



C. ABDUL HAKEEM COLLEGE

Melvisharam, Vellore Dist- 632509, TN, India

Telephone : +91 4172 266487, 266987 | Fax : +91 4172 266587

Web : www.hakeemcollege.com

SUBJECT LIST

Course M.Com - Commerce

Batch 2015-2016

Total Credits 90

| S.No | E/D | Cate. | Type | S. Code | S. Name | I.Ma | I.Mi | E.Ma | E.Mi | P | M | Cr | Pt |
|---------------------|-----|--------|----------|-----------|--|---------------------------|------|------|------|----|---|-----|----|
| Semester - 1 | | | | | Subject Count - 5 | Total Credits - 21 | | | | | | | |
| 1 | E | Theory | Main | P15MCM101 | Advanced Financial Management | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 2 | E | Theory | Main | P15MCM102 | Accounting for Managerial Decisions | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 3 | E | Theory | Main | P15MCM103 | Global Marketing | 25 | 0 | 75 | 38 | 50 | 4 | III | |
| 4 | E | Theory | Main | P15MCM104 | Advanced Business Statistics | 25 | 0 | 75 | 38 | 50 | 4 | III | |
| 5 | E | Theory | Elective | P15ECM101 | Insurance and Risk Management (Elective) | 25 | 0 | 75 | 38 | 50 | 3 | III | |
| Semester - 2 | | | | | Subject Count - 6 | Total Credits - 23 | | | | | | | |
| 1 | E | Theory | Main | P15MCM201 | Corporate Laws | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 2 | E | Theory | Main | P15MCM202 | Human Resource Management | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 3 | E | Theory | Main | P15MCM203 | Advanced Accounts | 25 | 0 | 75 | 38 | 50 | 4 | III | |
| 4 | E | Theory | Main | P15MCM204 | Quantitative Techniques for Business Decisions | 25 | 0 | 75 | 38 | 50 | 4 | III | |
| 5 | E | Theory | Elective | P15ECM201 | Bank Management (Elective) | 25 | 0 | 75 | 38 | 50 | 3 | III | |
| 6 | E | Theory | Main | P15CHR201 | Human Rights | 25 | 0 | 75 | 38 | 50 | 2 | VII | |



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SUBJECT LIST

Course M.Com - Commerce

Batch 2015-2016

Total Credits 90

| S.No | E/D | Cate. | Type | S. Code | S. Name | I.Ma | I.Mi | E.Ma | E.Mi | P | M | Cr | Pt |
|---------------------|-----|--------|----------|-----------|---|---------------------------|------|------|------|----|---|-----|----|
| Semester - 3 | | | | | Subject Count - 5 | Total Credits - 23 | | | | | | | |
| 1 | E | Theory | Main | P15MCM301 | Indirect Taxes | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 2 | E | Theory | Main | P15MCM302 | Organizational Behavior | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 3 | E | Theory | Main | P15MCM303 | Advanced Cost Accounting | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 4 | E | Theory | Main | P15MCM304 | Research Methodology | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 5 | E | Theory | Elective | P15ECM301 | Services Marketing (Elective) | 25 | 0 | 75 | 38 | 50 | 3 | III | |
| Semester - 4 | | | | | Subject Count - 5 | Total Credits - 23 | | | | | | | |
| 1 | E | Theory | Main | P15MCM401 | Direct Taxes | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 2 | E | Theory | Main | P15MCM402 | Investment Management | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 3 | E | Theory | Main | P15MCM403 | Labour Legislation | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 4 | E | Theory | Main | P15MCM404 | Marketing Research | 25 | 0 | 75 | 38 | 50 | 5 | III | |
| 5 | E | Theory | Elective | P15ECM401 | Sales and Advertising Management (Elective) | 25 | 0 | 75 | 38 | 50 | 3 | III | |

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Syllabus for M. Com effective from the year 2015-2016

Year: I Year Subject Code : P15MCM101 Semester : I
Major - 1 Title: **Advanced Financial Management**
Credits: 5 Max. Marks. 75

Objective: To provide a detailed insight into the various aspects of Financial Management

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

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. M .Y. Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.
5. P.V .Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.

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Syllabus for M. Com effective from the year 2015-2016

Year: I Year Subject Code : P15MCM102 Semester : I

Major - 2 Title: **Accounting for Managerial Decisions**

Credits: 5 Max. Marks: 75

Objective : To analyze and interpret financial Statement from the point of view of managers and outsiders and enable the students to take managerial decision using costing techniques

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.

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

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. T.S.Reddy & Y Hari Prasad Reddy, “Management Accounting”, Marghan Publications, Chennai.
5. Khan & Jain, “Management Accounting”, Tata McGraw Hill.

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Syllabus for M. Com effective from the year 2015-2016

Year: I Year Subject Code : P15MCM103 Semester : I

Major - 3 Title: **Global Marketing**

Credits: 4 Max. Marks. 75

Objective: To enable the students to acquire indepth knowledge about the global marketing techniques and strategies in the business field.

UNIT-I: GLOBAL MARKETING ENVIRONMENT

Global Marketing - Scope - Importance - Global vs. National Marketing - Global Marketing Environment - Social - Cultural - Political - Legal and Regulatory Environments.

UNIT-II: INTERNATIONAL INFRASTRUCTURE

International infrastructure for global trade promotion - GATT/ WTO - Export Promotion Councils - Services Institutions - IIFT - NCTI - ECGC - EXIM Bank.

UNIT- III: SEGMENTATION

Global Customers - Segmentation, Targeting and Positioning - Global Product Positioning - Product life Cycle in Global Marketing - Global pricing - Objectives and Strategies.

UNIT- IV: GLOBAL MARKETING CHANNELS

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

UNIT - V: GLOBAL TRADE PROCEDURE

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

Reference books

1. Varshney, R.L. and Bhattacharya B: International Marketing Management, Sultan Chand and Sons, New Delhi.
2. Warnen J.Keegan: Global Marketing Management, Prentice Hall of India, New Delhi.
3. Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai.
4. Duby V.K.: Export Marketing, Common Wealth Publishers, New Delhi.
5. Philip R. Cateora, John Graham, International Marketing, Irvine – Sage Publications.

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Syllabus for M. Com effective from the year 2015-2016

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|-----------|--------|-------------------------------------|-----------|------------|---|
| Year: | I Year | Subject Code : | P15MCM104 | Semester : | I |
| Major - 4 | Title: | Advanced Business Statistics | | | |
| Credits: | 4 | Max. Marks. 75 | | | |

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

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

Reference Books

1. S P Gupta, Statistical Methods, Sultan Chand & Sons, 2000, New Delhi
2. D C Sancheti and V K Kapoor, Business Statistics, Sultan Chand and Sons, New Delhi
3. J.K.Sharma, Business Statistics-Pearson Education
4. Richard I Levin and David S. Rubit, Statistics for Management, 7th Edition, Pearson Education, New Delhi, 2002
5. Business Statistics and Operations Research, Dr D Joseph Anbarasu, Sintech press Trichy

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Syllabus for M. Com effective from the year 2015-2016

Year: I Year Subject Code : P15EMCM101 Semester : I

Elective - 1 Title: **Insurance and Risk Management**

Credits: 3 Max. Marks. 75

Objective: To gain knowledge about Insurance and Risk management Techniques.

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 – mediclaim - 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

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. Alka Mittal and S.L Gupta, "Principles of Insurance and Risk Management", Suldan Chand & Sons (P). New Delhi.
4. Nalini Prava Tripathy and Prabir Pai, "Insurance – Theory and Practice", Prentice-Hall of India Private Limited.
5. Mark S. Dorfman, "Introduction to Risk Management and Insurance", Prentice-Hall of India (P) Ltd.

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Syllabus for M. Com effective from the year 2015-2016

Year: I Year Subject Code : P15MCM201 Semester : II

Major - 5 Title: **Corporate Law**

Credits: 5 Max. Marks: 75

Objective: To impart knowledge on corporate laws among the students

UNIT-I : IMPORTANCE OF CORPORATE LAWS

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

UNIT-II : INFORMATION TECHNOLOGY

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

UNIT-III : SEBI AND CORPORATE GOVERNANCE

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

UNIT-IV : ENVIRONMENT PROTECTION ACT 1986

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 AND MRTP ACT, 1969

Consumer Protection Act, 1986 - MRTP Act, 1969 - Provisions relating to Restrictive Trade Practices and Unfair Trade Practices.

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. Gulshan, S.S. A Hand book of Corporate Laws, S. Chand & Co, New Delhi.
5. Kuchhal, M.C. Mercantile Law, Vikas Publishing House, New Delhi.

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Syllabus for M. Com effective from the year 2015-2016

Year: I Year Subject Code : P15MCM202 Semester : II

Major - 6 Title: **Human Resource Management**

Credits: 5 Max. Marks: 75

Objective : To develop an insight into the nature and significance of human Resource 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.

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.
5. Human resource Management Dr.Sundar & Dr. J.Srinivasan, vijay Nicole Imprints Pvt Ltd, Chennai.

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Syllabus for M. Com effective from the year 2015-2016

Year: 1 Year

Subject Code : P15MCM203

Semester : II

Major - 7 Title:

Advanced Accounts

Credits: 4

Max. Marks. 75

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

UNIT-I: ACCOUNTS OF BANKING COMPANIES

Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts of Banking Companies

UNIT-II: INSURANCE COMPANY ACCOUNTS

Nature of Insurance Business - Distinction between Life and Non Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements.

UNIT-III: HOLDING COMPANY ACCOUNTS

Consolidated Financial Statements - Consolidation of balance Sheets and Profit and Loss Accounts.

UNIT-IV: ACCOUNTS OF ELECTRICITY COMPANIES

Preparation of final accounts using Statutory Forms Prescribed by Electricity Rules 1956 - Replacement of an asset - Inflation accounting - Need - Objections - Adjustments for General Price Changes - Current Purchasing Power Accounting (CPP) - CPP method of preparing financial statements.

UNIT-V: HUMAN RESOURCE ACCOUNTING & CORPORATE SOCIAL RESPONSIBILITY

Need and Development - Importance of Human Resource Accounting - Objections against Human Resource Accounting - Human Resource Accounting in India - Corporate Social Reporting - Concept and objectives of social responsibility.

Reference Books

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

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M. Com effective from the year 2015-2016

Year: I Year Subject Code : P15MCM204 Semester : II

Major - 8 Title: **Quantitative Techniques for Business Decisions**

Credits: 4 Max. Marks: 75

Objective : To make the students to learn the applications of statistical tools and techniques for decision making

UNIT-I: LINEAR PROGRAMMING

Linear programming and net work analysis - PERT and CPM - Simplex method -Application of simplex technique.

UNIT-II : INVENTORY MODELS

General concepts and definitions - Various cost concepts -The technique of inventory control
- EOO 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.
5. Sancheeti & Kapoor, “Advanced Statistical Methods”, Sultan Chand & Sons, 2nd Edition.

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Syllabus for M. Com effective from the year 2015-2016

Year: I Year Subject Code : P15ECM201 Semester : II

Elective - 2 Title: **Bank Management (Elective)**

Credits: 3 Max. Marks. 75

Objective: To enable the students to acquire knowledge in the banking structure, lending Practices, Investment management in banks and e- banking

UNIT-I: BANKING STRUCTURE

Banking structure in India - Banking functions and services - Foreign commercial banks - Private commercial banks - Capital adequacy Norms.

UNIT-II: PRINCIPLES OF LENDING AND PROJECT APPRAISAL

Principles of lending - Financial adequacy - Assessing the borrower - Project appraisal - Structural and Infrastructural analysis - Legal formalities - Follow up loans - Asset management of companies.

UNIT-III: NON - PERFORMING ASSETS

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

UNIT-IV: INVESTMENT MANAGEMENT

Investment management - Priorities in allocation of bank funds - Investment in Governments securities - Maturity and yield - Quality and diversification - Profitability management - Profit planning

UNIT-V: E-BANKING

Traditional Banking vs. E-Banking - Facets of E-Banking - Internet Procurement - E - Banking Transaction - Electronic Delivery Channels - Truncated Cheque - Complete Centralized Solution - Features of CCS – Advantages of E-Banking - Constraints in E-Banking - Security Measures.

Reference Books

1. Varshney, PN. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.
3. Vasant Desai, Principles of Bank Management, Mumbai, Himalaya Publications.
4. K.Subramanian, Banking Reforms in India, TMH, New Delhi.
5. Joseph Sinkey, Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall)

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Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15MCM301 Semester : III

Major - 9 Title: **Indirect Taxes**

Credits: 5 Max. Marks: 75

Objective : To provide a detailed insight in to the principles of taxation and make the students to learn the concept of indirect tax, such as central excise, customs duty, service tax and VAT

UNIT-I: OVERVIEW OF INDIAN TAX SYSTEM

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

UNIT-II: CENTRAL EXCISE

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

UNIT-III: CUSTOMS DUTIES

Definitions - Goods - Imported goods - Export goods - Levy of Customs duty - Exemptions from customs Duty - Baggage Rules.

UNIT-IV: INCOME TAX AUTHORITIES

Authorities of customs and Excise - Powers - Imposition of fines and penalties.

UNIT-V: VALUE ADDED TAX

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

References Books

1. Dinkar Pagare, Business Taxation, Sultan Chand & Sons, New Delhi.
2. Balachandran V, Indirect Taxation, Sultan Chand & Sons, New Delhi.
3. Govindan M.S, Indirect Taxes Made Easy, Sitaraman & Co, Chennai.
4. Datey V.S, Indirect Taxes, Taxman Publications, New Delhi
5. Jayakumar. A, Indirect taxes, Learntech Press, Trichy.

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Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15MCM302 Semester : III
Major - 10 Title: **Organisational Behaviour**
Credits: 5 Max. Marks. 75

Objective: To provide knowledge on employees behaviour and their managerial implications and to impart knowledge on organizational dynamics

UNIT-I : CONCEPTS OF ORGANIZATIONAL BEHAVIOUR

Organizational Behaviour - Fundamental concepts - Nature and scope - OB in the new millennium - Foundations of Individual behaviour - Personality, Perception, Learning, Values and Attitudes.

UNIT-II : MOTIVATION

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

UNIT-III : GROUP DYNAMICS

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

UNIT-IV : LEADERSHIP & STRESS MANGEMENT

Traits, Behaviour and Contingency Theories- Organizational Conflict – Causes - Conflict management, Transactional Analysis (TA) - Work Stress – Causes of Stress – Stress Management.

UNIT-V : ORGANISATIONAL CHANGE,OD AND OC

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

Reference Books

1. Stephen Robbins, Organisational Behaviour, 10th Ed. Pearson Education, 2001
2. Fred Luthans, Organizational BehavioUr, McGraw Hill, 1998
3. Wagner, Organizational Behaviour, Thomson Learning, 2002.
4. S.S. Khanka, Organisational Behaviour, S.Chand & Co.,,New Delhi Edn,2007
5. Dr. S. Shajahan & Linu Shajahan, Organisational Behaviour, New age International.

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Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15MCM303 Semester : III

Major - 11 Title: **Advanced Cost of Accounting**

Credits: 5 Max. Marks. 75

Objective: To enable the students acquire knowledge in Cost concepts and various methods of Costing.

UNIT-I : COST CONCEPT AND COST SHEET

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 centre and profit centre - Preparation of Cost sheet, tender and quotations.

UNIT-II: PROCESS COSTING

Process costing - Treatment of equivalent production - Inter process profit - Joint and by product Costing.

Unit – III: CONTRACT COSTING

Preparation of contract account - Cost plus contract and escalation clause – Job costing – Batch costing

UNIT-IV: STANDARD COSTING

Standard Costing and Variance analysis - Material, Labor and Overheads -Reporting of variances.

UNIT-V: COST CONTROL

Cost control and cost Reduction- Control over wastages, Scrap, Spoilage and defectives - Methods of cost reduction - Activity Based Costing (ABC) – Meaning and Concept – Characteristics of ABC – Benefits from adoption of ABC – Just in Time costing (JIT)

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

Reference Books

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

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Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15MCM304 Semester : III

Major - 12 Title: **Research Methodology**

Credits: 5 Max. Marks: 75

Objective : To provide knowledge on research methods and techniques and to develop skills in the application of research methods for solving business problems

UNIT-I: INTRODUCTION

Research - definition, characteristics, nature and scope - Various types of research - Formulation of research problem - Major steps in Research Process – Research Design - Uses of social research.

UNIT-II: SAMPLING AND DATA COLLECTION

Sampling: Meaning, definition, need and Methods of Sampling - Sampling errors - Merits and demerits of Sampling - Data collection: Sources of data - Primary and Secondary data - Procedure for data collection - Tools of data collection - Questionnaire – Interview – Schedule

UNIT-III: DATA PROCESSING AND ANALYSIS

Processing of data: editing, coding and Tabulation - Problems - Use of computer in social research -Analysis of data: Statistical analysis; diagrammatic and graphic representation - Interpretation of results.

UNIT-IV: STATISTICAL APPLICATIONS

Measure of Central Tendency - Correlation – Regression – Testing of Hypothesis – Chi – Square – F Test – ANOVA – Introduction to SPSS Package (Practical Problems).

UNIT-V: RESEARCH REPORTS

Structure and components of Report - Types of Research Report, Good Research Report.

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

C. Abdul Hakeem College (Autonomous), Melvisharam.

References Books

1. Wilkinson. T.S. & Bhandarkar. P.L. Methodology and Techniques of Social Research, Himalaya Publishing House, 2000, Mumbai.
2. Panneerselvam. R. Research Methodology, Prentice Hall of India, New Delhi, 2004.
3. Young, P.V., Scientific Social Survey and Research, Prentice Hall, 1949. New York.
4. Kothari.C.R. Research Methodology - Methods & Technology, New Age International Publisher, New Delhi
5. Gupta, S.P. Statistical Methods, Sultan Chand and sons, 1999, New Delhi

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15ECM301 Semester : III

Elective - 3 Title: **Services Marketing (Elective)**

Credits: 3 Max. Marks. 75

Objective: To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector

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: MARKETING STRATEGIES

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

UNIT-III: PRICING

Pricing of services - Problems of Service quality management - Customer Expectations - Innovation in services.

UNIT-IV: MARKETING OF FINANCIAL SERVICES

Nature - types - marketing of insurance - Mutual fund - Marketing for non - Profit firms - Growth of financial services in India.

UNIT-V: CUSTOMER RELATIONSHIP MANAGEMENT

Identifying and Satisfying Customer needs - Relationship Marketing - Customer Satisfaction - Managing Service Brands.

Reference Books

1. Christopher Lovelock, Services Marketing, Pearson Education.
2. E.G. - Bateson, Managing Service marketing - Text and Readings, Dryden press, Hidsdale.
3. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
4. Dr.S.Gurusamy, Financial and Markets Vijay Nicole imprints private limited, Chennai.
5. Dr.B.Balaji, Services, Services Marketing and Management, S.Chand & Company Ltd., New Delhi.

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Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15MCM401 Semester : IV

Major - 13 Title: **Direct Taxes**

Credits: 5 Max. Marks. 75

Objective: To help the students to understand the basic concepts and provisions of Direct taxes and make the students to compute income tax liability for various individuals and firms.

UNIT-I: INTRODUCTION

Basic concepts - Definitions – Person - Assesse - Assessment year - Previous Year - Income - Residential Status - Scope of Total Income - Exempted incomes - Agricultural income - Capital income and expenditure - Revenue Income and expenditure.

UNIT-II: INCOME FROM SALARY AND OTHER HEADS

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

UNIT-III: CAPITAL GAINS AND DEDUCTIONS

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

UNIT-IV: COMPUTATION OF TOTAL INCOME

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

UNIT-V : ASSESSMENT PROCEDURE AND INCOME TAX AUTHORITIES.

Assessment Procedure - Income tax Authorities - Penalties - Assessment of Fringe Benefit Tax – e-Filing

Note: Note: The proportion between Problem oriented and theory oriented questions in the examination shall be 60:40

Reference Books

1. Jayakumar A. & C.Dhanapal - Income Tax Theory, Law and Practice – Learnetech Press, Trichy,
2. Gaur V.P & Narang K.L, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3. Dr. Vinod Sighania, Direct Taxes, Tax Man Publications, New Delhi.
4. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi
5. Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margam Publications, Chennai

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15MCM402 Semester : IV
Major - 14 Title: **Investment Management**
Credits: 5 Max. Marks. 75

Objective: To make the students acquaint with the basic concept of Investment and Security analysis and understand portfolio management process in various investment proposal

UNIT-I: INVESTMENT

Investment : Objectives- Features- Types and Process of Investment- Qualities for successful investing - Investment vs. Gambling, Speculation - Speculation Vs. Gambling - Financial Markets – Functions and Structure

UNIT-II: SECURITY ANALYSIS

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

UNIT-III: METHODS OF ANALYSIS

Fundamental Analysis - Economic analysis, Industry Analysis and Company Analysis - Technical analysis - Trend indications - Indices and moving average applied in technical analysis.

UNIT-IV: PORTFOLIO MANAGEMENT

Portfolio Management: Objectives and constraints, principles and Policies.

UNIT-V: INVESTMENT THEORIES

Efficient market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's optimization solution - Dow Theory - CAPM model.

Note: Only Theory Questions.

Reference Books

1. Dr.Raganatham m & Madhumathi R. Investment analysis and Portfolio management. Person Education, New Delhi.
2. Dr.Bhalla V.K.Investment Management, S.Chand and Company, New Delhi.
3. Fisher & Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.
4. Sharpe, William and Gordon, Investments – Prentice hall of India, New Delhi.
5. Rustagi R.P, Investments Analysis and Portfolio Management, Sultan Chand & Sons, New Delhi

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Syllabus for M. Com effective from the year 2016-2017

Year: II Year

Subject Code : P15MCM403

Semester : IV

Major - 15 Title:

Labour Legislation

Credits: 5

Max. Marks. 75

Objective: To enable students acquire knowledge on fundamental principles of factory laws and understand the significant provisions of the various Acts applicable to industrial units.

UNIT-I : The Factories Act 1948

Principles of Industrial Legislations - The Factories Act, 1948 - Objectives - Health, Safety and Welfare measures - Working Hours- Weekly Holidays- Annual Leave with wages – Employment of Women and Young Person – Protection and Safeguards available to Women and Young Persons.

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 - Prevention and Settlement of Industrial Disputes - Arbitration - Layoff – Retrenchment - Strikes and Lockouts – Closure Provisions – Unfair Practices.

UNIT-III : The Payment of wages and Minimum Wages Act

The Payment of Wages Act, 1936 – Objectives – Scope – Rules regarding payment of wages – authorized and unauthorized deductions from wages – Power of the inspectors – Penalty for offences.

The Minimum wages Act, 1948 – Objectives – Fixation and revision of wages – safeguards in payment of minimum wages – Enforcement of the Act- Penalty for offences.

UNIT-IV : The Employees State Insurance Act and Payment of Bonus Act.

The Employees State Insurance Act, 1948 – objectives – ESI corporation, standing committee, medical benefits fund – employees State Insurance fund – Rules regarding contribution- Advantages of the Act.

The Payment of Bonus Act, 1965- objectives and Scope –Eligibility and disqualification for bonus determination- Available surplus and Allocable surplus- Payment of bonus by new establishments – Penalty for offences.

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UNIT- V : Workers' Compensation Act and Employees' Provident Fund Act

Workers' Compensation Act, 1923- Objectives – Accidents arising in the course of employment- Occupational disease – Compensation for death - Permanent, Partial total disablement and temporary disablement.

The Employees Provident Fund Act, 1952 - Objectives - Employees provident fund Schemes - Employees Family Pension Scheme and fund. – Employees deposit – linked insurance scheme – Administration of scheme.

Reference Books

1. N.D.Kapoor, Handbook of Industrial Law, Sultan Chand.
2. D.P. Jain, Industrial Law, Konark Publishers.
3. K.R. Bulchandani , Industrial Law, Himalaya Publishing House.
4. S.C.Srivastava, Industrial Relations and Labour Laws, Vikas.
5. P.S. Narayanan & P.C.K. Rao, Personal Management and Industrial Laws.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15MCM404 Semester : IV
Major - 16 Title: **Marketing Research**
Credits: 5 Max. Marks. 75

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

UNIT-I : MARKETING RESEARCH

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

UNIT-II : RESEARCH DESIGN

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

UNIT-III : DATA COLLECTION AND PROCESS

Data collection - Secondary data - Primary data-types, merits and Limitations -Methods of collection - Processing of collected data - Management Information System.

UNIT-IV : ETHICS IN MARKETING

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

UNIT-V : APPLICATION OF MARKETING RESEARCH

Application of marketing research - Product research- Motivation Research – Presentation of research project - Futures of Marketing Research in India.

Reference Books :

1. Philip Kotler-Marketing Management and Control-Asian perspectives-Prentice Hall of India 1999 (The Millennium Edition).
2. Boyd Harper W. and Ralph Westfall-marketing research-text and cases-Richard D. Irwin Inc. Indian Edition.
3. Schreir Fredric T. Modern Marketing Research, World wide publishing company.Inc.
4. Dr.D.D Sharma - Marketing research - Sulthan Chand & Sons, New Delhi.
5. Donald Tull and Deli Hawkins, Marketing Research, Macmillan

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Syllabus for M. Com effective from the year 2016-2017

Year: II Year Subject Code : P15ECM401 Semester : IV

Elective - 4 Title: **Sales and Advertising Management (Elective)**

Credits: 3 Max. Marks. 75

Objective: To enable students to learn the nuances of target marketing, personal selling and public relations

UNIT-I : SALES MANAGEMENT

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

UNIT-II : RECRUITMENT, SELLING AND TRAINING OF SALESMEN

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

UNIT-III : ADVERTISING

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

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

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

Reference Books

1. Ramasamy : V S Marketing Management, Macmillan
2. Davar: Salesmanship and Advertising
3. Pillai and Bagavathi: Salesmanship.
4. Richard R Still and Edward W Gundiff - Sales management- Prentice Hall