



**MEENAKSHI COLLEGE FOR WOMEN  
(AUTONOMOUS)**

**DEPARTMENT OF COMMERCE**

**M.COM – SYLLABUS**

**Applicable from the Academic Year 2015 -2016**

## **AUTONOMY: A CALL TO GREATER EXCELLENCE AND SERVICE**

### **1. OBJECTIVES**

The autonomous status will help the college attain its academic and social objectives successfully. Every effort will be taken to:

- (1) Encourage students to think clearly, critically and creatively and to express themselves effectively.
- (2) Bring out the best in every student, by individualizing the teaching – learning process as far as possible and to help use her talents for personal growth and common welfare.
- (3) Stimulate the students' social awareness through the teaching, suitable exposure and also help to inculcate a sense of responsibility and commitment.
- (4) Enhance the employability of graduate and post graduate students by providing them with knowledge and skills relevant to local and national needs.

### **2. CURRICULUM DESIGN**

The curriculum has been suitably designed to meet the challenging needs of the society. At the under graduate level the curriculum is for three years (six semesters) and at the post graduate level for two years (four semesters). Each year is divided into two semesters. The duration of a semester is 90 working days.

Odd Semester: June to November

Even Semester: December to April

Rationale:

The primary aim of the UG and PG curricula design is to enhance the employability of students, in a wide range of avenues.

Our rationale thus rests in training students both in theoretical and practical aspects of the discipline leading them into a variety of employment options suitable to varying calibre, ability and background.

### **3. TEACHING METHODS**

Formal lectures with teaching aids will be made more creative and useful by providing students with synopsis of lectures. Besides lectures, there will be assignments, guided library work, seminars, group discussions, tests, projects etc. Project work will be compulsory for post graduate students and optional for under graduate students. The project supervisor will conduct 5 reviews periodically to guide and check the subject area, pace of work, source materials, progress of work and completion. A *viva voce* will be conducted on the submission of project report. Project report should be submitted prior to commencement of semester examinations. A date will be duly set for submission.

- (A) For UG courses (B.Com General, B.Com Banking Management, and B.Com Corporate Secretaryship) a pass in the higher secondary examination of the Board of



Tamil Nadu or any other equivalent examination recognized by the University of Madras or any other State University, duly recognized by the University of Madras with Maths and Accountancy as compulsory subjects.

- (B) For the PG courses, a pass in B.Com General, B.Com Banking Management, B.Com Corporate Secretaryship, preferably from the University of Madras or any other State University duly recognized by the University of Madras.
- (C) Preference will be given to candidates with talent in performing arts and sports.
- (D) Rules prescribed by the Government of Tamil Nadu for admission to courses will be followed.

#### 4. EXAMINATIONS

The college will conduct the examinations in the following pattern

Odd Semester exams (1, 3, 5) – November

Even semester exams (2, 4, 6) - March/April

Supplementary examinations will be conducted in June (for failed candidates and for those who seek improvement in performance).

The question paper pattern for the undergraduate course will be as follows:

**Section A: (10 x 2=20).** 10 questions to be given with no choice and no more than 2 questions to be selected from each unit. No unit should be omitted.

**Section B: (5 x 8=40).** 7 questions to be given, at least one from each unit. Five questions to be answered.

**Section C: (2 x 20 =40).** Internal choice. Two questions to be answered, one question to be selected from each unit of the syllabus (four units out of five).

For post graduate course, the pattern will be as follows:

**Section A:** 5 questions (one from each unit) no choice 5 x 8 = 40 marks

**Section B:** 3 questions to be answered – internal choice 3 x 20 = 60 marks.

#### 5. EVALUATION

- (1) Both for UG and PG courses single valuation is prescribed. The external examiner and the question paper setters will be chosen confidentially. After valuation the result will be passed by way of a meeting of the Evaluation Board consisting of:

1. The Head of the Department
2. External examiner who corrects the answer scripts
3. The teacher who taught the concerned subject.

The following procedure is followed:

(1) For the purpose of valuation of answer scripts a scheme of valuation will be prepared by the teacher in charge, who will take up the work on the day of examination.

(2) Revaluation is allowed if necessary

(3) The passing minimum for UG:  
40% internal

40% external

45% aggregate

Internal 25 marks

External 75 marks

**The internal assessment will be made in the following pattern:**

(out of 100)

Attendance	25
Assignment	10
Mid semester & Model	30
Tests	25
Conduct	10
Total	100

Passing minimum for PG:

Internal 50%

External 50%

Aggregate 55%

The internal assessment will be made in the pattern as followed for the UG classes.

**Classification: (UG)**

Distinction 75 and above

First class 60 and above, below 75

Second class 50 and above, below 60

Third class 45 and above, below 50

**Classification: (PG)**

Distinction 75 and above

First class 60 and above, below 75

Second class 55 and above, below 60



**MEENAKSHI COLLEGE FOR WOMEN (AUTONOMOUS)**  
**CHENNAI – 600 024**  
**DEPARTMENT OF COMMERCE**

**M.COM**  
**COURSE SCHEDULE**

CODE	SEM	PART	COURSE TITLE	HRS	MARKS			CREDITS
					CIA	EXT	TOTAL	
	I	A	Core 1 – Organizational Behaviour	5	25	75	100	5
	I	A	Core 2 – Financial Management - I	6	25	75	100	5
	I	A	Core 3 – Quantitative Techniques - I	6	25	75	100	5
	I	A	Core 4 – Marketing Management	5	25	75	100	5
	I	A	Core 5 – Management Accounting - I	6	25	75	100	5
	I	B	Analytical Reasoning Level I	2	25	75	100	2
	II	A	Core 6 – Research Methodology	5	25	75	100	5
	II	A	Core 7 – Financial Management - II	6	25	75	100	5
	II	A	Core 8 – Quantitative Techniques - II	6	25	75	100	5
	II	A	Core 9 – Services marketing	5	25	75	100	5
	II	A	Core 10 – Management Accounting - II	6	25	75	100	5
	II	B	Analytical Reasoning Level II	2	25	75	100	2
	III	A	Core 11 – Human Resources Development - I	5	25	75	100	5
	III	A	Core 12 – Advanced Cost Accounting - I	6	25	75	100	5
	III	A	Core 13 – Accounting for Companies - I	6	25	75	100	5
	III	A	Core 14 – Income Tax Law & Practice	6	25	75	100	5
	III	A	Core 15 – Entrepreneurial Development	5	25	75	100	5
	III	B	Analytical Reasoning Level III	2	25	75	100	2
	IV	A	Core 16 – Human Resources Development - II	5	25	75	100	5
	IV	A	Core 17 – Advanced Cost Accounting - II	6	25	75	100	5
	IV	A	Core 18 – Accounting for Companies - II	6	25	75	100	5
	IV	A	Core 19 – Business Taxation	5	25	75	100	5
	IV	A	Core 20 – Industrial Law	5	25	75	100	5
	IV	A	Project Work - Report	1				10



**M.Com – LIST OF SUBJECTS (From Batch 2015-2017 onwards)**

**I SEMESTER**

CODE	SUBJECT TITLE
<b>PART A</b>	
ICM01b	ORGANISATIONAL BEHAVIOUR
ICM02a	FINANCIAL MANAGEMENT – I 33
ICM03a	QUANTITATIVE TECHNIQUES – I
ICM04a	MARKETING MANAGEMENT ✓ 21
ICM05	MANAGEMENT ACCOUNTING - I - 37
<b>PART B</b>	
SAR1	ANALYTICAL REASONING LEVEL I

**II SEMESTER**

CODE	SUBJECT TITLE
<b>PART A</b>	
2CM06b	RESEARCH METHODOLOGY
2CM07a	FINANCIAL MANAGEMENT - II
2CM08a	QUANTITATIVE TECHNIQUES – II
2CM09a	SERVICES MARKETING
2CM10	MANAGEMENT ACCOUNTING - II
<b>PART B</b>	
SAR2	ANALYTICAL REASONING LEVEL II



**III SEMESTER**

CODE	SUBJECT TITLE
<b>PART A</b>	
3CM11	HUMAN RESOURCES DEVELOPMENT - I - 41
3CM12	ADVANCED COST ACCOUNTING - I 30
3CM13	ACCOUNTING FOR COMPANIES - I 18/
3CM14	INCOME TAX LAW & PRACTICE 34, 39
3CM15a	ENTREPRENEURIAL DEVELOPMENT 32
<b>PART B</b>	
SAR3	ANALYTICAL REASONING LEVEL III

**IV SEMESTER**

CODE	SUBJECT TITLE
<b>PART A</b>	
4CM16	HUMAN RESOURCES DEVELOPMENT - II
4CM17	ADVANCED COST ACCOUNTING - II 36
4CM18	ACCOUNTING FOR COMPANIES - II 24
4CM19a	BUSINESS TAXATION 27
4CM20	INDUSTRIAL LAW
4CMPR	PROJECT REPORT
4CMPV	PROJECT VIVA
<b>PART B</b>	
OQCC	QUALITY CONTROL CIRCLE
OQCCP	QUALITY CONTROL CIRCLE PRESENTATION

**TOTAL CREDITS FOR M.COM COURSE: PART A (120 CREDITS) + PART B (8 CREDITS) = 128 CREDITS TOTAL**

## **ORGANIZATIONAL BEHAVIOUR**

### **CODE: ICMO1b**

#### **Unit I**

Definition, need and importance of organizational behavior – nature and scope – frame work– organizational behavior models.

#### **Unit II**

Personality – types – factors influencing personality – theories – learning – types of learners – the learning process – learning theories – organizational behavior modification.  
Attitudes – characteristics – components – formation – measurement.  
Perception – importance – factors influencing perception – interpersonal perception.  
Motivation – importance – types – theories - effect on work behaviour.

#### **UNIT III**

Group Dynamics - Group behaviour - Group Decision Making - Inter- group relations - informal organizations - Reasons for emergence of informal organization - managing informal organizations - Transactional Analysis.

#### **UNIT IV**

Organisation change - Objectives - Resistance to change - overcoming resistance to change-- Organizational Conflict – Managing Conflict- Organizational development – characteristics – objectives – team building- Organizational effectiveness – perspective – effectiveness Vs efficiency – approaches – the time dimension – achieving organizational effectiveness.

#### **UNIT V**

Organisational Culture and Stress Management: Concept and determinants of organisational culture, creating sustaining and changing organisational culture - managing misbehaviour at work - aggression and violence – sexual harassment - substance abuse - cyberslacking. organisational development – concept – values - intervention techniques.

#### **References**

1. Stephen P. Robins, Organisational Behaviour, Prentice Hall of India, 9<sup>th</sup> edition
2. Fred Luthans, Organisational Behaviour, McGraw Hill Book Co.
3. L.M. Prasad, Organisational Behaviour, Sultan Chand Publishers.
4. Shashi K. Gupta, Rosy Joshi, Organisational Behaviour, Kalyani Publishers.
5. Grefory Moorehead and R.W. Griffin – Organisational Behaviour – Managing People and Organizations, Jaico Publishers.
6. Keith Davis – Human Behaviour at Work, McGraw Hill Book Co.
7. Uma Sekaran, Organizational Behaviour – Text & Cases, Tata McGraw Hill Company Ltd., New Delhi, 1989.



**FINANCIAL MANAGEMENT- I**  
**CODE: 1CMO2a**

**UNIT I**

Nature and importance of Financial Management – Scope of Financial Management – objectives of Financial Management – Functions of Financial Manager.

**UNIT II**

Methods and Sources of raising Finance – Sources of Short term and Long term Finance.

**UNIT III**

Capital Structure – Theories – Net Income Approach, Net operating approach, MM Approach and Traditional Approach. Cost of Capital – Methods of computing Cost of Capital.

**UNIT IV**

Financial Planning and Forecasting – Steps in financial Planning – Estimating Financial Requirements - Capitalisation – Overcapitalisation Vs Under-capitalisation - :Limitations of Financial Planning.

**UNIT V**

Long Term Investment Decisions – Meaning and Importance of Capital Budgeting – Methods of Appraisal – Analysis of Risk and Uncertainty – Practical Problems.

**Reference Books:**

- |                         |   |                    |
|-------------------------|---|--------------------|
| 1. Financial Management | - | M.Y Khan, P.K Jain |
| 2. Financial Management | - | K.M Upadhyay       |
| 3. Financial Management | - | P.V. Kulkarni      |
| 4. Financial Management | - | Prasanna Chandra   |
| 5. Financial Management | - | I.M. Pandey        |



**QUANTITATIVE TECHNIQUES - I**  
**CODE: 1CM03a**

**UNIT I**

Probability and Probability Distribution – Basic Concepts in Probability – Theory of Probability – Probability Rules – Probabilities under conditions of Statistical Dependence and Independence – Baye's Theorem.

**UNIT II**

Characteristics and Applications of Binomial Distribution, Poisson Distribution and Normal Distribution.

**UNIT III**

Statistical Decision Theory - Decision Environment - Decision Making under Certainty and Uncertainty and risk conditions - EMV, EOL, and Marginal Analysis - Value of Perfect Information - Decision Tree Analysis.

**UNIT IV**

Sampling and Sampling Distribution - Meaning of Random Sample-Sampling Methods - Sampling Error and Standard Error - Relationship between Sample Size and Standard Error - Sampling Distribution - Characteristics - Central Limit Theorem.

**UNIT V**

Estimating Population Parameters - Point and Interval Estimates - Estimating Proportion, Percentage and Mean of Population from Large Sample and Small Sample.

**Recommended Books:**

1. Richard. I. Levin, Statistics for Management, Prentice Hall of India, 1991.
2. C.R. Kothari, Quantitative Techniques, Vikar, 1998.
3. S.P. Gupta, Statistical Methods, Sultan Chand, 1990.
4. Sanchetty and Kapoor, Statistics, Sultan Chand, 1992
5. Iman R.L and Conover W.J., Modern Business Statistics New York, John Wiley, 1989.

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**

**MARKETING MANAGEMENT**  
**CODE: 1CMO4a**

**UNIT 1**

Marketing Management – Philosophies – Definition of marketing – marketing concept – the 8 Ps – product, price, place, promotion, packaging, people, purchasing power, physical distribution – analyzing micro and macro environment.

**UNIT II**

Market Segmentation – market targeting and positioning – methods of market segmentation – steps involved in segmentation process – market targeting – Retail market – current scenario.

**UNIT III**

Market Research – Need – Scope – Process – MIS – Components – E-Marketing – Market Planning and forecasting.

**UNIT- IV**

Consumer Behaviour – factors influencing buyer behaviour – buying decision process – buying motives – buyer behaviour marshallian model – veblenian model.

**UNIT V**

Consumerism and marketing concept – Awareness of consumer rights in market price – social responsibilities of marketing management – marketing regulations – Ethics in marketing.

**References :**

- |                         |                               |
|-------------------------|-------------------------------|
| 1. Marketing Management | Rajan Nair and C.B. Gupta.    |
| 2. Marketing Management | Sherlekar                     |
| 3. Marketing Management | V.S. Ramaswamy, S. Namakumari |
| 4. Marketing Management | Philip Kotler.                |
| 5. Marketing Management | William J Stanton             |



## **MANAGEMENT ACCOUNTING - I**

### **CODE: 1CMO5**

#### **UNIT I**

An overview of Management Accounting - Origin and concept of Management Accounting - functions, objectives, importance, advantages, limitations of Management Accounting - Installation of Management Accounting.

#### **UNIT II**

Analysis and interpretation of financial statements – concepts - Nature and Limitations of Financial Statements - Types of Financial Analysis – Methods used - Comparative Financial Statement - Common Size Financial Statements –Trend Percentages – Interpretation of Financial Statements – Ratio Analysis – Classification – Liquidity Ratios – Solvency Ratios – Profitability Ratios – Overall Profitability Ratios – Analysis of Capital Structure – Projection through Ratios – Interpretation.

#### **UNIT III**

Funds flow and cash flow analysis – concept of funds - cash – concept of flow – construction of fund flow statement – adoption of accounting standard – AS 3 in the construction of cash flow statement – managerial uses of cash flow statements – Statements showing changes in financial position.

#### **UNIT IV**

Capital budgeting decisions – Need for sound capital investment policy – types of capital expenditure – Capital expenditure decisions – types of investment decisions – NPV, IRR, Payback, Average Rate of Return and Profitability index – Capital Rationing.

#### **UNIT V**

Management Reporting - Meaning of reporting – Reporting at different levels- Modes of reporting – Installation of Information and Reporting System - Types of Reports - Preparation of Reports - Uses of Reports.

**Prescribed Text:** Principles of Management Accounting - S.N. Maheswari.

**Books:**

1. Management Accounting - Dr. S.P. Gupta
2. Management Accounting - M.Y. Khan & P.K. Jain
3. Principles of Management Accounting - Manmohan & Goyal

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**



## **RESEARCH METHODOLOGY**

### **2CM06b**

#### **UNIT I**

Research – meaning – scope of social research – objectives – qualities of a good research – cause-effect relationship – Different types of research – pure, applied, analytical, descriptive, historical, experimental, case study

#### **UNIT II**

Steps in research – selection and formulation of a research problem – delimitation of the study – setting up of objectives – definition of concepts – preparation of research design – construction of tools – field work and collection of data.

#### **UNIT III**

Hypothesis – Types - Sources-Characteristics- Hypothesis Testing- Advantages- Process- Procedure for Testing of Hypothesis – kinds of variables – sampling techniques – scaling techniques.

#### **UNIT IV**

Methods of collection of data – observation techniques – interview and interview schedule – Construction of questionnaire and survey method- Editing and coding of data- Use of Computer packages for data analysis-Use of Statistical Package for Social Sciences (SPSS) (Basics Only)

#### **UNIT V**

Interpretation – techniques of interpretation – report writing – steps in writing report – characteristics – types – contents – layouts – precaution for writing research reports.

#### **Reference Books:**

1. C.Kothari – Research methodology.
2. P. Saravanavel – Research methodology
3. Hansraj – Research methodology
4. P.C.Tripathi – Research methodology.
5. P. Ravilochanan- Research methodology.

**FINANCIAL MANAGEMENT - II**  
**CODE: 2CM07a**

**UNIT I**

Working capital management - Need for working capital – Determination of working capital – sources of working capital – Adequacy of working – dangers of excess working capital, Practical Problems.

**UNIT II**

Components of working capital management - inventory Management - Receivables management - Cash Management.

**UNIT III**

Dividend Policy and Decisions - Kinds of Dividends – factors affecting dividend policy – Models of dividend policy – Walters's model – Gordon's Model- NM hypothesis.

**UNIT IV**

Financial services merchant banking - credit rating – Factoring - Lease financing- Mutual Funds - Venture Capital.

**UNIT V**

Financial analysis through leverages-Operating leverage- Financial Leverage-EBIT-EPS Analysis-Combined Leverages-Practical Problems.

**Books Recommended:**

1. Financial Management
2. Financial Management
3. Financial Management
4. Financial Management
5. Financial Management

M.Y.Khan & P.K. Jain  
K.M. Upadhyaya  
P.V. Kulkarni  
Prasanna Chandra  
T.M. Panday.



**QUANTATIVE TECHNIQUES-II**  
**CODE: 2CM08a**

**UNIT I**

Testing hypothesis - Testing of proportions and means large samples – small samples -one tailed and two tailed tests - testing differences between mean and proportion error in hypothesis testing.

**UNIT II**

Chi/square distribution – characteristics – application of tests of independence and tests of goodness of fit - inferences – distribution - testing of population variance Analysis of Variance one way and two way.

**UNIT III**

Correlation and Regression – simple partial and multiple regression and estimation and regression line – standard error of estimate – testing significance of correlation and regression efficient - interpreting correlation - explained variation and unplanned variation-coefficient of determination – multivariate-coefficient of determination –multivariate analysis - factor, cluster and discriminant analysis.

**UNIT IV**

Time series and Business forecasting - introduction – editing the time series data for analysis – components of the time series-secular trends – methods of computing trend seasonal indices – ratio to trend method moving average method – Ling relatives method – cyclical and irregular - Variations

**UNIT V**

Business forecasting –Theories of forecasting – techniques of forecasting – time series analysis of forecasting.

**Books:**

- |                        |   |
|------------------------|---|
| 1. Richard I Levin     | Statistics for Management – Prentice Hall of India. |
| 2. C.R.Kothari.        | Quantitative Techniques.                            |
| 3. S.P. Gupta          | Statistical Methods.                                |
| 4. Sancheti and Kapoor | Statistics – Sultan Chand                           |
| 5. Iman R.L.           | Modern Business Statistics.                         |

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**



**SERVICES MARKETING**  
**CODE: 2CM09a**

**UNIT I**

***Role of Services in Economy***

Introduction – Goods and Services – Distinctive Characteristics of Services – Classifying Services – Emergence of E-Service – Service Revolution and Change in Perspective.

**UNIT II**

***Issues in Marketing of Services***

Introduction – Service Product or Package – Pricing – Place – Promotion – People – Physical Evidence – Process Management.

**UNIT III**

***Consumer Decision Process and Ethical Issues***

Introduction – Consumer Decision Process – Expectancy Disconfirmation Model – Perceived Control Perspective.

**UNIT IV**

***Customer Satisfaction and Service Quality***

Introduction – Customer Satisfaction – Measurement of Customer Satisfaction – Customer Satisfaction Ratings – Customer Satisfaction Model – Customer Retention – Customer Expectations – Factors Influencing Expected Service – Service Quality – Failure Gaps in Service Quality – Service Quality Information System.

**UNIT V**

***Case Studies***

Marketing of Insurance Services and Banking Services.

**Books recommended**

1. Services Marketing – R. Srinivasan.
2. Services Marketing – Ravi Shanker
3. The Practice of Management – Peter F Drucker
4. Consumer Promotions in Services Marketing – Christopher H Lovelock and John A Quelch

**MANAGEMENT ACCOUNTING - II**  
**CODE: 2CM10**

**UNIT 1**

Budgeting & budgetary control - advantages and limitations - classification of budgets - preparation of budgets - functional budgets, cash budget - flexible budget and master budget - essentials of effective budgeting - budgetary control - its objects, advantages and limitations - Zero base budgeting.

**UNIT II**

Standard costing and Variance Analysis – definitions, features and concept of Standard Costing – Standard Costing as a management tool - limitations – analysis of variances – classification of variances – computation of variances – reconciliation and reporting of variances.

**UNIT III**

Marginal Costing - definition - determination of Marginal Costs - advantages, limitations of Marginal Costing – Difference - between Marginal costing and Absorption Costing – Differential Costing – meaning - difference between Marginal Costing and Differential Costing – uses of Differential Costing.

**UNIT IV**

Cost-Volume-Profit Analysis: Break-even Analysis – assumptions, advantages, Limitations of Break-even Analysis - concept of Margin of Safety – practical applications of marginal costing in various areas like profit planning, level of activity , sales mix, limiting factors, dropping or introducing a product line - decisions involving alternative choices like make or buy, accept or reject an order, equipment, replacement, selling or further processing, etc.

**UNIT V**

Responsibility Accounting - meaning and objectives of responsibility centers – differences between profit centers and responsibility centers - Cost centers - Profit centers - Investment Centres

**Prescribed Text:** Principles of Management Accounting - S.N. Maheswari.

**Reference Books:**

- |  |                       |
|--|-----------------------|
| 1. Management Accounting               | S.P. Gupta.           |
| 2. Management Accounting               | M.Y.Khan & P.K. Jain. |
| 3. Principles of Management Accounting | Manmohan & Goyal.     |

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**



## **HUMAN RESOURCES DEVELOPMENT - I**

### **CODE: 3CM11**

#### **UNIT I**

Human resources in a competitive environment – the individual in an organization Values, attitudes – implications of work behaviour- personality- types of personality- current emphasis on human resources by organization.

#### **UNIT II**

Acquisition and Maintenance of Human Resource - Recruitment Sources – Selection process – devices- orientation - Maintenance of Human resources.

#### **UNIT III**

Human resource Development - Training, Placement - Management Development - Effects of Training on Human resource Development

#### **UNIT IV**

Motivation for increased productivity - New Motivation Theory, Z Theory, Adams Equity Theory - Quality of Work Life – Definition – Objectives - Measures to improve Quality of Work Life - Factors and Benefits of Quality of Work Life

#### **UNIT V**

Performance Appraisal – Definition - Features – Objectives – Process - Methods of Appraisal- Potential Appraisal – Purpose – Process - Constraints and Fine Tuning of Performance Appraisal.

#### **Books:**

1. D.C. Cenzo and Robbins - Personal and Human Resources Management.
2. Werther and Davis - Human Resources and Personnel Management McGraw Hill 1989.
3. Casico - Managing Human resources: Productivity, Quality of Work life, McGraw Hill 1989..
4. T.V. Rao 9Ed) Reading in Human Resource Development oxford and LBH, 1991.
5. R.S. Dwivedi, Manpower Management, Prentice Hall Of India 1988
6. Dr.K.Sundar & Dr.J.Srinivasan- Human Resource Development



**ADVANCED COST ACCOUNTING - I**  
**CODE: 3CM12**

**UNIT I**

Cost control techniques – meaning of cost reduction - distinction between cost reduction and cost control - productivity and profitability – uniform costing and inter-firm comparison.

**UNIT II**

Material losses – wastes, scrap, defectives and spoilage - Job and Batch Costing.

**UNIT III**

Activity based costing – concept of ABC – cost drivers and cost pools – allocation of overheads under ABC – benefits of implementing ABC – when to use ABC – Transfer Pricing – objectives of Transfer Pricing – Transfer Pricing Methods.

**UNIT IV**

Unit Costing (Operation or Output) – Preparation of Tender or Quotations – Reconciliation of Cost and Financial Accounts – Reasons for disagreement in Profit.

**UNIT V**

Contract costing – Profit on uncompleted contracts – Cost plus Contract – Target Costing - Escalation Clause.

**Prescribed Text**

1. Cost accounting

Principles and Practice of Cost Accounting  
S.P. Jain and K.L. Narang

**Books Recommended**

- |   |                             |
|---|-----------------------------|
| 1. Advanced Cost and Management Accounting          | V.K..Saxena & C.D. Vashist. |
| 2. Advanced problems and Solutions in Cost Accounts | S.N. Maheswari.             |
| 3. Theory & Practice of Cost Accounting.            | M.L. Agarwal.               |

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**

**ACCOUNTING FOR COMPANIES – I**  
**CODE: 3CM13**

**UNIT I**

Issue of shares at par, at premium and at discount –forfeiture and reissue of shares at par, at premium and at discount.

**UNIT II**

Redemption of preference shares – redemption out of profit- redemption out of fresh issue.

**UNIT III**

Valuation of shares and goodwill – Methods of Valuing goodwill and methods of valuing shares.

**UNIT IV**

Final Accounts - Adjustments regarding provisions relating to discount on debtors, declaration of interim dividend and final dividend – provision for managerial remuneration.

**UNIT V**

Amalgamation, absorption and external reconstruction. Alternation of share capital and internal reconciliation.

**Prescribed Text:**

1. Advanced Accounting

Reddy & Murthy.

**Reference Books:**

1. Advanced Accounting
2. Advanced Accounting
3. Advanced Accounting

R.L. Gupta.

Jain and Narang.

M.C. Shukla & Grewal. .

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**

**INCOME TAX LAW AND PRACTICE**  
**CODE: 3CM14**

**UNIT I**

Basic concepts - residential status and incidence of taxation - tax free incomes – computation of income under different heads - salaries.

**UNIT II**

Income from house property – computation of annual value - deductions under section 24.

**UNIT III**

Profits and gains from business or profession – depreciation – capital gains - short term and long term – exemptions u/s 54 - Income from other sources.

**UNIT IV**

Aggregation of Income – set off and carry forward of losses – clubbing provisions and their implications - deductions from gross total income.

**UNIT V**

Provisions relating to computation of tax liability and assessment of individuals - partnership firms assessed as such (PFAS), partnership firms assessed as association of persons (PFAOP) – assessment of companies – computation of tax liability – MAT.

**Reference Books:**

- |                        |   |
|------------------------|---|
| 1. Vinod K. Singhania, | Direct Taxes Law& Practice New Delhi Taxman.                                      |
| 2. Bhagwati Prasad     | Income Tax and Law and Practice.  |
| 3. B.B..Lal            | Income Tax and Practice – New Delhi Konark<br>Publishing House , Current Edition. |

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**



**ENTREPRENEURIAL DEVELOPMENT**  
**CODE: 3CM15a**

**UNIT I**

Concept of Entrepreneurship - Role of Entrepreneur in Economic Growth – Meaning – Types – Qualities of an entrepreneur – Classifications of entrepreneur – factors influencing entrepreneurs – functions of entrepreneurs – Ethics in business.

**UNIT II**

Entrepreneurial Development programmes – Role – Relevance and Achievements – Role of Government in achieving EDPS – SHGs - Definition- Objectives – Membership – SHG– Training Programmes – Characteristics of a good SHG – A Linkage of SHGs with banks- Micro Insurance and Micro Credit.

**UNIT III**

Development of Women Entrepreneurs - Growing awareness for women entrepreneurs in India – Women entrepreneurs in Chennai – Factors facilitating growth of women entrepreneurs – Problems of women entrepreneurs – Selection of Industry/Business by women entrepreneurs.

**UNIT IV**

Project Management - Business idea generation technique – Identification of Business Opportunities – Feasibility study – Marketing – Finance – Technology and Legal Formalities – Preparation of project Report – Tools of Appraisal.

**UNIT V**

Project work	–	Viva Voce.
Theory	–	60 Marks
Project & Viva	–	40 Marks

**Books Recommended**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management

**HUMAN RESOURCES DEVELOPMENT - II**  
**CODE: 4CM16**

**UNIT I**

Human Resource Compensation Management- Compensation and Rewards- Objectives- Determinants-Approaches of Compensation- Current trends in Compensation and Rewards

**UNIT II**

Grievance Procedure- Modern Grievance Procedure- Discipline and Disciplinary Proceedings-

**UNIT III**

Human Resource Accounting- Meaning- Objectives- Advantages –Limitations- Approaches or Methods of Valuation of Human Assets- Human Resource Reports and Budget

**UNIT IV**

Human Resource Audit – Meaning- Objectives- Role of Human Resource Development Auditor- Approaches- Types-Specific HRM Areas required under Human Resource Audit

**UNIT V**

E- Human Resources Management and Development- Application of IT to HR- Information System Application in HRM - Dimensions of e-HRM – e-Recruitment - Functions and Advantages – e-Selection and its Limitations – e-Performance Management- Advantages – e-Training and Development- Advantages – E Compensation Management

**Books:**

1. D.C. Cenzo and Robbins - Personal and Human Resources Management.
2. Werther and Davis - Human Resources and Personnel Management  
McGraw Hill 1989.
3. Casico - Managing Human resources: Productivity, Quality of Work life,  
McGraw Hill 1989..
4. T.V. Rao 9Ed) Reading in Human Resource Development oxford and LBH, 1991.
5. R.S. Dwivedi, Manpower Management, Prentice Hall Of India 1988
6. Dr.K.Sundar & Dr.J.Srinivasan- Human Resource Development

**ADVANCED COST ACCOUNTING - II**  
**CODE: 4CM17**

**UNIT I**

Value analysis – value engineering - responsibility accounting - cost audit – objectives of cost audit, advantages, distinction between cost audit and investigation, cost audit report. TM

**UNIT II**

Process Costing – process losses – normal loss, abnormal loss and abnormal gain - meaning of Equivalent Production, calculation of Equivalent Production - Procedure for Evaluation – Inter-process profit.

**UNIT III**

Joint product, by product costing – accounting for joint product – method of apportionment of joint and by product.

**UNIT IV**

Operating costing – transport costing - selection of units - ascertainment of cost – hotel costing.

**UNIT V**

Cost Accounting Standards (1 to 22). TM

**PRESCRIBED TEXT:**

Cost accounting

Principles and Practice of Cost Accounting  
S.P. Jain and K.L. Narang

**Books recommended.**

- |   |                             |
|---|-----------------------------|
| 1. Advanced Cost and Management Accounting          | V.K..Saxena & C.D. Vashist. |
| 2. Advanced problems and Solutions in Cost Accounts | S.N. Maheswari.             |
| 3. Cost Accounting                                  | S.P. Iyengar.               |
| 4. Theory & Practice of Cost Accounting.            | M.L. Agarwal.               |

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**



**ACCOUNTING FOR COMPANIES – II**  
**CODE: 4CM18**

**UNIT I**

Liquidation – Liquidator's Final Statement of Accounts – Returns to Contributories when there are different classes of shares.

**UNIT II**

Bank Accounts Schedules I to XVI Form of Profit and Loss Account and Form of Balance Sheet, Treatment of Rebate on Balance Sheet.

**UNIT III**

Holding Companies Preparation of Consolidated Balance Sheet, Treatment of unrealized Profit, issue of Bonus shares out of Pre acquisition and Post acquisition profits.

**UNIT IV**

Insurance Company Accounts – Life Insurance Corporation Companies Accounts.

- Valuation Balance Sheet.

**UNIT V**

General Insurance, Fire insurance, Marine Insurance .Preparation of Revenue account, Profit and Loss Account, Profit and Loss Appropriation Account, Balance Sheet.

**PRESCRIBED TEXT.**

Advanced Accounting

Reddy & Murthy.

**REFERENCE BOOKS.**

1. Advanced Accounting
2. Advanced Accounting
3. Advanced Accounting

R.L. Gupta.  
Jain and Narang.  
M.C. Shukla & Grewal. .

**Question Paper Pattern:**

**Section A: 3 Theory and 5 Problems.**

**Section B: 2 Theory and 3 Problems.**

**BUSINESS TAXATION**  
**CODE: 4CM19a**

**UNIT I**

Excise Duty – objectives – Central Excise Law – levy and collection of Duty – refund of Duty on inputs for production of other goods – Central Excise and Sales Act.

**UNIT II**

Customs Duty – definition, ad-valorem and specific import and export duties in India - Customs Act 1962, Baggage Stores, Goods imported - Dutiable goods - prohibitory powers - levy of duty and goods exempt from customs duty.

**UNIT III**

Service Tax – basic concepts of Service Tax – Place of Provision of Service Rules, 2011 – Point of Taxation Rules, 2011 - Valuation of Taxable Services – exemptions and abatements.

**UNIT IV**

CST – Sale or purchase of goods – Interstate sales – Interstate import-export trade or commerce – Registration of dealers – procedure, levy and collection of duty, rates of tax and valuation.

**UNIT V**

Value Added Taxes – Assessment Procedure - Refund and Tax Appeal – Revision and Reference Levy of Tax Exemption.

**PRESCRIBED TEXT:**

Indirect Tax: K. Vaitheeswaran

**Books Recommended:**

- |                              |                                       |
|------------------------------|---------------------------------------|
| 1. Indirect Tax Laws:        | Dr Vandana Bangar, Dr Yogendra Bangar |
| 2. Indirect Tax:             | Sanjay Mundhra, Suman Mundhra         |
| 3. Indirect Tax Laws:        | Vineet Sodhani, CA Deepshikha Sodhani |
| 4. Indirect Taxes Made Easy: | N.S. Govindan                         |

**INDUSTRIAL LAW**  
**CODE: 4CM20**

**UNIT I**

Factories act 1948 objectives, provision relating to health, safety, welfare, working hours, leave etc., of works – Approvals licensing and registration of factory.

**UNIT II**

Managerial Occupation - their obligation under the act, powers of the authority under the act, penalty provision.

**UNIT III**

Workmen's compensation act 1923, objectives, employees' liability for compensation, amount of compensation, method of calculation of wages, review – distribution of compensation, notices and claims-Statement regarding fatal accidents, medical examination, remedies of employer against stranger – liability in the event of the company in winding up, proceeding returns as to compensation, Commissioner for workmen's compensation.

**UNIT IV**

Payment of Wages Act 1936, Minimum Wages Act 1948.

**UNIT V**

Objectives – Industrial Disputes, Authority for settlement of disputes, procedure for power and duties of authorities – settlement and rewards , strikes - lockout – layoff retrenchment, transfer and closure - unfair labour practices offenses by companies conditions of service to remain and changed under certain circumstances.

**BOOKS:**

1. Bare Acts
2. Kothari – Industrial Law
3. P.L. Malik – The Industrial Law