

C. Abdul Hakeem College (Autonomous), Melvisharam.



Affiliated to Thiruvalluvar University, Vellore.

Re-accredited by NAAC with 'A' Grade.

Hakeem Nagar, Melvisharam – 632 509, Vellore District.

**MASTER OF ARTS | COMMERCE
DEGREE COURSE | UNDER CBCS
(with effect from 2018-2019)**

Year/ Semester	Subjects	Subject Codes	Title of the Papers	Ins Hrs/ week	Cred it	Exa m Hrs	Max. Marks		
							Int	Ext	Total
I Year I SEM	Main	P18MCM101	Advanced Financial Management	6	5	3	25	75	100
	Main	P18MCM102	Accounting for Managerial Decisions	6	5	3	25	75	100
	Main	P18MCM103	International Business	6	4	3	25	75	100
	Main	P18MCM104	Statistical Analysis	6	4	3	25	75	100
	Elective I	P18ECM101	(to choose 1 out of 3) 1. Business Ethics , Corporate Governance and Social Responsibility 2. Managerial Economics 3. Computer Applications In Business	6	3	3	25	75	100
			Total	30	21				500
I Year II SEM	Main	P18MCM201	Advanced Marketing Management	6	5	3	25	75	100
	Main	P18MCM202	Human Resource Management	6	5	3	25	75	100
	Main	P18MCM203	Corporate Financial Accounting	5	4	3	25	75	100
	Main	P18MCM204	Quantitative Techniques for Business Decisions	6	4	3	25	75	100
	Elective II	P18ECM201 P18ECM202 P18ECM203	(to choose 1 out of 3) 1. Logistics And Supply Chain Management 2. Corporate Laws 3. Insurance And Risk Management	5	3	3	25	75	100
	Compulsory	P18CHR201	Human Rights	2	2	3	25	75	100
			Total	30	23				600

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Year/ Semester	Subjects	Subject Codes	Title of the Papers	In s H rs / w e e k	Cred it	Exa m Hrs	Max. Marks		
							Int	Ext	Total
II Year	Main	P18MCM301	Goods and Services Tax	6	5	3	25	75	100
	Main	P18MCM302	Organisational Behaviour	6	5	3	25	75	100
	Main	P18MCM303	Advance Cost Accounting	6	4	3	25	75	100
	Main	P18MCM304	Research Methodology	6	4	3	25	75	100
	Elective I	P18ECM301 P18ECM302 P18ECM303	(to choose 1 out of 3) 1.Services Marketing 2.International Economics 3.Computerized Accounting	6	3	3	25	75	100
			Total	30	21				500
II Year IV, SEM	Main	P18MCM401	Direct Tax Planning and Management	6	5	3	25	75	100
	Main	P18MCM402	Investment Analysis and Portfolio Theory	6	5	3	25	75	100
	Main	P18MCM403	Industrial Relations and Labour Welfare	6	4	3	25	75	100
	Main	P18MCM404	Entrepreneurship and Business Development	6	4	3	25	75	100
	Elective II	P18ECM401 P18ECM402 P18ECM403	(to choose 1 out of 3) 4. Sales and Advertising Management 5. Legal Aspects of Business 6. Introduction to Information Technology	6	3	3	25	75	100
			Total	30	21				500

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Syllabus for M.Com. Commerce effective from the year 2018-2019

Year: I Year

Subject Code: P18MCM101

Semester: I

Major - 1

Title: **ADVANCED FINANCIAL MANAGEMENT**

Credits: 5

Max. Marks. 75

OBJECTIVES:	To provide a detailed insight into the various aspects of Financial Management.
COURSE OUTCOME(S)	
CO1	Recall the basic concepts of Financial Management.
CO2	Describe complete knowledge on various sources of finance.
CO3	Analyze capital structure and cost of capital.
CO4	Discuss dividend policies and its factors.
CO5	Identify working capital management and its factors.

UNIT-I: INTRODUCTION

Financial Management- Goals of Financial Management - Functions – Role of Financial Manager - Maximization VS. Optimizations - Risk-return trade off.

UNIT-II: SOURCES OF FINANCE

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: CAPITAL STRUCTURE AND COST OF CAPITAL

Capital structure planning- Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance - Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital

UNIT-IV: DIVIDEND POLICY

Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Gordon, Walter and MM Theories.

UNIT-V: WORKING CAPITAL MANAGEMENT

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 Problem oriented and theory oriented questions in the examination shall be 40:60

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Text Book

1. M .Y. Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.

Reference Books

1. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd.
2. John H Hampton, Financial Decision Making, Prentice Hall of India Ltd.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited.
4. P.V .Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.

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Syllabus for M.Com. Commerce effective from the year 2018-2019

Year: I Year

Subject Code: P18MCM102

Semester: I

Major - 2

Title: **ACCOUNTING FOR MANAGERIAL DECISIONS**

Credits: 5

Max. Marks: 75

OBJECTIVES:	To analyze and interpret financial Statement from the point of view of managers and outsiders and enable the students to take managerial decision using Marginal Costing Techniques.
COURSE OUTCOME(S)	
CO1	Describe the concept of Managerial Accounting.
CO2	Compute Ratio Analysis and Budget Preparations.
CO3	Analyze Fund flow statement and Cash flow statement.
CO4	Recognize Marginal Costing for decision making.
CO5	Preparation of Capital Budgeting.

UNIT-I: INTRODUCTION

Accounting for Decision Making – Functions of Managerial Accounting - Advantages and Limitations of Managerial Accounting - Scope and Importance - Decision Accounting Vs. Financial Accounting and Cost Accounting.

UNIT-II: RATIO ANALYSIS AND BUDGETARY CONTROL

Financial and Investment analysis - Analysis and Interpretation - Ratio Analysis – Budget and budgetary control - Cash Budget - Master Budget - - Functional Budgets - - Flexible budgeting - Zero Base Budgeting

UNIT-III: FUND FLOW STATEMENT AND CASH FLOW STATEMENT

Fund flow statement – preparation of fund flow statement – Cash flow statement - Fund flow statement vs. Cash flow statement – Preparation of Cash flow statement as per AS-III

UNIT-IV: MARGINAL COSTING AND DECISION MAKING

Absorption and Marginal Costing - Cost-volume- Profit Analysis – Decision making problems – Key Factor - Make or Buy - Sales mix - Export Order - Shut down or continue- Reduction in selling price.

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UNIT-V: CAPITAL BUDGETING

Capital Budgeting - Need and Importance – Different Methods of Capital Expenditure Proposals – Payback period – Average Rate of Return - Net Present Value - Profitability Index – Internal Rate of Return.

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

Text Book

1. T.S.Reddy & Y Hari Prasad Reddy, "Management Accounting", Marghan Publications, Chennai.

Reference books

1. R.K.Sharma & Shashi k.Gupta, "Management Accounting", Kalyani Publisher.
2. Manmohan Goyal , "Management Accounting", Sahitya Bhaven Publisher, Agra.
3. S.N.Maheswari, "Management Accounting", Vikas Publications.
4. Khan & Jain, "Management Accounting", Tata McGraw Hill.

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Syllabus for M.Com. Commerce effective from the year 2018-2019

Year: I Year

Subject Code: P18MCM103

Semester: I

Major – 3

Title: **INTERNATIONAL BUSINESS**

Credits: 4

Max. Marks. : 75

OBJECTIVES:	To enable the students to acquire in-depth knowledge about the International environment and international business
COURSE OUTCOME(S)	
CO1	Describe the concept of International Business and its Theories
CO2	Express the concept of Balance of Payment and Structures
CO3	Categorize the different Financial institute and its implication
CO4	Evaluate the Contribution of WTO, TRIMS and TRIPS
CO5	Identify the International Economic relations

UNIT: THEORIES OF INTERNATIONAL TRADE

Introduction –Inter-regional Trade- Difference between Inter-regional and International Trade- Theories of International Trade-Comparative cost Theory-Haberler's Theory of Opportunity cost- Millers theory of reciprocal demand- Heckscher-Ohlin theory.

UNIT 2: BALANCE OF PAYMENT

Meaning –Structure of Balance of Payments Accounts- Balance of Trade and Balance of Payments- Causes of Disequilibrium in balance of payments- Measures to correct deficit in the balance of payments

UNIT 3: INTERNATIONAL INSTITUTIONS

Origin of International Monetary Fund (IMF)- Objectives- Function - Special Drawing Rights(SDR) World Bank- Functions- World bank Group- International Development Associations(IDA)- Objectives- International Finance corporation (IFC)- Objectives.

UNIT 4: WORLD TRADE ORGANISATION

Introduction- GATT –WTO-Objectives - Functions-TRIMS-TRIPS-GAT

UNIT 5: INTERNATIONAL ECONOMIC RELATIONS

The European Union (EU) –Objectives- Features of European Monetary Union- Advantages of Euro- ASObjective-Benefits- SAARC- Objectives

C. Abdul Hakeem College (Autonomous), Melvisharam.

M.L Jhingan, International Economics, Vrinda Publications (P) LTD, New Delhi

Reference Books

1. P.Subba Rao- International Business Text %& Cases, Himalaya Publishing House, Mumbai
2. Francis Cherunilam- International Business, Wheeler Publishing, New Delhi.
3. Charles W.L. Hill – International Business Irwin McGraw Hill, New York
4. John D.Daniel & Lee H. Radebangh- International Business, Pearson Education Asia,

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Year: I Year

Subject Code: P18MCM104

Semester: I

Major - 4

Title: **STATISTICAL ANALYSIS**

Credits: 4

Max. Marks. 75

OBJECTIVES:	To apply statistical techniques for interpreting and drawing conclusion for business problems.
COURSE OUTCOME(S)	
CO1	Analyze relationship between two variables.
CO2	Practice Probability and its applications.
CO3	Assessment of population through samples.
CO4	Identify the relationships between the variables.
CO5	Analysis of Variances by using T-Test and F-Test.

UNIT-I: CORRELATION AND REGRESSION

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

UNIT-II: THEORIES OF PROBABILITY

Theory of probability-probability rules - Bayes Theorem - Probability distribution - Characteristics and application of Binomial, Poisson and Normal distribution

UNIT-III: SAMPLING AND TESTING OF HYPOTHESIS

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

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

UNIT-V: ANALYSIS OF VARIANCE

F - distribution - Testing equality of population variances - Analysis of variance -one way and two way classification.

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

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Text Book

1. S P Gupta, Statistical Methods, Sultan Chand & Sons, 2000, New Delhi

Reference Books

1. D C Sancheti and V K Kapoor, Business Statistics, Sultan Chand and Sons, New Delhi
- 2 .J.K.Sharma, Business Statistics-Pearson Education
3. Richard I Levin and David S. Rubit, Statistics for Management, 7th Edition, Pearson Education, New Delhi, 2002
4. Dr D Joseph Anbarasu, Business Statistics and Operations Research, , Sintech press, Trichy

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Syllabus for M.Com., Commerce effective from the year 2018-2019

Year: I Year

Subject Code: P18ECM101

Semester : I

Elective - 1

Title : **BUSINESS ETHICS, CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY**

Credits: 4

Max. Marks: 75

OBJECTIVES:	To give a broad understanding of the concept of business ethics, Corporate Governance and Corporate Social Responsibility.
COURSE OUTCOME(S)	
CO1	Outlines the need and importance of business ethics.
CO2	Describes the concepts of Bentham's and Kantian Ethics.
CO3	Assess the significance of corporate governance and the role of directors.
CO4	Outline the agency and stakeholder theory.
CO5	Recognize the concept of corporate social responsibility.

UNIT - I Introduction to Business Ethics

Concept of Ethics - Sources - Need and importance - Objectives - Codes of Conduct. Business Ethics - Ethical issues - Factors influencing Business ethics - Ethical leadership, Principles - Impact of ethical leadership

UNIT - II THEORIES OF BUSINESS ETHICS

Bentham's utilitarianism - Kantian Ethical Business theory. - Gandhi's Ethical Theory of Trusteeship - Principles.

UNIT - III CORPORATE GOVERNANCE

Corporate Governance - objectives - Principles and Need for Corporate Governance - Board Mechanism - Role and Duties of Directors.

Unit - VI Theories of Corporate Governance

Agency theory: Principal - Agent Problems - Stakeholder theory - Classification - Family managed business in India - Feature and Opportunities - Challenges - Role of women in Indian Business firms - Road blocks and Barriers - Glass ceiling.

Unit - V CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility (CSR) : Meaning - Characteristic. - How to promote Corporate Responsiveness - Managing socially responsible business.

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Text Book:

1 - Business Ethics and Corporate Governance by A.C Fernando - Publisher - Pearson.

Reference Books:

1 - Bob Tricker, Corporate Governance, Oxford.

2 - R V Bedi and N V Bedi, Business Ethics, Vrinda Publication.

3. G. Naga Raju & K Viyyanna Rao, Business Ethics and Corporate Governance, Wiley.

4. Dr.S.S.Khanka, Business Ethics & Corporate Governance, S.Chand

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Year: I Year

Subject Code: P18ECM102

Semester: I

Elective – 1

Title: **MANAGERIAL ECONOMICS**

Credits: 4

Max. Marks. 75

OBJECTIVES:	Aims to provide a broader understanding of Managerial Economics and its managerial applications.
COURSE OUTCOME(S)	
CO1	Describe the fundamental concept of managerial economics
CO2	Analyze Consumer demand and forecasting.
CO3	Analysis of cost and production functions.
CO4	Appraisal of economy of size and input and output analysis.
CO5	Discuss the pricing methods, profit planning and cost control.

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.

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Text Book

1. Sankaran.S, Managerial Economics Margham Publications, Chennai

Reference Books

1. Peterson, managerial economics, 4th edition - Pearson education - New Delhi.
2. Sampat Mokherjie, Business and Managerial Economics, New Central Book Agency, Calcutta.
3. Spencer M.H.Managerial Economics Text, Problems and short cases, Richard D.Inwin INC.
4. Dwivedi D.N , Managerial Economics, Vikas-New Delhi

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Year: I Year

Subject Code: P18ECM103

Semester: I

Elective – 1

Title: COMPUTER APPLICATIONS IN BUSINESS

Credits: 4

Max. Marks. 75

OBJECTIVES:	To acquiring the knowledge of computer and also how the computer may help the business activities.
COURSE OUTCOME(S)	
CO1	Recall basic concept of computer hardware systems.
CO2	Discuss about Local Area Network and Wide Area Network.
CO3	Demonstrate MS-Word in MS-Office.
CO4	Demonstrate MS-Excel in MS-Office and preparation of worksheet as database in accounting.
CO5	Demonstrate MS-Power point in MS-Office and preparation of slides for 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 Network) 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.

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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.

Text Book

1. Ullman, J.O: Principles of Data base System, Galgoia publication, New Delhi.

Reference Books

1. Date, C.J: An Introduction to Data base systems, Addison Wesley, Massachusetts.
2. Dienes, Sheih.S: Micro soft Office, Professional for Windows 95: Instant
Reference: BPB Publication, New Delhi.
3. Mansfield, Ron: The Compact Guide to Micros soft Office BPB Publicaton, New
Delhi.
4. O.Brian...A: Management information System, Tata Mc Graw Hill, Delhi.

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Year: I Year

Subject Code: P18MCM 201

Semester: II

Major - 5

Title: **ADVANCED MARKETING MANAGEMENT**

Credits: 5

Max. Marks. 75

OBJECTIVES	To impart knowledge on Marketing among the students
COURSE OUTCOME(S)	
CO1	Outline the concept of Marketing Management.
CO2	Classify the Consumer Behaviour and its process
CO3	Identify the different market Segmentation and Target market.
CO4	Describe the various pricing strategies and product life cycle
CO5	Evaluate the various channels of distribution of Practices

Unit – 1 Introduction

Marketing Management- Meaning-Definitions-Characteristics-Objectives-Functions-Approaches to the study of Marketing-Recent Trends in marketing-Macro and Micro Environment.

Unit -2 Consumer Behaviour

Meaning-Importance of consumer behaviour-buying process- buying behaviour models of consumer behaviour-factors determinants of consumer behaviour.

Unit-3 Market Segmentation

Meaning-Bases for Market segmentation –Benefits-Target Marketing- Target marketing Strategies- Product Positioning- Steps in product positioning.

Unit-4 Product Development and Pricing

Products-New product development- Product Life Cycle- Pricing-Meaning-Types-Pricing objectives-Factors influencing pricing-Branding-Characteristics-Role of Branding-E-Marketing-Benefits-E-Marketing Strategy.

Unit-5 Physical Distribution and Promotion

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Physical Distribution- Meaning- Role- Classification - Types of Intermediaries - Promotion- meaning
Promotion Mix – Sales Promotion – Types of Sales promotion – Personal Selling – Merits and
Demerits-Publicity – Advantages and Disadvantages-Advertising-Methods of advertising.

Text Books:

Gupta S.L. Sales and Marketing management, Excel books, New Delhi- 2008

Reference books:

1. Kotler, Keller, Marketing Management, Pearson Publication
2. Dr. C.B.Gupta, Marketing Management, Sulthan Chand & Sons.
3. R.S.N. Pillai, Bagavathi, Marketing Managenment, S.Chand.
4. J.Jayasankar, Marketing, Margham Publication.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Year: I Year

Subject Code: P18MCM202

Semester: II

Major - 6

Title: **HUMAN RESOURCE MANAGEMENT**

Credits: 5

Max. Marks. 75

OBJECTIVES:	To develop an insight into the nature and significance of human Resource management
COURSE OUTCOME(S)	
CO1	Recall basic concept of Human Resource Management and role played by Human Resource Manager.
CO2	Analyze job, sources of recruitment and selection procedure.
CO3	Recognize the importance of training and development of employee's
CO4	Identify employee's welfare, job evaluation and organisational conflict
CO5	Discuss recent trends in Human Resource Management in global level, HRM Audit and Knowledge Management.

UNIT-I: HUMAN RESOURCE MANAGEMENT

Human Resource Management – Objectives and importance – Functions and scope of HRM – qualities of HR Managers – Changing role of HR managers – HR functions and Global Environment.

UNIT-II: HR PLANNING AND RECRUITMENT

HR Planning process – Job analysis – Recruitment - Selection –Sources of Recruitment – Meaning and Process of selection – selection tests and interviews.

UNIT-III: TRAINING AND DEVELOPMENT & PERFORMANCE APPRAISAL

Importance and objectives of training – Assessment of training needs – Methods of Training – Executive development – Methods and techniques of Executive development – Performance Appraisal - Objectives – Methods of performance Appraisal – Uses

UNIT-IV: WAGE AND SALARY ADMINISTRATION

Objectives and Principles – Employee Welfare – Job Evaluation – Organizational Conflict – Causes – Types of conflict – Conflict Management – counseling.

UNIT-V: RECENT TRENDS IN HRM

HRM Research and Audit – e HRM – Balance Score Card - Knowledge Management -Intelligence – Talent Management.

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Text Book:

C.B Gupta – Human Resource Management, Sultan Chand Publication, New Delhi.

Reference Books

1. Dressler- Human Resource management, 8th Ed. Pearson Education, 2002
2. De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
3. S.K.Chakraborty, Values and Ethics for Organization, Oxford University Press 1999.
4. Aswathappa, Human Resource and Personnel Management, Tata McGraw Hill, New Delhi, 2002.

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Year: I Year

Subject Code: P18MCM203

Semester: II

Major – 7

Title: **CORPORATE FINANCIAL ACCOUNTING**

Credits:4

Max. Marks. 75

OBJECTIVES:	To gain knowledge about the preparation of corporate financial accounting.
COURSE OUTCOME(S)	
CO1	Preparation of bank final accounts.
CO2	Preparation of final accounts of Insurance Companies.
CO3	Analyze of consolidated Balance sheet.
CO4	Identify the concept of Double accounts system.
CO5	Preparation of Company final accounts.

UNIT-I: ACCOUNTS OF BANKING COMPANIES

Legal provisions- Rebate on Bills discounted- Nonperforming assets- Assets Classifications and Provisions-Preparation of Final accounts of Banking Companies.

UNIT-II: INSURANCE COMPANY ACCOUNTS

Nature of Insurance Business –Accounts of Life Insurance Business-Accounts of General Insurance Business-Fire and Marine - IRDA Regulations Regarding preparation of Financial Statements.

UNIT-III: HOLDING COMPANY ACCOUNTS

Consolidated Financial Statements-Consolidation of balance sheets and Profit and Loss Accounts (New Format).

UNIT-IV: DOUBLE ACCOUNT SYSTEM (Or) ACCOUNTS OF ELECTRICITY COMPANIES

Introduction-Special Features of Double Account System-Advantages of Double Account System-Disadvantages of Double Account System- Final Accounts under Double Account System-Revenue Account-Net Revenue Account-Capital Account-Replacement of Assets-Final accounts of Electricity companies.

UNIT-V: FINAL ACCOUNTS OF COMPANIES

Introduction-Statement of Profit and Loss-Contents of statement of Profit and Loss-Advance Tax-Tax deducted at source-Income Tax-Balance sheet-PART-I Form of the Balance Sheet-content of Balance Sheet-Managerial Remuneration.

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Text Book:

1. M.C. Shukla & T.S.Grewal, Advanced Accounting, S.Chand & Sons, New Delhi.

Reference Books

1. R.L.Gupta and Radhasamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Jain & Narang, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. Arulanandam and Raman, Advanced Accounting, Himalaya Publishing Publications House.
4. S.P. Iyengar, Advanced Accounting, Himalaya Publishing Publications House.

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Year: I Year

Subject Code:P18MCM204

Semester:II

Major - 8

Title: **QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

Credits: 4

Max. Marks. 75

OBJECTIVES:	To make the students to learn the applications of statistical tools and techniques for decision making
COURSE OUTCOME(S)	
CO1	Analysis and applications of LLP and Network Analysis.
CO2	Illustrate various cost concepts and inventory control techniques.
CO3	Analyze Transportation problems by using NWC, LCM and VAM.
CO4	Analyze Assignment Problems.
CO5	Apply the different queuing models for queue systems.

UNIT-I: LINEAR PROGRAMMING

Linear programming and network 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 Problem oriented and theory oriented questions in the examination shall be 80:20

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.
3. J.K. Sharma, Mathematical Models in operation research, TMH publishers.
4. Dr D Joseph anbarasu, Business statistics and operations research, Lintec Press Trichy.

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Syllabus for M.Com. Commerce effective from the year 2018-2019

Year: I Year

Subject Code: P18ECM201

Semester : II

Elective - 2

Title: **LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Credits: 3

Max. Marks. 75

OBJECTIVES:	To acquire knowledge in Logistics and Supply chain Management
COURSE OUTCOME(S)	
CO1	Discuss the basic concepts of logistics and supply chain management.
CO2	Identify the drivers of supply chain.
CO3	Recognize the distribution network and concept of sourcing.
CO4	Analyze the importance of transportation and packaging in logistics
CO5	Discuss the concepts of logistics information system.

UNIT 1 – INTRODUCTION

Definitions of logistics and supply chain management – importance – objectives and functions – customer service – elements of customer service – value added logistics services.

UNIT 2 – DRIVERS OF SUPPLY CHAIN PERFORMANCE

Meaning – classification of supply chain drivers – logistical drivers – cross functional drivers – facilities – components of facilities decision – inventory's role in the supply chain – role in the competitive strategy – components of inventory decision.

UNIT 3 – DISTRIBUTION NETWORKS AND SOURCING

Distribution Network – Meaning – factors influencing distribution networks – design option for a distribution network – e – business and distribution network – choice of distribution network.

Sourcing – meaning – in-house vs outsource – reasons for outsourcing – third party logistics (3 PL) and fourth party logistics (4 PL).

UNIT 4 – TRANSPORTATION AND PACKING

Transportation - meaning – importance of effective transportation system – modes of transportation – selection of a mode of transport – vehicle routing and scheduling.

Packing – perspectives – functions of packing – damage protection – material handling efficiency and communication

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UNIT 5 – LOGISTICS INFORMATION SYSTEM

Logistics information system – definition – information functionality – linking logistics in to an integrated process – principles of logistics information – information architecture – application of information technologies – EDI – electronic data interchange – artificial intelligence – RFID – satellite technology – e – logistics and supply chain management.

Text Books

1.Christopher Martin, Logistics and Supply Chain Management: Creating Value – Adding Networks, 2nd Edition, FT Prentice Hall, 2002

Reference Books

1. Waters Donald , Logistics: Introduction to Supply Chain Management, Palgrave Macmillan, 2003

2. Dalmia Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt. Ltd, 2010.

3. Dr. L. Natrajan, Logistics and Supply Chain Management, Margham publications, 2017.

4. M Christopher, Logistics and Supply Chain Management, FT Publishing International, 2016.

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Syllabus for M.Com. Commerce effective from the year 2018-2019

Year: I Year

Subject Code: P18ECM202

Semester: II

Elective – 2

Title: **INSURANCE AND RISK MANAGEMENT**

Credits: 3

Max. Marks: 75

OBJECTIVES:	To gain knowledge about Insurance and Risk management Techniques.
COURSE OUTCOME(S)	
CO1	Describes management of risk in insurance business.
CO2	Identifies, quantifies, controls and financing exposures to hazards.
CO3	Outlines the process of applying risk management principles to the needs of individual consumers
CO4	Describes medical insurance, retirement planning and Estate Planning.
CO5	Discuss about the insurance industry and IRDA.

UNIT-I: RISK AND RISK MANAGEMENT

Risk and Risk management process - Risk Identification - Evaluation - Risk management techniques - Insurance and risk management techniques - selecting and implementing risk management techniques.

UNIT-II: COMMERCIAL RISK MANAGEMENT APPLICATIONS

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

Personal risk management - Applications - Property and liability - Risk management for auto owners - Lorry owners - risk management for homeowners.

UNIT-IV: RISK MANAGEMENT APPLICATIONS

Risk management applications - Loss of health – medi-claim - Retirement planning and annuities - Employee benefits - Financial and estate planning.

UNIT-V: RISK MANAGEMENT ENVIRONMENT

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

Text Books

C. Abdul Hakeem College (Autonomous), Melvisharam.

1. Alka Mittal and S.L Gupta, "Principles of Insurance and Risk Management", Sultan Chand & Sons (P).
New Delhi

Reference Books

1. Anand Gangly, Insurance Management, New Age International, 2002
2. Arthur C Williams, Risk Management and Insurance, 8th Ed, McGraw Hill Co.
3. Nalini Prava Tripathy and Prabir Pai, "Insurance – Theory and Practice", Prentice-Hall of India Private Limited.
4. Mark S. Dorfman, "Introduction to Risk Management and Insurance", Prentice-Hall of India (P) td.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com. Commerce effective from the year 2018-2019

Year – I
Elective - 3

Subject Code: P18ECM203
Title: **Corporate Law**

Semester - II

Credits: 2

Max. Marks. 75

OBJECTIVES:	To gain knowledge in corporate laws.
COURSE OUTCOME(S)	
CO1	Recall the basic concepts of corporate laws.
CO2	Discuss Information Technology Act.
CO3	Describe SEBI regulations.
CO4	Analyze Environment Protection Act
CO5	Analyze Consumer Protection Act.

UNIT-I

Corporate Laws: Importance - objectives. Doctrine of indoor Management. Liability of Misstatement - Mergers and Acquisitions.

UNIT-II

Information Technology Act: Intellectual Property Rights - Patents Act - Foreign Exchange Management Act - 2000 (FEMA) - Competition Act - 2002.

UNIT-III

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

UNIT-IV

ENVIRONMENT PROTECTION ACT - 1986. Power of Government - Air (Prevention and Control of Pollution) Act, 1981. Water (Prevention and Control of Pollution) Act, 1974.

UNIT-V

CONSUMER PROTECTION ACT, 1986 - MRTP Act, 1969 - Provisions relating to Restrictive Trade Practices and Unfair Trade Practices.

Text Book

1. Gulshan, S.S. A Hand book of Corporate Laws, S. Chand & Co, New Delhi.

Reference Books

1. N.D. Kapoor, Elements of Company Law, Sultan Chand & sons, New Delhi.
2. Company Acts, 1956 (Acts and Rules).
3. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi.
4. Kuchhal, M.C. Mercantile Law, Vikas Publishing House, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18MCM301

Semester: III

Major: 9

Title: **GOODS AND SERVICES TAX**

Credits: 5

Max.Marks: 75

OBJECTIVES:	To impart knowledge in the field of goods and services taxes, registration, dispute mechanism and GST tax liability.
COURSE OUTCOME(S)	
CO1	Discuss basic concepts goods and services tax
CO2	Identify valuation rules, input tax.
CO3	Comply with GST Rules.
CO4	Analyze CGST – SGST – IGST Mechanism.
CO5	Discuss about GST Liability and Provisions.

UNIT I – INTRODUCTION TO GST

Draft Model GST Law - Positives – Negatives - Levy - Territorial jurisdiction of GST - Taxable Event -

Consideration - Levy and collection of GST - Composition levy .

UNIT II - VALUATION

Value of taxable goods and services- Valuation Rules - Special Transactions - Job work - Electronic

Commerce - Input tax credit - Input Service Distributor - Refund -Interest on refund. **UNIT III -**

COMPLIANCES Registration - Invoices, credit and debit notes - Payment of tax - Tax deducted at source - Returns - Accounts and Records - Assessment - Audit - Inspection - Interest - Offences and Penalties – Prosecution.

UNIT IV - DEMAND AND APPEALS

Demand - Appeals - CGST - SGST –IGST Alternate Dispute Resolution Mechanism - Authority of Advance Ruling - Settlement of cases.

UNIT V - RECOVERY AND LIABILITY TO PAY TAX

Recovery of tax - Liability to pay tax in specified cases - Transitional Provisions.

Text book:

1. Basics of GST, Taxmann Publications, Nitya Tax Associates

Reference Books:

1. GST, V.S.Datey ,Taxmann Publications,
2. Goods and Services Tax, Dr. H.C.Mehrotra, Prof. V.P. Agarwal, Sahitya Bhawan Publications.
3. GST, Avadhesh Ojha, Satyadev Purohit, Tax Publishers.
4. GST Law & Practice, Arpit Haldia, CA Mohd. Salim, Taxmann Publications.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com effective from the year 2018-2019

Year: II
Major: 10
Credits: 5

Subject Code: P18MCM302
Title: **ORGANIZATIONAL BEHAVIOUR**

Semester: III
Max.Marks: 75

OBJECTIVES:	To Provide Knowledge on Employee's Behaviour and Their Managerial Implications and To Improve Knowledge on Organizational Dynamics.
COURSE OUTCOME(S)	
CO1	Recognize Factors Determining Individual Behaviour.
CO2	Explain Personality, Perception, Attitudes, Learning and Values.
CO3	Discuss Motivation Theories and its importance.
CO4	Identify Group Behaviour and Group Decision Making.
CO5	Discuss the Organizational Change and Resistance to Change.

UNIT I: INTRODUCTION

Key Elements of Organizational Behaviour – Nature – Scope – Fundamental Factors Determining Individual Behaviour: Personal Factors, Organisational Factors, Psychological Factors and Environmental Factor.

UNIT II: PSYCHOLOGICAL ANALYSIS

Personality – Traits-Nature-How Personality Influences Organisational Behaviour. Perception-Process - Factors Influencing Perception – How to Improve Perception. Attitudes –Formation of Attitudes – Types - How Attitudes can be changed.

Learning – Features – Factors Determining Learning –Condition for Making Learning Effective.

Values-Importance – Organisational Values, Personal Values.

UNIT III: MOTIVATION AND LEADERSHIP

Need for Motivation – Financial and Non-Financial Motivators - Abraham Maslow's Motivation Theory, Douglas McGregor's Motivation Theory and William Ouchis Z theory on Motivation. Leadership in the New Environment - Leadership Styles- Skills needed to be a Leader.

UNIT IV: GROUP DYNAMICS

Groups - Types of Group- Group Behaviour – Factors Influencing Group Behaviour - Inter Group Conflicts- Group Decision Making: How Groups make Decision – How to Improve Group Decision Making.

UNIT V: ORGANISATIONAL CONFLICT AND STRESS MANAGEMENT

Organisational Conflict-Causes of Conflict- Conflict Management. Stress –Causes – Consequences of Stress - Stress Management at Individual Level, Organisational Level - Organisational Change - Factors Influencing Organisational Change – Employee Resistance To Organisational Change – How to Overcome Resistance to Change.

Text book:

1.S.S.Khanka, Organisational Behaviour, S. Chand & Co., New Delhi Edn, 2007.

Reference Book:

- 1.Fred Luthem, Tate Mchrance International Edition, Organizational Behaviour,
- 2.J.Jaysamcar.Marghom, Organisation Behaviour.
- 3.Stephan Robbins, Organisational Behaviour, 10th Ed. Pearson Education, 2001.
- 4.Fred Luthans, Organizational Behaviour, McGraw Hill, 1998.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com effective from the year 2018-2019

Year: II
Major: 11
Credits: 5

Subject Code: P18MCM303
Title: **ADVANCED COST ACCOUNTING**

Semester: III
Max.Marks: 75

OBJECTIVES:	The students are able to understand the basic Cost Accounting Principles, They can make wise decision in Business Activities, and they are able to prove proficiency in competitive and Professional Exams like CA, ICWA and CMA etc.
COURSE OUTCOME(S)	
CO1	Discuss the Elements of Costing and preparation of cost sheet
CO2	Recognize cost reduction and control techniques.
CO3	Prepare Contract Costing
CO4	Assess Standard Costing
CO5	Prepare Process Costing.

UNIT-I – INTRODUCTION

Nature and significance of cost accounts - Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting - Installation of costing system - Elements of Cost - Cost center and profit center - Preparation of Cost sheet, tenders and quotations.

UNIT-II – COST CONTROL AND REDUCTION

Cost control and Cost reduction- Control over wastages, Scrap, Spoilage and defectives - Methods of cost reduction - Meaning and Concept of EOQ – ABC analysis – Just in Time (JIT) Purchasing.

UNIT– III – CONTRACT COSTING

Preparation of Contract account, Cost plus contract -Escalation clause – Job costing – Batch costing.

UNIT-IV – STANDARD COSTING

Standard Costing and Variance analysis - Material, Labor and Overheads.

UNIT-V – PROCESS COSTING

Methods of Costing - Process costing, Treatment of equivalent production - Inter process profit - Joint and By product Costing.

Text Book

1. T.S.Reddy and Y.H. Reddy- Cost and Management Accounting-Margam Publications, Chennai

Reference Books

1. S.P. Jain and K.L. Narang - Cost accounting-Kalyani Publishers-New Delhi.
2. C.T.Horangren - Cost Accounting - A Managerial Emphasis - Pearson education - New Delhi
3. Jawaharlal - Cost Accounting-Tata Mc. Graw Hill
4. Robert S. Kaplan-Anthony A. Atkinson - Advanced Management Accounting - Prentice Hall of New Delhi.

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Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18MCM304

Semester: III

Major: 12

Title: **RESEARCH METHODOLOGY**

Credits: 5

Max.Marks: 75

OBJECTIVES:	To provide knowledge on research methods and techniques and to develop skills in the application of research methods for solving business problems.
COURSE OUTCOME(S)	
CO1	Explain the meaning and steps in research.
CO2	Identify sampling techniques and data collection procedure.
CO3	Evaluate processing of data and presentation.
CO4	Evaluate statistical tools used in research.
CO5	Develop the skills of report writing.

UNIT: I - INTRODUCTION

Research – Definition, Characteristics, Nature and Scope – types of research – Formulation of research problems – Major steps in Research Process – Research Design- Uses of Social research – Ethics in Research.

UNIT: II - SAMPLING AND DATA COLLECTION

Need and Methods of Sampling – Sampling errors – Merits and Demerits of Sampling – Data collection: Source of data – Primary and Secondary data – Procedure for data collection – Tools of data collection – Questionnaire – Interview – Schedule.

UNIT: III DATA PROCESSING AND PRESENTATION

Editing, Coding and Tabulation – Problems – Graphs and Diagrams: Need for Graphs and Diagrams – Rules regarding graphs and diagrams – Graphs of time series data and frequency distribution – Diagrams: one, two, three dimensional diagram.

UNIT: IV STATISTICAL APPLICATION.

Measure of Central Tendency – Correlation – Regression – Chi-Square – F Test – ANNOVA – Introduction to SPSS Packages (Practical Problems)

UNIT: V REPORT WRITING

Thesis Writing: Nature of Thesis Writing – Times of Writing and Submission – Mechanics of Thesis Writing – Structure of a Thesis – Index and Bibliography.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Weightage: Theory 80%, Problem:20% Text

Books:

1. Wilkinson, T.S. & Bhabdarker. P.L. Methodology and Techniques of Social Research, Himalaya Publication House, Mumbai.

Reference Books:

1. Young, P.V. Scientific Social Survey and Research, Prentice Hall, New York.
2. Gupta, S.P. Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Panneerselvam R, Research Methodology, Prentice Hall of India, New Delhi.
4. C.R.Kothari, Research methodology, New Age International publishers, New Delhi

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com effective from the year 2018-2019

Year: II
Elective: 1
Credits: 3

Subject Code: P18ECM301
Title: **SERVICES MARKETING**

Semester: III
Max.Marks: 75

OBJECTIVES:	To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector.
COURSE OUTCOME(S)	
CO1	Classify the Services Marketing, their Characteristics and Marketing Mix.
CO2	Create Service Product Development and Maintaining Quality of Service.
CO3	Express Approaches and Strategies in Pricing.
CO4	Discuss different types of Marketing techniques in Service Firms.
CO5	Describe Marketing Strategies for different Service Firms.

UNIT-I: INTRODUCTION TO SERVICE MARKETING

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: SERVICE PRODUCT AND QUALITY

Service Product – Product Planning and Development – Branding of Services – New Service Development – Stages in New Service Development – Product Life Cycle Management – Service Quality Management – Dimensions of Service Quality – Improving Quality of Service – Total Quality Management (TQM).

UNIT-III: PRICING

Pricing of Services – Objectives – Factors determining Pricing Decisions – Approaches to Pricing Services – Pricing Strategies based on Perceived Value – Customer Expectations – Customer Satisfaction.

UNIT-IV: TYPES OF MARKETING IN SERVICE FIRMS

Internal Marketing – Objectives – Role – Components – Steps in developing Internal Marketing Programmes – External Marketing – Internal Marketing Vs External Marketing – Relationship

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Marketing – Goals. Customer Relationship Management (CRM) – Objectives – Implementing CRM – Requisites – Benefits – Levels of Relationship Strategies.

UNIT-V: SERVICE STRATEGIES

Service Marketing Strategies for Financial Services: Banking and Insurance – Health Service – Tourism Service – Professional or Consultancy Services – Telecommunication Services.

Text Book:

1. Dr.L.Natarajan, Services Marketing, Margham Publications, Chennai.

Reference Books:

1. Dr.V.Balu, Services Marketing, Sri Venkateswara Publications, Chennai.
2. Dr.B.Balaji, Services Marketing and Management, S.Chand & Company Ltd., New Delhi.
3. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
4. Dr.S.Gurusamy, Financial Services and Markets, Vijay Nicole imprints private limited, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com effective from the year 2018-2019

Year: II
Elective: 2
Credits: 3

Subject Code: P18ECM302
Title: **INTERNATIONAL ECONOMICS**

Semester: III
Max.Marks: 75

OBJECTIVES	To provide specialized knowledge in International Economics and Trade.
COURSE OUTCOME(S)	
CO1	Classify the different Theories of International Trade.
CO2	Recognize International Trade Barriers.
CO3	Discuss about the Balance of Payment.
CO4	Discuss about the International Monetary System and Recent Monetary Reforms.
CO5	Discuss the Globalization and its Impact.

UNIT I - Theories of International Trade

Theoretical and descriptive International Economics, Need for and features of international trade, Factor price equalization theorem - Metzler Paradox - Theory of emerging growth, International product life cycle theory, the theory of the Technological Gap.

UNIT II - Terms of Trade and Barriers to Trade

Concept of terms of trade - unfavorable trend in terms of trade for developing countries- Economic effects of tariffs and quotas on National Income, Employment, terms of trade, income distribution and balance of payment on partner countries under partial and general equilibrium analysis - Political Economy of non-tariff barriers.

UNIT III - Balance of Payments

Balance of trade and Balance of payments - meaning and components - process of adjustment under gold standard, fixed exchange rate and flexible exchange rate-Expenditure reducing and expenditure switching policies.

UNIT IV - International Monetary System

Theory of regionalism at Global level – Rise and fall of gold standard and Bretton woods system , Collapse of Bretton woods system – Recent Monetary Reforms– need , adequacy and determinants of International Liquidity and reserves –. Reform of the international monetary system and developing countries.

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UNIT V- Globalization

Role of IMF, WB, UNCTAD – objectives, functions , achievements , failure- Globalization of World Economy, Implications and impact of Globalization, Obstacles, favorable factors of Globalization – Developments in Exchange Markets, Euro-Currency Markets, and International Bond Markets, International Debt crisis.

Text Book

1. M.L.Jhingam, International Economics, M.L. Jhingan, Vrinda Publications Pvt. Ltd,

Reference Books

1. Dominick Salvatore, International Economics, Wiley India Pvt. Ltd.
2. M Maria John Kennedy, International Economics, PHI Learning.
3. Dr. Agarwal, International Economics, Sanjeev Prakashan.
4. Dr. S. Sankaran, International Economics, Margham Publications.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Year: II

Subject Code: P18ECM303

Semester: III

Elective: 2

Title: **COMPUTERIZED ACCOUNTING**

Credits: 3

Max.Marks: 75

OBJECTIVES	To have practical exposure in Computerized Accounting.
COURSE OUTCOME(S)	
CO1	Describe the basics terms in Accounting Software.
CO2	Prepare Vouchers and Accounting for Inventories.
CO3	Describe purchasing process and TDS process.
CO4	Operate Tally with GST
CO5	Compute Interest Calculation and create debit and credit note.

UNIT I Tally ERP9 and Company Accounting Administration:

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

UNIT II Vouchers and Inventories:

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

UNIT III Purchase Order Processing and TDS:

Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details -

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Attendance Entries - Salary Payment – Pay sheet and Pay Slips .

UNIT IV Activating Tally in GST: - Setting Up GST - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

UNIT V Interest Calculations and Considering Debit and Credit Note: Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

NOTE: 100% practical

Text Book

1. Nadhani A K, (2016), Implementing Tally, BPB Publications

Reference Book

1. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
2. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
3. Namrata Agrawal, (2008), Tally 9", Dreamtech Publishers
4. Tally Software Package Manual

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Year: II

Subject Code: P18MCM401

Semester: IV

Major: 13

Title: **DIRECT TAXES AND TAX PLANNING**

Credits: 5

Max.Marks: 75

OBJECTIVES	To enable the students to understand the five heads of income and tax planning.
COURSE OUTCOME(S)	
CO1	Recall the basic concepts of Income Tax
CO2	Compute Tax payable for Salary and House property income.
CO3	Compute Income from Business and Profession.
CO4	Compute income from other sources and assessment of individuals.
CO5	Describe tax evasion, tax avoidance and tax planning.

UNIT-I - INTRODUCTION

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 – INCOME FROM SALARIES AND HOUSE PROPERTY

Heads of Income - Income from Salaries - Income from House property

UNIT-III – INCOME FROM BUSINESS AND CAPITAL GAINS

Income from Business and Profession - Income under the head capital gains

UNIT-IV – INCOME FROM OTHER SOURCES

Income from other sources - Deductions from Gross Total Income. Set-Off and Carry Forward of Losses-Assessment of Individuals.

UNIT-V – TAX PLANNING

Tax Planning- Tax Evasion-Tax avoidance- Objectives of tax planning- Importance of tax planning-Essentials of tax planning-Types of tax planning-Areas of tax planning

Note: The ratio between Theory and Problems shall be 40:60

Text book

1.T.S. Reddy & Y. Hari Prasad Reddy, Magham Publication.

Reference Books

1. Jayakumar A. &C.Dhanapal - Income Tax Theory, Law and Practice – Learnetech Press, Trichy,

C. Abdul Hakeem College (Autonomous), Melvisharam.

2. Gaur V.P & Narang K.L, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3. Dr. VinodSighania, Direct Taxes, Tax Man Publications, New Delhi.
4. DinkarPagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delh

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Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18MCM402

Semester: IV

Major: 14

Title: **INVESTMENT ANALYSIS AND PORTFOLIO THEORY**

Credits: 5

Max.Marks: 75

OBJECTIVES:	To make the students acquaint with the basic concept of Investment and Security analysis and portfolio management.
COURSE OUTCOME(S)	
CO1	Describe Trading, Investing, Speculating, Gambling, etc.,
CO2	Analysis of Risk - Return relationship.
CO3	Recognize Fundamental Analysis and Technical Analysis.
CO4	Organize Portfolio Management.
CO5	Describe different Theories on Investment.

UNIT-I: INTRODUCTION

Investment: Objective – Features – Investment Alternatives – Qualities for Successful Investing – Common Errors made While Investing – Investment vs. Speculation, Gambling - Speculation vs. Gambling – Financial Markets: Functions – Globalization of Financial Markets.

UNIT-II: RISK & RETURN

Risk – Sources of Risk – Types of Risk - Credit Rating – Functions and Benefits - Return – Types.

UNIT- III: SECURITY ANALYSIS

Fundamental Analysis: Economic Analysis –Industry Analysis and Company Analysis - Technical Analysis - Basic Assumptions – Difference Between Technical Analysis & Fundamental Analysis – Charting Techniques Namely Dow Theory, Bar and Line Charts, Moving Average Analysis.

UNIT IV: PORTFOLIO MANAGEMENT

Objectives - Process – Essential Factors of Portfolio Management - Policies of Portfolio Management.

UNIT – V: INVESTMENTS THEORIES

Efficient Market Hypothesis – Random Walk Theory – Markowitz Theory – Sharpe's Optimization Solution.

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Text book:

1. Investment Analysis and Portfolio Management by Prasanna Chandra, Tata McGraw Hill Publication.

Reference books

1. Security Analysis and Portfolio Management by Punithavathy Pandien, Vilcar Publishing Home.
2. Investment Analysis and Portfolio Management Personal Education, New Delhi by Dr. Rananatham M & Madhumathi R.
3. Investment Management, S. Chand And Company, New Delhi, by Dr. Bhalla V.K.
4. Security Analysis and Portfolio Management, Prentice Hall Of India, New Delhi by Fisher & Jordon.

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Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18MCM403

Semester: IV

Major: 15

Title: **INDUSTRIAL RELATIONS AND LABOUR WELFARE**

Credits: 5

Max.Marks: 75

OBJECTIVES	To make the learners aware of the fundamental principles of labour laws. To help the learners avoid conflict in the work place and understand the rights and obligations of employees. To help learners avoid labour offences and conduct lawful business and to provide an overview of labour environment in India.
COURSE OUTCOME(S)	
CO1	Describe Principles of Industrial legislations (Factories Act)
CO2	Discuss Trade Union Act and Industrial Disputes Act.
CO3	Discuss Employees Compensation and Minimum Wages Act.
CO4	Express Employees State Insurance and Payment of Wages Act.
CO5	Express Bonus Act and Provident Fund Act.

UNIT-I – THE FACTORIES ACT

Principles of Industrial Legislations - The Factories Act 1948 - objects, 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 UNION AND INDUSTRIAL DISPUTES ACT

The Trade Unions Act, 1926 -objectives - registration of Trade unions - cancellation of registration and appeal –rights, duties and liabilities of a registered trade unions - The Industrial Disputes Act, 1947 – Objectives - Authorities under the Act for Prevention and Settlement of Industrial Disputes - Arbitration - Award and Settlement - lay off and retrenchment, strikes and lock outs - closure - special provisions relating to them.

UNIT-III – THE EMPLOYEES COMPENSATION AND MINIMUM WAGES ACT

The Employee's Compensation Act, 1923 - objects - definitions - employer's liability for compensation - amount of compensation, method of calculating compensation, distribution of compensation - notice and claim - return as to compensation - The Minimum Wages Act, 1948 - objects – definitio

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UNIT-IV – THE EMPLOYEES STATE INSURANCE ACT AND PAYMENT OF WAGES ACT

The Employees' State Insurance Act, 1948 - objects - definitions - administration of the scheme - General provisions of the Corporation Committee and Council - contributions, various benefits. The Payment of Wages Act, 1936 - definition - rules for payment of wages - deductions from wages - registers: and records - inspection.

UNIT-V – THE PAYMENT OF BONUS ACT AND PROVIDENT FUND ACT

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 - Objectives - Employees provident fund Schemes:EPF, EPS,EDLI.

Text Books

1. N.D.Kapoor, Handbook of industrial Law, Sultan Chand.

Reference Books

1. D.P. Jain Industrial Law, Konark Publishers.
2. S.N.Misra, labour and industrial laws, Sangam law Agency.
3. S.C.Srivastava, Industrial Relations and labour Laws, Vikas Publication.
4. B Nandhakumar, Industrial Relations & Labour Welfare, VNI Publications

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Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18MCM404

Semester: IV

Major: 16

Title: **ENTREPREUNERSHIP AND BUSINESS DEVELOPMENT**

Credits: 5

Max.Marks: 75

OBJECTIVES:	To encourage students to become an Entrepreneurs
COURSE OUTCOME(S)	
CO1	Define Entrepreneur and Role of Entrepreneur in the Economic Development.
CO2	Generate Business Ideas and Selection of Project.
CO3	Arrange Sources of finance for projects.
CO4	Classify Incentives and Subsidies for business.
CO5	Develop Rural Entrepreneurship and remedial measures for Industrial Sickness.

UNIT: I - ENTREPRENEUR AND FUNCTION

Entrepreneurs: Meaning – Definition – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Qualities of True Entrepreneur – Entrepreneurs Vs Manager – Entrepreneur Vs Intrapreneur – Role of Entrepreneurs in the Economic Development.

UNIT: II - SELECTION OF PROJECT

Establishing Enterprises: Generation of Business Ideas – Project Identification – Selection of the Project – Project Formulation – Assessment of Project Feasibility – Location of the Enterprise – Preparation of Project Report.

UNIT: III - PROJECT FINANCE

Sources of Project Finance: Sources of Long Term Finance – Sources of Short Term Finance.

UNIT: IV - INCETIVES AND SUBSIDIES

Meaning of Incentives and Subsidies – Need and Problems – Incentives for Development of Backward Areas – Incentives for SSI Units in Backward Areas – Incentives and Subsidies for SSI Units and MSMES in Tamil Nadu.

C. Abdul Hakeem College (Autonomous), Melvisharam.

UNIT: V - RURAL ENTREPRENEURSHIP

Need – Problems – Steps to Promote Rural Entrepreneurship - Sickness in Small Scale Sector:
Symptoms of Sickness – Causes of Sickness – Remedial Measure for Sickness.

Text Book:

1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.

Reference books:

1. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
2. Saravanel P Entrepreneurial Development, Ess Pee Kay Publishing House, Chennai.
3. Vijayshree P.T and Alagammai M, Small Business Management, Margham Publication, Chennai.
4. Dr. Radha, Entrepreneurial Development, Prasanna Publishers, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18ECM401

Semester: I

Elective: 4

Title: **SALES AND ADVERTISEMENT MANAGEMENT**

Credits: 3

Max.Marks: 75

OBJECTIVES:	To inculcate In-depth knowledge about sales force management and also the role of advertising in modern day business.
COURSE OUTCOME(S)	
CO1	Express sales management concept.
CO2	Discuss the recruitment, selection and training of salesmen.
CO3	Analyze advertising and ethics in advertising.
CO4	Differentiate types of advertising and evaluate the effectiveness of advertising.
CO5	The students will be able to acquire the knowledge about preparing advertising budget and approaching advertising agencies.

UNIT-I: SALES MANAGEMENT

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

UNIT-II: RECRUITMENT AND TRAINING

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

UNIT-III: ADVERTISING

Advertising - Scope and Functions - Need for Advertising - Classification -Advertisement Planning and Organization - Ethical Issues in Advertisin

UNIT-IV: ADVERTISING MEDIA

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

UNIT-V: ADVERTISING BUDGET AND AGENCIES

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

C. Abdul Hakeem College (Autonomous), Melvisharam.

Text Book:

1. S.Rajkumar and V.Rajagopalan, Sales and Advertisement Management, S.Chand & Company Ltd, New Delhi.

Reference Books

1. Cundiff, Still and Govoni, Sales Management, Phi Learning Pvt Ltd, New Delhi.
2. P. Saravanel and S. Sumathi, Advertising and Salesmanship, Margham Publications, Chennai.
3. R.S.Davar: Salesmanship and Publicity, Vikas Publishing, Chennai.
4. R.S.N.Pillai and Bagavathi, Marketing Management, S.Chand Publishing, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com effective from the year 2018-2019

Year: II
Elective: 5
Credits: 3

Subject Code: P18ECM402
Title: **LEGAL ASPECTS OF BUSINESS**

Semester: IV
Max.Marks: 75

OBJECTIVES:	To gain comprehensive knowledge in Legal aspects of Business.
COURSE OUTCOME(S)	
CO1	Describe elements and types of Contracts
CO2	Explain the Modes of discharge of Contracts
CO3	Compare the indemnity and guarantee, bailment and pledge
CO4	Summarize Contract of Agency.
CO5	Explain the Sale of Goods Act and Winding up of the Company.

UNIT 1 – LAW OF CONTRACT

Contract – Introduction – Essential elements of a valid contract – Classification of contract – Rules as to Offer – Rules as to Acceptance – Rules as to Consideration.

UNIT 2 – PERFORMANCE OF CONTRACT

Performance of Contract – Introduction – Offer to Perform – Requisites of a valid Tender - Discharge of contract – Classification of Discharge of Contract.

UNIT 3 – INDEMNITY AND GUARANTEE

Indemnity and Guarantee – Introduction - Distinction – Bailment – Requisites of Bailment – Duties of Bailor – Duties of Bailee – Law relating to Lien – Law relating to Finder of Goods.

UNIT 4 – CONTRACT OF AGENCY

Contract of Agency – Introduction – Creation of Agency – Rights of Agent – Rights of principal– Personal liability of Agent.

UNIT 5 – SALE OF GOODS ACT

Contract of Sale of Goods – Essential of a contract of Sale – Distinction between Sale and Agreement to Sale- Conditions and Warranties – Distinction - Implied Conditions – Implied Warranties – Caveat Emptor – Exceptions.

Text Book:

1.N.D.Kapoor, Business Laws – Sultan Chand & Sons

Reference Book

1. R.S.N. Pillai & Bagavathi, Business Laws, S. Chand & co.
2. Rashmi Agarwal, Rajinder Kaur, Legal Aspects of Business, Pearson .
3. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education.
4. Dr. M.R. Sreenivasan, Business law, Margham Publications.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M.Com effective from the year 2018-2019

Year: II

Subject Code: P18ECM403

Semester: IV Elective:

6

Title: **INTRODUCTION TO INFORMATION TECHNOLOGY**

Credits: 3

Max.Marks: 75

OBJECTIVES:	To know more about Information Technology and the Current Trends
COURSE OUTCOME(S)	
CO1	Explain the basics of computer
CO2	Discuss the concept of storage devices
CO3	Express the role of IT and Internet
CO4	Describe Internet and its applications
CO5	Discuss emerging trends in Information Technology

UNIT 1: COMPUTER BASICS

Generations – Classifications – Applications – Inside a Computer – Evolution CPU and Various Units.

UNIT 2: COMPUTER MEMORY

Introduction – Memory Hierarchy – RAM – ROM – Types of secondary storage devices – Input devices and Output Devices.

UNIT 3: INFORMATION TECHNOLOGY BASICS

Introduction – Information Technology – Present Scenario – Role of IT and Internet – Careers in IT industry.

UNIT 4: THE INTERNET

Introduction – Evolution – Basic terms – Internet applications – Electronic mail - search engines – instant messaging.

UNIT 5: EMERGING TRENDS IN IT

Introduction – E-commerce – EDI – Mobile communication – Bluetooth – GPS – Infrared communication – smart card.

TEXT BOOK:

1. Introduction to Information Technology, ITL education solutions limited, Pearson educations.

Reference Books

1. V. Rajaraman, Introduction to Information Technology, PHI Learning.
2. Pradeep K Sinha, Priti Sinha, Computer Fundamentals, BPB Publications.
3. P.Rizwan Ahmed, Introduction to Information Technology, Margham Publications.
4. Sanjay Saxena, Introduction to information Technology, S Chand.