



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
 (An Autonomous Institution Affiliated to Madurai Kamaraj University)
 Virudhunagar – 626 001.

Course Name: **Master of Commerce**
 Discipline: **Commerce**
 (For those who joined in June 2023 and after)

II year M.COM

Semester	Part	Subject Name	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	Core	Direct Taxes – I	6	5	25+75=100			√		√				√	√	√	P24CMC31	Mark Change
	Core	Enterprise Promotion	6	4	25+75=100			√						√	√	√	P24CMC32	Mark Change
	Core	Logistics Management	6	5	25+75=100				√					√	√	√	P24CMC33	New
	Core	Strategic Management	6	4	25+75=100			√						√	√	√	P24CMC34	Mark Change
	Elective – II	Corporate Accounting / Advertising Management	6	4	25+75=100			√						√	√	√	P24CME31/ P24CME32	Mark Change Mark Change
	Total			30	22													
IV	Core	Direct Taxes – II	6	5	25+75=100			√		√				√	√	√	P24CMC41	Credit Change
	Core	Financial Management	6	5	25+75=100			√						√	√	√	P24CMC42	Credit Change
	Core	Portfolio Management	6	4	25+75=100			√						√	√	√	P24CMC43	Mark Change
	Core	Project	6	4	50+50=100				√	√				√	√	√	P22CM4PV	No Change
	Elective – III	Management Information System/ International Business	6	4	25+75=100			√						√	√	√	P24CME41/ P24CME42	Mark Change Mark Change
	Total			30	22													



SELF LEARNING COURSES

Semester	Subject	Credit	Ext = Total	Course Code	Courses having focus on employability/ entrepreneurship/ Skill development	Revised / New /No Change / Interchanged/ Percentage of revision
III	Retail Management	5	100 = 100	P22CMSL31	Employability/ Entrepreneurship/ Skill development	No Change

DIRECT TAXES - I

Course Title: Direct Taxes – I	Total Hours : 90 Hours
Course Code: P24CMC31	Total Credits : 5

80% Problem 20% Theory

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the basics of the Income tax law and procedure.
CO2	Acquire skills on the computation of the taxable income from salary and House property.
CO3	Able to compute the income from business and Profession.
CO4	Able to compute the capital gains and income from other sources.
CO5	Acquire skills on the computation of an aggregate income and deductions from gross total income.

UNIT I

18 Hours

Income Tax Act 1961 – Definition - Income, Deemed Income, Person, and Assessee – Basis of Charge – Residential Status – Capital and Revenue Receipts – Exempted Incomes under section 10.

UNIT II

18 Hours

Income from Salary – Meaning - Salary, Profit in lieu of Salary - Allowances - Perquisites. Income from House Property – Gross Annual Value, Net Annual Value – Deductions U/S 24.

UNIT III

18 Hours

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



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UNIT IV

18 Hours

Income from Capital Gains: Capital Asset, Transfer- Indexation – Exemptions U/S 54 to 54GA. Income from Other Sources: List of Income chargeable – Allowable deductions.

UNIT V

18 Hours

Aggregation of Income, Set-Off and Carry Forward of Losses - Deductions from Gross Total Income Section 80C to 80U.

TEXT BOOK:

1. T.S.Reddy and Y.Hari Prasad Reddy – Income Tax Theory, Law & Practice, Margham Publications.

Unit	Book & Author Name	Page No.
I	T.S.Reddy and Y.Hari Prasad Reddy – Income Tax Theory, Law & Practice, Margham Publications.	1.1-1.43, 2.1-2.10, 3.1-3.56, 4.1-4.41
II		5.1-5.182, 6.1-6.87
III		7.1-7.188
IV		8.1-8.121, 9.1-9.79
V		10.1-10.25, 11.1- 11.65, 13.1-13.97

REFERENCE BOOKS:

1. Mehrotra and Goyal - Income tax law and practice, SahityaBhawan Publications.
2. B.B.Lal - Direct taxes practice and planning, International Publishing House Pvt. Ltd.
3. G.Sekar - Handbook on Direct Taxes, Wolters Kluwer India Pvt. Ltd.
4. VinodK.Singhanian - Direct taxes law and practice, Taxmann's Publication.

e-RESOURCES:

1. <http://youtu.be/Gifl67lbBgc>
2. <http://youtu.be/X9dfc qJDxME>
3. <http://youtu.be/HHt26fVu6v0>
4. <http://youtu.be/lf0llvQpq-s>
5. <http://youtu.be/5pnXZLHhuE>
6. <http://youtu.be/IcpentT2Pygk>
7. <http://youtu.be/y4mNYZXXIml>
8. <http://youtu.be/zJNiz1jLd48>
9. <http://youtu.be/fAr8GtvLSjo>



ENTERPRISE PROMOTION

Course Title: Enterprise Promotion	Total Hours : 90
Course Code: P24CMC32	Total Credits : 4

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Gain knowledge on the concepts in entrepreneurship.
CO2	Understand the steps in setting up of a business enterprise.
CO3	Gain knowledge on plant location and layout.
CO4	Understand the incentives and financial assistance from the institutions and the Government to start an enterprise.
CO5	Identify the various promotional strategies.

UNIT I

18 Hours

Entrepreneur – Meaning – Characteristics of Successful entrepreneur – Functions. Entrepreneurship: Role of entrepreneurship in Economic development, Factors affecting Entrepreneurship growth - Women Entrepreneurship: Meaning, Problems – MSME: Meaning and Definition, Characteristics, Scope of MSME, Objectives.

UNIT II

18 Hours

Identification and Selection of business opportunity – Need – Steps in setting up of a business enterprise – Contents / elements of Business plan – Formulation of business plan – Project Appraisal: Concepts, Methods – Financing of Enterprise: Need, Sources of finance.

UNIT III

18 Hours

Plant location – Choice of plant location – Selection of particular location – Design of factory building – Layout of plant & equipment – Criteria for a good layout – Types of layout – Maintenance – Industrial visit.

UNIT IV

18 Hours

Institutional support to entrepreneurs: NSIC, SIDO, SSIB, SSID, SISI, DIC, Industrial Estate and TCO – Government support: Role of Government in promoting entrepreneurship, MSME policy strategy 2021, Initiatives taken by government – Startup India, Make in India, ATAL innovation Mission, STEP, STANDUP India, TREAD, PMKVY, National Skill Development, Women Entrepreneur support program in India.



UNIT V

18 Hours

Promotion strategies – Online E-commerce: Meaning and Characteristics, Advantages and Disadvantages – Challenges in small enterprises – Export Documents and procedures: Forms, Types, Processing of Export order – Franchising: Meaning, Characteristics, Types, Merits and Demerits.

TEXT BOOKS:

1. Dr.S.S.Khanka, Enterpreneurial Development, S.Chand, 2018 (2019)

Unit	Book & Author Name	Page No.
I	Dr.S.S.Khanka, Enterpreneurial Development	3,8,22,23,36,43,52-55, 164-169
II	Dr.S.S.Khanka, Enterpreneurial Development	276, 288 – 293, 321 – 338
III	J.S.Saini, B.S.Rathore, Entrepreneurship Theory and Practice	238 – 243
IV	Dr.S.S.Khanka, Enterpreneurial Development	379 – 381, 403 – 416
V	Dr.S.S.Khanka, Enterpreneurial Development	711, 716, 717, 720, 727, 729 – 732

REFERENCE BOOKS:

1. Vasant Desai, Entrepreneurship and Management, Himalaya Publishers, 2011
2. J.S.Saini, B.S.Rathore, Entrepreneurship Theory and Practice, Wheeler Publishers, 2001.

e-RESOURCES:

1. msme.policy2021.o.pdf
2. the intact one.com
3. <http://ddeku.edu.in>

LOGISTICS MANAGEMENT

Course Title: Logistics Management	Total Hours : 90
Course Code: P24CMC33	Total Credits : 5

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the concept “Logistics” and Process and functions of Logistics Management.



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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 I – 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 BOOK:

1. Logistics Management - K. ShridharaBhat - 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
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Unit I	Logistics Management - Prof .Dr. D.K. Aarwal - Reprint Edition 2009, Macmillan Publishers Ltd.,	3 - 42
Unit II	Logistics and supply chain management - K.ShridharaBhat, First Edition 2009, Himalaya Publishing House Pvt Ltd.,	93 – 107
Unit III	Logistics management – K.ShridharaBhat - second revised edition - 2011	263-294
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.ShridharaBhat - “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>

STRATEGIC MANAGEMENT

Course Title: Strategic Management	Total Hours : 90
Course Code: P24CMC34	Total Credits : 4

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the basics of Strategic Management, its process and model.
CO2	Gain knowledge on strategy formulation with environmental analysis and organizational analysis.
CO3	Understand corporate level strategies and business level strategies.
CO4	Gain knowledge on various steps in strategic implementation.
CO5	Understand Strategic evaluation with its techniques and strategic control.



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UNIT I

18 hours

Strategic Management - Introduction - Definition - Elements in Strategic Management Process - Model of Strategic Management Process - Strategic Intent - Vision - Mission - Goals and Objectives.

UNIT II

18 hours

Strategy Formulation - Concept of Environment - Environmental appraisal - Dynamics of Internal Environment - Organizational Appraisal - Organizational capability factors - Considerations in Organizational Appraisal - Methods and Techniques used for Organizational Appraisal.

UNIT III

18 hours

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

UNIT IV

18 Hours

Strategy Implementation - Activating Strategies - Structural Implementation - Forms of Organizational structure - Behavioural Implementation- Organizational culture - Functional and Operational Implementation.

UNIT V

18 Hours

Strategic Evaluation and Control - An Overview - Techniques - Strategic Control - Financial Performance Control - Social Performance Control - Strategic Control Vs Operational Control - Role of Organizational System in Evaluation.

TEXT BOOKS:

1. L. M. Prasad - Strategic Management, Sultan Chand & Sons (2014).
2. AzharKazmi and Adela Kazmi - Strategic Management, McGraw Hill (2015).

Unit	Book & Author Name	Page No.
I	L. M. Prasad - Strategic Management	3-6, 37-43, 57-67, 75-79
II	L. M. Prasad - Strategic Management	92-96, 111-114,
	AzharKazmi and Adela Kazmi - Strategic Management	132-144, 147-154
III	AzharKazmi and Adela Kazmi - Strategic Management	168-193, 200-204, 229-236
IV	AzharKazmi and Adela Kazmi - Strategic Management	335-339, 371-377, 408-430, 444-477
V	AzharKazmi and Adela Kazmi - Strategic Management	497-517



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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).

e – RESOURCES:

1. <https://www.slideshare.net/ayushijain107/strategic-management-ppt-58012275>
2. <https://www.slideshare.net/johnnamaeyodico5/strategy-formulation-43313433>
3. https://static.careers360.mobi/media/uploads/froala_editor/files/Corporate-Level-Strategies.pdf
4. <https://www.techtarget.com/searchcio/definition/strategic-management>
5. <https://www.scribd.com/presentation/371246893/Strategic-Control-Mechanism-1>

Elective II(a) - CORPORATE ACCOUNTING

Course Title :Corporate Accounting	Total Hours : 90
Course Code : P24CME31	Total Credits :4

80% PROBLEM

20% THEORY

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the fundamental accounting concepts as per Companies Act, 2013.
CO2	Consolidate the financial accounting of holding and subsidiary company.
CO3	Prepare the final accounts of banking companies.
CO4	Present the books of accounts using double account system.
CO5	Prepare the accounts of insurance companies.

UNIT I

18 Hours

Accounting for Holding Companies – Legal Provisions – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

UNIT II

18 Hours

Accounting for Banking Companies – Final Accounts and Schedules. Legal requirements – Preparation of profit and loss account – Preparation of balance sheet – Items



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requiring special attention in preparation of final accounts – Classification of bank advances – accounting treatment – Provision for doubtful debts – Rebate on bills discounted.

UNIT III

18 Hours

Accounting for Insurance Companies – Type of insurance – Life insurance – Accounts of life insurance business: Revenue account – Profit and loss a/c and balance sheet – Valuation balance sheet - Determination of net liability – Computation of profit in life insurance business – General insurance business: preparation of final accounts – Revenue account, profit and loss account and Balance sheet

UNIT IV

18 Hours

Double account system - Meaning - Special features– Double account system Vs Double entry system – Advantages – Disadvantages – Revenue account – Net revenue account – Receipts and Expenditure on capital accounts – General balance sheet – Replacement of assets – Reasonable return – Capital base – Clear profit – Disposal of surplus.

UNIT V

18 Hours

Accounting for Price Level Changes with Special Reference to General Purchasing Power and Current Cost Accounting – Human Resource Accounting.

TEXT BOOK:

1. T.S. Reddy &A. Murthy, “Corporate Accounting”, Margham Publications, 2018.

Unit	Book & Author Name	Page No.
I	T.S. Reddy &A. Murthy, “Corporate Accounting”, Margham Publications	14.1 – 14.65
		14.72 – 14.112
II		12.1 – 12.134
III		13.1 – 13.13.210
IV		16.1 – 16.87
V	15.1 - 15.58– 17.3	

REFERENCE BOOKS:

1. R.L. Gupta &M.Radhasamy – Corporate Accounting, Sultan Chand &Sons(2021).
2. S.P. Jain &Narang- Corporate Accounting, Kalyani Publishers.(2019).

e-RESOURCES:

1. <https://www.slideshare.net/raj01fm07/holding-company-30726961#:~:text=Holding%20Company%20is%20a%20company%20which%20has%20a%20control%20over,for%20it%27s%20Subsidiary%27s%20Subsidiary%20Co.>



2. <https://slideplayer.com/slide/9833280/>
3. https://edurev.in/studytube/Final-Accounts-of-General-Insurance-Companies-Adva/91039c84-5db8-4509-aa0b-fc839bee8070_t
4. <https://indiafreenotes.com/final-accounts-of-electricity-companies/>

Elective II(b) - ADVERTISING MANAGEMENT

Course Title : Advertising Management	Total Hours :90 Hrs
Course Code : P24CME32	Total Credits : 5

COURSE OUTCOMES:

Cos	CO Statement
CO1	Describe the significance of advertising.
CO2	Articulate to design the advertising message content
CO3	Understand the influence of celebrity in advertisement.
CO4	Examine the right media for advertising.
CO5	Able to understand the ethics in advertising

Unit-I

18 Hours

Advertising: Meaning- Features- Key players in the advertising industry-Significance of Advertising-Criticism advertising.

Advertising as a communication tool: Marketing communication-Advertising as a communication tool -Response hierarchy models – AIDA-FCB model of advertising strategy. Types of advertising: Classification of advertising: According to geographical spread, According to target audience, what is being advertised, what are the Objectives, Types of advertising.

Unit-II

18 Hours

Advertising objectives: Classification – Importance-Sales as advertising objective-Setting Objectives-DAGMAR approach.

Advertising message decision: Message content-message structure-message format-message source.

Creative side of advertising: Copywriting-Advertising copy and its elements-Requirements of an effective copy - Types of advertising copies-Print copy principles-Radio copy principles – Television copy principles–Jingles–Illustrating-Layout.

Unit-III

18 Hours

Celebrity endorsements: Definition-Celebrity endorsements in India-Iconic and momentary celebrities-Reasons for using Celebrity endorsements-‘Match-up’ Hypothesis-



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Why Celebrity endorsements may not work-Disadvantages of Celebrity endorsements.

MASCOTS: Origin of the 'Mascot' – Use of mascots in Indian advertising-Why to use mascots-Issues to be considered in using mascots-Celebrity Vs Mascot.

Unit-IV

18 Hours

Types of media: Newspapers –Magazines and journals-Radio advertising-Television advertising-Cinema advertising-Direct mail advertising-Outdoor advertising-Point of purchase advertising-Internet-Yellow pages-Product placements-Infomercials-Factors affecting choice of media.

Online advertising: Meaning-Types-Advantages-Disadvantages.

Unit-V

18 Hours

Ethical issues in advertising: Misleading claims-Reinforcing stereotypes-Use of sex appeal and nudity-Concealment of facts-Manipulative advertising-Portraying a particular body image-Advertisements directed at children-Ads with dangerous/hazardous actions-Surrogate advertising-Subliminal advertising-Puffery-Weasel claim-Determining what is ethical-Ethical checklist for advertisers.

TEXTBOOK:

1. Ruchi Gupta, "Advertising principles and practice", Mumbai, 1st Edition-2012

UNIT	BOOK NAME	CHAPTER NUMBER
Unit I	Ruchi Gupta, "Advertising principles and practice", Mumbai, 1 st Edition-2012	Chapter 1,3 &4
Unit II		Chapter 6,8 & 9
Unit III		Chapter 11 & 12
Unit IV		Chapter 14 & 15
Unit V		Chapter 19

REFERENCE BOOKS:

1. Tom Dunagan. *Advertising & IMC*. New Delhi: Hill Publishing company Ltd; 2nd Edition (2007)
2. Kruti Shah. *Advertising and Integrated Marketing Communications*. New Delhi: Hill Publishing company Ltd; Edition 2014
3. George E. Belch & Michael A. Belch. *Advertising and Promotion*. New Delhi: Hill Publishing company Ltd; 6th Edition.



IV SEMESTER

DIRECT TAXES - II

Course Title: Direct Taxes - II	Total Hours : 90
Course Code: P24CMC41	Total Credits : 5

80% PROBLEM 20% THEORY

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the computation of taxable income and tax liability of individuals.
CO2	Acquire the skills on the computation of taxable income and tax liability of HUF
CO3	Obtain the skills on the computation of taxable income and tax liability of AOP, BOI and firms
CO4	Apply the provision on the computation of taxable income and tax liability of company
CO5	Gain knowledge on Administration of Income Tax Act and return of incomes

UNIT I

18 Hours

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

UNIT II

18 Hours

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

UNIT III

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 IV

18 Hours

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

UNIT V

18 Hours

Administration of Income Tax Act – Income Tax Authorities – Procedure for assessment – Appeals and Revisions – Collection of Tax – Advance Payment of Tax – Refunds – Penalties and Prosecutions.



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TEXT BOOK:

1. T.S.Reddy and Y.Hari Prasad Reddy – Income Tax Theory Law & Practice, Margham Publications.

Unit	Book & Author Name	Page no.
I	T.S.Reddy and Y.Hari Prasad Reddy – Income Tax Theory Law & Practice, Margham Publications.	14.1-14.79
II		14.80-14.101, 6.1-6.87
III		14.135-14.155, 14.102-14.134
IV		14.156-14.189
V		15.1-15.86

REFERENCE BOOKS:

1. Mehrotra and Goyal - Income tax law and practice, SahityaBhawan Publications.
2. B.B.Lal - Direct taxes practice and planning, International Publishing House Pvt. Ltd.
3. G.Sekar - Handbook on Direct Taxes, Wolters Kluwer India Pvt. Ltd.
4. VinodK.Singhania - Direct taxes law and practice, Taxmann's Publication.

e-RESOURCES:

1. <https://youtu.be/Hda7CvCjDVs>
2. <https://youtu.be/j0wpRRR5zCo>
3. <https://youtu.be/E4aUs2WGdGY>
4. <https://youtu.be/0LdhX0UPIKY>
5. <https://youtu.be/A4dRLH-p60g>
6. <https://youtu.be/GsXOPe-XEnw>

FINANCIAL MANAGEMENT

Course Title : Financial Management	Total Hours : 90
Course Code : P24CMC42	Total Credits : 5

60% PROBLEM

40% THEORY

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the various techniques of financial management and financial planning.
CO2	Able to determine the optimal capital structure.
CO3	Understand the working capital requirements.
CO4	Analyze the financial plan and leverages.
CO5	Able to estimate the cost of capital, optimum dividend payout ratio of a company.



UNIT I

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 II

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 III

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 IV

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 V

18 Hours

Capital Structure – Factors Influencing Financing Decisions – Methods of Financing – Theories of Capital Structure.

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

TEXT BOOK:

1. A. Murthy, “Financial Management”, Margham Publications, 2017.

Unit	Book & Author Name	Page No.
Unit I	A.Murthy, “Financial Management”, Margham Publications, 2017	1.1 - 1.19
Unit II		3.1 - 3.16
		3.23 - 3.82
		3.115 – 3.144
Unit III		9.1 - 9.25
Unit IV	9.28 - 9.100	
		4.1 - 4.85



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	7.1 - 7..51
Unit V	8.1 - 8.43
	6.1 – 6.72

REFERENCE BOOKS:

1. S.N. Maheshwari - Financial Management, Sultan Chand & Sons(2010).
2. Khan and Jain - Financial Management, Tata Mcraw Hill Education Pvt Ltd.(2010).
3. Prasanna Chandra - Financial Management, Tata Mcraw Hill Education Pvt Ltd. (2011).

e-RESOURCES:

1. <https://www.geektonight.com/principles-of-management-pdf/>
2. [https://kkhsou.ac.in/eslm/E-SLM_Main/1st%20Sem/Bachelor%20Degree/BBA/GBA%20S1%2001%20\(Block%201\)/Main%20PDF.pdf](https://kkhsou.ac.in/eslm/E-SLM_Main/1st%20Sem/Bachelor%20Degree/BBA/GBA%20S1%2001%20(Block%201)/Main%20PDF.pdf)
3. <https://www.youtube.com/watch?v=Mufhd2iQLDo>
4. <https://www.youtube.com/watch?v=kIfjPifYvn4>
5. https://onlinecourses.nptel.ac.in/noc20_mg58/preview
6. <https://nptel.ac.in/courses/110/107/110107150/>

PORTFOLIO MANAGEMENT

Course Title: Portfolio Management	Total Hours : 90
Course Code: P24CMC43	Total Credits : 4

100% Theory

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Able to understand the concepts of portfolio management.
CO2	Understand the fundamental analysis and technical analysis.
CO3	Gain knowledge on the various portfolio management techniques.
CO4	Understand the various techniques of portfolio revision.
CO5	Understand the different techniques of portfolio evaluation.

UNIT I

18 Hours

Portfolio Management :Meaning-Objectives -Nature - Elements of Portfolio Management-Portfolio Analysis-Return and Risk on Portfolio.



UNIT II

18 Hours

Security Analysis -Fundamental Analysis- Economic, Industry, and Company analysis - Technical Analysis - Features - Tools for analysis of individual security - Tools for market analysis - Charts - Dow Theory – Efficient Market Hypothesis - Forms of market efficiency - Random Walk Theory.

UNIT III

18 Hours

Portfolio Constructions-Portfolio Analysis-Forms of Diversification of Investments- Modern Portfolio Theory- Capital Assts Pricing Model - Markowitz Model – Sharpe's Portfolio Model - Arbitrage Pricing Theory.

UNIT IV

18 Hours

Portfolio Evaluation- Portfolio Evaluation –Meaning-Objectives-Important-Treynor Portfolio Performance Measure - Sharpe Portfolio Performance Measure – Jensen Portfolio Performance Measure.

UNIT V

18 Hours

Portfolio Revision – Formula Plans – Rules – Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Modification of Formula Plans – Rupee Cost Average.

TEXT BOOKS:

1. Avadhani V A, “Investment Management”, Himalaya Publishing House, Fourth Revised Edition,2006.
2. Preeti Singh, “Investment Management, Security Analysis and Portfolio Management ”, Himalaya Publishing House, Nineteenth Revised Edition , 2015
3. C. Gopalakrishnan, “Investment Management”, Kalyani Publisher's, First Edition,2002.

Unit	Book & Author Name	Page No.
I	Avadhani V A, “Investment Management	529 -533,564-567
	C. Gopalakrishnan, “Investment Management”, Kalyani Publisher's, First Edition,2002.	118-121
II	Preeti Singh, “Investment Management	293-302,321-331,333-341.
	C. Gopalakrishnan, “Investment Management	93-99
III	Preeti Singh, “Investment Management	354-362,384-395
	C. Gopalakrishnan, “Investment Management	119-135
IV	Preeti Singh, “Investment Management	402-410
	C. Gopalakrishnan, “Investment Management	136-137



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V	Preeti Singh, “Investment Management	412-422
	C. Gopalakrishnan, “Investment Management	137-144

REFERENCE BOOKS:

1. Bhalla V.K.: Investment Management; Security analysis and Portfolio Management, New Delhi, Prentice Hall of India, 6th Ed., 1995.
2. Ranaganatham.M., and Madhumathi.R., “Investment Analysis and Portfolio Management” Pearson Education India Limited, 2008.
3. Natarjan L., Investment Management, Margham Publication,2005.
4. PunithavathyPandian, Security Analysis and Portfolio Management, Vikas Publication, 2001.
5. S. Kevin , Portfolio Management, Prentice- Hall of India Private limited, New Delhi, 2001

e-RESOURCES:

1. <https://groww.in/p/portfolio-management>
2. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA7002.pdf
3. <https://www.mgkvp.ac.in/Uploads/Lectures/47/403.pdf>
4. <https://old.amu.ac.in/emp/studym/99993840.pdf>
5. <https://backup.pondiuni.edu.in/sites/default/files/investment%26portfolio-260214.pdf>
6. <https://www.youtube.com/watch?v=NIjucusocFw>
7. <https://ocw.mit.edu/courses/18-s096-topics-in-mathematics-with-applications-in-finance-fall-2013/resources/lecture-16-portfolio-management/>

Elective – III(a) - MANAGEMENT INFORMATION SYSTEM

Course Title: Management Information System	Total Hours : 90
Course Code: P24CME41	Total Credits : 5

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the conceptual framework of management information system.
CO2	Gain knowledge on the concept, components, role and implications of information technology.



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CO3	Able to understand the process of system analysis and design.
CO4	Understand the concept and features of transaction processing system and to understand the various models of functional information systems.
CO5	Understand the nature of various factors that pose threats to information security.

UNIT I

18 Hours

An Overview of Management Information System: Management – Information – System – Concept of Management Information Systems: MIS as an evolving concept – MIS architecture – MIS and other academic disciplines – MIS professional – Need for MIS – Strategic role of MIS – Limitations of MIS.

UNIT II

18 Hours

Information Technology: Concept of Information Technology: Information technology architecture – Functions of information technology – Role of information technology – Organisation - Information technology relationship.

UNIT III

18 Hours

System Analysis and Design: System development – System Development Life Cycle (SDLC) – System analysis – System design – Documentation; Tools for system analysis and design: Data flow diagram, Flowchart, Structured design, Structured programming, Object-oriented development, Computer-aided software engineering; System testing.

UNIT IV

18 Hours

Transaction Processing and Support System: Transaction Processing Systems (TPS) – Office Automation Systems – Decision Support System (DSS) – Group Decision Support System (GDSS) – Executive Information System (EIS) – Artificial Intelligence and Expert Systems; Functional Information Systems: Production information systems, Marketing information systems, Financial information systems, Human resource information systems.

UNIT V

18 Hours

Security and Control: Information Resource Management – Objectives of information resource management – Functions of information resource management – Concept of information security – Computer frauds – Measures against computer frauds – Cyber laws – General controls – Application controls – Audit of information systems – Audit trail.

TEXT BOOK:

1. Prasad, L.M. & Usha Prasad, Management Information Systems, Sultan Chand & Sons, New Delhi, 2007.



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Unit	Book & Author Name	Page No.
I	Prasad, L.M. & Usha Prasad, Management Information Systems, Sultan Chand & Sons	1-35
II		75 – 91
III		301 – 308, 322 – 350
IV		379 – 461, 467 – 527
V		531 – 602

REFERENCE BOOKS:

1. Senapathi, R., Management Information Systems, Lakshmi Publications Chennai, 2011.
2. Kenneth J. Laudon, Jane P. Laudon, Management Information System, Pearson/PHI, 10/e, 2007.
3. Gordon Davis, Management Information System: Conceptual Foundations, Structure and Development, Tata McGraw Hill, 7th edition, 2006.
4. Jawadekar, Management Information Systems, Tata McGraw Hill, Edition 3/e, 2004.
5. James A. O' Brien, Introduction to Information System, Tata McGraw Hill, 12th Edition.

e-RESOURCES:

1. https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&gbpv=1&dq=management+information+system&printsec=frontcover
2. <https://www.geektonight.com/management-information-system-pdf/>
3. <https://www.dce-darbhanga.org/wp-content/uploads/2020/04/ManagmentInformationSystem.pdf>
4. https://www.youtube.com/watch?v=eRZN3vp_HR4
5. https://www.google.com/search?rlz=1C1CHBD_enIN946IN947&tbm=vid&q=Management+Information+systems+youtube&sa=X&ved=2ahUKEwin_M2SqM35AhXA-zgGHdJNBz8Q1QJ6BAgOEAE&biw=1366&bih=657&dpr=1#fpstate=ive&vld=cid:968fd845,vid:BFrv4ru9XDk,st:0



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Elective – III(b) – INTERNATIONAL BUSINESS

Course Title: International Business	Total Hours : 90
Course Code: P24CME42	Total Credits : 4

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	List the drivers of globalization and goals of international business.
CO2	Understand and analyze the Payments system.
CO3	Explore the reasons for protection and trade integration.
CO4	Learn various ways of international financing.
CO5	Explore the impacts of globalization and importance of MNCs.

Unit I

18Hours

Theories of International Trade: Mercantilism – Absolute cost theory – Comparative cost theory – Opportunity cost theory – Factor endowment theory – Transportation cost & international trade – Competitive advantages of nations

Unit II

18Hours

International Monetary system & Balance of Payments: Pre-Bretton woods period – Bretton wood system – Managed Floatation – Balance of payments (BoP) – Components of BoP – Disequilibrium in BoP – Financing BoP deficit.

Unit III

18Hours

Trade Policy & Trade Blocks: Arguments of Free Trade - Arguments of protection – Demerits of protection – Trade Barriers – Types of integration – South South Cooperation – Indo Lanka free trade agreement.

Unit IV

18Hours

International Investments: Types of foreign investments – Significance of foreign investment – Limitations and Dangers of foreign capital – Factors affecting international investment - Growth and Dispersion of FDI – Cross border M&As and FDI – Evaluation of the New FDI policy and its impact.

Unit V

18Hours

Globalization: Stages of globalization – Essential conditions for globalization – Implications and impact of globalization – Globalisation of Indian business. **MNCs:** Importance and Dominance of MNCs – Code of conduct – Multinationals in India.



TEXT BOOK:

Francis Cherunilam. *International Trade and Export Management*. Mumbai: Himalaya Publishing House Pvt. Ltd; 2018.

- Unit I : Chapter 2.
- Unit II : Chapter 7 & 8.
- Unit III : Chapter 4 & 5.
- Unit IV : Chapter 13.
- Unit V : Chapter 14 & 15.

REFERENCE BOOKS:

1. K.Aswathappa.*International Business*.Chennai:McGraw Hill Education (India) Pvt limited;2016.
2. C.Rakesh Mohan Joshi.*International Business*. New Delhi:Oxford University Press;2016.
3. P.SubbaRao. *International Business*. Mumbai: Himalaya publishing house;5th Edition.

e-RESOURCES:

1. <https://blog.ipleaders.in/theories-of-international-trade/>
 2. <https://www.investopedia.com/terms/b/bop.asp>
 3. <https://www.investopedia.com/terms/f/fdi>.
 4. <https://testbook.com/ias-preparation/globalisation>
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