



SOURASHTRA COLLEGE, MADURAI- 625004

400

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 - 2018 onwards)

I SEMESTER

Sl. No.	Subject Code	Nature	Subject Title	Hours / Week	Exam (Hrs)	C A	SE	Tot	Crd
1	17PCE C11/ 17PCC C11	Core 1	Advanced Cost Accounting	6	3	25	75	100	3
2	17PCE C12/ 17 PCC C12	Core 2	Financial Markets and Services	6	3	25	75	100	3
3	17 PCE C13/ 17 PCC C13	Core 3	Advanced Accounts	6	3	25	75	100	4
4	17 PCE C14	Core 4	Project Management*	6	3	25	75	100	4
5	17 PCE E11	Elective 1	Advanced Business Statistics*	6	3	25	75	100	5
			TOTAL	30					19

* Denotes alternative paper for Computer papers in M.Com (CA) course.

Passed in the BOS Meeting
held on 15-3-2017

Signature of Chairman/HOD



PART - III CORE	Title : ADVANCED COST ACCOUNTING	Subject Code : 17 PCE C11/ 17PCC C11
Semester : I	HOURS : 6 hours / Week	CREDITS : 3

Objectives:

- **To know the advanced concept in cost accounting**
- **To know the different methods of costing**
- **To understand the preparation of budgets**

Unit 1 :

Cost Accounting - meaning – Objectives – Financial Accounting Vs Cost Accounting – Advantages – Limitations – Essentials of Good Costing System – Installation – Cost unit – cost centre – Profit Centre – Ascertainment of Cost – Cost Control – Cost Reduction – methods of costing – types of costing – classification of Cost – Elements of cost.

Unit 2:

Unit or output costing – meaning - features – collection of cost – cost sheet – production account – tender – scrap – defective – Job costing – meaning - features – batch costing – meaning – Economic Batch Quantity(EBQ).

Unit 3:

Operating Costing – Meaning – composite - Cost Unit- Characteristics – Transport Costing – Features - Power House Costing – Cinema House Costing – Hospital Costing – Canteen Costing.

Unit 4:

Process Costing – Features – Advantages – Disadvantages – Costing Procedure – Normal Loss – Scrap - Abnormal Loss – Abnormal Gain – Defectives – By-Products - Joint Products – Inter-Process Profit – Equivalent Production.

Unit 5:

Budgetary Control – Meaning - Characteristics – Advantages – Limitations – Classification – Fixed and Flexible – Budgets – Sales Budget – Production Budget – Cash Budget – Master Budget – Zero Base Budgeting.

Note: Question paper should cover 30% Theory and 70% Problems.

Book for Study:

Advanced Cost Accounting - S.P. Jain & K.L. Narang

Books Recommended :

Advanced Cost Accounting - S.P. Jain & K.L. Narang

Cost Accounting - VSP. Rao

Advanced Cost Accounting – Dr S.N. Maheshwan

Cost Accounting - R.S.N. Pillai & V. Bagavathi



PART - III CORE	Title : FINANCIAL MARKETS AND SERVICES	Subject Code : 17 PCE C12 17 PCC C12
Semester : I	HOURS : 6 hours / Week	CREDITS : 3

Objectives:

- **To know the Indian financial systems**
- **To know the financial markets in India**
- **To know the financial services in India**

Unit 1: The Financial System in India – Functions of the Financial System – Financial Concepts – Financial Markets – Classification of Financial Markets – Development of Financial System in India – Weaknesses of Indian Financial System.

Unit 2: Money Market – Meaning -Objectives, Characteristics and Importance – Composition of Money Market – Call Money Market, Commercial Bills Market or Discount Market, Acceptance Market and Treasury Bill Market – Money Market Instruments – Commercial Papers, Certificate of Deposit – Deficiency of Indian Money Market – Recent Developments.

Unit 3: New Issue Market –Meaning- Functions – Origination, Underwriting, and Distribution – Methods of Floating New Issues – Public Issue, Offer for Sales, Placement, Bonus Issue and Rights Issues – Recent Trends in New Issue Market – Secondary Market – Control Over Secondary Market – Recognition of Stock Exchanges,, and Registration of Brokers – Depository System – Objectives and Activities of a Depository – Benefits of Depository System.

Unit 4: Financial Services – Meaning - Scope and Innovation – Causes for Financial Innovation. Merchant Banking – Meaning, Definition and Services of Merchant Banks – Qualities required for Merchant Bankers – Scope for Merchant Banking in India. Mutual Funds – Meaning, Definition and Classification of Funds – Close-ended Funds and Open-ended funds –Merits and Demerits of Mutual Funds – Reasons for Slow Growth of Mutual Fund Industry.

Unit 5: Credit Rating – Meaning and Definition – Functions of Credit Rating – Origin – Credit Ratings in India – Benefits – Credit Rating Agencies in India – Credit Rating Information Service Ltd. (CRISIL), Investment Information and Credit Rating Agencies of India (ICRA), and Credit Analysis and Research (CARE) – SEBI Guide lines– Limitations of Rating – Future of Credit Rating in India.

Book for Study: Financial Markets and Services – E. Gordon and K. Natarajan (Himalaya Publishing House, Mumbai)

Books for Reference:

1. Financial Markets and Institutions – Dr. S. Gurusamy, Thomson Business Information India Pvt. Ltd., India.
2. Financial Services – Joseph Anbarasu & Boominathan (Sultan Chand & Sons, New Delhi).



PART - III CORE	Title : ADVANCED ACCOUNTS	Subject Code : 17 PCE C13 17 PCC C13
Semester : I	HOURS : 6 hours / Week	CREDITS : 4

Objectives:

- **To know the advanced concepts in accounts**
- **To enrich the knowledge of insolvency act**
- **To understand the computation of claims for loss of stock**

Unit 1:

Final Accounts of Sole Trader- Trading a/c ; profit & loss a/c – balance sheet . Opening entries, closing entries and adjusting entries.

Unit -2

Accounting for non-trading organization – meaning and treatment of special items Single entry – net-worth method – conversion method

Unit 3

Branch accounts – accounting in respect of dependent branches including stock and debtors system – independent branches- Departmental accounts- departmentalization of expenses – inter departmental transfers – preparation of trading account, profit & loss account and balance sheet.

Unit 4

Insolvency accounts – procedure under Insolvency Acts – distinction between insolvency of an individual and partnership firm – preparation of statement of affairs and deficiency accounts of sole trader and partnership firm.

Unit 5

Insurance claims – computation of claims to be lodged for loss of stock and for loss of profit – average clause. Hire purchase and instalment system – accounting treatment for hire purchase system – default and repossession – hire purchase trading account. Instalment purchase system – Accounting treatment.

Note: Question paper should cover 30% theory and 70% problems

Books for study:

1. Advanced Accountancy – T.S.Reddy & A.Murthy
2. Advanced Accountancy – S.P.Jain & Narang

Books for reference:

1. Advanced Accountancy – M.A.ArulanANDam & K.S.Raman
2. Advanced Accountancy - R.L.Gupta & Radhaswamy
3. Advanced Accountancy – M.C.Shukla & T.S.Agarwal



PART - III CORE	Title : PROJECT MANAGEMENT	Subject Code : 17 PCE C14
Semester : I	HOURS : 6 hours / Week	CREDITS : 4

Objectives:

- To know the project management concept
- To understand the project identification
- To enrich the knowledge of collection of data

Unit 1:

Project - Concept – Characteristics of Project – Classification Based on Location, Based on Activity, Based on Project Completion Time, Based on Ownership, Based on size, Based on Purpose – Life Cycle – Management – Organisation.

Unit 2:

Project Identification - Meaning – Generation of ideas – Preliminary Screening – Project Rating Index- Benefits of Project Definition Rating Index.

Unit 3 :

Market and Demand Analysis - Meaning- Collection of Data- Primary Sources- Secondary Sources- Market Survey- Market Planning- Marketing Environment- Project Risk Analysis: General Economic Conditions- Kinds of Project Risks-Demand Forecasting Techniques and Methods.

Unit4:

Technical Analysis – meaning - Selection of Technology- Material Input and Utilities- Plant Capacity- Location and Site- Machinery and Equipments – Structures and Civil Works- Environmental Aspect-Project Chart and Layouts. Financial Estimation: Project cost- sources of Finance.

Unit5:

Project Implementation – Meaning-Schedule-Project planning- Project Control- Human aspects of Project Management-Team Building- High Performance Team.

NOTE: Question paper should cover 100 % theory

Book for study:

Project Management by Shilpi Jauhari & S.K.Chaturvedi-Himalaya Publishing House.

Books Recommended:

Project Management by Shilpi Jauhari & S.K.Chaturvedi-Himalaya Publishing House.

Project Management By Vasant Desai – Himalaya Publishing House.

Project Management Principles & Techniques By B B Goel-Deep &Deep Publications Pvt Ltd.,

Project Management By Rajeev M.Gupta- Eastern Economy Edition.

Project Management- A Life Cycle Approach by Arun Kanda- Eastern Economy Edition.



PART - III ELECTIVE	Title : ADVANCED BUSINESS STATISTICS	Subject Code : 17 PCE E11
Semester : I	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To develop the knowledge in business statistics**
- **To know about the statistical tools used in social research**

Unit 1

Correlation analysis – type of correlation – methods of studying correlation – Karl Pearson’s co-efficient of correlation rank correlation- multiple correlation. Regression analysis – importance – difference between correlation and Regression- Regression equation – least square methods , deviations taken from arithmetic mean, and deviations taken from assumed mean – multiple Regression.

Unit 2

Analysis of time series – components of time series – measurement of trend – semi – average method, moving average methods, and method of least square –methods of measuring seasonal variations – method of simple averages, ratios-to-trend method , and ratios-to-moving average method.

Unit 3

Theoretical distribution or probability – random variables – types of probability distribution – discrete probability distribution – binomial and poisson- normal probability distribution –(simple problems only)

Unit 4

Sampling and tests of significance – steps in tests of hypothesis – tests of significance of large samples – testing the difference between means of two samples – test of significance between small samples – student’s t-distribution – application of the t-distribution – the variance – ratio test or F-Test.

Unit 5

Analysis of variance (ANOVA) – ‘F’ Test - Chi-square test – Characteristic and Conditions of chi-square test – degree of freedom – uses of chi-square test – application of chi-square test in research – yate’s correction.

Note: Question paper should cover 30% theory and 70% problems.

Book for Study:

1. Statistical methods –Dr.M.Manoharan (palani paramount publications , palani)

Books for Reference:

1. Business statistics – S.P.Gupta and M.P.Gupta (sultan chand & sons, new delhi)
2. Statistics methods – S.P.Gupta (sultan chand & sons, new delhi)
3. Statistics – D.C.Sancheti and V.K.Kapoor (sultan chand & sons, new delhi)



SOURASHTRA COLLEGE, MADURAI- 625004

406

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 – 2018 onwards)

II SEMESTER

Sl. No.	Subject Code	Nature	Subject Title	Hrs/Week	Exam (Hrs)	CA	SE	Tot	Crd
1	17 PCE C21/ 17 PCC C21	Core 5	Customer Relationship Management	6	3	25	75	100	3
2	17 PCE C22/ 17 PCC C22	Core 6	Management Accounting	6	3	25	75	100	3
3	17 PCE C23/ 17 PCC C23	Core 7	Banking Technology	6	3	25	75	100	4
4	17 PCE C24	Core 8	Security Analysis and Portfolio Management*	6	3	25	75	100	4
5	17 PCE E21	Elective 2	Business Environment and Policy*	6	3	25	75	100	5
			TOTAL	30					19

* Denotes alternative paper for Computer papers in M.Com (CA) course.

Passed in the BOS Meeting
held on 15-3-2017

Signature of Chairman/HOD



SOURASHTRA COLLEGE, MADURAI- 625004

407

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 – 2018 onwards)

PART - III CORE	Title : CUSTOMER RELATIONSHIP MANAGEMENT	Subject Code : 17 PCE C21/ 17PCC C21
Semester : II	HOURS : 6 hours / Week	CREDITS : 3

Objectives:

- To know development in marketing technique
- To study the modern concept of marketing

Unit 1

CRM-Meaning –Significance – Reasons for loss of customers – strategies for building relationship – Attention on changing requirements of Customers – developing total care programmers.

Unit 2

Customer acquisition – Meaning-input of acquisition – requisites for effective acquisition – attention on adoption process.

Unit 3

Customer Interaction Management(CIM) – Meaning -Routes to CIM – factors influencing CIM- Electronic data interchange (EDI) –specific skills for CIM.

Unit 4

e-CRM(e-Customer Relation Management)- Meaning- Evolving e-CRM- CRM vs e-CRM –need to move to online CRM- Basic Requirements of e-CRM – e-CRM dimensions – Features of e-CRM.

Unit 5

Integration of CRM with ERP(Enterprise Resource Planning) System –Meaning-CRM Integration – cost – time work Involved – Efficiency –CRM ERP Integration – ERP vendors Deal with CRM –Optimum Integration with CRM – Optimum Integration with ERP and CRM via web.

Book for study:

Customer Relationship Management – A step by-step approach

H.Peeru Mohammed,A.Sagadevan,Vikas publishing pvt ltd

Books for Reference

1. Alexis leon,2005, Enterprise Resource Planning, Tata Mc Graw Hill Publications company, ltd., New delhi
2. Anderson, Kristin , Kenr, Carol,2003, Cumtomer Relationship
3. Gosney Roberts, Philips,2003, customer Relationship Management, Prentice Hall of India.
4. Graham Roberts , Philips,2003, customer Relationship Management,viva books pvt ltd., Chennai.



SOURASHTRA COLLEGE, MADURAI- 625004

408

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 – 2018 onwards)

PART - III CORE	Title : MANAGEMENT ACCOUNTING	Subject Code : 17 PCE C22/ 17PCC C22
Semester : II	HOURS : 6 hours / Week	CREDITS : 3

Objectives:

- To develop the managerial skill in accounting
- To know about the decision making concepts

Unit 1

Management accounting – meaning – objectives – functions – financial statement analysis – nature – limitations – analysis and interpretation – comparative statement- common size statement - trend analysis .

Unit 2

Working capital – meaning – importance - advantages –Types- Gross working capital – Net working capital - working capital cycle – Estimation of working capital required.

Unit 3

Funds flow statement – Importance – Limitations – Preparation of schedule of changes in working capital -calculation of funds from operations - Cash flow statement – Importance – Limitations – Computation of cash from operations-preparations of cash flow statement.

Unit 4

Marginal costing – definition-features – merits and demerits – fixed cost –variable cost – contribution – break – even point – margin of safety – profit volume ratio – cost – volume profit analysis – applications of Marginal Costing.

Unit 5

Standard costing – definition – advantages – limitations – variances – materials, Labour, Overheads and Sales variances.

Note: Question paper should cover 30% theory and 70% problems.

Books for Study

Management accounting – T.S.Reddy & Y.Hari Prasad Reddy

Management accounting- Rama chandran & Srinivasan.

Books for reference:

Management accounting – M.Y.Khan & P.K.Jain

Management accounting – R.K.Gupta

Management accounting – N.K.Kalshresthar

Management accounting - R.N.Antheny.



SOURASHTRA COLLEGE, MADURAI- 625004

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 – 2018 onwards)

PART - III CORE	Title : BANKING TECHNOLOGY	Subject Code : 17 PCE C23 17PCC C23
Semester : II	HOURS : 6 hours / Week	CREDITS : 4

Objectives:

- To know the technological concepts in banking
- To introduce the new banking concepts in the modern world

Unit 1:

Banking Technology:Introduction- Evolution – Concept- computers and computerisations- Introduction- Technology adoption in Banks-Classification of Computers- Computer Languages.

Unit 2:

Network and Networking: Server-Meaning-Types. Network-Meaning- Topology- Components - Types-Natives in India and Abroad – Bank Net, RBINET, Data Net, INET Bank Branch Network.

Unit 3:

Computerized Banking :Internet Banking-Features-Regulations and control- Products and Services – Levels of Internet Banking- Core Banking- Any Where Banking- Any time Banking- Mobile Banking.

Unit 4:

Electronic Fund Transfer:ATM-Debit Card-Credit Cards-Smart Cards- Prepaid Payment Instruments- Emerging Technologies and Application- E-Payments- Advantages- Channels- Payment Gateways- ECS-NEFT-RTGS-Other information technology enabled services.

Unit 5:

Data Management and Security:Data Management-Organisation- Types- DBMS-Functions- Utility- Structures- Models- Decision Support Resources- Data Base Administrator (DBA)-Functions- Objectives - Data engine-Risks and security- Regulation- RBI Guidelines- Security standards –Risks- Types-Cryptography-Digital Signatures-Physical Security – Cyber Attach- Cyber Law.

Note: Question paper should cover 100% theory.

Books for Study :

1. Banking Technology Dr A.Rama New century Book House (P) LTD Chennai.
Dr A.Arunadevi
2. Technology is Banking C.S.Ram and S.Arunajotesam Margham Publication Chennai.

Books for Reference:

1. Banking Theory Law and Practice Dr S.Gurusamy Vinay article imprint(P) ltd Chennai.
2. Electronic Banking and Information Technology IIB Computers Network Archrews .



PART - III CORE	Title : SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	Subject Code : 17 PCE C24
Semester : II	HOURS : 6 hours / Week	CREDITS : 4

Objectives:

- **To develop the skill of students in investment market**
- **To know about investment management**

Unit 1:

Investment-Meaning – Classification – Investment and Speculation- Factors favouring Investment – Investment objectives- Essential features of an investment programme – Investment alternatives- Real Investments – Contingent Investment- Titular Investments.

Unit 2:

Primary market- Parties Involved in the new issue- Book Building – Investors Protection in the primary market- secondary market- functions of stock exchange – Listing of securities – merits and demerits – Qualification for listing – Listing Procedure – Application- Delisting .

Unit 3:

Stock market indices – BSE sensitivity Index-NSE 50 Index- CNX nifty junior – STPLNX50-SEBI-Objectives – Functions- SEBI’s role in the Primary market, Secondary market, Mutual funds, and the FII’s .

Unit 4:

Security analysis – fundamental analysis – Industry analysis – company analysis – Technical analysis- Assumptions – Dow theory – Technical Indicators – Charts-Line chart, Bar chart, Candle stick chart.

Unit 5:

Portfolio management- Meaning – Portfolio management process – factors contributing - Principles – Policies –Problems of portfolio revision – Techniques – Format plan- Constant rupee value – Constant ratio – Variable ratio plan- Rupee cost average.

Note: Question paper should cover 100% theory only.

Books for study

- 1) Security Analysis and Portfolio - Punithavathy pandian- Vikas Publishing House Private Ltd.
- 2) Investment Management-Dr.L. Natarajan-Margham Publications.

Books for reference :

- 1) Fundamental of Investment Management – V.K.Bhalla- S.Chand &company Ltd.
- 2) Investment management Theory & Practice R.P.Rustagi- Sultan chand & sons



PART - III ELECTIVE	Title : BUSINESS ENVIRONMENT AND POLICY	Subject Code : 17 PCE E21
Semester : II	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To know the business environment**
- **To understand the industrial policies and related aspects**

Unit 1:

Business: Meaning- Scope- Characteristics of Business Environment: Significance – Elements of External and Internal Environment.

Unit 2:

External factors Affecting Business- Legal, Economical, Social & Cultural and technological Factors- SWOT Analysis.

Unit 3:

Industrial Polices Since Independence – Recent Changes in Industrial Licensing system- IDR Act, 1951- Privatization of Public Sector Undertakings- Forms of Privatization – Arguments for & against Privatization.

Unit 4:

Consumer Protection Act, 1986- consumer Rights- Consumer Protection Councils – Three tier Structure of Grievances redressal machinery – Their Comporition- Jurisdiction – Procedure on Admission of complaint . Social Responsibility of Business – Dimensions of social responsibilities- Arguments for & Against Social responsibility of Business.

Unit 5:

Industrial Sickness- Causes- sick industrial Company’s Act, (Special Provisions) Act,1985- BIFR-Reference to BIFR- Inquiries and schemes. Small Scale Sector- Definition – Problems of small scale industries- Incentives to small scale sector- Industrial sickness in small scale sector.

Book for Study:

Francis Cherunilam – Business Environment , Himalaya Publishers.

Books Recommended:

W.F. Gleneck - Business Policy and strategic management Tata Mc Grass Hill.

K. Chidambaram And V. Alagappan - Business Environment Vikas Publishers.



III SEMESTER

Sl. No .	Subject Code	Nature	Subject Title	Hours / Week	Exam (Hrs)	C A	SE	Tot	Crd
1	17PCEC31/ 17PCC C31	Core 9	Overseas Marketing	6	3	25	75	100	5
2	17PCEC32/ 17PCC C32	Core 10	Advanced Company Accounts	6	3	25	75	100	5
3	17PCEC33	Core 11	Principles of Information Technology*	6	3	25	75	100	5
4	17PCEE31	Elective 3	Taxation*	6	3	25	75	100	5
5	17PCEN31/ 17PCCN31	NME 1	Tourism Development	6	3	25	75	100	5
			Total	30					25

*** Denotes alternative paper for Computer papers in M.Com (CA) course.**



PART - III CORE	Title : OVERSEAS MARKETING	Subject Code : 17 PCE C31/ 17 PCC C31
Semester : III	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To understand the concepts of International Marketing.**
- **To enrich the knowledge of International business.**

Unit I

International Marketing- Definition- Scope of Overseas marketing- International Marketing Vs Domestic Marketing- objectives of International Business- Export procedures and documents- Foreign Trade (Development and Regulation) Act, 1992 – Main provisions.

Unit II

Overseas Market Entry and overseas distribution system- Direct Exporting – Indirect Exporting – Forms of direct exporting - Forms of organization in Foreign markets- Export Distribution channel – Foreign Market Entry New Strategies – counter trade – Licensing – Third country location – Mergers and Acquisition – Strategic Alliance.

Unit III

Overseas Product Strategies – product communication strategies – Straight Extension, product extension, product Adaptation, Dual Adaptation, Product Invention – Branding – Branding problems in International Marketing – packaging and Labeling – Special consideration in International packaging – pricing strategies – pricing methods – steps in pricing – Retrograde pricing – Transfer pricing – Dumping – Export price quotations.

Unit IV

Overseas Distribution logistics for exports – promoting products internationally – management of risks in international marketing.

Unit V

Overseas (International) Trade Financing – Institutional finance for export – forfeiting – Letter of Credit – types – EXIM Bank – Export Credit Risk Insurance – ECGC – Quality control – objectives – Role of Bureau of Indian Standards – The Foreign Exchange Management Act – objectives – main provisions.

Books for Study:

1. Francis Cherunilam – International Business, Prentice Hall. New Delhi
2. L.E. Varshney & B. Bhattacharya – International Marketing, Sultan Chand–New Delhi

Books for Reference:

1. International Marketing – P.K.Vasudeva, Excel Books, New Delhi.
2. International Marketing – V.H.Kirpalani, Prentice Hall of India Pvt Ltd, New Delhi.
3. International Trade and Export Management – Francis Cherunilam, Himal Pub House.



SOURASHTRA COLLEGE, MADURAI- 625004
(An Autonomous Institution Re-accredited with 'B' grade by NAAC)
MASTER OF COMMERCE(M.Com.) - SYLLABUS
(Under CBCS w.e.f. 2017 – 2018 onwards)

414

PART - III CORE	Title : ADVANCED COMPANY ACCOUNTS	Subject Code : 17 PCE C32 17 PCC C32
Semester : III	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- To know the significance of Accounting Standards.
- To gain the knowledge of latest companies Act.
- To apply the latest laws in to Practical Problems.

Unit I

Accounting Standards: Meaning – objectives – need – Significance - Accounting Standards Board (ASB): Formation – functions – scope Indian Accounting Standards: AS-1 Disclosure of Accounting policies – AS-2 (Revised) valuation of inventories – AS-10 Accounting for Fixed Assets – AS-13 Accounting for Investments .

Unit II

Company Final Accounts including managerial remuneration computation – valuation of Goodwill – methods- valuation of shares- methods.

Unit III

Underwriting of shares including firm underwriting - Accounts of holding and subsidiary companies – Calculation of Goodwill, Capital reserve, minority interest - Consolidated Balance sheet.

Unit IV

Final Accounts of Banking Companies (New format) – Accounting for price level changes – Human Resource Accounting – objectives – Advantages and Disadvantages.

Unit V

Final Accounts of Insurance Companies of Life, Fire and Marine – Social responsibility Accounting – meaning – importance.

Question Paper Pattern: 70% Problems, 30% Theory

Book for Study

Corporate Accounting, T.S.Reddy & A.Murthy, Margham Publications.

Books for Reference

1. Advanced Accounts, R.L.Gupta & M.Radhaswamy.
2. Advanced Accounts, M.C.Shukla & T.S. Graval.
3. Advanced Accounts, S.P.Jain & K.L.Narang.

Passed in the BOS Meeting
held on 15-3-2017

Signature of Chairman/HOD



PART - III CORE	Title : PRINCIPLES OF INFORMATION TECHNOLOGY	Subject Code : 17 PCE C33
Semester : III	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To know about the computer technology in the digital era.**
- **To apply the usage of Internet in the day to day life.**

Unit I Introduction to Computers

Introduction – Importance of Computers – Characteristics of Computers – Classification of Computers – Uses of Computers – Generation of Modern Computers.

Unit II Input and Output Devices

Introduction – Basic Input Devices: Keyboard, Mouse, Track ball, Game Controllers, Barcode Reader, Card Reader – Basic Output Devices: Monitor, Printer: Ink-jet Printer and Laser Printer – Plotter – Multi-media Projector.

Unit III Introduction to Internet

Introduction – Internet Access: Dial-up Connection and Direct Connection – Internet Addressing – World Wide Web (WWW)

Unit IV Overview of E-Mail

Introduction – How E-mail works? – Why use E-mail – E-Mail – Names and Addresses – Address Book – Replying and Forwarding E-Mail Messages – E-Mail Ethics.

Unit V Introduction to MultiMedia

Introduction – uses of Multimedia – Multimedia System – Multimedia Elements – Multimedia Education and Training – Multimedia in Marketing.

Book for Study:

Fundamentals of Information Technology – Alexis Leon and Mathews Leon - Vikas Publishing House, Noida.

Book for Reference:

Introduction to Computers - Alexis Leon and Mathews Leon.



SOURASHTRA COLLEGE, MADURAI- 625004

416

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 – 2018 onwards)

PART - III ELECTIVE	Title : TAXATION	Subject Code : 17 PCE E31
Semester : III	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- To understand the fundamental concepts in I.T. Act, 1961.
- To know, how to complete the taxable income.

Unit I

Income Tax Act 1961 – Definition – Basis of Charge – Residential Status – Capital and Revenue Receipts and Expenditure– Exempted Incomes.

Unit II

Computation of taxable income under various heads – Salary -Provident Fund – Allowances – Perquisites – Deduction u/s 16 – House property.

Unit III

Profits and Gains from Business or Professions – Capital Gains – Other sources.

Unit IV

Set-off and carry forward of losses – Deductions from Gross Total Income.

Unit V

Assessment of Individuals – Hindu Undivided Family, Partnership firm – Company

Question Paper Pattern: 70% Problems, 30% Theory

Book for Study:

Income Tax Theory, Law and Practice – T.S.Reddy and Y.Hari Prasad Reddy

Books for Reference:

1. Direct Taxes Law and Practice – Vinod k.Singhania.
2. Income Taxes Law and Practice – Mehrotra and Goyal.
3. Income Taxes Law and Practice – Bhagwati Prasad.



SOURASHTRA COLLEGE, MADURAI- 625004

417

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 - 2018 onwards)

PART - IV NME	Title : TOURISM DEVELOPMENT	Subject Code : 17 PCE N31/ 17 PCC N31
Semester : III	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- To know about the tourism industry.
- To gain the knowledge of the growth and development of tourism in India.

Unit I Introduction of Tourism

Introduction – Meaning - nature of Tourism – Elements of Tourism – An ancient phenomenon, Accounts of famous travellers – The Grand Tour – paid holidays – Types of Tourism.

Unit II Growth of Tourism in India

A land for all seasons – Development of Tourism in India – the formation of the Ministry of Tourism – setting up of the development of Tourism.

Unit III Tourism Marketing

Marketing in Tourism – The Tourist product – Tourist market – market segmentation – Marketing process and functions.

Unit IV Tourism Promotion

Advertising – sales support – public relations – Tourist Publicity – Evolution and modern trends.

Unit V International Organisations in Tourism

International union of official travel organisation (IUOTO), WTO – PATA – IATA – ICAO – constitution – objectives – services.

Book for study:

Tourism Development – A.K.Bhatia

Book for Reference:

Tourism Development – R.ABBAS

Passed in the BOS Meeting
held on 15-3-2017

Signature of Chairman/HOD

**IV SEMESTER**

Sl. No .	Subject Code	Nature	Subject Title	Hours/ Week	Exam (Hrs)	CA	SE	Tot	Crd
1	17PCEC41/ 17PCC C41	Core 12	Financial Management	6	3	25	75	100	6
2	17PCEC42/ 17PCC C42	Core 13	Strategic Management	6	3	25	75	100	6
3	17PCEC43/ 17PCC C43	Core 14	Executive Communication	6	3	25	75	100	5
4	17PCEC44	Core 15	Research Methodology*	6	3	25	75	100	5
5	17PCEC45	Core 16	Retail Management*	6	3	25	75	100	5
			Total	30					27

*** Denotes alternative paper for Computer papers in M.Com (CA) course.**



PART - III CORE	Title : FINANCIAL M ANAGEMENT	Subject Code : 17 PCE C41/ 17 PCC C41
Semester : IV	HOURS : 6 hours / Week	CREDITS : 6

Objectives:

- **To understand the concepts of Financial Management.**
- **To gain the technical knowledge in Financial Management.**

Unit I

Financial management – Introduction, Definition, Nature, Scope and Objectives, key objectives of financial management – financial function – approaches of financial functions – types of financial decision – functions of finance manager – organisation of finance section.

Unit II

Working Capital Management – Introduction, Definition, Importance, Classification – Dangers of Inadequate Capital and Excess Capital – Determinants of working capital – Computation of working capital – Working capital financing – Trade Credit – Bank Credit – Advances – factoring – Commercial paper – Installment credit.

Unit III

Capital Budgeting – Introduction – Significance – Capital Budgeting process – factors affecting Capital Investment Decision – Principles and Techniques – Pay Back Method – Discounted Cash flow method – Net present value method – Average rate of return method – Internal rate of return – Profitability Index method.

Unit IV

Financing Decision – Introduction – Capital Structure – factors influencing financial decisions – Theories of capital structure – Capital Gearing – Financial leverage and Operating leverage. Cost of capital – Meaning, Definition, and Importance – computation of cost of equity and cost of debt.

Unit V

Dividend and Dividend policy – Introduction, Classification, sources of dividend – factors influencing dividend policy / Theories of Dividend decision – Irrelevance and relevance theory – Walter’s Model only

Question Paper Pattern : 70% Problems, 30% Theory

Text Book:

Dr.S.N.Maheshwari, Financial Management – Principles and Practice, Sultan Chand Publishers.

Reference Books:

1. I.M.Pandey, Financial Management
2. Shashi.K.Gupta. R.K.Sharma, Financial Management, Kalyani Publishers.
3. Khan & Jain Financial Management – Tata Mcgraw hill.
4. Ravi & M.Kishore Financial Management – Taxman.



SOURASHTRA COLLEGE, MADURAI- 625004

420

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 – 2018 onwards)

PART - III CORE	Title : STRATEGIC MANAGEMENT	Subject Code : 17 PCE C42/ 17 PCC C42
Semester : IV	HOURS : 6 hours / Week	CREDITS : 6

Objectives:

- To understand the concepts of strategic Management.
- To enrich the knowledge of features of Strategic Management.

Unit I : Introduction

Nature and scope of modern business – characteristics of business – objectives – differences between objectives and goals - objectives setting and guidelines – Definitions and meaning of strategy and strategic management – difference between strategy and tactics – levels of strategy.

Unit II : Environmental Scanning

Environmental scanning – its approach – gathering information for environmental analysis – SWOT analysis.

Unit III : Strategy Formulation

Strategy formulation and choice of Alternatives, Strategic Alternatives - stability strategy , its variants – Expansion or Growth Strategy, its types – Retrenchment Strategy, Form of adopting Retrenchment Strategy – Combination strategy.

Unit IV : Strategy Implementation :

Definition – Mc Kinsey's 7's model, - Inter-relationship between formulation and implementation of strategy – Issues in implementation – Structural Implementation and Organizational Structure – Entrepreneurial structure - Functional structure – Divisional structure – Behavioral, functional and operational implementation.

Unit V : Strategy Evaluation and Control :

Process of Evaluation – Elements in process of evaluation – Barriers – Requirements – Types of strategic control.

Books for Study:

1. Strategic Management – Dr.S.Sankaran
2. Strategic Management - Dr.V.Balu, Sri Venkateswara Publications.

Books for Reference:

1. Strategic Management – P.K.Ghosh & Azon Kazwa
2. Cases in Strategic Management - Budhiraja S.B. and Athreya M.B., Tata Mc-Graw Hill, New Delhi.



SOURASHTRA COLLEGE, MADURAI- 625004

421

(An Autonomous Institution Re-accredited with 'B' grade by NAAC)

MASTER OF COMMERCE(M.Com.) - SYLLABUS

(Under CBCS w.e.f. 2017 – 2018 onwards)

PART - III CORE	Title : EXECUTIVE COMMUNICATION	Subject Code : 17 PCE C43/ 17 PCC C43
Semester : IV	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- To know the importance of communication from the Executives point of view.
- To gain knowledge of the different types of communication.

UNIT I

Executive Communication – meaning – Elements, objective, process of executive communication – Directions of executive Communication – Downward, upward, horizontal, diagonal – channels of communications – Formal and Informal Communication – Essentials of effective writing – Layout of a Business Letter – Non-verbal Communication – Merits and demerits of each - Body Language – Paralanguage – Tele-conferences – websites.

UNIT II

Personnel Executive's communication – Job application with curriculum vitae – drafting interview letters, making enquiries about appointment, Confirmation, Promotion, Warning memo – Letters of appreciation – Letters of sympathy – Invitations to speak in meetings, seminars and conferences- reply letters.

UNIT III

Sales Executive's Letters – Features – Personalized Sales promotion letters –introducing new products – festival offers – Follow-up letters – Circulars to sales force – informing sales targets, prizes, meetings, overseas trips – Sales promotion through Tele-shopping, mobile.

UNIT IV

Company secretary's Correspondence, Notice for a meeting – Agenda – Conduct of meeting – minutes – Resolution – Correspondence with directors, shareholders and government officials – Business communication in a Hi-tech environment – Fax, Computers, Internet, e-mail ID, advantages and limitations.

UNIT V Executive Report writing – Report as a Communication tool – necessity of reports – kinds of executive reports – Progress reports – Guidelines to be followed to make a report effective.

Book for Study:

- 1) Raghunathan N.S. & Santhanam B. – “**Business Communication**”, Margham Publications,
T.Nagar, Chennai

Books for Reference:

- 1) WOOL COTT & UNWIN – Mastering “Business Communication”, MC Millan.
- 2) Rajendrapaul and Korlahalli – “Business Communication”.
- 3) “Basic Business Communication” Lesikar and Flatly: T.M.H Public, New Delhi.



PART - III CORE	Title : RESEARCH METHODOLOGY	Subject Code : 17 PCE C44
Semester : IV	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To know the concepts of Research and methods of data collection.**
- **To apply the research techniques to the Practical research work.**

UNIT I

Introduction to Research – Meaning – Types of Research – Pure and Applied Research – Experimental and Non- experimental Research – Research Design – Steps in Preparing a research design – The Problem – Criteria of a Problem – Hypothesis – Advantages of Hypothesis – Criteria of a good Hypothesis – Types of research hypothesis.

UNIT II

Methods of Data collection – Field Method – Sample Survey Method – Steps in conducting a Survey – Pilot Survey – Advantages of Pilot Survey – Case Study Method – Advantages and limitations of case study – Primary and secondary data – Techniques of data collection – Questionnaire and Schedule – Difference between a schedule and a questionnaire – Guidelines for designing a good questionnaire – Pre-testing – Advantages of pre-test – Advantages and limitations of a questionnaire – Interview – Types of interviews – Advantages and limitations of interview technique – Observation – Types of observation.

UNIT III

Sampling Techniques – Sampling Process – Methods – Random or probability sampling Methods – Non-probability methods- Sample Size – Sampling and non-sampling errors.

UNIT IV

Data Processing – Editing – Coding – Tabulation - Measurement of Scale – Rating Scales and Attitude Scales – Types – Likert’s Summated Rating Scales – Thurstone’s Equal Appearing Interval Scale – Guttman’s cumulative Scale.

UNIT V

Report writing – Types of research reports – Outline/contents of a research report – Guidelines for writing the research report.

Book for Study:

Research Methodology in Social Sciences – P.C. Tripathi

Books for Reference:

- 1) Business Research Methods – Donald R. Cooper & Pamela & Schindler
- 2) Thesis and Assignment writing – J. Anderson
- 3) Methodology of Research in Social Science – O.R. Krishna Swami.



PART - III CORE	Title : RETAIL MANAGEMENT	Subject Code : 17 PCE C45
Semester : IV	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To understand the concepts of Retail Marketing.**
- **To enrich the knowledge of the concepts of Retail Management.**

Unit I

An introduction to retailing- retailer- characteristics, functions of retailing- concepts in retailing – retail mix.

Unit II

Retailing and consumer behavior – influence of environment – social forces – economic forces – technological forces – competitive forces – consumer behavior – consumer decision process – problem reorganization – information search – evaluation of alternatives – purchase decision – post purchase behavior – influence of culture – influence of social class.

Unit III

Retail store location – location – evaluation of trading area – determination of trading areas – new retail destination – selection of trading area – general location – isolated store – unplanned business district – central business district – secondary business district – neighborhood business district – planned shopping centre – regional shopping centre – community shopping centre – neighbourhood shopping centre – site.

Unit IV

Supply chain management and Logistics management — order processing – warehousing - transportation – inventory management – use of information technology in SCM – process automation, data collection, data mining, data communication, decision support system, wholesaling, retailing through internet.

Unit V

Research in retail – an introduction – consumer research process – identifying the research problem and defining the research objectives – collecting secondary data – designing primary research – data collection methods and instruments – sampling plan – data collection and analysis – presentation of finding.

Book for Study:

Retail Marketing, B.B.Mishra, Manit Mishra, Vrinda Publications Pvt.ltd.

Book for Reference:

Retail Management, Chetan Bajaj, Rajnish Tuli, Nidhi varma srivastava, Oxford University Press.