



SAIVA BHANU KSHATRIYA COLLEGE

(Affiliated to Madurai Kamaraj University)

ARUPPUKOTTAI - 626101

SYLLABUS MASTER OF COMMERCE

Subject	Instructions		Examination		
	Hours/Week	Credits	Marks		
			Internal Assessment	Board Examination	Total
Financial Markets and Services	6	4	25	75	100
Advanced Financial Accounting	6	5	25	75	100
Auditing and Assurance	6	4	25	75	100
Applied Cost Accounting	6	5	25	75	100
Banking Technology	6	4	25	75	100
Marketing Management	6	4	25	75	100
Company law and Corporate Governance	6	4	25	75	100
Entrepreneurial Development and Project Financing	6	4	25	75	100
Financial Management	6	5	25	75	100
Advanced Business Statistics	6	5	25	75	100
Advanced Corporate Accounting and Reporting	6	5	25	75	100
Security analysis and Portfolio Management	6	4	25	75	100
Strategic and Human Resource Management	6	4	25	75	100
Applied Direct Taxation and E-Filing	6	5	25	75	100
Insurance and Risk Management	6	5	25	75	100
Research Methodology	6	4	25	75	100
Operations Research	6	5	25	75	100
Computerized Accounting and Office Automation	6	4	25	75	100
Advanced Management Accounting	6	5	25	75	100
Applied indirect Taxation	6	5	25	75	100

MASTER OF COMMERCE	
Course Objectives	
Semester-I	
1	Financial Markets and Services – To learn the rules and regulations of Indian Financial Markets and Services
2	Advanced Financial Accounting – To learn and gather knowledge about the Indian Accounting Standards.
3	Auditing and Assurance – To gain the knowledge about auditing and assurance in India.
4	Applied Cost Accounting – To understand the applied cost accounting techniques and Indian Cost Accounting Standard.
5	Banking Technology – To impart the knowledge of banking technology at present.

Subject Name:Financial markets andservices		Subject Code:TMCJC11
Unit No.	Content	
1	Financial System: Meaning, Structure, Components and Services — Its importance in the development of Economy.	
2	Money Market: Call Money Market — Treasury Bills market — Discount market — Government Securities market — Market for Commercial papers and Certificate of deposits — Global depository receipts.	
3	Share Market: New Issue Market — Initial Public offering — meaning, procedure and guidelines — Stock Exchange — Listing of Securities. Trading in Stock Exchanges — Depository system — meaning, functions and advantages — Depository system in India — E-Shares — On-line trading of shares.	
4	Merchant Banking: Meaning, Functions and Services of Merchant Banks – Guidelines of SEBI. Mutual Funds — Meaning, importance and types — Guidelines — Mutual funds in India. Venture Capital — concept, features and importance Guidelines, Indian Scenario.	
5	Factoring and Forfeiting — meaning, importance, advantages, limitations and comparison — Factoring in India. Securitisation of debts — meaning — workings and benefits — Securitisation vs Factoring — Securitisation in India. Depository system — meaning, functions and advantages — Depository system in India.	

Course Outcome	
Students should able	
CO1:	acquire knowledge of financial system and its meaning and structure
CO2:	Understand the money market, securities market and related features.
CO3:	Obtain knowledge of share market, IPO, stock exchange and share trading.
CO4:	gain knowledge of merchant banking, guidelines of SEBI, mutual funds and venture capital.
CO5:	understand about the factoring and forfeiting, meaning, importance and advantages.

TEXT BOOKS
1. Gordon. E and Natarajan. K, Financial Markets and Services, Himalaya Publishing House, Mumbai.

2. Sasidharan. K and Alex K. Mathews, Financial Services and System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. Punitavathy Pandian, Financial Services and Markets, Vikas Publishing House Private Ltd., New Delhi.

REFERENCE BOOKS

Subject Name: Advanced Financial Accounting

Subject code: TMCJC12

Unit No.	Content
1	Accounting — Financial Information System — Generally Accepted Accounting Principles, Conventions and Postulates, Indian Accounting Standards — Critical review of Accounting Principle and Concepts.
2	Accounting Problems related to Non-Trading Concerns — Preparation of accounts from incomplete records.
3	Branch and Departmental Accounts (including Foreign Branches) — Hire purchases and Installment Purchase Systems.
4	Accounting problems related to Admission, Retirement and Death of a Partner.
5	Dissolution, Insolvency of firm and Amalgamation of Firms — Sale to a Company.

Course Outcome

Students should able

CO1:	know the accounting principles, Indian accounting standards and concepts
CO2:	understand the non-trading concern and incomplete records.
CO3:	understand the branch account, branch not keeping full system of accounting and departmental accounts, allocation of expenses and to provide Knowledge on accounting for hire purchase transactions including default and installment purchases system.
CO4:	learn the various accounting treatments at the time of admission of a partner, retirement and death of a partner.
CO5:	understand the accounting procedure for amalgamation, sale to firm, Dissolution and Insolvency of partners in the partnership firms.

TEXT BOOKS

1. Shukla & Grewal, Advanced Accounts, 2008, S.Chand Publications, Delhi.
2. RL. Gupta, Advanced Accounts, 2007, Sultan Chand Publication, Delhi.
3. Gupta, Financial Accounting for Managements, Third Edition, 2008, Pearson Education, Delhi.
4. Vinayakam & Charumathi, Financial Accounting, 2006, S. Chand Publication, Delhi.

REFERENCE BOOKS

	SubjectName:Auditing andassurance	SubjectCode:TMCJC13
Unit No.	Content	
1	Audit — Basic Principles — Definition — Objects — Difference between accountancy -Auditing and investigation — Advantages of Audit — Qualities of an Auditor — Implications regarding detection of errors and frauds — Various types of audit - An overview of Information System Audit.	
2	Preparation before Audit- Audit Programme Audit Notes- Audit Files- Working Papers-Procedure for Audit-Sampling design-Need and Types – Internal Control- Internal Audit-Internal Check-Meaning, Definition, Objectives- Procedure for Internal Check- Advantages- Duties of an auditor in connection with internal check as regards different items.	
3	Vouching: Meaning — Definitions — Importance — Duties of an auditor- vouching of receipts — General considerations- Cash sales — Receipts from debtors — Other payments and expenditure of petty cash payments — Vouching of payments into and out of the bank — Vouching of cash and credit sales — Goods on Consignment — Sale on approval basis — Sale under hire purchase agreement — Sales ledger.	
4	Verifications and valuation of assets and liabilities: Definitions — General principles — Fixed assets — Investment — Inventories — Freehold and leasehold property — Loans bills receivable — Sundry debtors — Plants and Machinery — Patents Verification and Valuation of liabilities — Duties of an auditor — Audit report.- Assurance Standards.	
5	Liabilities of an Auditor Liabilities for negligence — Liabilities for misfeasance — Criminal liability — Liability to third party.- Role of auditors of detection of frauds — Audit trail.	

Course Outcome	
Students should able	
CO1:	explainthe objectives, types and procedure for auditing.
CO2:	understandtheconceptofauditprogramme,auditfiles,internalauditduties of audit.
CO3:	understandthe concept of vouchingand duties ofauditoras regards vouching. CO4:
	know the auditor’s dutyas regards verificationand valuation of assetsand liabilities and auditreport.
CO5:	gain knowledge about the liabilities of auditor to different persons, qualification, appointmentand removal of auditor.

<u>TEXT BOOKS</u>
1.B N Tanton, Practical Auditing, S.Chand, Delhi.
2. DinkarPagare, Principles & Practice of Auditing, Sultan Chand, Delhi.
3. Kishandwala&Krishandwala, Auditing, Sultan Chand & Sons, Delhi.
4. T.R.Sharma, Auditing, Sahithya Bhavan Publications, Agra.

REFERENCE BOOKS	

Subject Name:AppliedCostAccounting	Subject Code: TMCJC14
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Unit No.	Content
1	Introduction to Cost Accounting: Definition, Scope, Objectives and Significance of Cost Accounting Relationship of Cost Accounting and Financial Accounting and Cost Accounting and Management Accounting — Cost Objects, Cost centers and Cost units — Elements of Cost — Classification of costs. .
2	Elements of Cost — Material Cost Procurement of Materials — Inventory Management and Control - Inventory Accounting and Valuation — Physical Verification, treatment of losses — Scrap, spoilage, defectives and wastage. Employee Costs — Time keeping — Time booking and payroll — Labour Turnover- Overtime and idle time Principles and methods of remuneration and incentive schemes — Employee cost reporting and measurement of efficiency. Overheads: Collection, classification and apportionment and allocation of overheads — Absorption and treatment of over or under absorption of overheads — Reporting of overhead costs.
3	Cost Accounting Standards (Basic understanding only) (CAS 1 to CAS 23)
4	Cost Book Keeping: Cost Accounting Records, Ledgers and Cost Statements — Items excluded from cost and normal and abnormal items/cost — Integral accounts — Reconciliation of cost accounting records with financial accounts — Infrastructure, Educational, Healthcare and Port services.
5	Methods of Costing: Job costing — Batch costing — Contract costing — Process costing — Normal and abnormal losses, equivalent production, Joint and By products — Operating costing or Service costing — Transport, Hotel and Hospital

Course Outcome	
Students should able	
CO1:	acquaintwiththebasiccostconcepts,objectives,scope,classificationand elements of cost, cost unit, cost centreand preparation of cost sheet
CO2:	knowthevariousmaterialcontroltechniqueslikeEOQ,Inventoryturnover ratio,Pricing ofmaterialissuesandtheascertainmentoflabourcostand variousmethodsofremunerating labour.Understandtheallocationand apportionmentof overheadexpensestovarious costcentreor departmentand variousmethodsofre-apportionmentof service departmentexpensesto production departments
CO3:	understand the cost accountingstandards(CAS 1 to CAS 23)
CO4:	know thecost book keeping – accounts and ledger, integral accounts, reconciliation of cost accountingrecords with financial accounts
CO5:	learnthevariousmethodsofcosting–jobcosting,batchcosting,contract costing. process costing,operatingor servicecosting.

<u>TEXT BOOKS</u>
1. V.K. Saxena, C.D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, Delhi.
2. Robert S. Kaplan, Anthony A. Atkinson, Advanced Management Accounting
3. S.P.Jain&K.L.Narang, Advanced Cost Accounting, Kalyani Publications, Delhi.

REFERENCE BOOKS	

Subject Name: Banking Technology	Subject Code: TMCJT11
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Unit No.	Content
1	Banking Technology: Introduction - Evolution — Need for Bank computerization at Branch level, Regional/Zonal, Head office — LANs and WANs — Core Banking.
2	Electronic Banking: Anytime Banking, Anywhere Banking, Home(Corporate& Personal) Banking, Mobile Banking, Internet Banking and Universal Banking. Electronic Payment System—ATM—Electro Magnetic Card—Credit Card, Debit Card, e-purse, e-cheque, e-token—Cheque Transaction System
3	Electronic Fund Transfer: NEFT, SEFT, Bank Wire, Fed Wire, EETPOS - EFT system in India. Electronic clearing system: Debit clearing, Credit clearing — SWIFT — RTGS — Digital Signature — ECS in India.
4	Information Technology: Networking in Banks 1 NET, NIC NET, NET, Bank NET, RBI NET, DATA NET, Internet and E-mail VSATs - Network Scenario in India Impact of Information Technology on Banks — Global Developments in Banking Technology.
5	Data Management and Privacy: Threats in computerized system — Control mechanism — Cyber laws and its implementations Cyber Issues in Online Transactions.

Course Outcome	
Students should able	
CO1:	get the knowledge on the concept, evolution of banking technology
CO2:	understand the total framework of technology corporate and personal and ATM, debit, credit and smart card
CO3:	learn about the electronic fund transfer ECS, different method of E-payments RTGS and SWIFT
CO4:	gain knowledge about the data management networks, LAN, WAN, INET, INFINET and RBINET.
CO5:	get the knowledge on the data security measures and cyber issues in online transactions and cyber law.

<u>TEXT BOOKS</u>
1. A. Rama and A. Aruna Devi, Banking Technology, Third Edition, 2012, New Century Book House (P)Ltd., Chennai
2. Firdos Temurasp Shroff, Modern Banking Technology, 2008, Northern Book Centre, New Delhi.
3. Malhotra T. D, Electronic Banking & Information Technology in Banks, 2002, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS	

Course Objectives	
Semester-II	
1	Marketing Management – To gain the knowledge about Marketing Management.
2	Company law and Corporate Governance – To understand the Companies Act 2013 and Corporate laws.
3	Entrepreneurial Development and Project Financing – To provide the knowledge about entrepreneurial development and project finance.
4	Financial Management – To gather the theories and techniques of financial management.
5	Advanced Business Statistics - To familiarize with the application of statistics in business research.

Subject Name: Marketing Management		Subject Code: TMCJC21
Unit No.	Content	
1	Marketing Management Philosophies — The Product Concept — Selling Concept — Marketing Concept — Societal Marketing Concepts — Marketing Management Process — Analysing Marketing Opportunities Selecting Target Consumer — Developing the Marketing Mix — Marketing Environment.	
2	Consumer Behaviour — Market Segmentation — Targeting and Positioning.	
3	Product Mix — New Product Development and Product Life Cycle. Strategies — Branding and Packaging — Product Mix Strategies.	
4	Pricing Objectives — Pricing Methods — Pricing Strategies.	
5	Channels of Distribution — Various alternative channels used for consumer and industrial products — Factors influencing channels of Distribution — Functions of middlemen.	
6	Marketing Promotion Strategy — Personal Selling — Advertising and Sales Promotion.	

Course Outcome	
Students should able	
CO1:	learn the basic concepts of marketing philosophies, marketing management process, marketing mix
CO2:	know the consumer behavior, market segmentation, targeting and positioning
CO3:	learn the concept of product mix, new product development, product life cycle
CO4:	know the pricing objectives and various methods of pricing.
CO5:	learn the various channels of distribution and functions of middlemen
CO6:	understand the various marketing promotion strategies.

<u>TEXT BOOKS</u>
<ol style="list-style-type: none"> 1. Philip Kotler S Gary Armstrong , Marketing Management, Prentice Hall of India Ltd. 2. S. Nama kumar, Marketing Management, Gravens Hills Woodruff. 3. KS. Chandrasekar, Marketing Management Text & Cases, Vijay Nicole Imprints Pvt, Ltd., Chennai

REFERENCE BOOKS	

Subject Name: Company Law and Corporate Governance Subject Code: TMCJC22	
Unit No.	Content
1	Company - Meaning — Types — Company formation and conversion procedure — Conversion of Private into Public Company and vice versa- as per Companies Act, 2013. Procedure for conduct of Board Meetings — Notice — Quorum — Agenda — Minutes — Drafting of board resolutions -- Powers of Board of Directors — Restrictions on the power of board of the directors — Appointment of Board of Directors — First and subsequent — Retirement of Board of Directors — Re-appointment of Board of Directors — Forms to file under Companies Act for appointment of Board of Directors — Remuneration of of Board of Directors — limits — usual businesses transacted in the board meeting.
2	Procedure for conduct of general meetings — notice — agenda — minutes — proxy — drafting of ordinary resolution, special resolution and resolutions requiring special notice — Time limit for conduct of Annual General Meeting — Businesses transacted at the Annual general meeting — Documents to be submitted at Annual General Meeting to members — Registers to be kept open for inspection by members at the Annual General Meeting — Quorum for Annual General Meeting — Extra ordinary general meeting — when called up law relating to extra ordinary general meeting — distinction between member and shareholder. Various forms to be filed with RDC regarding general meetings.
3	Law relating to accounts and audit — Registers to be kept — Books of accounts to be maintained — Place of keeping books of accounts — Books in electronic form — Period for which books of accounts have to be maintained — Appointment, removal, re-appointment of first auditors and subsequent auditors — Powers of auditors — Duties of auditors — forms to be filed with ROC regarding auditors appointment, re-appointment and removal.
4	Company Law relating to declaration and payment of dividends — restrictions — mode of computing profit for dividend purpose — manner of payment of annual and interim dividends — e-payment procedure.
5	Corporate Governance — meaning — Indian scenario — Corporate Governance as per listing agreement — Corporate Social Responsibility — provisions of Section 135 of the Companies Act, 2013.

Course Outcome	
Students should able	
CO1:	know the procedure for formation of companies, appointment of board of directors, duties and remuneration.
CO2:	learn the procedure for conduct of general meetings, documents to be submitted and various forms to be filed with RDC regarding general meeting
CO3:	understand the law relating to accounts and audit, books of account to be maintained, appointment of auditors, powers and duties of auditors
CO4:	know the law relating to declaration and payment of dividends, manner of payment
CO5:	learn the corporate governance, corporate social responsibility, provisions of section 135 of the companies act 2013.

<u>TEXT BOOKS</u>
1. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi.
2. M.C. Kuchhal, Secretarial Practice, Vikas Publications.
3. GK. Kapoor & Sanjay Dhamija, Company Law and Secretarial Practice, Taxmann Publications Private Ltd., New Delhi.
4. Arun Kumar & Pathna Sharma, Secretarial Practice and Company Law.

<u>REFERENCE BOOKS</u>

Subject Name: Entrepreneurship Development and Project Financing	
Subject Code: TMCJC23	
Unit No.	Content
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, McClelland's Achievement Motivation Theory- Motivational factors of Entrepreneurship. Entrepreneurship competencies: Competence – Meaning, Components: Knowledge skill, Traits and Motives – Qualities of Entrepreneurs- Types of Entrepreneurs- Functions of Entrepreneurs- Entrepreneurship culture.
2	Women Entrepreneurs: Concept of Women Entrepreneurship — Functions — role of Women Entrepreneurs -- Growth of Women Entrepreneurship in India — Recent Trends in Development of Women Entrepreneurs — TREAD (Trade Related Entrepreneurship Assistance and Development for Women): Product Groups and States identified for the Programme — Financial Assistance and Grant assistance available under the Programme.
3	Entrepreneurship Development Institutions in India: EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC Procedure for setting up of SSI units — Determination of the Project — Deciding upon the form of organization -- Registration of SSI unit. Government Assistance: Concession and Subsidies — Seed Capital — Interest free loans — Concessional Financial Assistance by IFC, IDBI, ICICI, TIIC and Commercial Banks.
4	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.
5	Project Appraisal Technical Marketing, Economic, Financial Analysis _Profitability Analysis — Social Cost Benefit Analysis — Implementation of Enterprise Building.

Course Outcome	
Students should able	
CO1:	understand the concept of entrepreneurship and factors affecting entrepreneurship and know the entrepreneurial competence, knowledge and functions.
CO2:	gain the knowledge about the concept, functions, growth and schemes for women entrepreneurs
CO3:	know the functions of various entrepreneurship development institutions like NAYE, SIPCOT, SSIF financial assistance and commercial banks.
CO4:	understand the process of enterprise building, project formulation and project report
CO5:	be able to know the project appraisal, financial analysis and implantation of enterprise building

<u>TEXT BOOKS</u>
1. Vasant Desai, Entrepreneurship Development, 2005, Himalaya Publishing House, New Delhi.
2. Desh Pande, M.U, Entrepreneurship of Small Scale Industries Concept, Growth, Management, Deep and Deep Publications, New Delhi.
3. Jose Paul, N. Ajith Kumar, Entrepreneurship Development, 2003, Himalaya Publishing House, New Delhi.

<u>REFERENCE BOOKS</u>

Subject Name: Financial Management		Subject Code: TMCJC24
Unit No.	Content	
1	Financial Management: Meaning, Definition and functions- Scope Objectives — Key activities of Financial Management — Organisation of Finance Section — An outline of financial system in India.	
2	Capital Budgeting — Principles and Techniques- Pay back method — Discounted Cash flow method (DCF) Present Value (PV) / Net Present Value (NPV) Method — Internal Rate of Returns (IRR) Method — Present Value Index -- Discounted Pay Back Method — Average Rate of Return	
3	Working Capital Management — Permanent and temporary working capital — Changes in working capital — Determinants of working capital — Computation of Working capital — working capital financing — trade credit — bank credit — Commercial paper — Factoring.	
4	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 Structure — Factors influencing financial decisions — Methods of financing — Theories of Capital decisions — Capital gearing. Financial Leverage and operating leverage.	
5	Dividend and Dividend policy — Meaning — classification and sources of dividend — factors influencing dividend policies — Theories of dividend decisions — Irrelevance and relevance theory — generally accepted dividend policies.	

Course Outcome

Students should able	
CO1:	understand the concept of financial management, functions and role of financial manager.
CO2:	know about nature, principles and techniques of preparing capital budget.
CO3:	understand the concept of working capital and computation of working capital.
CO4:	gain knowledge about the overall cost of capital and cost of capital for each source of capital.
CO5:	acquire knowledge on dividend policies, classification, theories of dividend decisions.

<u>TEXT BOOKS</u>
1. Van Horne, Fundamentals of Financial Management, PHI Learning, New Delhi.
2. Khan & Jain, Financial Management, 2006, Tata McGraw Hill, New Delhi.
3. Pandey, I.M. — Financial Management, 2005, Vikas Publication, New Delhi.
4. Prasanna Chandra, Financial Management, 2005, Tata McGraw Hill, New Delhi.
5. Ravi M. Kishore - Financial Management, 2006, Taxman Publishing Ltd.

<u>REFERENCE BOOKS</u>

Subject Name: Advanced Business Statistics		Subject Code: TMCJT21
Unit No.	Content	
1	Correlation and Regression Analysis: Correlation Analysis — Meaning of Correlation — Simple, Multiple and Partial: Linear and non-linear, causation and correlation, Scatter diagram — Pearson Co-efficient of correlation, calculation and properties, probable and standard errors, Rank correlation. Regression Analysis: Regression equations and estimation.	
2	Analysis of Time series — Estimating the linear trend, Cyclical variations — Seasonal variations — trend analysis — Application of time series analysis to forecasting.	
3	Probability Analysis — Discrete probability distribution — Binomial and Poisson — Continuous Probability Distribution — Normal.	
4	Hypothesis — Testing Hypotheses regarding proportion and difference between two proportions — Concerning the value of the population mean — Difference between two means using normal distribution — "t" test distribution	
5	The Chi-Square Test as a hypothesis testing procedure, Goodness of fit test — testing the independence of two variables. F-test and analysis of variance	

Course Outcome	
Students should able	
CO1:	learn the Correlation and Regression Analysis
CO2:	know the Analysis of Time series analysis and forecasting.
CO3:	understand the Probability Analysis
CO4:	practice the Hypothesis Testing
CO5:	understand the Chi-Square Test, Goodness of fit test and F-test and analysis of variance.

TEXT BOOKS

1. Pal and Sarkar, Statistics Concepts and Applications, PHI Learning, Delhi.
2. Gupta, S.P., Statistical Methods, Sultan Chand Publishers, Delhi.
3. Kazmier, Business Statistics, 2006, SchmanSeties, Tata McGraw Hill, New Delhi.
4. Sanchetti and Kapoor, Advanced Statistical Methods, 2008, Sultan Chand Publishers, Delhi.

REFERENCE BOOKS

Course Objectives**Semester-III**

1	Advanced Corporate Accounting and Reporting – To learn the advanced corporate accounting techniques and report preparation.
2	Security analysis and Portfolio Management – To impart the knowledge about securities analysis, techniques and portfolio management.
3	Strategic and Human Resource Management – To provide knowledge of planning process and evaluation techniques of human resource management.
4	Applied Direct Taxation and E-Filing – To acquire the knowledge of latest income tax law and e-filing practices.
5	Insurance and Risk Management – To gather the rules, regulations and techniques of insurance and risk management to the non-commerce students.

Subject Name:AdvancedCorporate Accounting andReportingSubject Code:TMCJC31

Unit No.	Content
1	Preparation of Financial Accounts of Companies as per schedule 3 of the Companies Act 2013- Corporate Reporting – Objectives-Disclosure Requirements and evaluation of disclosure practices in Financial Reporting- An overview of XBRL.
2	Amalgamation -Absorption -Reconstruction of companies -Alteration of Capital-Liquidation of companies-valuation of goodwill-Valuation of shares.
3	Banking Company Accounts: Rebate on bills discounted – Treatment of Interest on doubtful debts-Preparation of Profit and Loss accounts – Balance sheet (as per the New format)
4	Accounts of holding companies- Legal provisions-Preparation of consolidated Profit and Loss accounts and Balance sheet.
5	Accounting for Price level changes with special references to the General Purchase power and Current cost accounting. Accounting for leases and human resources- Financial and operating leases – Principles and practices of human resources accounting -Some case studies in India.

Course Outcome

Students should able	
CO1:	understand the preparation of final accounts of companies & corporate reporting.
CO2:	know the calculation of profits prior to incorporation and valuation of Goodwill and Shares.
CO3:	know the preparation of accounts of amalgamation, absorption and reconstruction and alteration of share capital
CO4:	know the preparation of accounts of banking and insurance companies as per new norms and prepare the consolidated P&L a/c and Balance sheet.
CO5:	understand the accounting price level changes and Human Resource Accounting.

<u>TEXT BOOKS</u>
1 Agarwal .N Higher Science of Accountancy 2003, Kitab Mahal, Allahabad.
2. Shukla and Grewal, Advance Accountancy 2005, Schand Publication, Delhi
3. Jain and Narang ,Advanced Accountancy, 2005, Kalyani Publishers, Ludhiana.
4. Arulandam and Raman, Advanced Accountancy 2006, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS	

Subject Name: Security analysis and portfolio management Subject Code: TMCJC32	
Unit No.	Content
1	Nature and Scope of Investment Management — Organisation and Structure of the Security Market in India — Primary Market — Secondary Market — Derivatives Market — Securities and Exchange Board of India — Investors Protection in the Primary and Secondary Market.
2	Security Analysis — Fundamental, Technical and Random Walk. Return, Risk Analysis — Valuation Models of equity and bonds.
3	Options and Futures — Valuation of options and futures.
4	Portfolio Management — Portfolio Risk and Return — Portfolio construction models — Markowitz model — The shape Index Model, Capital Asset Pricing Theory and Arbitrage Pricing Theory.
5	Portfolio Management — Need and the process of evaluation, Portfolio Revision — The Formula Plans Rupee Cost Averaging — Constant Rupee Value — Constant Ratio and Variable Ratio Plans.

Course Outcome	
Students should able	
CO1:	understand the investment management, primary market and secondary market and SEBI in India.
CO2:	know the security analysis, technical analysis and equity and bonds
CO3:	know about the options and futures.
CO4:	understand the portfolio management risk and return portfolio construction model and various theory
CO5:	gain knowledge about portfolio process of evaluation, revision and formula plan constant ratio and variable ratio

TEXT BOOKS

1. Kevin, Security Analysis and Portfolio Management, PHI Learning, Delhi.
2. Fisher and Jordon, Security Analysis and Portfolio Management, 2008, Prentice Hall.
3. William F. Sharpe, Investment, 2005, Prentice Hall.
4. Jack Clark Francis, Management of Investment, Tata McGraw Hill, New Delhi.

REFERENCE BOOKS

Subject Name: Strategic and Human Resources Management Subject Code: TMCJC33

Unit No.	Content
1	Human Resource Management — Meaning — Definition — Characteristics — Need for HRM - HRM methods — HRM in Indian Industry — Suggestions to make HRM effective in Indian organizations.
2	Manpower planning — Meaning — Definition Objectives of Manpower planning — Composition of manpower forecasting — Executive Resource Planning — Meaning — Major elements in the process of Executive Resource Planning Development. Individual and Personality development — Theories of personality.
3	Recruitment Selection -- Tests and Interviews Placement and Inductions Promotions and Transfers — Training.
4	Employee Morale — Meaning — Definition — Effects of Good and Poor morale — Relationship between morale and productivity. Job satisfaction — Meaning — Relationship between job satisfaction and productivity. Performance Appraisal.
5	Workers participation in management — Meaning — Aims and objectives — Methods — Merits and demerits — Workers participation in management in India. Trade union meaning — Principles — Essentials of a successful trade union — Features and weakness of Trade union.
6	Conflict — Meaning — Stages — Causes of Inter Group Conflict — Consequences of Inter Group conflict. Performance appraisal — meaning — purposes — Factors affecting performance appraisal — methods.

Course Outcome**Students should able**

- CO1: understand the meaning of Human Resource Management
 CO2: know the Manpower planning
 CO3: understand the Employee Morale
 CO4: know the Workers participation in management
 CO5: understand and be aware of the Trade union
 CO6: know the concept of Conflict and Performance analysis

TEXT BOOKS

1. P.C. Tripathi , Human Resource Management, Sultan Chand & Sons, Delhi.
2. M.N. Rudrabasavaraj , Dynamic Personnel Administration, Himalaya Publishing House, Mumbai.
3. K.Aswathappa, Human Resource & Personnel Management, Tata McGraw-Hill, New Delhi.
4. C.B. Memoria, Personnel Management, Himalaya Publishing House, Mumbai.
5. Edwin Flippo, Personnel Management, McGraw-Hill, New Delhi.

REFERENCE BOOKS

Subject Name:AppliedDirect TaxationandE-filing		Subject code: TMCJT31
Unit No.	Content	
1	Income Tax Act, 1961 as amended- Definition of the following terms: Previous year, Assessment year, Person, Assessee, Income etc., - Residential status and incidence of Income tax for individuals, HUF, Firms, Companies, Body of individuals and Association of persons — Incomes exempted from income tax.	
2	Computation of taxable income under various heads with reference to individual assesseees, partnership form assesseees, HUF assesseees and company assesseees, Salaries, House property, Profits and gains of business or profession, Capital gains and other sources	
3	Clubbing of Income — Set off and carry forward of losses — Deductions from Gross Total Income.	
4	Meaning of Advance Tax — Various instalments of Advance Tax — Simple problems on Advance Tax — Penalty for not adhering to Advance Tax provisions — Meaning of Tax Deducted at Sources — Rates of tax to be deducted at source for various payments by a business assessee — Penalty for not adhering to the Tax Deducted at Source Provisions.	
5	Types of assessments — Self assessment, beat judgment assessment, summary assessment etc., - Various authorities under the Income Tax Act — List of forms for various types of assesseees towards annual filing of Income Tax Return — e-filing procedure.	

Course Outcome

Students should able

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|------|--|
| CO1: | understand the introduction of Income Tax Act, residential status and incidence of income for individuals, HUF, firms and companies. |
| CO2: | know the computation of taxable income under the various heads. |
| CO3: | know the clubbing of income, set-off and carry forward of losses and deductions from gross total income. |
| CO4: | understand the advance tax and its various installments and penalty for not adhering to advance tax provisions and TDS provisions. |
| CO5: | know the various types of assessments, annual filing of returns and E-filing procedure. |

TEXT BOOKS

1. Vinod Singhania. K, Direct Taxes Law and Practice, Taxman Publications Private Ltd., New Delhi. (Current assessment year)
2. Gaur and Narang D.B, Income Tax Law and Practice, Kalyani Publication, New Delhi. (Current assessment year)
3. Mehrotra H.C, Income Tax Law and Accounts including Tax planning, Sahitya Bhawan Publishers. New Delhi, (Current assessment year).
4. T.S. Reddy & Y. Hari Prasad Reddy, Income Tax – Theory, Law and Practice Margham Publications, Chennai.

REFERENCE BOOKS

Subject Name: Insurance and Risk Management**Subject code: TMCJN31**

Unit No.	Content
1	Understanding Risk: Concept of Risk — Risk vs Uncertainty — Types of Risk — Concepts of Risk — Risk vs. Uncertainty — Types of Risk — Pure Risks and its Management Financial Risks and its Management — Rationale for Risk Management.
2	Risk Management and Control: Risk Management — Risk control — Risk Management Information Systems (RMLS) Risk Management by Individual — Factors affecting Individual's Demand for Insurance — Corporate Risk Management — Process of Risk Management by Individuals — Personal Risk Management strategies — Risk Management Process — Risk Management objectives — Risk Management: Guidelines and Responsibilities — Levels of Risk Management — Risk Management and Derivatives.
3	Life Insurance: Fundamental principles --- Advantages Difference between –Insurance and Assurance- Types of Insurance Policies- Annuity Meaning and Types of Annuity Policies —Difference between Annuity and Life Insurance — Unit linked Insurance — Tax benefits. Life Assurance— Assignment Vs. Nomination — Various Forms of Payment – Surrender Value — Claim Procedure — Procedure of Life Insurance Claim.
4	Principles of Marine Insurance — Types of Marine Insurance Policies — Marine perils — Perils covered under Marine Policies.
5	Nature and Uses of fire Insurance Contract — Kinds of Policies — Rating in fire Insurance -- Payment of Claim — Reinsurance and Double Insurance — Under Insurance and Average Clause.

Course Outcome**Students should able**

- CO1: learn the basic concepts of risks and its types.
- CO2: understand the risk management and the strategies in risk management.
- CO3: know about the life insurance, types of policies in life insurance, and annuity benefits.
- CO4: acquire the knowledge about marine insurance, types of policies in marine insurance.
- CO5: know about the fire insurance and reinsurance and double insurance concepts of fire insurance.

TEXT BOOKS

1. M.N. Mishra, Insurance Principles & Practice, S. Chand Publishing House, Delhi..
2. Periyasamy.P. Principles and Practice of Insurance, Himalaya Publishing House, Mumbai.
3. Indetjit Singh, Rakesh Katyal, Sanjay Arora, Insurance Principles & Practice, Kalyani Publications, New Delhi.
4. Dr. A. Murthy, Principles & Practice of Insurance, Margham Publications, Chennai.

REFERENCE BOOKS	

Course Objectives	
Semester-IV	
1	Research Methodology – To enhance the knowledge about research methodology to the student future research.
2	Operations Research – To acquire the knowledge of using quantitative model in operation research.
3	Computerized Accounting and Office Automation – To study and gather the practical knowledge of MS-Office and Tally.
4	Advanced Management Accounting – To familiarize with the knowledge of indirect tax system in India.
5	Applied indirect Taxation – To gain the knowledge about techniques of accounting of managerial decision making.

Subject Name:ResearchMethodology		Subject code:TMCJC41
Unit No.	Content	
1	Introduction:SignificanceofResearchinCommerceandManagement—Typesof Research - Pure and Applied Research — Exploratory and Experimental Research — Descriptive and Analytical Research —Quantitative &Qualitative Research	
2	Research Process: Identification of Research Problem — Literature Review — Research Design —Hypothesis.	
3	Sampling: Methods of Sampling—Probability random Probability Sampling methods - Datacollection—MethodsofcollectionofPrimarydata—InterviewSchedule—Questionnaire—Observation—Survey —Case study.	
4	Editing-Classification—Coding—Tabulation.	
5	Report Writing: Report Purpose—Characteristics—Functions —Types —Format — Principles of report writing — Documentation of Sources of data — Foot notes and Bibliography—Writing the report—First draft—Revision —Final draft.	

Course Outcome	
Students should able	
CO1:	acquaintwith thebasicconcepts of researchand its types
CO2:	learn theresearch process and the meaningof literaturereview, hypothesis
CO3:	know about thevarious samplingmethods and methods of data collection
CO4:	acquaintwith editing,classification, coding, tabulation
CO5:	know to writereport, characteristics, function, types and format of report

TEXT BOOKS
1. Krishnaswamy, OR. &Ranganathan.M., Methodology of Research in Social Sciences, 2013, Himalaya Publishing House, Second edition, New Delhi.
2. Kothari.C.R. Research Methodology — Methods and Techniques, 2015, New Age International Publishers, New Delhi.
3. Prabhu R. Raju and Krishna Priya.V, Research Methodology in Business Management, Vijay Nicole Imprints Pvt., Ltd., Chennai.

<u>REFERENCE BOOKS</u>	

Subject Name: Operations Research		Subject code: TMCJC42
Unit No.	Content	
1	Introduction to Operations Research — Linear Programming — Nature — Formulation of Linear Programming — Maximization case — Minimization case — Assumption under LPP — Solution of LPP — Graphical method — Simplex method.	
2	Transportation and Transshipment Problem — Solution to Transportation problem — Transportation method — Transportation method Transshipment problem.	
3	Assignment and Traveling Salesman Problem — Complete Enumeration method — Hungarian Assignment method — Constrained Assignment Problem — Unbalanced Assignment problem — Traveling salesman problem.	
4	Queuing theory — Meaning — Queuing Terminology — Single channel only. Game theory - Meaning — Saddle Point — Pure and Mixed Strategy — Principle of dominant — Subgame — Graphical method.	
5	Network Analysis: PERT/ CPM — Objectives — Advantages and Limitations _ Similarities and Dissimilarities (Excluding Crash Cost Method) Simulation — Meaning — Merits and Demerits of Simulation — Application of Simulation Models Simulation Techniques.	

Course Outcome	
Students should able	
CO1 :	knowtheintroductiontoOperationsResearch,linearprogrammingandits formulation, assumptions and solutions to LPP.
CO2:	understandthe transport and transshipment problems techniques.
CO3:	learn the assignment andtravellingsalesman problem.
CO4:	knowthequeuing theory anditsterminology,gametheory anditsvarious strategies.
CO5:	understandthe network analysis– PERT / CPM and simulation techniques.

<u>TEXT BOOKS</u>
1. Kanti Swarup, Gupta, P.K and Manmohan, Operations Research, 2006, S.Chand and Company Ltd., New Delhi.
2. Sharma, S.D. Operations Research, 2001, Kedar Nath Ramnath and Company, Meerut.
3. Kothari, C.R. Quantitative Techniques, 2002, Vikas Publishing House Pvt., Ltd., New Delhi.
4. Vohra, N.D. Quantitative Techniques in Management, Tata McGraw-Hill, New Delhi.

<u>REFERENCE BOOKS</u>	

Subject Name: Computerized Accounting and Office Automation
Subject Code: TMCJC43

Unit No.	Content
1	Windows and Ms Office — Office Tools and Techniques — MS word — Basics — Creating a new document — Formatting text and documents — Working with Headers, Footers and Footnotes — Tables and Sorting — Working with graphics — Writer's Tools — Macro Mail merge.
2	Ms-Excel — Basics — Excel features — Creating a new worksheet — Functions — Rearranging worksheets — Excel formatting Tips and Techniques Excel Chart features — Using Worksheet as database Auditing.
3	Ms Power point basics — Crating presentation — Working with Text in Power Point Transition and Build Effects Inserting Slides — Duplicadng Slides — Deleting Slides, Printing — Presentation.
4	Importance of Computerized Accounting Accounting software — Company creation — Ledger creation — Features of Tally — Vouchers — Various 6 ^r pes — Voucher entry _Preparing reports Trail balance — Balance Sheet — Fund Flow and Ratios.
5	Stock maintenance through Tally — Stock Items — Grouping Stock Ledgers — Stock Vouchers — Stock Reports — Billing — Purchase Bills — Sales Bills.

Course Outcome	
Students should able	
CO1:	understand thedifferent types of office software used in computer and operating systems,understanduseofwordfortextediting,text formatting, pictureinsertion, alignment, mail merging.
CO2:	get workingknowledge on excel which includes cell editing, usage of formula and button function and drawing graphs etc.
CO3:	understand the PowerPoint presentation, insert picturetable chart, and soon.
CO4:	know about thebasics oftallyandimportanceof tallyin today'scomputerized environment and functions keysand short cut keys.
CO5:	knowabouttheAccountingandInventoryvouchers,godowncreation.And preparefinal accounts, stock summary, cost category, daybook in tally

<u>TEXT BOOKS</u>
1. Brucj, B., 2006, The Essential Ms Office, Galgotia Publication Private Limited, New Delhi.
2. Gini Courter, Annete Marquis, 2005, Ms Office, BPB Publications, New Delhi.
3. Mansfield, R. 2005, The Compact Guide to Microsoft Office, B.P.B. Publications, New Delhi.
4. Mansfild, R., 2005, working in Ms-Office, Tata McGraw Hill, New Delhi.

REFERENCE BOOKS	

Unit No.	Content
1	Meaning of Indirect Taxes- Distinction between Direct Taxes And Indirect Taxes — Constitutional authority to levy and collect indirect — canons of taxation — types of indirect taxes prevailing in India at national level such as Goods and Services Tax and Customs Act.
2	Customs Act, 1962 — Meaning of Customs Duty — Procedure prescribed under the Customs Act to Import Goods and Services and Export of Goods and Services — Types of customs duty — simple problems in determination of assessable value and determination of Customs Duty liability — Various documents involved in imports and exports — I-SN classification.
3	Introduction to Central Goods and Services Tax Act, 2017 — Meaning of the term Supply — Charge and Levy — Exemptions — Person — Business — Definition — Goods — Services rates of taxes applicable for various Goods and Services — Registration procedure — Filing of returns — Reverse charge.
4	Introduction to Integrated Goods and Services Tax Act, 2017 — Meaning of the term Supply — Charge and Levy — Exemptions — Person — Business — Definition — Goods — Services rates of taxes applicable for various Goods and Services — Registration procedure — Filing of returns — Reverse charge.
5	Compounded Levy Scheme for CGST and IGST — Input Tax credit — Preparation of Tax invoice, credit rate and debit rate — e-payment of tax.

Course Outcome	
Students should able	
CO1:	acquaintwith thebasicconcepts of various typesof indirect taxes.
CO2:	learn the customs dutyand the problems in customs duty.
CO3:	knowabouttheCentralGoodsandServicesTax(CGST),meaningofvalue of supply, persons eligible to register in CGST.
CO4:	gaintheknowledgeabouttheIntegratedGoodsandServicesTax(IGST), meaningof value of supply, personseligible to register inIGST.
CO5:	knowabouttheinputtaxcredit,preparationoftaxinvoiceande-paymentof tax.

TEXT BOOKS
<ol style="list-style-type: none"> 1. V.S. Datey, Indirect Taxes, Taxman Publications Pvt., Ltd., New Delhi. 2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Indirect Taxes, Bhawan Publications, Agra. 3. Indirect Taxation — Intermediate Study Material, Published by the Institute of Chartered Accountants of India, New Delhi. 4. Indirect Taxation — Final Study Material, Published by the Institute of Chartered Accountants of India, New Delhi.

REFERENCE BOOKS	

Unit No.	Content
1	Cost and Management Accounting: Introduction to Management Accounting –Relationship between Management Accounting and Cost Accounting.
2	Decision Making Tools: Marginal Costing — Break Even Analysis and Cost-Volume Profit analysis — Break even chart and Profit chart — Differential cost analysis — Stock valuation under marginal costing vs. Absorption costing — Application of Marginal costing in decision making — Transfer pricing Determination of Inter-departmental or Inter-company Transfer Price.
3	Budgeting and Budgetary Control: Budgetary Control and Preparation of Functional and Master Budgeting — Fixed, Variable, Semi-Variable Budget — Zero Based Budgeting (ZBB).
4	Standard Costing and Variance Analysis: Computation of variances for each of the elements of costs, Sales variances, Investigating of variances — Valuation of Stock under Standard costing Uniform Costing and Inter firm comparison.
5	Cash flow: Meaning — Definition — Various terms used In cash flow analysis — Cash flow statement under revised AS-3.

Course Outcome	
Students should able	
CO1:	understand the concept of Cost and Management Accounting and relationship between both.
CO2:	get clear understanding of break even analysis, cost analysis and decision making process.
CO3:	gain the knowledge about the budgeting, budgetary control, preparation of budget and types of budget.
CO4:	know about the analysis of different types of costing and knowledge about elements of costing
CO5:	understand the concept of cash flow statement.

<u>TEXT BOOKS</u>
1. Dr. Muthu Pandi, Management Accounting, New Century Book House, Chennai.
2. Peer Mohamed, Management Accounting, Pass Publication.
3. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
4. Atkinson, Management Accounting, 5 th Edition, Pearson Education, Delhi,

REFERENCE BOOKS	