

VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
[Re-accredited with 'A' Grade by NAAC]
Virudhunagar – 626 001.

Course Name: **Master of Commerce**
 Discipline: **Commerce**
(For those who joined in June 2022 and after)

COURSE OBJECTIVE:

To provide advanced knowledge on important commerce subjects so as to enable the student to pursue research or to take up jobs in the area of Accounting and Finance.

DURATION OF THE COURSE: Two Years

COURSE SCHME:

Semester	Subject	Hours	Credit	Int + Ext = Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
I	Operations Research	6	5	40+60=100	✓	✓	✓		✓						✓	P22CMC11	Interchanged and Revised - 10% (Move from 2 semester to 1 semester)
	Advanced Financial Accounting	6	4	40+60=100	✓	✓	✓		✓						✓	P22CMC12	Interchanged and Revised - 25% (Move from 2 semester to 1 semester)
	Indirect Taxes	6	4	40+60=100	✓	✓	✓		✓					✓	✓	P22CMC13	Interchanged and Revised - 50% (Move from 3 semester to 1 semester)
	Marketing Management	6	4	40+60=100	✓	✓	✓		✓				✓		✓	P22CMC14	New Paper – 100%
	Elective – Logistics Management	6	5	40+60=100	✓	✓	✓		✓				✓		✓	P22CME11	New Paper – 100%
	Total	30	22														

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II	Statistics for Research	6	5	40+60=100	✓	✓	✓		✓						✓	P22CMC21	Paper name changed and Interchanged – No change (Move from 1 semester to 2 semester)
	Accounting for Business Decision	5	4	40+60=100	✓	✓	✓	✓	✓					✓	✓	P22CMC22	100% - New Paper
	Production Management	5	4	40+60=100	✓	✓	✓	✓	✓				✓	✓		P22CMC23	100% - New Paper
	Banking Operations and Technology	5	4	40+60=100	✓	✓	✓		✓				✓	✓		P22CMC24	Interchanged and Revised - 70% (Move from 1 semester to 2 semester – Name changed)
	Research Methodology	5	4	40+60=100	✓	✓	✓		✓				✓	✓		P22CMC25	100% - New Paper
	NME - Marketing Management	4	4	40+60=100	✓	✓	✓		✓				✓	✓		P22CMN21	Revised – 40%
	Total	30	25														

OPERATIONS RESEARCH

Course Title: OPERATIONS RESEARCH	Total Hours : 90 Hours
Course Code: P22CMC11	Total Credits : 5

Composition of Course: 20% Theory & 80 % Problems

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to formulate and obtain the optimal solution for Linear Programming problems.
CO2	Able to find the optimal solution for Transportation problem.
CO3	Gain knowledge to find the optimal solution for Assignment problems.
CO4	Able to find the best strategy and value of the given game model.
CO5	Gain knowledge on designing simple models, like: CPM, PERT.

Unit – I:

18 Hours

Introduction to Operations Research – Definition and origin - Linear Programming: Definition and Applications of LP – Formulation of LP Simplex method: Maximization problem, Minimization problem (using Big-M method) Simplex problems with mixed constraints – Two Phase Simplex method: Maximization with mixed constraints, Minimization case with mixed constraints – Primal and Dual relationship: Constructing the Dual problem.

Unit – II:

18 Hours

Transportation problem – Initial Basic Feasible Solution: North-west Corner Rule - Vogel's approximation method –Modified Distribution method – Unbalanced Transportation problem – Degeneracy: Meaning, Degeneracy in initial solution, Degeneracy during the test of optimality – Profit maximization in Transportation problem.

Unit – III:

18 Hours

Assignment problems: Principles – Applications – Assignment Problem - unbalanced minimization problem, maximization case assignment problem, travelling salesman problem, prohibited route assignment problem, crew assignment problem.

Unit – IV:

18 Hours

Game Theory: Meaning, Features – Uses – Limitations – Strategy: Pure strategy and Mixed strategy – Saddle point and value of the game – Game with Mixed strategies: Solution of 2 x 2 matrix without saddle point using probability method, Dominance Method and Sub-games method.

Unit – V:

18 Hours

Net work Analysis: Meaning, and Applications –Rules to frame a network – Critical Path – PERT - PERT Vs CPM, Steps involved in PERT calculations, Probability of project completion by a Target Date – Merits and Demerits of PERT.

TEXT BOOK:

1. Dr. P.R. Vittal, "Operations Research", Margham Publication, 2018.

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Unit	Book & Author	Page No.
Unit I	Dr. P.R. Vittal, "Operations Research", Margham Publication, 2018.	1.1-1.2, 2.1-2.17,4.1-4.12, 5.1-5.8,5.15-5.22
Unit II		6.1 – 6.26, 6.52-6.58
Unit III		7.1 – 7.54
Unit IV		12.1-12.22
Unit V		8.1- 8.44

REFERENCE BOOKS:

1. Prem kumar Gupta D.S. hira, "Operations research", S.Chand publication, 2014.
2. J.K.Sharma , "Operation research theory & application", Mac Millan Publication, 2003.

e-RESOURCES:

1. <https://www.youtube.com/watch?v=xrGVe6gMRyk>
2. <https://www.youtube.com/watch?v=xFAwNmQ5nX8>
3. <https://www.youtube.com/watch?v=8IRrgDoV8Eo>
4. <https://www.youtube.com/watch?v=zJhncZ5XUSU>
5. <https://www.youtube.com/watch?v=MZ843Vvia0A>
6. <https://www.youtube.com/watch?v=ItOuvM2KmD4>
7. <https://www.youtube.com/watch?v=KVGEXbmvsfk>
8. <https://www.youtube.com/watch?v=rrfFTdO2Z7I>
9. <https://www.youtube.com/watch?v=fSuqTgnCVRg&list=PLabr9RWfBcnp8CT6my-Q89N0o-E6tcM6q&index=1>
10. <https://www.youtube.com/watch?v=YJvbxAvxkDc&list=PLabr9RWfBcnp8CT6my-Q89N0o-E6tcM6q&index=2>
11. <https://www.youtube.com/watch?v=fSuqTgnCVRg>
12. <https://www.youtube.com/watch?v=RXDwF9lhNRc>
13. https://www.youtube.com/watch?v=WxAF6zdteXI&list=RDCMUCKoF2InqbcPBEhC7KlnaLw&start_radio=1&rv=WxAF6zdteXI&t=4

ADVANCED FINANCIAL ACCOUNTING

Course Title : Advanced Financial Accounting	Total Hours : 90 Hours
Course Code : P22CMC12	Total Credits : 4

Composition of the Course:20% Theory and 80% Problems.

COURSE OUTCOMES

CO	CO STATEMENT
CO1:	Gain knowledge about Fire Insurance Claims, Hire Purchase Accounting and Partnership Accounting.
CO2:	Able to compute the claim for loss of stock and loss of profit.

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CO3:	Able to prepare hire purchase accounts.
CO4:	Able to understand the accounting treatment under different situations in Partnership accounting.
CO5:	Gain knowledge on rules relating to the settlement of accounts of the partners.

Unit – I: **18 Hours**
 Fire insurance claims -Types of fire insurance policies, Computation of claim for loss of stock and Claim for loss of profits.

Unit – II: **18 Hours**
 Hire purchase accounting - Features, Calculation of interest, Cash price, Accounting treatment in the books of hire purchaser and hire vendor, Default and Repossession, Stock and Debtors system.

Unit – III: **18 Hours**
 Admission of a partner - Effect of admission of a partner on change in the profit sharing ratio, Treatment of goodwill (as per AS 10), Treatment for revaluation of assets and liabilities, Treatment of reserves and accumulated profits and losses, Adjustment of capital accounts and preparation of balance sheet.

Unit – IV: **18 Hours**
 Retirement / Death of a partner - Effect of retirement / Death of a partner on change in profit sharing ratio, Treatment of goodwill (as per AS10), Treatment for revaluation of assets and liabilities, Adjustment of accumulated profits and reserves, Calculation of deceased partner's share of profit till the date of death, Preparation of deceased partner's capital account and executor's account and preparation of balance sheet.

Unit – V: **18 Hours**
 Dissolution of partnership firms - Types of dissolution of firm, Settlement of accounts, Accounting entries for dissolution, Settlement of the accounts of the partners - One partner is insolvent – More than one partners are insolvent and All the Partners are insolvent, Decision in Garner Vs Murray: Piece-Meal Distribution - Surplus Capital method, Maximum loss method.

TEXT BOOK:

1. T.S.Reddy & A.Murthy, “Advanced Accountancy”, Margham Publications, 2020

Unit No	Book Name	Page No
I	T.S.Reddy	18.1 - 18.25
II		20.1 - 20.13
		20.15 - 20.34
III		34.1 - 34.39
		34.42 - 34.60
IV		35.1 - 35.34
		35.44 - 35.60
V		36.1 - 36.15
		36.22 – 36.40
		36.45 - 36.49

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REFERENCE BOOKS:

1. Dr.M.A.Arulanandam & Dr.R.S.Raman, “Advanced Accountancy”, Himalaya Publishing House,Mumbai, 2018.
2. S.P.Jain & K.L.Narang, “Advanced accountancy”, Kalyani Publishers, New Delhi 2014.
3. Dr.S.N.Maheshwari & S.K.Maheshwari, “Advanced Accountancy”, Vikas Publishing House Pvt. Ltd., 2011.

e - RESOURCES:

1. <http://static.careers360.mobi/media/uploads/froala-editor/files/Insurance>
2. <https://www.yourarticlelibrary.com/accounting/hire-purchase/hire-purchase-agreement/accounting-for-hirepurchase-and-installment-payment-system-3-methods/68525>
3. <https://commerceiets.com/treatment-of-goodwill-on-admission-of-partner/>
4. <https://www.toppr.com/guides/accountancy/admission-of-a-partner/>
5. <https://nios.ac.in/media/documents/srsec320newE/320EL20.pdf>
6. <https://ncert.nic.in/textbook/pdf/leac105.pdf>

INDIRECT TAXES

Course Title : Indirect Taxes	Total Hours : 90 Hrs
Course Code : P22CMC13	Total Credits : 4

Composition of Course: **100% Theory**

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to understand the various provisions of GST Act.
CO2	Gain knowledge on various provisions of Customs Act.
CO3	Acquire knowledge on GST registration process and procedures.
CO4	Gain knowledge on various forms used under GST Act.
CO5	Able to understand the provisions concerned with payment of Tax, Interest, TCS, Refund and Returns.

Unit - I

18 Hours

Indirect taxes - Introduction - Features - Objectives of taxation- Types of taxes- Direct and Indirect taxes - Indirect tax structure - Merits and demerits of indirect taxes – Deficiencies in the earlier indirect tax regime - Previous taxes that are subsumed under GST

Unit - II

18 Hours

Goods and Service Tax - Introduction - Features of the GST Model – Benefits of Goods and Services Tax- Types of GST - GST Council: constitution – Functions – Quorum– Supply of goods and services - Levy and collection of GST: Aggregate turnover –Input tax credit-Eligibility and conditions for availing Input tax credit- Eligibility for taking Input tax Credit-Non availability of input tax Credit -Reverse Charge Mechanism – Exemptions in GST.

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Unit - III **18 Hours**

Registration – Procedure for registration - Types of registration – Persons liable for registration under GST – Compulsory registration - Cancellation of registration – GSTN – HSN / SAC Code – AAR – E-Way Bill – Generating E-Way Bill – Responsibilities of Transporter – Provisions relating to E-way Bill.

Unit - IV **18 Hours**

Types of GST returns and due dates - GSTR Forms – GSTR1 – GSTR2A – GSTR2B – GSTR3B – GSTR4 –GSTR9 - Payment of tax- Appeals and revision - Procedure in appeal - Interest and penalties.

Unit - V **18 Hours**

Customs Act 1962 – Definitions – Levy and collection of customs duty – Types of customs duty – Prohibition of importation and exportation of goods – Methods of valuation for customs – Exemption from customs duty – Refund of customs duty – Baggage - Customs duty drawback - Searches, seizures, confiscation and penalties.

TEXT BOOKS:

1. T.S.Reddy and Y. Hari Prasad Reddy, “Business Taxation (Goods & Services Tax- GST)”, Margham Publications, 2019.
2. CA G. Sekar and CA B. SaravanaPrasath, “Students Referencer on Indirect Taxes”, Wolters Kluwer

Unit No	Book Name	Page No
I	T.S.Reddy	1.2 - 1.10 1.18 - 1.23 2.1 - 2.2
	CA G.Sekar	1.3 - 1.6
II	T.S.Reddy	2.24 – 2.27
		2.7 - 2.9
		5.1 - 5.15
		6.1 - 6.20
III	T.S.Reddy	4.1 - 4.18
		7.1 - 7.18
		7.23 - 7.29
IV	T.S.Reddy	8.6 - 8.9
		7.24 - 7.71
V	T.S.Reddy	9.1 - 9.9
		10.1 - 10.30 10.43 - 10.57.

REFERENCE BOOKS:

1. Radhakrishnan, P. Indirect Taxation, 3rd Edition, Kalyani Publishers, New Delhi. 2016
2. Prof.Praveen B. Patil and Prof. Mubin A. Sayyed, Goods and Services Tax-I and II, First Edition, Sri Sai Publication, Belagavi, 2018.

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3. CA.Pushendra Sisodia, Bharat's Handbook on Goods & Services Tax(GST) for CA Inter/IPCC

e-RESOURCES:

1. www.gst.gov.in.
2. <https://books.google.co.in/books?id=xmUyCgAAQBAJ&printsec=frontcover&ddq=indirect+taxation&dhl=en&andsa=X&ved=0ahUKEwjly9K8w6rbAhUJPI8KHcTOB4AQ6AEIMjAC#v=onepage&q=indirect%20taxation&df=false>
3. https://www.icai.org/post.html?post_id=17822
4. <https://icmai.in/upload/students/syllabus2016/inter/paper-11-Jan2021.pdf>

MARKETING MANAGEMENT

Course Title : Marketing Management	Total Hours : 90 Hours
Course Code : P22CMC14	Total Credits : 4

COURSE OUTCOMES

CO1:	Gain Knowledge on marketing and its importance.
CO2:	Understand market, planning and its related aspects.
CO3:	Understand buyer behaviour and models of buyer behaviour.
CO4:	Able to analyse the product mix and price determination.
CO5:	Able to identify the physical distribution channels and promotional media.

Unit – I: 18 Hours

Marketing: Meaning – Importance – Marketing Management: Meaning – objectives – functions – Characteristics - Marketing Environment: Micro and Macro Environment.

Unit – II: 18 Hours

Marketing Plan: Importance – Benefits – Marketing Planning Process -Market Segmentation: Definition – Criteria – Bases, Targeting & Positioning: Selection of Target markets – Evaluating market segments – Selecting market segment, Positioning- Marketing Research: Meaning – Objectives – Advantages – Types – Limitations.

Unit – III: 18 Hours

Managing Consumer Behaviour : Importance of studying Buyer behaviour – Types of Buyer – Determinants of consumer buying behaviour – Buying behaviour Models – Buying process.

Unit – IV: 18 Hours

Managing Product Development: Product Life Cycle – Different stages – Management of PLC – New product development – Managing New product development – New Product Planning Process – Diversification – Elimination – Modification. Pricing – objectives – Factors – Determination of price.

Unit – V: 18 Hours

Managing Physical Distribution: Channels – Definition – Importance – Different Channels – Channel conflicts – Logistic Management. Promotion - Personal selling – Objectives - Qualities of good salesman : Sales promotion – Definition – Objectives – Importance – Advantages – Limitations : Advertising – Meaning – Objectives – Functions – Advertising Media.

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TEXT BOOK:

1. R.S.N.Pillai – Marketing Management – S. Chand & Company Ltd. 2018

Unit I	7 – 11 51-53
Unit II	70-74 90-111 121-138
Unit III	151-155
Unit IV	207 – 217 219 – 223
Unit V	279 – 282 291 – 301 319 – 325 359, 364

REFERENCE BOOKS:

1. Philip Kotler, Kevin Lane Keller – “Marketing Management” – Prentice Hall of India – New Delhi, 2018.
2. Dr.R.L.Varshney, Dr. S.L.Gupta – “Marketing Management” – Text and Cases – Sultan & Chand - New Delhi – 2008.
3. S.A. Sherlekar – “Marketing Management” – R.Krishnamoorthy, Concepts and Cases – Himalaya Publishing Company 2018.

e-RESOURCES:

1. <http://WWW.learn>
2. <https://WWW.slideshae.net>
3. <https://WWW.slideplayer.com>

Elective - LOGISTICS MANAGEMENT

Course Title : Logistics Management	Total Hours : 90 Hours
Course Code : P22CME11	Total Credits : 5

COURSE OUTCOMES

Cos	CO STATEMENT
CO1	Understand the concept “Logistics” and Process and functions of Logistics Management.
CO2	Know how to establish a customer service strategy.
CO3	Acquaint with the knowledge of costing systems used in logistics costing.
CO4	Understand the major concepts in Global Logistics.
CO5	Understand the term “Reverse Logistics”, Process of designing an effective reverse Logistic system and the components of a reverse logistics system.

Unit 1 – INTRODUCTION OF LOGISTICS MANAGEMENT

18 Hours

Introduction – Nature and Concepts – Evolution of the Logistics Concept – Logistical Mission and strategic issues – Logistics in India – Growing Importance of Logistics

Management – Logistical Competition Advantage – Strategic Logistics Planning Process - Operational Objectives -Components of Logistics Management – Functions of Logistics Management – Integrated Logistics Management.

Unit II – CUSTOMER SERVICE

18 Hours

The marketing and logistics interface - Customer service as a competitive weapon - Customer service and customer retention - Logistics customer service - Elements of customer service - Importance of logistics/supply chain customer service - Customer retention – Service -Driven logistics systems - Basic service capability - Value-added services - Customer satisfaction and success, Time-based logistics.

Unit III - MEASURING LOGISTICS COSTS

18 Hours

Logistics Costs- Total Cost Concept- Logistics Costing - Importance of Accurate Cost Data - Total Cost Analysis - Types of Cost Data Needed - The Concept of Total Cost Analysis- Principles of Logistics Costing - Logistics and the Bottom Line - Impact of Logistics on Shareholder Value - Customer Profitability Analysis- Customer Profitability Matrix - Direct Product Profitability - Determination of Direct Product Profit (DPP) -Cost Drivers and Activity Based Costing - Costing Methods.

Unit IV - GLOBAL LOGISTICS

18 Hours

The International Supply Chain/Global Supply Chain - Managing Global Logistics - Components of Global Logistics Management - Comparison of Domestic and International Logistics - The Impact of Global Logistics -The Global Logistics Management Process -Cost-Service Trade-off Analysis - Guidelines for Developing a Global Logistics Strategy - Environmental Analysis - Global Distribution - Global Distribution Channel Strategies, Management of Global Logistics - Global Logistics Strategies.

Unit V - REVERSE LOGISTICS

18 Hours

Reverse Logistics - Need for Reverse Logistics Systems- Types of Reverse Logistics - Outsourcing Reverse Logistics Requirements - Designing an Effective Reverse Logistics System, -Components of a Reverse Logistics System, Sub Systems of a Logistics/Supply Chain System, -System Design Considerations- Distribution Scheduling in a Reverse Logistics Company.

TEXT BOOKS:

1. Logistics Management - K. Shridhara Bhat - Himalaya Publishing House - Second Revised Edition – 2011
2. Dr.Dr. D.K. Agarwal -“Logistics Management” -, Macmillan Publishers Ltd., Reprint Edition 2009

UNIT	BOOK AND AUTHOR	PAGE NO
Unit 1	Logistics Management - Prof .Dr. D.K. Aarwal - Reprint Edition 2009, Macmillan Publishers Ltd.,	3 - 42
Unit II	Logistics and supply chain management - K.Shridhara Bhat, First Edition 2009, Himalaya Publishing House Pvt Ltd.,	93 – 107
Unit III	Logistics management – K.ShridharaBhat - second revised	263-294

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	edition - 2011	
Unit IV	Logistics management – K.ShridharaBhat - second revised edition - 2011	308-326
Unit V	Logistics management – K.ShridharaBhat - second revised edition - 2011	329-344

REFERENCE BOOKS:

1. V.V.Sople – “Logistics Management” – Published by Dorling Kindersley (India) Pvt Ltd- Pearson, Second Edition –2010
2. K.Shridhara Bhat - “Logistics and Supply Chain Management” – Himalaya Publishing House – First Edition 2009

e-RESOURCES:

1. <https://youtu.be/IFohWzdZGNg>
2. <https://youtu.be/t1uNR4cBmBw?list=TLPQMjYxMjIwMjF9AdPrX7WQzA>
3. <https://youtu.be/ATPZcrZP06A?list=TLPQMjYxMjIwMjF9AdPrX7WQzA>
4. <https://youtu.be/tJdGYIkDP7E?list=TLPQMjYxMjIwMjF9AdPrX7WQzA>

SEMESTER - II

STATISTICS FOR RESEARCH

Course Title: Statistics for Research	Total Hours : 90 Hours
Course Code: P22CMC21	Total Credits : 5

Composition of Course: 20% Theory & 80 % Problems

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to apply correlation and regression analysis in research.
CO2	Gain knowledge on the key terminology, concepts, tools and techniques used in business statistical analysis.
CO3	Able to understand the concepts in sampling, sampling distributions and estimation.
CO4	Gain knowledge on hypothesis testing including one-sample and two-sample tests.
CO5	Able to use non-parametric tests in hypothesis testing.

Unit – I:

18 Hours

Correlation Analysis: Significance – Correlation Vs Causation – Types of Correlation – Karl Pearson’s coefficient – Interpreting coefficient of Correlation – Probable Error of coefficient of Correlation – Coefficient of Determination – Properties of the coefficient of Correlation – Rank Correlation Coefficient.

Unit – II:

18 Hours

Regression Analysis: Meaning and uses – Correlation Vs Regression – Regression equations – Properties of Regression Coefficient – Multiple regression - Standard Error of Estimate.

Unit – III:

18 Hours

Testing of Hypothesis: Meaning, Procedures – Type I Error and Type II Error – Two tailed and one tailed tests – Z Test – t-Test.

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Unit – IV: **18 Hours**

Chi Square Test: Properties, Uses, Conditions for applying Chi Square Test – Goodness of Fit Test, Test of Independence.

Unit – V: **18 Hours**

F Test – Analysis of Variance: Assumptions, Uses, One way classification and Two way classification – Mann Whitney U test.

TEXT BOOK:

1. R S N Pillai Bagavathi, “Statistics - Theory and Practice” S.Chand publishing, 2019
2. S.P Gupta & M.P Gupta “Business Statistics”, Sultan chand & sons publishing, 2018.

Unit	Book & Author	Page No.
Unit I	R S N Pillai Bagavathi, “ Statistics- theory and practice” S.Chand publishing, 2019	396-438
Unit II	R S N Pillai Bagavathi, “ Statistics- theory and practice” S.Chand publishing, 2019	465-510
Unit III	S.P Gupta & M.P Gupta “Business Statistics”, Sultan chand & sons publishing, 2018	409- 541
Unit IV	R S N Pillai Bagavathi, “ Statistics- theory and practice” S.Chand publishing, 2019	847 - 864
Unit V	S.P Gupta & M.P Gupta “Business Statistics”, Sultan chand & sons publishing, 2018	576- 588

REFERENCE BOOKS:

1. Sanchetti and Kapoor, “Advanced Statistical methods”, Sultan Chand, 2014.
2. S.C Gupta, “Statistics”, Himalaya Publishing House, 2013.

e-RESOURCES:

1. https://www.youtube.com/watch?v=_v2PkLszeK8
2. <https://www.youtube.com/watch?v=q3PHXsY5I0g>
3. <https://www.youtube.com/watch?v=a4HxPMdV7Cw>
4. <https://www.youtube.com/watch?v=sTjoBPN6on4>
5. <https://www.youtube.com/watch?v=zmyh7nCjmsg>
6. <https://www.youtube.com/watch?v=wLXdohxVwbg>
7. <https://www.youtube.com/watch?v=Nm8HD49Kyws>
8. <https://www.youtube.com/watch?v=h5Glm738j84>
9. <https://www.youtube.com/watch?v=7eTO7faJqSg>
10. <https://www.youtube.com/watch?v=7Nt-PeITLbY>
11. <https://www.youtube.com/watch?v=xMtmhctKyOU>

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ACCOUNTING FOR BUSINESS DECISIONS

Course Title :Accounting for Business Decisions	Total Hours : 75
Course Code : P22CMC22	Total Credits : 4

Composition of Course: **20% Theory and 80% Problems**

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to understand the concepts of Financial statement, Cash Flow Statement, Marginal Costing, Budgetary Control and Standard Costing.
CO2	Aquaint with the types of Ratios, Cash Flow Activities, budgets.
CO3	Gain knowledge to analyse the financial position of a business, Cash Flow, Cost / Volume / Profit, Master Budget.
CO4	Able to interpret the results of Ratios, Cash Flow activities, Contribution, Functional Budget and Standard Costing.
CO5	Able to solve the Managerial Problems by adopting the techniques of Management Accounting.

Unit –I Financial Statements and Ratio Analysis

15 Hours

Financial Statements: Meaning – Nature – Importance – Limitations, Tools of Financial Statement Analysis: Comparative Statement – Common Size Statement – Trend Analysis – Ratio Analysis: Meaning – Significance – Limitations - Types of Ratios: Liquidity Ratios – Solvency Ratios – Coverage Ratios – Activity Ratios – Profitability Ratios.

Unit –II Cash Flow Analysis

15 Hours

Cash Flow Statement (AS 3): Meaning – Objectives – Scope – Uses – Limitations - Classification of Cash Flows: Cash Flow from operating activities, Investing activities and Financial activities, Preparation and presentation of Cash Flow Statement.

Unit – III Marginal Costing

15 Hours

Marginal Costing: Meaning – Features – Advantages – Limitations - Difference between Absorption costing and Marginal Costing - Income determination under Absorption costing and Marginal Costing, Cost Volume Profit analysis – Contribution – P/V ratio – Break Even Point - Margin of Safety - Applications of Marginal Costing.

Unit - IV Budgetary Control

15 Hours

Budget: Meaning – Need – Difference between Budget and Forecast - Budgetary Control: Definition – Objectives – Features – Advantages – Limitations - Organization for Budget control: Budget manual – Budget Period – Key factor - Classification of Budgets, Preparation of Budgets: Sales Budget – Production Budget – Purchase Budget – Cash Budget – Flexible Budget.

Unit – V Standard Costing

15 Hours

Standard Costing: Setting Standards – Material Variance – Labour Variance – Overhead Variance – Sales Variance

TEXT BOOK:

1. R.S.N.Pillai Bagavathi, Management Accounting, S.Chand Publication, 2019.

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Unit	Book Title & Author Name	Page No.
I	R.S.N.Pillai Bagavathi, Management Accounting, S.Chand Publication, 2019.	31 – 54, 55 - 160
II		262 - 321.
III		362 – 454.
IV		564 - 599.
V		455 – 464

REFERENCE BOOKS:

1. Dr. S.N . Maheswari, “Management Accounting” Kalyani Publishers, 2018.
2. T.S. Reddy, Dr. Y. Hari Prasad Reddy, “Management Accounting”, Margham Publications, 2019.

e- RESOURCES:

1. <https://www.slideshare.net/mmubasharali/ratio-analysis-ppt>
2. https://www.slideshare.net/suri100/budget-budgetory-control?qid=57256003-4ffb-4677-87b6-dc4d8f496702&v=&b=&from_search=6
3. https://www.slideshare.net/NaveenKumarsaini1/cash-flow-statement-39044863?qid=6005b77e-29f0-4346-a9ad-f0ebfe4cadfe&v=&b=&from_search=2
4. https://www.slideshare.net/ashwinprince/marginal-costing-76600091?qid=ad61233e-3880-4caa-a863-e0c1293d4007&v=&b=&from_search=5

PRODUCTION MANAGEMENT

Course Title : Production Management	Total Hours : 75
Course Code : P22CMC23	Total Credits : 4

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to understand the overall process of Production Management.
CO2	Able to analyze the Production system and methods.
CO3	Understand the production routing and scheduling.
CO4	Gain Knowledge on production dispatch and orientation on the follow up.
CO5	Understand the system of maintenance management.

Unit – I:

15 Hours

Concept of Production / operations: Production as a system – Production as organization function – Production as conversion process – Production as the creation of utilities – Components of production function - Production procedure - Organization for production – Production Management – Definition – Scope - Historical development - Functions and responsibilities of a production manager – Production management strategies – Decisions involved in production management –Problems of production management.

Unit – II:

15 Hours

Production systems and Methods: Continuous production system – Characteristics – Types – Mass production – Process production –Assembly production – Advantages and Disadvantages of continuous production system –Suitability of continuous production system – Intermittent production system – Characteristics – Types of Intermittent production – Advantages and Disadvantages of intermittent production - Job or unit production – Characteristics of Job production – Advantages and Disadvantages of Job production - Batch

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production – Characteristics of Batch production – Merits and Demerits of Batch production – Suitability of batch production system-Industrial visit.

Unit – III:

15 Hours

Production Routing and Scheduling: Production routing - Definition – Importance of routing – Routing procedure – Preparation of route sheet – Factors affecting routing procedure – Production scheduling : Definition – Basic scheduling problem – Objective of scheduling - Forms of scheduling – Inputs of scheduling – Drawing Job scheduling – Load schedule or load chart – Factors influencing scheduling – Procedure for scheduling – Reducing scheduling problems – Relationship between Routing and scheduling.

Unit – IV:

15 Hours

Despatching and Follow up: Despatching : Definition – Principal functions of despatching – Despatching procedures – Common forms Raised by despatcher – Despatching Rules – Performance of despatching Functions – Production follow up – Need for follower – Qualities of Follow up person – Problems of follow up – Types of follow up – Causes of production delay – Preventing production delays.

Unit – V:

15 Hours

Maintenance Management : Maintenance System – Areas – Objectives – Advantages of maintenance management – Requirements for efficient maintenance management – Maintenance policies – Types of maintenance – Break – Down maintenance – Typical causes of equipment breakdown – Objectives – Disadvantages – Suitability - Preventive maintenance – Preventive maintenance of plant services – Form of preventive maintenance – Elements – Strategies – Objective – Advantages – Limitation - Organization of maintenance – Centralized versus Decentralized organization.

TEXT BOOK:

1. P. Saravanel, S. Sumathi, “Production and Material Management”, Margham Publications, 2016.

Unit I	Production and Material Management – P. Saravanel, S. Sumathi	1.1 to 1.20
Unit II	Production and Material Management – P. Saravanel, S. Sumathi	2.1 to 2.20
Unit III	Production and Material Management – P. Saravanel, S. Sumathi	14.1 to 14.13
Unit IV	Production and Material Management – P. Saravanel, S. Sumathi	15.1 to 15.8
Unit V	Production and Material Management – P. Saravanel, S. Sumathi	16.1 to 16.24

REFERENCE BOOKS

1. Goel, B.S., “Productions and Operations Management”, Pragati Prakashan Publications, New Delhi, 2011
2. Dr.S.Anil Kumar, N. Suresh, “Productions and Operations Management”, New Age International Publishers, 2009.
3. Aswathappa A.K, SridharaBhat. K, “Production Management”, Himalaya Publications House, New Delhi, 2010

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4. Paneer Selvam, "Productions and Operations Management", Prentice Hall of India, New Delhi, 2011

e- RESOURCES

1. https://www.vssut.ac.in/lecture_notes/lecture1429900757.pdf
2. <http://www.nitc.ac.in/app/webroot/img/upload/Production%20Management%20Module%201%20Course%20notes.pdf>
3. https://www.agri-bm.kkwagh.edu.in/uploads/department_course/NOTES_OF_ABM-357.pdf
4. <https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Production-Operation-Management.pdf>
5. <https://www.geektonight.com/production-management-pdf/>

BANKING OPERATIONS AND TECHNOLOGY

Course Title : Banking Operations and Technology	Total Hours : 75 Hours
Course Code : P22CMC24	Total Credits: 4

COURSE OUTCOMES

COs	CO STATEMENT
CO1	Gain knowledge on Retail banking product and services.
CO2	Understand the features of various Wholesale banking products and services
CO3	Gain knowledge on various types of banking services using Information Technology.
CO4	Gain knowledge on various fund transfers using Information Technology.
CO5	Understand the privacy, security and cyber issues in online banking.

Unit – I: 15 Hours

Retail Banking: Meaning – Prospectus of Retail banking in India – Drivers of Retail banking in India – Retail Deposits: Current Deposits, Saving Deposits and Term Deposits, Retail Loans: Credit Cards – Home Loans – Consumer Loan – Personal Loan.

Unit – II: 15 Hours

Whole Sale Banking: Meaning – Key Features – Products and Services – International Banking: Services to Exporters – Services to Importers, Factoring: Meaning – Types – Advantages, Forfeiting: Meaning – Process – Advantages – Factoring Vs Forfeiting.

Unit – III: 15 Hours

Mobile Banking: Advantages and Disadvantages – Internet Banking: Features – Advantages and Disadvantages – Tele Banking and Home Banking, MICR Technology – OCR Technology – Cheque Truncation System (CTS).

Unit – IV: 15 Hours

Electronic Fund Transfer – Electronic Payment System – Electronic Clearing System – E-cash, E-Purse, E-Cards : Debit Card, Smart Card, Credit Card – Advantages and Issues – SWIFT – RTGS – NEFT – IMPS.

Unit – V: 15 Hours

Privacy and Security – Data Management and Privacy – Protecting confidentiality and Secrecy of Data – Encryption – Cyber Laws and its implementation – Cyber issues in Online Transaction.

TEXTBOOKS:

1. Dr.A.Rama, A.Aruna Devi - Banking Technology
2. N.K. Gupta, Principles and Practices of Banking, IBC Academy, 2021

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Unit I	Principles and Practices of Banking – N.K. Gupta, IBC Academy, 2021	34 – 36 190 – 192 329 - 341
Unit II	Principles and Practices of Banking – N.K. Gupta, IBC Academy, 2021	37 – 40 109 – 114
Unit III	Banking Technology – Dr.A.Rama – A.Aruna Devi	42 – 78
Unit VI	Banking Technology – Dr.A.Rama – A.Aruna Devi	83 – 129
Unit V	Banking Technology – Dr.A.Rama – A.Aruna Devi	176 – 210

REFERENCE BOOKS:

1. Naidu.C.A.S– Information Technology in Indian Commercial Banks, NIBM Pune.
2. Electronic Banking and Information Technology–IIB

e – RESOURCES:

1. <https://books.google.co.in/books?id=WUxmA9RjRawC&printsec=frontcover&dq=IIBF+Books&hl=en&sa=X&ved=0ahUKEwjL24r0wPLYAhVKyWMKHVn1CbMQ6AEIJzAA#v=onepage&q=IIBF%20Books&f=false>
2. <https://www.businessinsider.com/future-of-banking-technology?IR=T>
3. <https://indiafreenotes.com/bangalore-university-it6-6-banking-technology-and-management/>

RESEARCH METHODOLOGY

Course Title : Research Methodology	Total Hours : 75 Hours
Course Code : P22CMC25	Total Credits: 4

COURSE OUTCOMES

COs	CO STATEMENT
CO1	Understand the conceptual framework of research design.
CO2	Analyse the sampling design and procedure.
CO3	Gain knowledge on sources and methods of data collection.
CO4	Able to understand the various techniques of research.
CO5	Gain knowledge on designing and preparation of research report.

Unit – I:

15 Hours

Research: Meaning – Types of Research – Significance of research - Criteria of good research – Research problem: Meaning - Selection of Research Problem – Techniques involved in defining a research Problem – Research Design : Meaning – concepts – Types of research design- Research process.

Unit – II:

15 Hours

Sampling: Introduction – Advantages – Limitations – Theoretical Basis of Sampling – Steps in Sampling - Probability Sampling: Simple Random Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Area Sampling, Multi – Phase Sampling, Replicated Sampling - Non – Probability Sampling: Types - Sampling Error - Non – Sampling Errors.

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Unit – III:

15 Hours

Collection of Data: Methods of Collecting Primary Data: Observation, Interview, Telephone Interview and Mail Surveys - Tools for Collection of primary data: Tests, Cumulative Records Cards, Questionnaire / Interview Schedule; Pre – Testing the Questionnaire and Pilot Study; Secondary data - Significance of Secondary Data – Sources of Secondary Data.

Unit – IV:

15 Hours

Analysis and Interpretation of Data: Data Processing – Editing – Coding – Tabulation – Method of Tabulation – Diagrams and Charts - Hypothesis –Types – Qualities of good Hypothesis – Testing of Hypothesis.

Unit – V:

15 Hours

Research Report – Meaning – Types of Reports - Steps in Drafting a Research Reports: Preparation, Arrangements of Ideas, Writing and Revision - Contents of a Report: Title Page, Preface, Table of Contents, List of Tables and List of Figures - Body of the Report: Introduction, Main Body of the Report and Conclusion – Reference - Bibliography and Appendix.

TEXT BOOKS:

1. Kothari, C.R., “Research Methodology”, Fourth Edition, New Age International Publishers, New Delhi, 2015.
2. Thanulingom, N., “Research Methodology”, Sixth Edition, Himalaya Publishing House, Mumbai, 2012.

Unit I	Kothari, C.R., “Research Methodology”, Fourth Edition, New Age International Publishers, New Delhi, 2015.	1 - 7 10 – 21 24 – 29 31 - 39
Unit II		102 - 114
Unit III	Thanulingom, N., “Research Methodology”, Sixth Edition, Himalaya Publishing House, Mumbai, 2012.	62 – 72 80 – 81 82 - 97
Unit IV		127 - 134
Unit V		142- 154

REFERENCE BOOKS:

1. Agarwal, B.L., “Basic Statistics”, Sixth Edition, New Age International Publishers, New Delhi, 2015.
2. Deepak C. and Neena, S., “Research Methodology: Concepts and Cases”, Second Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2018.
3. Gupta. S.P., “Statistical Methods”, Forty-fifth Edition, Sultan Chand and Sons, New Delhi, 2016.
4. Kapoor, V.K., “Statistics: Problems and Solutions”, Eighth Edition, Sultan Chand and Sons, New Delhi, 2016.
5. Murry, R., Spiegel, Larry, J. and Stephens, “Theory and Problems of Statistics”, Third Edition, Tata McGraw – Hill Publishing Co. Ltd., New Delhi, 2017.
6. Panneerselvam, R., “Research Methodology”, Eleventh Edition, PHI Learning Pvt. Ltd., New Delhi, 2016.

7. Pillai, R.S.N. and Bhagavathi., "Statistics - Theory and Practice", Ninth Edition, S. Chand & Co. Ltd., New Delhi, 2017.

e- RESOURCES:

1. https://www.bcps.org/offices/lis/researchcourse/statistics_role.html
2. <https://www.mheducation.co.uk/openup/chapters/9780335227242.pdf>
3. onlinelibrary.wiley.com/doi/10.1002/0471477435.fmatter/pdf
4. www.statisticslectures.com/
5. <http://www.textbooksfree.org/Statistics%20Video%20Lectures.html>

NME: MARKETING MANAGEMENT

Course Title : Marketing Management (NME)	Total Hours : 60 Hours
Course Code : P22CMN21	Total Credits : 4

COURSE OUTCOMES

COs	CO STATEMENT
CO1	Able to understand the concepts of marketing management, various elements of marketing mix.
CO2	Gain knowledge on marketing functions and various marketing mix strategies.
CO3	Able to understand the issues in marketing and make decisions on product, price and promotion.
CO4	Gain knowledge on the pricing methods, promotion and select the suitable distribution channel.
CO5	Able to select the appropriate market segment and evaluate the product positioning, branding and packaging.

Unit – I:

12 Hours

Marketing Management: Market - Classification of market; Marketing – Meaning – Definition – Objectives – Importance – Functions - Modern Marketing Concept - Marketing Vs. Selling – Role of Marketing in Economic Development; Marketing Mix – Definition - Concepts.

Unit – II:

12 Hours

Product Management: Product – Meaning – Classification; Product Mix – Goals - Strategies Product Line; New Product - Product Life Cycle – Stages – Advantages - Planning Process; Product diversification - Modification - Failure.

Unit – III:

12 Hours

Price Management: Price – Importance of price - Pricing objectives - Factors influencing Price Determination - Procedure for Price Determination - Kinds of pricing.

Unit – IV:

12 Hours

Distribution Management: Marketing Channels – Functions - Importance - Types of Channels – Manufacture – Wholesaler – Retailer; Direct Marketing – Advantage – Disadvantages – New channels : Mail Order, Teleshopping, Online Marketing – Social Media Marketing.

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Unit – V:

12 Hours

Promotion Management: Promotion – Meaning - Promotion Mix – Advertisement: Meaning – Types – Media – Advantages and Disadvantages; Personnel Selling: Meaning, Features, Types of Salesman; Sales Promotion: Meaning - Types.

TEXT BOOK:

1. R.S.N. Pillai and Bagavathi, “Marketing Management”, S. Chand Publications, 2018 Reprint

Unit	Book	Page No
I	R.S.N. Pillai and Bagavathi, “Marketing Management”, S. Chand Publications, 2018 Reprint.	3 – 8; 10 – 17; 23 – 26.
II		190 – 191; 195- 201; 206 – 217.
III		219 – 230
IV		428 – 436; 484 – 488.
V		278 – 282; 293, 302 -304, 310

REFERENCE BOOKS:

1. Sherlekar S.A., and Krishnamoorthy R., (2019), Marketing Management – Concepts and Cases, Himalaya Publishing House, Mumbai, Fourteenth Revised and Enlarged Edition, Reprint.
2. Gupta C.B., and Rajan Nair N., (2018), Marketing Management - Text and Cases, Sultan Chand & Sons Educational Publishers, New Delhi, Nineteenth Thoroughly Revised Edition.
3. Sontakki C.N., (2017), Marketing Management - In the Indian Background, Kalyani Publishers, Ludhiana, Seventh Revised and Enlarged Edition, Reprint.
4. Philip Kotler (2013), Principles of Marketing , Pearson Publication
5. Thirunavukkarasu R. and Ramaingam L.P. (2018), Merit India Publication, Madurai, Seventh Edition.
6. Rajan Saxena (2009), Marketing Management, Tata McGraw Hill Education Private Limited, New Delhi, Fourth Edition
7. Arun Kumar and Meenakshi N (2008) Marketing Management, Vikas Publication Housing Pvt Ltd., Noida, Revised Edition.

e- RESOURCES:

1. <https://nptel.ac.in/courses/110/104/110104068/>
2. <https://www.youtube.com/watch?v=qeD9ohWPShs>
3. [https://studentzone-ngasce.nmims.edu/content/Marketing %20Management /Marketing_Management_ZOSMLuTCjy.pdf](https://studentzone-ngasce.nmims.edu/content/Marketing%20Management/Marketing_Management_ZOSMLuTCjy.pdf)
4. <https://www.slideshare.net/yatinsharma712/marketing-management-complete-ppt>
5. [http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip_Kotler% 5D_Marketing_Management_14th_Edition%28BookFi%29.pdf](http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip_Kotler%205D_Marketing_Management_14th_Edition%28BookFi%29.pdf)
6. [https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_ MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_ MARKETING.pdf](https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf)
7. [https://books.google.co.in/books?id=v5IrDAAAQBAJ&printsec=copyright #v=onepage&q&f=false](https://books.google.co.in/books?id=v5IrDAAAQBAJ&printsec=copyright#v=onepage&q&f=false)



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Course Name: **Master of Commerce** Virudhunagar – 626 001.

Discipline: **Commerce**

CHOICE BASED CREDIT SYSTEM

(For those who joined in June 2018 and after)

Semester	Subject	Hours	Credit	Int + Ext = Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
III	Direct Taxes – I	6	5	40+60 = 100	✓	✓	✓	✓	✓						✓	P19CMC31	Revised / 10%
	Retail Management	6	4	40+60 = 100	✓	✓	✓	✓	✓					✓	✓	P19CMC32	Revised / 40%
	Indirect Taxes	6	4	40+60 = 100	✓	✓	✓		✓					✓	✓	P19CMC33	Revised / 60%
	Strategic Management	6	4	40+60 = 100	✓	✓	✓		✓					✓		P19CMC34	No Change
	Elective – II – Corporate Accounting	6	5	40+60 = 100	✓	✓	✓		✓						✓	P19CME31	No Change
IV	Financial Management	6	4	40+60 = 100	✓	✓	✓	✓	✓						✓	P19CMC41	No Change
	Direct Taxes - II	6	4	40+60 = 100	✓	✓	✓	✓	✓						✓	P19CMC42	No Change
	Business Ethics Corporate Governance	6	4	40+60 = 100	✓	✓	✓	✓	✓			✓	✓	✓		P19CMC43	New / 100%
	Project	6	4	50+50 = 100	✓	✓	✓		✓						✓	P19CM4PV	New 100%
	Elective – III – Indian Accounting Standards & Corporate Reporting	6	5	40+60 = 100	✓	✓	✓		✓				✓		✓	P19CME41	Revised 50%

Self-Learning Courses:

Semester	Subject	Credit	Ext =Tot	Subject Code
III	Entrepreneurship Development	5	100 = 100	P19CMSL31



SEMESTER DIRECT TAXES - I

Hours: 6hrs/week 90 Hrs

Sub.Code: P19CMC31

Credits: 5

OBJECTIVE:

To provide knowledge on the provisions of Income tax law and to provide skills on the computation of the taxable income.

Unit – 1

(18-Hours)

Income Tax Act 1961 – Definition - Income, Deemed Income, Person, and Assessee – Basis of Charge – Residential Status – Capital And Revenue Receipts – Exempted Income.

Unit – 2

(18-Hours)

Computation of Income from Salary – Meaning - Salary, Profit in lieu of Salary- Allowances - Fully Taxable, Fully Exempted – Perquisites - Exempted Perquisites, Valuation of Car, Accommodation, Medical Facility, Leave Travel Concession, Transfer of Moveable Assets - Computation of Income from House Property – Gross Annual Value, Net Annual Value – Deduction in Net Annual Value.

Unit – 3

(18-Hours)

Computation of Income from Profits and Gains of Business or Profession – Depreciation – Admissible Deductions Sec 30 to 37- Inadmissible Expenses Sec 40(A), 40(B), 40A.

Unit – 4

(18-Hours)

Computation of Capital Gains and Income from Other Sources- Capital Asset, Transfer- Indexation – Exemptions – 54 to 54GA.

Unit – 5

(18-Hours)

Aggregation of Income, Set-Off and Carry Forward Losses - Deductions from Gross Total Income.

Note: Question paper should provide 60% credit to problems and 40% credit to theory.

TEXT BOOKS

1. T.S.Reddy and Y.Hari Prasad Reddy – Income Tax Theory, Law & Practice, Margham Publications.
2. Vinod K.Singhania - Direct taxes law and practice, Taxmann's Publication.
3. Mehrotra and Goyal - Income tax law and practice, Sahitya Bhawan Publications.

REFERENCE BOOKS

1. B.B.Lal - Direct taxes practice and planning, International Publishing House Pvt. Ltd.
 2. G.Sekar - Handbook on Direct Taxes, Wolters Kluwer India Pvt. Ltd.
-

RETAIL MANAGEMENT

Hours: 6hrs/week 90 Hrs

Sub.Code: P19CMC32

Credits: 4

OBJECTIVE:

To provide the student with knowledge on the basic concepts, principles and management of retail business.

UNIT-1

(18-hours)

Retailing - Introduction - Functions of Retailer- Impact of Retailing in India - Rural Retailing -Strategic Retail Planning Process -FDI in Retailing.

UNIT-2

(18-hours)

Consumer Behaviour -Decision Process- Factors affecting Consumers Behaviour - Retail Market Segmentation – Importance - Criteria for Effective Segmentation - Dimensions of Segmentation - Customer Profiles.

UNIT-3

(18-Hours)

Location Decision - Importance - Factors choosing a Retail Location - Types of Retail Locations - Retail Location Strategies - Retail Store Layout - Types of Store Layout.



UNIT-4

(18-Hours)

Merchandise Management - Merchandising Plan - Objectives - Merchandise Mix - Sales Forecasting for Retailing - Assortment Planning Process - Visual Merchandising - Influencing Customer Behaviour through Visual Merchandising.

UNIT-5

(18-Hours)

Retail Pricing Decision - Pricing Objectives - Approaches for Setting Price: Cost Oriented Pricing - Competition Oriented Pricing - Pricing Strategies for Retailers - Factors affecting Retail Price Strategy. Retail Store Brand Management: Role of Brand in Retailing- Branding Options for Retailers - Private Label Brands: In Stores' Brands - Branding Strategies in Retail.

TEXT BOOKS

1. Suja R. Nair - Retail management, Himalaya publishing house, (2009).
2. Dr.S.Banumathy, Dr.M.Jayalakshmi - Retail Marketing, Himalaya publishing house (2010).

REFERENCE BOOKS

1. A.Sivakumar - Retail marketing, Excel Books (e-Book) (2007).
2. Dr.M.Inbalakshmi – A Simple Book on Retail Marketing, Kalyani Publishers (2011).
3. P.K.Madhavan – Introduction to Retailing, Vijay Nicole Imprints Pvt.Ltd (2016).

INDIRECT TAXES

Hours: 6 hrs/ week 90 Hrs

Sub.Code:P19CMC33

Credits: 4

OBJECTIVES:

To provide basic knowledge on the various taxes and canons of taxation and laws including GST and Customs.

Unit – 1

(18-Hours)

Tax: History- Direct Taxes and Indirect Taxes- Canons of Taxation – Essentials of an Effective Tax System. Tax Administration – Constitutional Amendments 2016 – Limitations of VAT - Justification for Goods and Services Tax (GST) – Evolution of GST.

Unit – 2

(18 Hours)

GST Act - Highlights of GST - Structure of GST Model in India - IGST, CGST, SGST - Taxes and Duties Subsumed Under GST - Taxes and Duties Outside GST - Products not Covered – Exemptions - Benefits - Elimination of Tax on Tax – Registration – Dealers - GSTIN – Surrender – Cancellation. GST Council – Functions - Administration of GST - Authorities – Rights.

Unit – 3

(18 Hours)

Computation of GST: Supply of Goods – Conditions of Taxability – Place of Supply of Goods and Services – Categories of GST Rates - Levy of GST – Time and Value of Supply- Input Tax Credit - Matching of Input Tax Credit - Availability of Credit in Special circumstances - Cross Utilization – Filing Returns – Forms: GSTR-1 To 9 - Payment of GST – Refunds.

Unit – 4

(18 Hours)

Customs Act 1962: Scope of Customs Law- Taxable Event- Imports and Exports Procedure – Types of Customs Duties – Valuation of Goods - Clearance of Imported Goods – Warehousing.

Unit – 5

(18-Hours)

Customs Rules - Powers of Authorities - Appeals: Exemptions – Baggage Rules -



Drawback of Customs Duties - Powers of Customs Officers – Appeals – Penalties and Offence – SEZ and EOU.

TEXT BOOKS:

1. Indirect taxes – V.S.Datey, Taxmann Publications Pvt Ltd.
2. Indirect taxation – V.Balachandran – Sultan Chand & Sons.

STRATEGIC MANAGEMENT

Hours: 6hrs/week 90 Hrs

Sub.Code: P19CMC34

Credits:4

OBJECTIVE

To provide knowledge on an important functional areas of strategic management and to prepare the students for the top level management.

Unit -1

(18-Hours)

Strategic Management – Introduction - Definition– Elements in Strategic Management Process – Model of Strategic Management Process – Strategic Intent – Vision – Mission – Business Model – Strategic Alliance and Tie Ups - Goals and Objectives.

Unit – 2

(18-Hours)

Strategy Formulation – Environmental Appraisal – Concept of Environment – Environmental Sectors – Environmental Scanning – Organisational Appraisal – Dynamics of Internal Environment – Organisational Capability Factors – Considerations in Organizational Appraisal – Methods and Techniques used for Organizational Appraisal – Structuring Organizational Appraisal.

Unit – 3

(18-Hours)

Corporate Level Strategies: Expansion, Stability, Retrenchment, Combination, Concentration, Integration, Diversification, Internationalization, Co-operation Strategies. Business Level Strategies - Generic Business Strategies.

Unit – 4

(18-Hours)

Strategy Implementation – Activating Strategies – Structural Implementation Behavioural Implementation – Functional and Operational Implementation.

Unit – 5

(18-Hours)

Strategic Evaluation and Control – An Overview – Techniques - Strategic Control – Operational Control — Role of Organizational System in Evaluation.

TEXT BOOKS

1. Azhar Kazmi - Strategic Management, McGraw Hill (2015).
2. Richard B. Robinson Jr. John - Strategic Management, McGraw Hill Education (2017).

REFERENCE BOOKS

1. S.A.Kelkar – Strategic Management, PHL Learning Pvt. Ltd. (2010).
2. P.K.Ghosh – Strategic Planning and Management, Sultan Chand & Sons (2010).
3. Dr.M.JeyaRathnam – Strategic Management, Himalaya Publishing House Pvt. Ltd (2010).
4. Fred R.David – Strategic Management, PHL Learning Pvt. Ltd. (2011).

CORPORATE ACCOUNTING

Hours: 6hrs/week 90 Hrs

Sub. Code: P19CME31

Credits: 5

OBJECTIVE:

To provide practical knowledge on the financial accounting for corporates including Banking and Insurance companies.

Unit – 1

(18-Hours)

Preparation of Final Accounts of Companies – Valuation of Goodwill and Shares.



Unit – 2 (18-Hours)
Accounting for Amalgamation, Absorption, Reconstruction of Companies, Alteration of Capital.

Unit – 3 (18-Hours)
Accounting for Banking and Insurance Companies – Final Accounts and Schedules.

Unit – 4 (18-Hours)
Accounting for Holding Companies – Legal Provisions – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Unit – 5 (18-Hours)
Accounting for Price Level Changes with Special Reference to General Purchasing Power and Current Cost Accounting – Human Resource Accounting.

Note: Question paper should provide 80% credit to problems and 20% credit to theory.

TEXT BOOKS

1. T.S.Reddy and A.Murthy - Advanced Accountancy, Margham Publications. (2015).
2. S.P.Jain & K.L.Narang - Advanced Accountancy – Corporate Accounting (Vol – II), Kalyani Publishers (2017).
3. S.N.Maheswari & S.K.Maheswari - Advanced Accountancy, Vikas Publication House Pvt Ltd.

REFERENCE BOOKS

1. R.L.Gupta & Radhaswamy - Advanced accountancy, Sultan Chand & Sons (2014).
2. M.C.Shukla and T.S.Grewal - Advanced accounts, S Chand Publishing (2016).

**III SEMESTER
FINANCIAL MANAGEMENT**

Hours: 6/week 90 Hrs

Sub. Code: P19CMC41

Credits: 4

OBJECTIVE:

To provide skills and knowledge to the students on the various financial management functions such as capital budgeting, working capital management, capital structure decisions and dividend policy decision making.

Unit -1 (18-Hours)
Financial Management : Meaning, Definition, Scope and Objectives – Profit Maximisation Vs Wealth Maximisation - Functions of Financial Management – Organisation of Finance Functions – Role of Finance Manager.

Unit -2 (18-Hours)
Capital Budgeting – Principles and Techniques – Payback Period (PBP) Method – Average Rate of Return (ARR) Method – Discounted Cash Flow (DCF) Method–Net Present Value (NPV) Method – Internal Rate of Return (IRR) Method – Profitability Index (PI) Method – Terminal Value Method.

Unit-3 (18-Hours)
Working Capital Management – Permanent and Temporary Working Capital – Changes in Working Capital – Determinants of Working Capital – Computation of Working Capital Requirements – Sources of Working Capital.

Unit -4 (18-Hours)
Cost of Capital – Definition – Importance – Assumptions – Explicit and Implicit Costs – Measurement of Specific Cost – Cost of Equity – Cost of Debt – Cost of Retained Earnings – Cost of Preference Shares – Computation of Overall Cost of Capital. Capital Gearing – Financial Leverage and Operating Leverage – Computation of Leverages and Value of Firm.



Unit-5

(18-Hours)

Dividend - Dividend Policy – Meaning, Classification and Sources of Dividend – Factors Influencing Dividend Policy – Theories of Dividend Decisions – Irrelevance and Relevance Theories. Capital Structure – Factors Influencing Financing Decisions – Methods of Financing – Theories of Capital Structure.

Note: Question paper should provide 60% credit to problems and 40% credit to theory.

TEXT BOOKS

1. S.N. Maheshwari - Financial Management, Sultan Chand & Sons (2010).
2. Khan and Jain - Financial Management, Tata Mcraw Hill Education Pvt Ltd. (2010).

REFERENCE BOOKS

1. Prasanna Chandra - Financial Management, Tata Mcraw Hill Education Pvt Ltd. (2011).
2. CA.C.Rama Gopal – Financial Management, New Age International Publication (2008).
3. V.K.Bhalla – Financial Management and policy Text and Cases, Anmol Publication (2010).

DIRECT TAXES – II

Hours: 6/week 90 Hrs

Sub. Code: P19CMC42

Credits: 4

OBJECTIVE:

To provide skills on the computation of taxable income and tax liability of individuals, HUF, firms and companies, and to provide basic knowledge on TDS & TCS and Wealth Tax provisions.

Unit – 1

(18-Hours)

Assessment of Individual – Tax Rates – Computation of Total Income, Taxable Income and Tax Liability.

Unit – 2

(18-Hours)

Assessment of Hindu Undivided Family- Meaning, Dayabagha and Mitakshara Schools - Computation of Total Income and Tax Liability.

Unit – 3

(18-Hours)

Assessment of Firm and AOP- Conditions for Assessment as such - Remuneration To Partners and Interest on Capital- Assessment of Partners' Individual Income- Assessment of AOP – Features - Difference Between Assessment of Firm and AOP.

Unit – 4

(18-Hours)

Assessment of Companies –Company, Indian Company, Widely Held Company- Assessment- MAT.

Unit – 5

(18-Hours)

TDS and TCS and Advance Payment of Tax - Assessment – Different Types – Return of Income - Due Dates- Appeals and Penalties.

Note: Question paper should provide 60% credit to problems and 40% credit to theory.

TEXT BOOKS

1. T.S.Reddy and Y.Hari Prasad Reddy – Income Tax Theory Law & Practice, Margham Publications.
2. Direct taxes law and practice – Vinod K.Singhania.
3. Income tax law and practice – Mehrotra and Goyal.

REFERENCE BOOKS

1. Income tax law and practice – Bhagwati Prasad.
2. Direct taxes practice and planning – B.B.Lal
3. Income tax law and practice – Sukumar Bhattacharya



BUSINESS ETHICS AND CORPORATE GOVERNANCE

Hours: 6 hrs/ week 90 Hrs

Subject code: P19CMC43

Credits: 4

OBJECTIVE:

To enhance the students' knowledge on ethical values of business and concepts and dimensions of corporate governance and IPR.

Unit – 1

(18-Hours)

Business Ethics - Introduction – Need - Indian Context - Roots of Unethical Behavior

Unit – 2

(18-Hours)

Business and Environmental Ethics – Unethical Practices in India – Consumer Protection – Protection of Employees – Building Corporate Image – Business Ethics in Knowledge Management – Strategies for Work Life Balance.

Unit – 3

(18-Hours)

Corporate Governance - Systems of Corporate Governance – Conceptual Issues - Objectives – Theories of Corporate Governance – Environment Issues and Corporate Governance – Structures and Process of Corporate Governance.

Unit - 4

(18-Hours)

Role of Media Corporate Governance – Importance - Press – Ethics in Advertising – Adverse Effects of Advertising.

Unit - 5

(18-Hours)

Intellectual Property Rights – Introduction – Terms of Copyright – Licenses – Copyright Societies – Patents Act 1970.

TEXT BOOK

1. S.K Bhatia - Business Ethics and Corporate Governance, Deep & Deep Publications Pvt. Ltd. (2005).

REFERENCE BOOKS

1. Murthy, C.S.V., - Business Ethics and Corporate Governance, Himalaya Publishing House ().
2. Mandal, S.K., - Ethics in Business and Corporate Governance ().
3. Khanka S.S., - Business Ethics and Corporate Governance (Principles & Practice), S. Chand Publications ()

PROJECT

Hours: 6week / 90 Hrs

Credits: 4

Sub. Code: P19CM4PV

OBJECTIVE:

To provide practical exposure Social Science Research to Students.

INDIAN ACCOUNTING STANDARDS & CORPORATE REPORTING

Hours: 6 hrs/ week 90 Hrs

Sub. Code: P19CME41

Credits: 5

OBJECTIVE:

To provide a theoretical foundation for the preparation and presentation of financial statements. To gain working knowledge of accounting standards and their application to different practical situations.

Unit – 1

(18 Hours)

Accounting Standards: Meaning – Benefits – Limitations - First Time Adoption of Indian Accounting Standards (IndAS-101) - Presentation of Financial Statements (IndAs-1) - Comparison of IFRS and IndAS. Valuation of Inventories (IndAS–2): Definition of Inventories –



Cost of Inventories – Exclusion from Cost of Inventories – Net Realisable Value.

Unit – 2 (18 Hours)

Cash Flow Statement (IndAS-7): Cash - Cash Equivalents – Operating Activities – Investment Activities – Financing Activities – Cash Flow from Operating Activities: Direct Method – Indirect Method. Accounting Policies, Changes in Accounting (IndAS-8): Components of Net Profit: Ordinary Activities, Extra Ordinary Items – Prior Period Items: Meaning, Examples.

Unit – 3 (18 Hours)

Contingencies and Events Occurring after the Balance Sheet Date (IndAS-10): Meaning and Examples of Contingency – Events after Balance Sheet Date: Adjusting Events and Non-Adjusting Events. Net Profit or Loss for the Period, Prior Items.

Construction Contracts (IndAS-11): Meaning – Types – Contract Revenue – Contract Costs - Basis of Recognition of Contract Revenue and Expenses: Percentage Completion Method – Determination of Stage of Completion - Provisions.

Unit – 4 (18 Hours)

Property, Plant and Equipment (IndAS-16): Borrowing Cost (IndAS-23): Definition – Qualifying Asset – Capitalization of Borrowing Cost. Earnings Per Share (IndAS-33): Basic Earnings Per Share – Diluted Earnings Per Share.

Unit – V (18 Hours)

Contingent Liabilities and Contingent Assets (IndAS-37): Meaning of Provision, Characteristics – Contingent Liability: Meaning, Characteristics – Contingent Asset: Meaning, Characteristics – Conditions to Recognize the Provisions in the books of Accounts – Recognition Principles of Contingent Liability – Recognition Principles of Contingent Asset. Intangible Assets (IndAS-38) - Investment Property (IndAS-40).

NOTE: Question paper should provide 20% credit to problems and 80% credit to theory.

TEXT AND REFERENCE BOOKS

1. G.Sekar, B.Saravana Prasath and G. Saimukundhan - Students References on Accounting Standards, C.Sitaraman & Co. Pvt. Ltd, (2013)
2. Asish K. Bhattacharya - Indian Accounting Standards: Practices, Comparisons, and Interpretations, , TATA McGraw Hill (2013).
3. D.S.Rawat - Students Guide to Accounting Standards, Taxmanan's Publication Pvt. Ltd, (2013).



Course Name: **Master of Commerce**

Discipline: **Commerce**

CHOICE BASED CREDIT SYSTEM

(For those who joined in June 2018 and after)

COURSE SCHEME:

Self-Learning Courses:

Semester	Subject	Credit	Ext =Tot	Subject Code
III	Entrepreneurship Development	5	100 = 100	P19CMSL31

SELF LEARNING

(For those who joined in June 2018 and after)

ENTREPRENEURSHIP DEVELOPMENT

Sub. Code: P19CMSL31

Credits: 5

OBJECTIVE:

To provide knowledge on entrepreneurship, enterprise building and facilities organizations.

Unit – 1

Entrepreneurship: meaning, definition and importance – role of entrepreneurship in the process of economic development – entrepreneur vs manager. Factors affecting entrepreneurship growth: economic, social, cultural, personality, psychological and sociological factors. Maslow's Need Hierarchy Theory, Herzberg's Theory, Mc Clelland's achievement motivation theory – motivational factors of entrepreneurship.

Unit – 2

Entrepreneurship Competencies: competence – Meaning, components: knowledge, skill, traits and motives – Qualities of entrepreneurs – types of entrepreneurs – functions of entrepreneurs – entrepreneurship culture

Unit – 3

Enterprise building: (Starting of a new enterprise) agencies that help beginners in enterprise building – steps in enterprise building: finding out new business idea – identifying a suitable business opportunity – preliminary evaluation – project formulation – preparation of project report – project appraisal – financial analysis – profitability analysis – social cost benefit analysis – implementation of enterprise building

Unit – 4

Entrepreneurship development institutions in India: NAYE, SIPCOT, TIDCO, SISI, DIC – SSI– MSME – Definition – Registration. Government Assistance: Concession and subsidies.

Unit – 5

Women Entrepreneurs: Concept of women entrepreneurship – functions and role of women entrepreneurs – growth of women entrepreneurship in India – recent trends in development of women entrepreneurs–Government Assistance for Women entrepreneurs –



Problems of women entrepreneurs.

TEXT BOOKS

1. C.B. Gupta - Entrepreneurship development
2. S.S. Khanka - Entrepreneurial development.
3. E.Gorden & Natarajan – Entrepreneurship Development

REFERENCE BOOKS

1. Vasanth Desai – Entrepreneurship Development - Himalaya Publication, New Delhi.
2. Desh Pande M.U. – Entrepreneurship of small scale industries concept, growth management, Deep and Deep Publications
3. Jose Paul N. Ajith Kumar – Entrepreneurship development Himalaya pub., New Delhi
