus – Replacement of an Asset – Single Account System vs Double Account System – Double Entry vs Double Account System.

Unit IV - Accounts of Holding companies

Definition – Consolidated Balance Sheet - Minority Interest – Cost of Control / Goodwill or Capital Reserve – Pre – Acquisition and Post – Acquisition Profits – Elimination of Common Transactions – Treatment of Fictitious asset, Unrealised Profit, Contingent Liabilities, Revaluation of Assets, Bonus Shares and Dividend.

Unit V – Price Level Accounting (Inflation Accounting)

Introduction – Methods of Accounting for Changing Prices – Current Purchasing Power Method – Determination of Profit - Current Cost Accounting Method – Features of CCA system – Current Cost Operating Profit – Depreciation Adjustment – Monetary Working Capital Adjustment – Gearing Adjustment – Merits and Demerits of Inflation account

Valuation of Human Resources – Historical Cost Approach – Replacement Cost Approach – Opportunity Cost Approach

Accounting Standard 1 (AS-1) on “Disclosure of Accounting Policies” in preparation of Financial Statements .

Note : Theory – 40 % Problem – 60%

Text Book:

Jain S.P and Narang K.L., Advanced Accountancy by Kalyani Publishers, Ludhiana.(2011)

Reference Books:

- 1.R.S.N.Pillai, Bagavathi and S.Uma, Advanced Accounting Volume II by S.Chand & Company Ltd, New Delhi.
- 2.Shukla, M.C.,Grewal T.S. and Gupta S.C., Advanced Accounts - S.Chand, Delhi.
- 3.Gupta R.L. Advanced Financial Accounting, S. Chand Co., New Delhi. (2011)
- 4.Dr.M.Wilson, Advanced Accountancy Volume II, SCITECH Publications (India) Pvt.Ltd, Chennai

SEMESTER –III			
Core X Research Methodology			
Code: 17PCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To provide knowledge on research methods, techniques and the process and to develop skills on the application of research methods for solving problems in business.

Unit I Introduction to Research:

Introduction to Research - Meaning - Objectives - Significance - Types of Research - Steps in Research process - Meaning of research problem - Criteria for selecting the research problem - Technique involved in defining a research problem - Review of Literature: Purpose of Review - Sources of Literature.

Unit II Research and Sampling design

Research design: Meaning - Important concepts used in a research design - Contents of a research design - Types of research design.

Sampling design: Characteristics of a good sample - Criteria for selecting a sampling design - Methods of sampling.

Unit III Collection of Data:

Collection of Data: Meaning of Primary Data and Secondary Data. Methods of Data collection: Questionnaire - Types of questions - Guidelines for designing a questionnaire - Advantages and Limitations of mailed questionnaire. Interview - Types of interviews - Advantages and Limitations of interview technique. Observation: Types of Observation - Observation tools and Recording devices - Advantages and Limitations of observation. Pilot study - Pre testing.

Unit IV Processing and Analysis of Data:

Processing of Data- Processing Operations: Editing - Coding - Classification - Tabulation.

Analysis of Data: An outline of commonly used statistical tools in research: Frequency distribution, Mean, Dispersion, Correlation, Regression, t Test, Z Test, F Test, Chi-Square Test, Factor analysis and Scaling techniques - Application of SPSS for analysis.

Unit V Interpretation and Report Writing:

Interpretation and Report Writing: Meaning of Interpretation - Significance of report writing - Types of reports - Steps in report writing- Format of a Research report - Mechanics used in writing the research report.

Text Book:

Kothari, C.R., *Research Methodology, Methods and Techniques*, New Age International (P) Ltd., Publishers, New Delhi, 2013.

Books for References:

1. Krishnaswamy, O.R. and Ranganathan, M., *Methodology of Research in Social Sciences*, Himalaya Publishing House, Mumbai, 2011.
2. Tripathi, P.C., *A Text Book of Research Methodology in Social Sciences*, Sultan Chand & Sons, New Delhi, 2010.
3. Gupta S.P, *Statistical methods*, Sultan Chand & Sons, New Delhi, 2011.

SEMESTER –III			
Core XI		Human Resource Management	
Code: 17PCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To give a theoretical exposure to the students with regard to human resource management and industrial relations.

UNIT I -Introduction

Evolution of human resource management – Importance of the human factor- Objectives of human resource management - Scope of HRM - HRM Models- Role of human resource manager - Skills and qualities of HR manager – Human resource policies.

UNIT II - Man Power Planning & Selection

Importance of human resource planning – Forecasting human resource requirement -man power planning techniques - Recruitment and Selection
 -Sources of recruitment -Selection process - Screening tests – Interviews - Placement - Induction – Orientation– Socialisation.

UNIT III-Training and Development

Objectives of training – Training needs - Training methods – Benefits – Executive developmentprogrammes – Common practices – Organisation development – Self development– Knowledge management.

UNIT IV-Sustaining Employee Interest

Motivation – theories and application – Rewards – Job satisfaction - Job design - Empowerment of employees - Participative Management - Quality of work life
 -Flexi time - Career management - Development cycle - Need assessment – Protégé relationships – Employee Compensation plans - Employee Benefits - Safety and Welfare

UNIT V-Performance Evaluations and Control Process

Job evaluation - Performance Appraisal: process, methods of performance evaluation –feedback – industry practices - Control process: Importance, Methods – Requirement of effective control systems – Career planning – Grievance: causes, handling procedure –Types of industrial disputes - Machinery for settlement of disputes – Computer applications in HRM.

Text Books:

1. Aswathappa K.- Human Resources Management – Tata McGraw Hill, New
2. Khanka S.S., Human Resources Management ,S.Chand &Co.Ltd.New Delhi

References:

1. Rao V.S.P Human Resources Management, Excel Books, New Delhi.
- 2.Tripathi P.C., Human Resources Management, Sultan Chand New Delhi
- 3.Mamoria, C.B. and Gankar, S.V., Human Resources Management, Himalaya Publishing House, Mumbai.

SEMESTER –III			
Elective III		International Business	
Code: 17PCOE31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective :

- To expose students to the concept, importance and dynamics of international business and enable them to understand the mechanics of global business.

Unit I International Business:

Introduction to International business– Nature – Necessities of international business – Stages of internationalization –Approaches and theories of international business- Favorable conditions and complexities of international business.

Unit II International Business Environment:

International Business - National and Foreign environments and their components – Economic -Cultural -Political - Legal - Technological Environments- Global trading Environment – Recent trends in world trade in goods and services

Unit III International Trade Policies and Economic Integrations

Introduction – Instruments of trade policy-Tariffs – Subsidies – Import quotas – Non Tariff Barriers -Voluntary Export Restraints –Government interventions in Policy making -International Trade Relations- Economic integration-EEC – NAFTA – ASEAN – SAARC- ESCAP- Trade Blocks and Business Centers

Unit IV International Finance and Accounting

International Finance - Balance of Payment- Components of Balance of Payments- Disequilibrium in the Balance of Payment- Accounting for international business - Variations in Accounting Systems- Factors influencing the development of Accounting System- Accounting clusters- International Financial Reporting Standards.

Unit V Multinational Corporations:

Multinational Corporations – Distinctions between International Corporation, Multinational Corporations, Global Corporations and Transnational Corporation – Growth of Multinational Corporations - Organizational structure of Multinational Corporations – Control of Multinational Corporations –Multinational Corporationsin India.

Text Book

1. SubbaRao,P.(2011) International business - Himalaya Publishing House. Delhi

Reference Books:

- 1 . Francis Cherunellam(2011) International business, PHI Learning Pvt. Ltd., New Delhi.
2. International Business- Shenkar – Willey- International Students edition-2009.
3. Hill, Chartles,W.L.(2000) Intrnational Business, MCGraw Hill Company, New York
4. Apte, P.G: International Financial Management, Tata McGrawhill, New Delhi.

SEMESTER – III			
Project			
Code: 17PCOP31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

1. Every P.G student is required to prepare the project report – Subject related – based on the fieldwork and studying the current trends under the guidelines of his project guide.
2. The project work should be done individually by the candidate in consultation with project guide.
3. The project report should be in English.
4. A project report shall consist about 60 pages Minimum.
5. The project work should be of such a nature that it could prove useful or be relevant from the Business / Management angle.
6. Project observations, suggestions and conclusions shall form an inevitable part of the project.
7. Marks for the project report will be 100 divided as 50 for Internal Evaluation and 50 for External Evaluation.
8. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.

	Marks
Internal Evaluation	
Originality	10
Experimental design / Data collection Experimental work	20
Literature Review / Mechanics of writing	20
Total	50
External Evaluation	
Viva – Voce - Presentation of premises	15
Response	10
Total	25
Dissertation - Relevance to Topic	5
Dissertation format	10
Results & Discussion / Methodology	10
Total	25

SEMESTER – III			
Self-Study Paper – Web Marketing			
Code : 17PCOSS3			Credit : 2

Objective

To enable the students to have in depth knowledge of online marketing

Unit I :

Online marketing – meaning – definition – evaluation – function of online marketing – advantages and disadvantages of online marketing – differences between online and internet marketing.

Unit II:

Strategy and Planning for Internet Marketing - Traditional Offline Businesses in the Online World - Internet strategy: virtual value chain, dis-intermediation, cybermediaries.

Unit III:

Introduction to Internet Marketing - Mapping fundamental concepts of Marketing - Role of the Internet – limitations - technological development, development of ecommerce, different commercial models, diverse roles of websites.

Unit IV:

Email Marketing – meaning – advantages and disadvantages in email marketing – steps in creating email ID for personal and business use – evolution of email marketing and its growth

Unit V:

Trust in Internet Marketing - Ethical and Legal Issues - Internet of the future: “Customerization” – Internet marketing in India - Global Internet Marketing – problems of web marketing in India

Text Book

Philip Kotler, Marketing Management., Tata McGraw Hill., New Delhi.

Reference Books:

1. DrC.S.Rayudu, E-Commerce, Himalaya Publishing House.
2. David Whiteley, E-Commerce Strategy, Technologies and applications, Tata McGraw Hill, New Delhi

SEMESTER IV			
Core XII(Common)		Organisational Behaviour	
Code: 17PMCC41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objective:

To enable the students to understand the various dimensions of organizational behaviour.

Unit-I

Introduction to Organisational Behaviour and Personality:

Organizational Behaviour: Definition- Nature and Scope –Objectives –Evolution- Models of Organisational Behaviour – Autocratic – Custodial- Supportive - Collegial.

Personality: Definition-Determinants of Personality-Types of Personality- Theories of Personality-Sigmund Freud’s four stages of Personality - Ericson’s eight life stages.

Unit-II

Perception, Attitude and Learning:

Perception: Definition- PerceptionProcess- Factors affecting Perception.

Attitude: Concepts- Formation of Attitude- Types of Attitude - Measurement of Attitude.Learning: Meaning - Definition- Determinants of Learning- Learning Theories- Classical Conditioning- Operant Learning- Cognitive Theory- Social Learning Theory.

Unit-III

Motivation and Leadership:

Motivation: Meaning – Concepts- Theories of Motivation-Maslow’s Hierarchy of Needs - Herzberg’s Two Factor Theory -McGregor’s Theory Xand Theory Y.

Leadership: Definition – Functions- Leadership Styles- Leadership Theories-Trait Theory- Behavioral Theory - Managerial Grid Theory.

Unit-IV

Group Behaviour and Team Building:

Group Behaviour: Definition- Characteristics of a Group-Types of Groups- Group Formation and Development- Group Role- Inter-Group Behaviour-Inter-Group Conflict-Group Decision Making. Team Building: Meaning- Types of Team- Team Building Process.

Unit-V

Organisational change, Development and Effectiveness:

Organisational Change and Development: Reasonsfor Organisational Change- Types of Change -PlannedChange - Resistance to Change and Managing Change.

Organisational Development (OD): Meaning – Objectives- Modelsof OD and OD Interventions

Organisational Effectiveness: Definition - Approaches to Organisational Effectiveness – Factors Influencing Organisational Effectiveness.

Text Books:

1. S.S. Khanka – Organisational Behaviour S.Chand &Co Ramnagar New Delhi

References:

1. K. Aswathappa Organisational Behaviour Himalaya Publishing House , Mumbai
2. Fred Luthans Organistional Behaviour McGraw Hill International Edition
3. Stephen. P. Robbins, Essentials of Organisational Behaviour, Prentice Hall of India, New Delhi

SEMESTER –IV			
Core XIII Advanced Cost Accounting			
Code: 17PCOC42	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective: To impart knowledge on the application of various methods and techniques of Cost accounting and develop analytical skills in them.

UNIT I Specific order costing:

Job costing: Features – Advantages - Preparation of Job Cost sheet.
Contract costing: Features – Costing procedure – Sub contracts – Retention money - Treatment of profit on incomplete contracts – Escalation clause.

UNIT II Process costing:

Process costing - Features - Treatment of Normal loss, Abnormal loss and Abnormal gain - Treatment of Inter process profits - Treatment of Work-in-Progress: Calculation of Equivalent Production - Procedure for Evaluation. Joint Products and By products: Meaning of joint products and by products - Methods of apportionment of joint costs - Accounting of byproducts.

UNIT III Marginal costing :

Meaning of Marginal cost and Marginal costing. CVP analysis: Meaning - Assumptions - Advantages - Limitations - Contribution – P/V ratio – BEP - Margin of safety. Application of marginal costing in Managerial Decision-making: Fixation of selling price - Key factor - Merger - Maintaining a desired level of profit - Decisions involving alternative choices - Discontinuance of a product line - Determination of Sales mix - Make or buy.

UNIT IV Service costing:

Meaning of Service costing - Selection of cost units - Costing procedure in Transport costing - Power house costing - Costing for Lodging Houses - Canteen costing - Hospital costing - Costing for Cinema Theatres.

UNIT V Uniform costing and Inter Firm Comparison

Meaning - Features - Scope - Need - Objectives of Uniform costing - Areas of Uniform costing - Advantages and Disadvantages of Uniform costing - Requisites for Uniform costing.

Meaning and Essentials of Inter Firm comparison - Advantages and Disadvantages of Inter Firm comparison.

Note: Theory – 40% Problems – 60%

Text Book:

Jain S.P and Narang, K.L, *Advanced Cost Accounting*, Kalyani publishers, Ludhiana, 2014.

Reference Books:

1. R.S.N Pillai, and V. Bagavathi “Advanced Cost Accounting”, S.Chand & Co. Ltd., New Delhi.
2. Lal Nigam B.M. and Jain I.C., *Cost Accounting - Principles and Practice* - PHI Learning Pvt. Ltd., New Delhi, 2009.
3. Saxena, V.K. and Vasist, “Advanced Cost and Management Accounting”, Sultan Chand & Sons, New Delhi, 2011.

SEMESTER –IV			
Core XIV Taxation And Tax Planning			
Code: 17PCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To expose the students to the concept of Direct Taxes and familiarise them with the recent developments in Direct Taxation.

Unit I-Introduction to Income tax

Definition of Income Tax – Basic Concepts – Previous year – Assessment year – Person – Gross Total Income – Total income – Residential status of assessee – Tax incidence – Exempted income.

Unit II-Income from Salary, House property, Business income

Computation of Income from salary – Income from House property – Profits and Gains of Business or Profession – Tax Planning.

Unit III-Capital gains

Capital gains – Computation – Income from other sources – Clubbing of Income .

Unit IV-Set off and carry forward

Set off and carry forward – Deductions from gross total income – Tax planning.

Unit V-Assessment procedure and Tax authorities

Assessment procedure and Tax authorities– Filing of returns – TDS - Refund of Tax- Tax Rates - Assessment of Individuals and Tax Planning Assessment of firms.

Note:Problem 60%; Theory 40%

Text Book :

1. Mehrotra H.C. and Goyal S.P., Income Tax Law & Practice.– Sahitya Bhavan Publications.(relevant to the current assessment year).

References:

- 1.V.P.Gaur&Narang Puja Gaur, &Rajeevpuri – Kalyani Publishers, Delhi.110002.
- 2.LalB.B.andVashist N, Direct taxes – Pearson Education.

SEMESTER –IV			
Core XV COMPUTERISED ACCOUNTING PACKAGES – TALLY 9.0 ERP			
Code: 17PCOC44	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

To provide knowledge on the use and application of computers in accounting.

UNIT I - Introduction to Tally:

New features of Tally 9.0 - Tally screen components – Creating/Setting up of company in Tally – Company features – Creating accounting ledgers – Creating inventory ledgers – Create Stock Items, Stock Groups, Stock Categories, Godowns and units of measure –

UNIT II

Cost Centers and vouchers and Final accounts:

Create cost categories - Cost centers – invoice- inventory reports and exception reports. Types of vouchers – POS – reversing journals & Voucher classes – Types of accounting and inventory vouchers – Stock journal – Trial balance primary groups – final accounts. .

UNIT II -Value Added Tax:

Meaning of VAT - General technologies used in VAT – VAT rates – Computation of VAT - VAT classification - Ledger setup for VAT- voucher entry- Input credit adjustments for capital goods – features of composite dealers – VAT composition computation report – VAT composition returns.

UNIT III – TDS & ST:

Features of TDS – Flowchart of TDS – Account classification for TDS – TDS detection entries for advance payment and balance payment – TDS computation report – TDS pending statement. Features of Service tax – Creation of ledger & input credit adjustments of Service Tax – Service tax reports. Features of TCS – TCS on Contracts, license and leases – Revised forms for E-TCS returns – TCS reports.

UNIT V - Pay Roll:

Features of Tally – Pay roll info – Create pay heads, gratuity pay heads , employee group, employees salary details - units attendance – production types- pay sheet report- pay slip- pay roll statement report – pay roll register – attendance sheet report – gratuity report – pay roll with PF and ESI –.

References:

1. LP Editional Board , Guide to Tally Law point, Kolkatta
2. A.K. Nadhani and K.K. Nadhani, Implementing Tally, BPB publications
3. P. Mohan, Information Technology for Business, Himalaya Publishing House, Delhi.

SEMESTER –IV			
Computerised Accounting Packages – Tally 9.0 ERP Practicals			
Code: 17PCOCR1	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objective:

To train and develop the practical skills of the students in efficiently operating computerized accounting software.

PRACTICAL EXERCISES

1. Accounting ledgers and vouchers creation
2. Inventory ledgers & vouchers creation
3. Ledgers and vouchers creations of VAT
4. VAT composite dealers
5. Ledgers and Vouchers creation of TDS
6. Ledgers and Vouchers creation of TCS
7. Ledgers and Vouchers creation of ST
8. Ledgers and Vouchers creation of Excise Dealer
9. Ledger creation of POS
10. Ledgers and Vouchers creation of Pay roll
11. Final Accounts and its Adjustment
12. Trial Balance

SCHEME FOR PRACTICAL EXAMINATIONS

Internal Examination marks **40**

(Attendance 10 marks and performance in the internal test 30 marks)

External Examination marks **60**

Two set of Programs shall be conducted and for each program 30 marks may be awarded

Record Note	= 10 Marks
Program/ Procedure writing	15 x 2 = 30 Marks
Debugging	05 x 2 = 10 Marks
Result	05 x 2 = 10 Marks

Total	----- 60 Marks =====
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