

MASTER OF COMMERCE
M.Com.
2016-2017

I. SCOPE OF THE COURSE

M.Com. is a high profile postgraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global accounting and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of two years and equips a student with knowledge, ability, skills and other qualities required for a professional accountant, Teaching professional, Auditors, Financial Advisor etc.,

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship, case study and research work. Focus is also on developing soft skills of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professional Men will be arranged to enable the students to get wider exposure. Students joining in this program can also enroll for any one of the professional courses offered like M.Phil., Ph.D., CA, ICWA, ACS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for a higher level Career Placement.
- ✓ Special Guest lectures from Industrialists, Bankers, Company Secretaries and Auditors will be arranged.
- ✓ Exclusively caters to students interested in pursuing professional courses like M.Phil., Ph.D., CA, ICWA, ACS, etc.

- ✓ Special Industry Orientations and Training are parts of the Degree Course.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & deductive skills.

III. OBJECTIVES OF THE COURSE

- ❖ To enable the students to acquire professional knowledge over Commerce and other related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of commerce.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- ❖ To enable the students to gain knowledge over the recent developments in the various areas of commerce.
- ❖ To orient the students in the applied aspects of different advanced business practices.
- ❖ To equip the students to occupy important positions in Business, Industries and related organizations.
- ❖ To inspire the students to apply their knowledge gained for the development of society in general.

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year Degree course

(M.Com.) shall be required to have passed

- a) B.Com. / B.Com(CA) (or)
- b) Any other degree with one paper in Accountancy.

V. DURATION OF THE COURSE

- The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March.
- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.

- Each subject will have six hours of lecture per week apart from practical training at the end of each semester.

VI. CONTINUOUS INTERNAL ASSESSMENT

The performance of the students will be assessed continuously and the

Internal Assessment Marks will be as under :

1. Average of two Tests - 10 Marks
2. Seminar - 5 Marks
3. Assignment - 5 Marks
4. Attendance - 5 Marks

Total = 25 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

Attendance Percentage	Marks
76% - 80%	1
81% - 85%	2
86% - 90%	3
91% - 95%	4
96% - 100%	5

PASSING MINIMUM

EXTERNAL

In the University Examinations, the passing minimum shall be 50 % out of 75 Marks.
(38 Marks)

VII. ELIGIBILITY FOR EXAMINATION

A candidate will be permitted to appear for the University Examination only on earning 75 % of attendance and only when his / her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the examination of Core Courses (main and allied subjects) and securing marks

- a) 75 % and above shall be declared to have passed the examination in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.
- b) 60% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.
- c) 50% and above but below 60% shall be declared to have passed the examinations in second class.
- d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of two consecutive academic years from the year of admission only will be eligible for University rank.

IX. ELIGIBILITY FOR AWARD OF THE DEGREE

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than two academic years comprising of four semesters and passed the examinations prescribed and fulfilled such conditions have been prescribed therefor.

X. PROCEDURE IN THE EVENT OF FAILURE

If a candidate fails in a particular subject, She may reappear for the end semester examination in the concerned subject in subsequent semesters and shall pass the examination.

XI. COMMENCEMENT OF THESE REGULATIONS

These regulations shall take effect from the academic year 2011-12 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2011-12 and thereafter.

X11. TRANSITORY PROVISIONS

Candidates who were admitted to the UG programme of study before 2011-2012 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., up to and inclusive of the examinations of April/May 2013-2014. Thereafter, they will be permitted to appear for the examinations only under the regulations then in force

XIII. COURSE PATTERN

Se m	Subject Code	Course	Subject Title	Hrs /Wee k	Credit s	Int. Mark	Ext. Mark	Total Mark
I	14P1CM0 1	Core - 1	1.Marketing Management	6	4	25	75	100
	14P1CM0 2	Core - 2	2.Accounting for Managerial Decision	6	5	25	75	100
	14P1CM0 3	Core - 3	3. Social and Ethical Perspectives in Business	6	4	25	75	100
	14P1CM0 4	Core - 4	4.Business Statistical Analysis	6	4	25	75	100
	14P1CME 01		5.Elective - 1	6	5	25	75	100
	<i>Total</i>			<i>30</i>	<i>22</i>	<i>125</i>	<i>375</i>	<i>500</i>
II	14P2CM0 5	Core - 5	1.Advanced Cost Accounting	6	5	25	75	100
	14P2CM0 6	Core -6	2.Security Analysis & Portfolio Management	6	4	25	75	100
	14P2CM0 7	Core - 7	3.Banking Theory	6	4	25	75	100
	14P2CM0 8	Core -8	4.E-Commerce	6	4	25	75	100
	14P2CME 03		5.Elective - II	6	5	25	75	100
	<i>Total</i>			<i>30</i>	<i>22</i>	<i>125</i>	<i>375</i>	<i>500</i>
III	14P3CM0 9	Core - 9	1.Business Research Methodology	5	5	25	75	100
	14P3CM1 0	Core - 10	2.Advanced Corporate Accounting	6	5	25	75	100
	14P3CM1 1	Core - 11	3.Direct Taxes	5	5	25	75	100
	14P3CM1 2	Core - 12	4.Financial Institution & Services	4	3	25	75	100
	14P3CME		5.Elective - III	5	3	25	75	100

	05							
	14P3CME D1	EDC	6.Fundamentals of Computer and Networking	3	2	25	75	100
	14P3HR01		7.Human Rights	2	1	25	75	100
	<i>Total</i>			<i>30</i>	<i>24</i>	<i>175</i>	<i>525</i>	<i>700</i>
IV	14P4CM13	Core - 13	1.Indirect Tax	6	5	25	75	100
	14P4CM14	Core - 14	2.Financial Management	6	5	25	75	100
	14P4CM15	Core - 15	3.Entrepreneurship theory and practice.	6	4	25	75	100
			4.Elective - IV	6	5	25	75	100
	14P4CMPR01		5.Project Work	6	4	25	75	100
	<i>Total</i>			<i>30</i>	<i>23</i>	<i>125</i>	<i>375</i>	<i>500</i>
	<i>GRAND TOTAL</i>			<i>120</i>	<i>91</i>	<i>550</i>	<i>1650</i>	<i>2200</i>

M.Com

Elective -I

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|-----------------------------|-----------|
| 1. Organisational Behaviour | 14P1CME01 |
| 2. Corporate Law | 14P1CME02 |

Elective — II

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|-----------------------------------|-----------|
| 1. Resource Management Techniques | 14P2CME03 |
| 2. Global Business Management | 14P2CME04 |

Elective — III



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|------------------------------|-----------|
| 1. Human Resource Management | 14P3CME05 |
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2. International Business Environment **14P3CME06**

Elective — IV

1. International Financial management **14P4CME07**

2. International Marketing **14P4CME08**

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CM01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	MARKETING MANAGEMENT			5	0	0	4	25	75	100
Objective	The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints									

UNIT-I

Introduction — Marketing Management — Nature and Scope of Marketing — Marketing Concepts — Marketing Process — Marketing Functions — Market Mix — Market Planning — Organization — Market Environment. *(10 Hours)*

UNIT—II

Product Planning and Policy — Product Mix — Product Development — Product Life Cycle — Grading — Standardization — Packaging. *(10 Hours)*

UNIT-III

Buying Decision — Consumer Behaviour — Meaning — Nature — Factors Influencing Consumer Behaviour — Buyer Behaviour Theories- Marshallin Model- Psychological Theories- Psychoanalytic Theories- Social psychological Theories- Buying Decision Process - Market Segmentation-Requirements for Successful Segmentation- Bases for Market Segmentation. *(15 Hours)*

UNIT-IV

Pricing Decision — Factors affecting Price Determination — Pricing Polices and Strategies — Nature — Functions, Channel of Distribution —Types of Channels —Intermediaries.

(13 Hours)

UNIT-V



Promotional Decisions — Promotional Mix — Communication Process — Advertising and Salesmanship — Marketing Research and Information. *(12 Hours)*

Text Books:

1. R.S.Pillai & Baghuvathi - Modern Marketing — S.Chand and Sons 2006
2. C.B. Gupta & Rajan Nair—Marketing Management— Sultan Chand & Sons, New Delhi.2007

References:

1. Phillip Kotler — Principles of Marketing — Prentice — Hall India Pvt Ltd. 2006
2. Sherlekar — Marketing Management — Himalaya Publishing House Pvt Ltd.2008
3. Rajan Saxena — Marketing Management, Mc Graw Hill, Nodia, U.P.2008.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CM02			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ACCOUNTING FOR MANAGERIAL DECISIONS			5	0	0	5	25	75	100
Objective	The objectives of the course is to give exposure to the students, about accounting techniques and their application in the planning and decision making process .									

UNIT- I

Accounting for managerial decisions - Meaning, Scope, Advantages, Limitations & Importance - Distinction between Financial Accounting and Management Accounting - Management Accounting and cost accounting (10 Hours)

UNIT- II

Analysis and Interpretation of Financial Statements - Ratio Analysis - Significance of Ratios - Uses and Limitations (12 Hours)

UNIT III

Fund Flow Analysis - Meaning, Importance, Advantages and Limitations. Cash Flow Analysis - Uses and Limitations - Difference between Fund Flow Analysis and Cash Flow Analysis (15 Hours)

UNIT IV

Budgeting - Meaning and concept - Essentials of Good Budgeting - Types of Budgets- Sales, Production, Material, Purchase budgets- Flexible Budgets - Cash Budgets — Zero Based Budgeting (13 Hours)

UNIT -V

Standard Costing — Techniques - Different Variances and their Analysis — Material - Labour - Overhead and Sales Variances. (10 Hours)

Note:

Distribution of marks between theory and problem shall be 20% and 80% respectively, as per the model question paper

Text Book:

1. Reddy and Murthy
Ltd.2008

- Management Accounting Himalaya Publishing House Pvt

References:

1. Sharma Sasi.k. Gupta

- Management Accounting Himalaya Publications 2006



2. S.N.Maheswari

- Management Accounting Sultan Chand & Sons, New Delhi.2007

3. Pillai & Bagavathy

- Management Accounting Himalaya Publishing House Pvt

Ltd.2008

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CM03			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	SOCIAL AND ETHICAL PERSPECTIVES IN BUSINESS			5	0	0	4	25	75	100
Objective	The objectives of the course is to give exposure to the students, about accounting techniques and their application in the planning and decision making process .									

UNIT - I

Business Ethics – meaning – ethical values – standards – significance, scope and factors affecting business ethics – Principles of business ethics – rights and obligations, positive and negative.

(12 Hours)

UNIT - II

Managerial Ethics – Ethics of various Management functions like HRM, Wage, Administration, decision making and pricing – Ethical dilemma – relationship between law and ethics – Manager under unethical boss – Institutional loyalty.

(12 Hours)

UNIT - III

Corporate Social responsibility– Concept, scope and need for Corporate social Responsibility towards various groups – Social audit – objectives, scope and Features of social audit – Social audit in India.

(12 Hours)

UNIT - IV

Local and global issued in Management – Black money, poverty – Ecology – Ecological crisis – causes and implication – Remedies, promotion of responsible Entrepreneurship - case studies.

(12 Hours)

UNIT - V

Environmental Management – Concept of sustainable development – Waste Management, Waste disposal, Waste treatment – Environment Management System – case study.



(12 Hours)

Books:

1. N.K.uberai – environmental management.

References: books:

1. Fr.k.cyrac – managerial ethics & social issues.
2. Fr.mchrath sj – social managerial skills for all & co ltd.2008

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CM04			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS STATISTICAL ANALYSIS			5	0	0	4	25	75	100
Objective	The objectives of the course is to give exposure to the students, about accounting techniques and their application in the planning and decision making process .									

UNIT- I

Definition of Probability – Theorems on Probability – Complementary Events – Application of Permutation and Combination – Probability – Bayes Theorem and related problems.

(13 Hours)

UNIT- II

Probability distributions – Binomial, Poisson and normal distributions – characteristics and applications.

(10 Hours)

UNIT - III

Testing of Hypothesis – standard errors and sampling distributions – large samples – Types of errors based on Mean, Means, Proportion and Properties – Test of significance - Z test.

(13 Hours)

UNIT - IV

Testing of hypothesis – F test – one way – two way – Independence of attributes – χ^2 test – uses of χ^2 test.

(12 Hours)

UNIT- V

Multiple correlation and Partial correlation – Concept of Factor analysis, cluster analysis and discriminate analysis.



(12 Hours)

Text book :

Gupta S.P ,*Statistical Methods* ,S.Chand and company Ltd. **2008**

Reference books:

- 1. Pillai and Bagavathi**, Statistics, Sultan Chand and co New Delhi . **2007**
- 2. P. R. Vittal** ,Statistics ,Margham publications. 200

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CME01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	ORGANIZATIONAL BEHAVIOUR			5	0	0	5	25	75	100
Objective	This course is to acquaint the students with the basic nature of management, its process, tasks and responsibilities of a professional manager as well as organizational behavioral dynamics governing an organization									

UNIT-I

Organizational Behaviour Concept — Nature — Features — Importance -- Role of OR.

(10 Hours)

UNIT-II

Perception — Components — Factors — Models — Learning — Process — models — Types and Techniques.

(11 Hours)

UNIT-III

Personality — Determinants — Development — Measurement — Attitudes and Values — Nature — Components — Formation — Functions.

(12 Hours)

UNIT -IV

Organisational Conflicts— Definition- Sources- Types - Conflicts Process- Conflicts Management in India-Emotional, Intelligence, Anger Management and Counseling-Stress Management-Forms-Stages-Causes-Effects. .

(14 Hours)

UNIT-V

Organizational Change — Goals — Approaches — Perspectives — Organization Culture — Characteristics — Types — Functions — Measurement. Comparison on India Vs Other

Countries of Organisational Change .

(13 Hours



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Text books :

1. L.M.Prasad — Organizational Behaviour, Sultan Chand & Sons, New Delhi. 2007
2. K. Aswathappa — Organizational Behaviour, Himalaya Publishing House, Mumbai.2008

References:

1. Uma Sekaran — Organizational Behaviour, Tata Mc Graw Hill. 2006
2. Saiyadain — Organizational Behaviour, Tata Mc Graw Hill. 2006
3. M.N.Mishra — Organizational Behaviour ,Vikas Publishing House Pvt Ltd, New Delhi.2008

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CME02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	CORPORATE LAW			5	0	0	4	25	75	100
Objective	This course is to acquaint the students with the basic nature of management, its process, tasks and responsibilities of a professional manager as well as organizational behavioral dynamics governing an organization									

UNIT - I

Companies Act 1956 - Definition - Features - Its contents- Kinds of companies- Memorandum of association and its contents- Article s of association and its contents.

(10Hours)

UNIT - II

Prospectus – Contents- Statement in Lieu of prospectus- Misstatement in prospectus- its consequences- Share- Kinds- Debentures- Kinds- Allotments of shares-transfer of share- Differences between shares- Debenture and stock.

(15Hours)

UNIT- III

Share capital and membership - Company Management - Appointment — Qualifications and Disqualifications of directors — Powers, Duties and liabilities of directors Secretary- Meaning — Appointment — Qualifications - Powers, Duties and responsibilities of directors

(13 Hours)

UNIT -IV

Meetings — Meaning - Kinds. Resolution — Meaning — Kinds. Winding up - Meaning — Modes of Winding up – Liquidator- Powers, Duties and Liabilities.

(12 Hours)

UNIT -V



SEBI Act 1992 — Organization — Objectives — Powers — Functions — Role of SEBI in controlling Securities market - Investor protection *(10 Hours)*

Text books :

1. N.D.Kapoor - Elements of Company Law — Sultan Chand & Sons, New Delhi 2005
2. Avadhani - SEBI Guidelines and listing 2009

References:

1. N.D.Kapoor - Elements of Industrial Law Himalaya Publishing House Pvt Ltd.2008
2. S.A.Sherlekar - Marketing Management Mc Graw Hill, Nodia, U.P.2008
3. Dr.Gurusamy - Essentials of Financial Services Sri Ram publications 2009

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CM05			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ADVANCED COST ACCOUNTING			5	0	0	5	25	75	100
Objective	This course exposes the students to the basic concepts and he tools used in cost accounting.									

UNIT-I

Cost accounting: Concept, Importance and scope -- Comparison of financial accounts with cost accounts — Elements of cost — Classification of costs — Cost sheet — Tender.

(11 Hours)

UNIT -II

Materials: Methods of pricing: FIFO, LIFO and average cost methods — Cost control: importance Technique and Losses.

Labor: Computation of Labor cost — Cost Control: Labor Turnover, idle Time, and Over time, Wage payment and Incentive schemes.

Overhead: Primary and Secondary Distribution of Overhead. *(15 Hours)*

UNIT -III

Process Costing: Process Accounts — Inter Process Profit — Equipment production — Joint — Products and By Products. *(13 Hours)*

UNIT -IV

Job Costing, Contract Costing Reconciliation of cost and financial profits — Integrated Accounts. *(11 Hours)*

UNIT-V

Marginal Costing: Concept, advantages and Limitations — Problems on Decision -- Making— Break-Even Analysis —Differential Costing-ABCcosting

(10 Hours)

Note:



1. 80% and 20% of the Marks are problems and theory respectively
2. At least one question should be from each unit;

Text Books:

1. Cost Accounting — Principles & Practice by Lall nigarn, B.M.K.Jain. 2005
2. Cost Accounting by Iyengar. Kalyani Publishers Kalyani Publishers 2008

References:

1. Cost Accounting by Prasad N.K Chatterjee S.Chand & Co Ltd.2008
2. Principles of Cost Accounting by Maheswari S.N. S.Chand & Co Ltd.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CM06			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			5	0	0	4	25	75	100
Objective	This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.									

UNIT-I

Investments: Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis: Concept of return and risk: Security return and risk. Financial Assets: Types and their characteristics, sources of financial information.

(10 Hours)

UNIT -II

Security Markets: Primary and Secondary market- Capital Market- Role, functions – Financial Agencies in Capital Market-Allotment Procedure; New financial instruments. Secondary Market: Role, importance, types of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository - role and need: Depositories Act, 1996.

(13Hours)

UNIT —III

Public Issue: SEBI guidance lines on public issue, size of issue, pricing of issue, promoter's contribution, appointment of Merchant bankers, broker, register and managers, bankers and allotments of shares.

(12 Hours)

UNIT -IV

Valuation of Securities: Bonds, Debentures, Preference shares, Equity shares. Fundamental analysis: Trends, indicators, indices and moving average applied in technical analysis.

(10 Hours)

UNIT -V

Portfolio Analysis: Estimating rate of return and standard Deviation of portfolio. Effect of combining the securities: Markowitz Risk Return optimization: single Index Model or Market Model: Portfolio total risk, Portfolio Market risk and unique risk, simple Sharpe's optimization solution. Capital Market Theory: Capital Market line, Security Market line, Risk free lending and borrowings: factor models: Arbitrage pricing theory, two factor and multi factor models: principle of arbitrage, arbitrage portfolios.

(15 Hours)

Text Book:



1 .V.K.Bhalla : Investment Analysis Kalyani Publications 2010

REFERENCE:

1.K.R.Chandratre :Capital issue, SEBI & Listing Tata M.C Grawhill 2008

2.Clark, James, Francis: Investment Analysis and Management. Excel Publications 2008

3.Donal E Fisher and J.Jorden: Security Analysis and portfolio Management Pearson Education India 2005

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CM07			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	BANKING THEORY			5	0	0	4	25	75	100
Objective	This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.									

UNIT-I

Banking — Definition — Classification. Role of Banking in Economic Development of a Country - Commercial Banking functions and services. *(10 Hours)*

UNIT-II

Central Banking — Need and Principles of Central Banking — RBI function — RBI role in Economic Development — Monetary Policy of RBI. *(12 Hours)*

UNIT-III

E-Banking - Meaning — Traditional Banking Vs E-Banking Banking — Services — Benefits — Mobile Banking features and services. *(12 Hours)*

UNIT-IV

Internet Banking — Services — Major Issues — Drawbacks — Indian Scenario — Concept of ATM — ATM features — Mechanism — functions and strategic importance. *(13 Hours)*

UNIT-V



Agricultural Banking — SCCB, DCCBs and Co-operative Credit Societies — Role of RRBs and NABARD-Evolution of Green Banking-Concepts of Thrift and SHGS. *(13 Hours)*

Text books:

1. Banking Theory Law & Practice - KPM Sundram,
2. 2.Banking Theory Law & Practice - Gorden & Natarajan

Reference Books:

1. Banking Theory Law & Practice — SN Maheswari Himalaya Publishing house 2008
2. Banking Law & Practice – Radhasamy S.Chand & Co Ltd.2008

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CM08			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	E-COMMERCE			5	0	0	4	25	75	100
Objective	This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.									

UNIT - I

Electronic commerce: Electronic Commerce – Electronic Data Interchange – Value Added Networks – Electronic Commerce over the internet – Internet Commerce Examples – Commerce Net. PCs and Networking: Networking – Communication Media. Electronic Mail: Computer communication system – ISO's Open System Interconnection model – Electronic Mail – The X.400 message handling system – internet mail – Email security – X.500 directory services – Mail user agent (12Hours)

UNIT - II

The Internet: The Internet: A Brief Introduction- Internet Communication Protocols- Internet Services and Resources – Internet Mail – Internet Search – Concerns About The Internet – Browsers – Hypertext Markup Language – Java – The Java Electronic Commerce Framework – Internet 2. Intranets: Intranet – Intranet Services – Intranet Implementation – The Webmaster. Electronic Data Interchange: Electronic Data Interchange – Costs and Benefits – Components of EDI Systems – EDI Implementation Issues – Legal Aspects. (12Hours)

UNIT - III

The UN/EDIFACT Standard: Introduction – An EDIFACT Message – Interchange structure – UN/EDIFACT Message Directories. The Internet and Extranets for Electronic Commerce: Ecommerce – Commerce over The Internet – Commerce Over Extranets. Identification and Tracking Tools for Electronic Commerce: The EAN System – EANCOM – Article Numbering – Bar Coding – The serial shipping container code and the EAN label – EAN Location Numbers – How It Works: Warehousing Example. Internet Bandwidth and Technology Issues: Bandwidth Issues – Technology Issue for the Internet/NII – NII Standard – NII services – Actors in the NII – NII Agenda – GII. (13Hours)

UNIT - IV

Security Issues: Security Concerns – Security solutions – Electronic Cash over the Internet – Security and UN/EDIFACT Message – Internet Security – Guidelines for Cryptography Policy. Business Process Reengineering: Introduction – Approach to BPR – Strategic Alignment Model – BPR Methodology. Management of Change: Change Management – Change Management in Public Administration – The Implement Plan. (11Hours)

UNIT - V

Legal Issues: Legal Issues – Risks: Paper Documents Versus Electronic Document – Technology for Authenticating an Electronic Document – Laws for E-Commerce – EDI Interchange Agreement – Legal Issues for Internet Commerce. E-Commerce in India: EDI in India. The Internet in India – Laws for E-Commerce in India. Getting Started: Getting Connected: what do you need? – Setting Up a Website – web Servers – Business – To- Business EC – Payment for Goods and Services – Bottlenecks. (12Hours)

Text Book:

1. “E-Commerce Strategy, Technologies and Applications” David Whiteley Tata Mc-Graw-Hill



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Programme	M.COM	Programme code	Core-1	Regulation				2015		
Department	Commerce			Semester				II		
Course Code	14P2CME03			Period per week				MAX MARKS		
				L	T	P	C	IN	EX	Total
SUBJECT	RESOURCE MANAGEMENT TECHNIQUES			5	0	0	5	25	75	100
Objective	This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.									

UNIT -I:

Quantitative techniques – concepts –Linear programming – Assumptions – Formulation of Linear programming – Solving LPP – Graphical method – Simplex Method (Only slack variables).

(12Hours)

UNIT- II:

Transportation problems – Finding an Initial Basic Feasible Solution (IBFS) – North-West corner rule – Least Cost Method – Vogel’s approximation method(VAM) –Finding the optimum solution - MODI method. Assignment problems – Hungarian method.

(15Hours)

UNIT -III:

Network Analysis – Construction of the Network – Programme Evaluation and Review techniques - Time & critical path calculation – CPM and PERT application.

(10Hours)

UNIT- IV:

Decision Theory under risk – Expected monetary value – Expected opportunity loss – Expected pay off under perfect information – Decision Tree

(10Hours)

UNIT -V:

Demand forecasting – purpose – steps – extrapolation demand forecasting – time series – secular trend – method of moving average – method of least square – seasonal indices – method of simple average.



(13Hours)

Text Book :

Resource Management Techniques, Sundaresan, Ganapathy Subramaniam, Ganesan
2009

Reference Books :

1. Prem Kumar Gupta, Operation Research – Sulton Chand & Co.2008
2. P.K. Man mohan, Operation Research – Sulton Chand & sons 2008
3. Vittal .P.R, Introduction to Operation Research, Marghan Publication 2009
4. Vohra. N.D, Quantitative techniques in Management, Tata McGraw Hill 2009
5. S. Kalavathy, Operation Research, Vikas Publishing House. 2009

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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CME04			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	GLOBAL BUSINESS MANAGEMENT			5	0	0	4	25	75	100
Objective	This subject enable to enrich the student about global business and its rules and regulation, different countries tariff, culture, environment and procedure related to export & import etc.,									

UNIT-I

Global business — Meaning and Scope — Reasons for Globalization —MNC- concept and role- Criticism of MNC- International Orientations — Drivers and Restrainers of Globalization — Market Entry Strategies — Barriers of Global Business.

(12 Hours)

UNIT-II

Global Business Environment — Economic Socio-Cultural — Demographic — Political — Technological — Free trade v/s Protection — Trading Blocs — Regional Integration Agreements — World Trade Organization — GATTs — TRIMs — TRIPs.

(12 Hours)

UNIT-III

Foreign Exchange Market — Functions —Theories of Foreign Exchange Transactions in Foreign Exchange Market — Exchange Rate Systems — Fixed and Flexible — Currency Exchange risks and their management —FEMA 1999.

(11Hours)

UNIT-IV

International Investment and Finance — Types of Foreign Private Investment — Limitations of Foreign Capital — Payment Terms in International Trade Financing Institutional Finance for Export — EXIM Bank - ECGC — INCOTERMS.

(13Hours)

UNIT-V

Export Promotion Council and Export Promotion Incentives — Export Procedure & Documentation — Import Procedure — International Pricing — Transfer Pricing — Dumping —

Retrograde Pricing- Counter Trade.

(12 Hours)

Text Book:

International Business

- Francis Cherunilam Margham Pub 2008

Reference Books:

1. International Management

- Richard M. Hodgetts and Fred Luthans M.C.Graw

hill



2. International Business

- Justin Paul Sultan Chand & Sons 2009

3. International Business Environment

- Anant K.Sundram & Stewans Black Sultan Chand &

Sons

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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P2CM09			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS RESEARCH METHODOLOGY			5	0	0	5	25	75	100
Objective	This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.									

UNIT-I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Historical and Case Study – Research Design – Components of the Research Design. *(10 Hours)*

UNIT-II

Census – Sample - Sampling Techniques – Probability, Non Probability Sampling - Random and Non Random Sampling – Size of the Sample. *(12 Hours)*

UNIT-III

Collection of Data – Primary and Secondary Data – Tools of Collection of Data – Questionnaire – Personal Interview – Interview Schedule – Observation, Pilot Study and Pre-testing.

(13 Hours)

UNIT-IV

Analysis and Interpretation of Data – Hypotheses – Characteristics of A Good Hypothesis – Formulation and Testing of Hypotheses – Methods of Testing Hypotheses – T – Test – F- Test, Chi square Test. (Simple Problems Only) (15 Hours)

UNIT-V

Research Report – Types of Reports – Steps in Drafting a Research Report. (10 Hours)



Note: Distribution of marks 80% Theory and 20% Problems

Text books:

1. Research Methodology – Kothari C.R. – Wiley Eastern Ltd, New Delhi. 2009
2. Research Methods in Commerce – Amar Chand.D – Emerald Publishers, Chennai. 2008

Reference Books:

1. Research Methodology – Thanulingum.N- Himalaya Publishing House Pvt Ltd. 2007
2. Research Methodology & Statistical Tools – Krishnaswamy & Obul Reddy - Himalaya Publishing House Pvt Ltd. 2009

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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P2CM010			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ADVANCED CORPORATE ACCOUNTING			5	0	0	5	25	75	100
Objective	This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.									

UNIT- 1

Issue of Shares Forfeiture and Re-Issue - Issue and Redemption of - Preference Shares and Debentures. (12 Hours

)

UNIT - II

Amalgamation - As merger, As Purchase -Absorption - External and Internal Reconstruction- Calculation of Purchase Consideration under various methods - Realization of Various Assets and Liabilities- As Per Accounting Standard 14. (12 Hours)

UNIT - III

Accounts of Banking Companies - Preparation of Profit & Loss Account and Balance Sheet- Accounts of Electricity Company. (12 Hours

)

UNIT - IV

Accounts of Insurance Companies- Final Accounts of Life Insurance and General Insurance Business - Fire and Marine Insurance. (12 Hours

)

UNIT – V

Accounts of holding companies – Calculation of Capital and Revenue Profits, Goodwill, Capital Reserve and Minority Interest - Un-Realized Profit - Mutual Owings – Consolidated Balance Sheet- As per Accounting Standard (IFRS)

(12 Hours)



Note: Distribution of marks 80% Theory and 20% Problems

Text book:

1. Jain and Narang, Advanced Accounting – Kalyani Publishers, New Delhi. 2008

Reference Books:

1. Gupta and Radhasamy, Advanced Accounts Vol II – Sultan Chand and Sons, New Delhi. 2008
2. Maheswari SN, Corporate Accounting – Vikas Publishing House, New Delhi. 2007
3. Shukla Mc, Grewal TS & Gupta SC, Advanced Accounts Volume I and II , S.Chand and Company Ltd, New Delhi. 2007

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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P2CM011			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	DIRECT TAXES			5	0	0	5	25	75	100
Objective	To provide working knowledge of framework of taxation system in India. To provide thorough knowledge of various concepts and their application relating to direct tax laws with a view to integrating the relevance of these laws with financial planning and management decisions. To provide thorough knowledge of laws and practices of indirect taxes viz. central excise, services tax, customs and central sales tax in all aspects including tax planning and management.									

UNIT-1

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U / S 10.
(10 Hours)

UNIT- II

Computation of Salary Income – Salary items – Allowances – Perquisites – Savings eligible for deduction – Calculation of House property income – Annual value – Deductions - Exempted House property incomes. (13 Hours)

UNIT- III

Income from Business – Expenses allowed – Expenses disallowed – Computation of Professional income – Calculation of Capital Gain – Meaning – Types – Exempted Capital Gain. (13 Hours)

UNIT-IV

Computation of Income From Other Sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses. (12 Hours)

UNIT-V

Deductions from Gross Total Income – Clubbing of income – Assessment of Individual – Assessment of Companies and Social Clubs - Rates of Income Tax. (12 Hours)



Note: Distribution of marks 80% Theory and 20% Problems

Text books:

1.Subramainyam, Indirect tax, Taxman publication, New Delhi.2013

Reference Books:

1. Income Tax Law & Practice – V.P. Gaur & D.B. Narang, Kalayani Publishers. 2011
2. Income Tax Law & Practice – Dr. H.C. Mehrotra & S.P. Goyal, Satiya Bhava Publication.2010
3. Income Tax Law & Practice – Hariharan, McGraw-Hill Educations (INDIA) Ltd.2009
4. Income Tax Law & Practice – T.S. Reddy & Y.S. Hari Prasad Reddy, Margham Publications, Chennai. 2009
5. Income Tax Law & Practice – Dr.Vinod K.Sighania, Taxmann Publications,New Delhi. 2007

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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P2CM012			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL INSTITUTION & SERVICES			5	0	0	3	25	75	100
Objective	This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.									

UNIT - 1

Financial Services - Features and Functions - Constituents of Financial Services - Evolution and Environment - Regulating Authorities of Financial Services - Indian Financial System, an Overview.

(10 Hours)

UNIT - II

Factoring and Forfeiting - Meaning and Mechanism - Types of Factoring - Evaluation of Factoring business in India - Forfeiting Meaning and Characteristics - Venture Capital Financing - Meaning and Types - SEBI Guidelines.

(13 Hours)

UNIT - III

Mutual funds - Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes - money market mutual funds - private sector mutual funds - evaluation of the performance of mutual funds - functioning of mutual funds in India.

(12 Hours)

UNIT - IV

Commodity Market - Financial instruments - Derivations - Forwarded Marketing - Financial Options - Call Options - Put Options.

(12 Hours)

UNIT - V

Credit Rating - Purpose and Process - Credit Rating Services in India - National Depository System - Stock Markets - Primary Market and Secondary Market - OTCEI - NSE -

BSE – Share Market Indices.
)



(13 Hours

Text book:

1. Joseph Anbarasu et.al, Financial Services, Sultan Chand and Sons, New Delhi. 2008

Reference Book:

1. Khan M.Y. Financial Services, Tata McGraw Hill Company Ltd, New Delhi. 2006

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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CME05			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	HUMAN RESOURCE MANAGEMENT			5	0	0	3	25	75	100
Objective	This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.									

UNIT - 1

Human Resource Management – Evolution and Environment – Functions of HRM – Line Staff view of HRM – HRM and competitive advantage – International HR Practices – Ethical Issues in HRM.
(11 Hours)

UNIT - II

Strategic HRM – Role of HRM in Corporate Goal Setting – Levels of Strategic Management – Models of Strategic HRM – Applications of Strategic HRM – HR Planning – Concept; Organization and Practices.
(12 Hours)

UNIT - III

Job analysis – Components – Job Description and Specification – Recruitment – Characteristics and types – Selection Process – Tests and Interviews – Induction and Socialization – Performance Evaluation – Purpose – Factors affecting Performance – Performance Management System.
(13 Hours)

UNIT - IV

Training and development – Need and Importance – Assessment of training needs – Training and development and various categories of Personnel – Career Planning and development – Career Counseling, Promotion and transfer – Retirement and other separation Processes.
(12 Hours)

UNIT - V



Work Life Management – Organizational Climate – Knowledge Management – Total Quality Management (TQM) – Emotional Intelligence – Work Culture.
(12 Hours)

Text book:

1. Pravindurai, Human Resources Management, Pearson Education, New Delhi. 2008

Reference Books:

1. Memoria C.C, Personnel Management, Himalaya, New Delhi. 2008
2. Edwin Flippo, Personnel Management, Tata McGraw Hill, New Delhi. 2005
3. Stephen P.Robins, Organisational Behaviour, Prentice Hall of India Ltd, New Delhi. 2007

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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	11P3CME06			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INTERNATIONAL BUSINESS ENVIRONMENT			5	0	0	5	25	75	100
Objective	To know about WTO, Forex Markets and Framework of International market & finance.									

UNIT -1

Evolution of International business – characteristic features of International business – factors affecting the international business – Changing scenario of International Business.
(12 Hours)

UNIT - II

International Business Environment – economic – political – legal, social – culture, technological - Management of Multinational corporations – Structure- Global companies – international business houses – concepts, structures and functions.

(13 Hours)

UNIT -III

International finance; Foreign Exchange – convertibility of rupee (Basics) forex market – structure and functions. World Bank, IMF, UNCTAD, **Management of MNC TNL, Global Trade.**

(12 Hours)

UNIT -IV

International Marketing: product – packing – promotion, Regional Trading Blocks: EU, NAFTA, SAARC, WTO.

(12 Hours)

UNIT -V

International Human Development: recruitment – selection and development policies.

(11 Hours)

Text books:

1. Dr. K Aswathappa - International Business TMH. 2006
2. Subba Rao- International Business HPH. 2007
3. Bennet – International Business, Pearson Education.2005

Reference Books:

1. Daniels – International Business : Environment and Operations, Pearson. 2005
2. Joshi – International Business Environment. Sultan Chan & Sons, New Delhi.2007
3. Rugman – International Business. Sultan Chan & Sons, New Delhi. 2005
4. Sharan – International Business. Sultan Chan & Sons, New Delhi.2004



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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CMED1			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	EDC- FUNDAMENTALS OF COMPUTER AND NETWORKING			5	0	0	2	25	75	100
Objective	To know about WTO, Forex Markets and Framework of International market & finance.									

UNIT - I

Introduction to Information Technology: Information Technology – Understanding the Digital Domain – Representing Numbers and text in Binary- binary codes. (12 Hours)

UNIT - II

Fundamentals of Computers: Computer Hardware – Software – system software- application software- Translators- Computer languages-MLL-HLL-ALL. (12 Hours)

UNIT - III

Transmission of Information: Fundamentals of Communications – Fiber Optics – Wireless Communications –ISDN. (12 Hours)

UNIT - IV

Computer Networking: Goals – Topologies - Local Area Networks – Wide Area Networks – Communication Protocols. (12 Hours)

UNIT - V

Internet: Internet Architecture -- Types-Network Security-Internet applications- Internet address- domain name- E-mail. (12 Hours)

Text book:

Introduction to Information Technology Pelin Aksoy, Laura DeNardis,Cengage Learning India Private Limited, First Indian Reprint 2008



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Programme		M.COM	Programme code	Core-1	Regulation	2015				
Department	Commerce			Semester		III				
Course Code	14P3HR01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	HUMAN RIGHTS			5	0	0	1	25	75	100
Objective	This subject enable the student to know the basic knowledge about human rights, and also create the awareness about the women's rights ,various councils etc.,									

UNIT-1

Definition- characteristics- Principles-Theories. theory of natural rights, social welfare theory, legal theory, classification-international instruments of human rights universal

declaration of FIR – International covenant on civil, economic, social and cultural and political rights. *(12 Hours)*

UNIT-II

Fundamental rights part iii of the constitution- directive principles part iv of the constitution- the criminal procedure code 1973-protection of civil rights 1955-the schedule caste and scheduled tribe act 1989- optional protocol to international covenant on civil and political rights. *(12 Hours)*

UNIT- III

National HR commission- state human rights commission- national commission for women 1990- national commission for minorities- national commission for scheduled caste and scheduled tribe- their powers and functions. *(12 Hours)*

UNIT-IV

Constitutional provisions: articles 14,15,15(3),16,39(a),39(b),39(c) and 42 of the constitution- legal provisions the employees state insurance act 1948, family court act 1954, the special marriage act 1954, the Hindu marriage act 1955, the maternity benefit act, 1901(amended in 1955), dowry prohibition act 1961, the equal remuneration act 1976, prohibition of child marriage act 2006, the factories act 1986. The protection of women from domestic violence act 2005. *(12 Hours)*

UNIT-V

Instruments on the rights of children- refugees and HR- certain incidents that pose a threat to hr- educational rights- rights to employment- right to information act 2005. *(12 Hours)*



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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14P4CM13			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INDIRECT TAX			5	0	0	5	25	75	100
Objective	This course will enable the student to gain an understanding of the core concepts and technologies which constitute Information Technology.									

UNIT - 1

Indirect taxes – An Introduction – Special features – Contribution to Government Revenues – Taxation under the constitution – Advantages – Limitations – Changes made in the latest Budget.

(10 Hours)

UNIT -II

Central excise act 1944 – Applicable laws for central excise – Levy and collection of Excise Duty – Administrative setup – Composition of board – Powers of the Board – Excitability and manufacture – Valuation of excisable goods – Registration.

(12 Hours)

UNIT - III

Origin of MODVAT – its implications – CENVAT – Difference between MODVAT and CENVAT – Advantages of CENVAT – VAT – Exemptions – Excise concessions for promotion of exports – Export procedures – Demand, Refund, Rebate of excise duty.

(13 Hours)

UNIT - IV

Customs Act 1962 – Historical background – Important concepts – Levy and collection – Types of customs duties – Re importation of goods – Abatement of duty on damaged or deteriorated goods – Valuation of goods – Problems on Valuation – Customs duty drawback.

(13 Hours)

UNIT - V

Central Sales Taxes Act 1956 – Constitutional background – Objectives – Scope – Key definition levy and collection – Sales and deemed sales – Inter –State and intra –State Sales – Movement of goods from head office to branch office – Consignment transaction – Registration – GST – Concepts of Implications.

(12 Hours)

Text book:

1. Subramainyam, Indirect tax , Taxman publication, New Delhi.2013

Reference Book:

1. Balachandran . V, Indirect Taxes, Sultan ChandPublishers, New Delhi. 2008
2. Datey . V.S. Indirect Taxes – Taxman Publication PvtLtd, New Delhi. 2008



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Programme		M.COM	Programme code	Core-1	Regulation		2015			
Department	Commerce			Semester		IV				
Course Code	14P4CM14			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL MANAGEMENT			5	0	0	5	25	75	100
Objective	The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints. The purpose of this course to prepare managers to handle Business finances, Balance Sheet preparation and analysis, investment									

	management & breakeven point analysis, Risk Analysis and Foreign Exchange Management. It also enhances the understanding of the capital market involving investors, institutions and instruments.
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UNIT -1

Financial Management- finance function – aims of finance function – financial planning – objectives and principles of sound financial planning Goals of financial management – financial decisions -- long term and short term financial plan – factors affecting financial plan. (12 Hours)

UNIT -II

Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS – analysis - leverage – problems – Cost of Capital. (10 Hours)

UNIT -III

Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method – (simple problems only) (13 Hours)

UNIT -IV

Dividend Decisions – dividend policy – Dividend Theory- Determinants of dividend policy – types of dividend policy – forms of dividend. (12 Hours)

UNIT-V

Working Capital Management – meaning – importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital. (Simple Problems Only) (13 Hours)

Note: Distribution of marks 60% Theory and 40% Problems

Text books:

1. S N Maheshwari, Financial Management. Margham Publications, Chennai. 2009
2. Khan and Jain, Financial Management. Sultan Chan & Sons, New Delhi.2008
3. I M Pandey, Financial Management. Tata McGraw Hill Company Ltd, New Delhi. 2006

Reference Books:

1. Sharma and Sashi Gupta, Financial Management. Himalaya Publication, Bombay. 2007
2. James C Vanhorne, Financial Management. Himalaya Publication, Bombay. 2006
3. Prasanna Chandra, Financial Management. Sultan Chan & Sons, New Delhi. 2009
4. PN Reddy & Appanaiah, Financial Management. Margham Publications, Chennai. 2009



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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14P4CM15			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ENTREPRENEURSHIP THEORY AND PRACTICE			5	0	0	4	25	75	100
Objective	<p>To familiarize students with the requisites needed for being a successful entrepreneur.</p> <p>To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.</p>									

Learning Outcomes

- To develop and strengthen entrepreneurial quality and motivation in students and to impart basic entrepreneurial skills and understanding to run a business efficiently and effectively
- To make awareness about the Financial support like loan, subsidies and incentives

UNIT I : ENTREPRENEURSHIP

Entrepreneur and Entrepreneurship – Evolution – Characteristics of successful entrepreneurs – Functions of entrepreneurs – Types of Entrepreneurs – Social entrepreneur – Women Entrepreneur – Problems of Women Entrepreneur – Difference between Entrepreneur and Intrapreneur – Role of entrepreneur in Economic Growth – Factors Affecting Entrepreneurial Growth – Success stories of few Indian entrepreneurs.

(18 Hours)

UNIT II: ENTREPRENEURIAL MOTIVATION & IPR

Motivation: Meaning – Process – Theories – Factors. Entrepreneurship Development Programs – Need, Objectives, Phases. Intellectual property rights: Patent – Types, Process. Copy rights – Objectives. Trademark – Functions, categories .

(18 Hours)

UNIT III : BUSINESS PLAN

Idea generation – Opportunity/Product identification – Opportunity selection – Business opportunities in various sectors. Business plan – Meaning – Contents, Formulation. Steps in starting a small business enterprise – project appraisal – Project Report.

(18 Hours)

UNIT IV: INCENTIVES AND SUBSIDIES

Seed capital assistance – Mudra Scheme – Taxation benefit to SSI. Sickness in small Business – Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small industry – Expansion, Diversification, Joint Venture, Merger and Sub Contracting.

(18

Hours)

UNIT V: A.SUPPORT TO ENTREPRENEURS

Institutional service & finance to entrepreneurs: DIC, NSIC, MSMEDI, ITCOT, KVIC, IFCI, IDBI, TIIC, SIPCOT, Commercial bank.

(9 Hours)

UNIT V: B.ENTREPRENEURIAL SKILLS (Practicals)

Making of Doll, Jute bags, Artificial jewels, flowers, Soap oil, Phenoyl, Washing powder, Vessel cleaning powder, Craft works, Embroidery, Tailoring, Candle making, Coir products, Processed food products like Pickles, Soft drinks, Masala products, Herbal products like Facial cream, Tooth powder etc.,

(9 Hours)

Topics beyond syllabus:

- Tourism Entrepreneurship
- Business cases
- Online business

TEXTBOOKS :

1. Dynamics of Entrepreneurial Development by **Vasant Desai** – Himalaya Publications
2. Entrepreneurial Development by **C.B. Gupta and N.P. Srinivasan**
3. Fundamentals of Entrepreneurship and Small Business by **Renu Arora & S.KI.Sood**
4. Entrepreneurial Development by **Dr. P. Saravanavel, Learntech** Press Trichy.

REFERENCES :

- **Hisrich R D, Peters M P**, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2013.
- **Mathew J Manimala**, “Enterprenuership theory at cross roads: paradigms and praxis” 2nd Edition Dream tech, 2005.
- **Rajeev Roy**, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2011.

Web sources

- <https://www.inc.com/drew-hendricks/50-best-websites-for-entrepreneurs.html>
- <https://www.entrepreneur.com/article/219967>
- <http://libguides.usc.edu/entrepreneur>
- <https://www.umassd.edu/innovate/incubatorspace/resources/>
- <https://library.bridgew.edu/c.php?g=339204&p=4664369>



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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CME07			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INDUSTRIAL RELATIONSHIP MANAGEMENT			5	0	0	4	25	75	100
Objective	1.To create better understanding between the industry and employee. 2. To learn what are all the problems a raised in a industry and how to tackle									

	the problem.
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Learning Outcomes

1. To explain how individual differences in personality
2. To develop group dynamic and team skills.

UNIT -I

Industrial Relations – Meaning – Characteristics of Industrial Relations – Objectives of Industrial Relations – Functions of Industrial Relations – The Three Actors of Industrial Relations – Importance of Harmonious Industrial Relations – Code of Industrial Relations – Conditions for congenial Industrial Relations. **(18**

Hours)

UNIT -II

Trade Unions - Meaning – Functions and Role of Trade Unions – objectives of Trade Unions – AITUC – INTUC – HMS – BMS – HMP – Union Structure – Problems of Trade Unions –Reasons for joining Trade Union– Measures to Strength of Trade Unions - Trade Union movement in India.

(18 Hours)

UNIT -III

Industrial Conflicts & Grievance – Definitions of a Dispute / Conflicts – Causes of Industrial Conflicts – Types of Industrial Conflicts – Strikes – Lockout - Consequences of Industrial Conflicts – Preventions of Industrial Conflicts – Settlements of Industrial Conflicts. Meaning of Grievance – Procedure of Grievance – Causes of Grievance – Pre-requisites of Grievance – Need for Grievance. Employees Welfare measures and Schemes.

(18 Hours)

UNIT- IV

Collective Bargaining – Definitions – Characteristics of Collective Bargaining – Importance of Collective Bargaining –Essential conditions for the Collective Bargaining – Functions of Collective Bargaining – Process of Collective Bargaining - Collective Bargaining in India – Recommendations of NCL. **(18**

Hours)

UNIT -V

Discipline & Workers Participation of Management – Meaning – Objectives of Discipline – Red-Hot Stove Rule – Causes of Indiscipline – Disciplinary Procedure – Types of Punishment. Definitions of Workers Participation of Management – Objectives – Forms : Works Committees, Joint Management Councils, Joint Councils, Shop Councils – Performance Evolution – Profit Sharing - Suggestions for Success Workers Participation of Management. **(18 Hours)**

Topics beyond the Syllabus

1.Risk Management

2.Leadership Management

Text books

1. **Jerome joseph**, Industrial Relations: Towards a theory of Negotiated Connectedness, Response Books. 2014
2. **C.S. Venkataratnam**, Globalization and Labor-management Relations, Sage Publications, New Delhi. 2014

Reference Books

1. **Nikolai Rocovsky and Emily Sims**, Corporate Successes Through People: Making International Labor standards Work for you, Academic Foundation, New Delhi, 2006.
2. **P.C. Tripathi**, Personal Management and Industrial Relations, Sultan Chand & Sons, New Delhi, 1984 (Reprint – 2009).
3. **E.H. Mcgrath**, S.J. Industrial Disputes, Prentice Hall of India, New Delhi, 1985.
4. **P.Subba Rao**. Personnel and Human Resources Management, Himalaya Publishing House. 2012.

Websites

1.http://www.pondiuni.edu.in/storage/dde/downloads/hrmiii_irm.pdf

2.http://www.victoria.ac.nz/st_Services/careers/pdf/career-view/career-view-human-resource-management-and-industrial-relations-web.pdf



VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR
WOMEN
(Autonomous)
ELAYAMPALAYAM, TIRUCHENGODE



Programme	M.COM	Programme code	Core-1	Regulation	2015
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Department	Commerce	Semester				IV		
Course Code	14P4CME08	Period per week				MAX MARKS		
		L	T	P	C	IN	EX	Total
SUBJECT	PRINCIPLES AND PRACTICE OF INSURANCE	5	0	0	4	25	75	100
Objective								

UNIT-I

Introduction to Insurance – Meaning – Definition – Features – Principles of Insurance
Evolution of Insurance and Insurance organization.

UNIT - II

Life Insurance – Nature – Classification of policies – Annuities – Selection of Risks -
Measurement of Risk – Calculation of Premium.

UNIT - III

Fire Insurance – Nature – Uses – Kinds - Policy conditions .

UNIT - IV

Marine Insurance – Nature – Policies – Policy conditions – Premium Calculation- marine
losses.

UNIT - V

Miscellaneous Insurance – Motor Insurance – Burglary – Personal Accident Insurance –
Insurance for Disaster.

Note: Theory only Reference:

1. Dr. G.S.Panda: Principles & Practice of Insurance – Kalyani Publishers, New Delhi
2. M. N. Mishra : Insurance Principles and Practice – S.Chand & Company Ltd, New Delhi.
3. Dr. Periyasamy: Principles and Practice of Insurance – Himalaya Publishing House.
4. A. Murthy : Elements of Insurance – Margham publications, Chennai.
5. Harrington: Risk Management & Insurance - McGraw-Hill (India) Pvt. Ltd.



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Programme	M.COM	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14P4CMPR01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	PROJECT WORK			5	0	0	4	25	75	100
Objective	The principal objective of this course is to help you develop a critical appreciation of both the opportunities and challenges associated with the increasing globalization of markets the key environmental forces shaping consumer needs and preferences, the impact of foreign political and economic factors on companies, the influence of international competition.									

Marks Allotted

Dissertation : 50

Viva Voce : 25

Total : 75

Guidelines for Project Work:

(a) Topic :

The topic of the project work shall be assigned to the candidate before the end of second semester.

(b) No. of copies of the Project Report :

The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the library and one copy can be returned to the student.

(c) Format to be followed :

The format/ certificate for the report to be submitted by the students are given below:

Format for the preparation of project report:

- (a) Title page
- (b) Bonafide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) Text of the project
- (f) Bibliography
- (g) Appendix

Format of the title page:

TITLE OF THE PROJECT REPORT

Project Report Submitted in part fulfillment of the requirement for the award of the Degree of
Master of Commerce To Periyar University, Salem- 636011.

By

Name of the Students :

Register number :

Name of the Supervisor :

College / University Department :

Year :

Format of the Certificate:

CERTIFICATE

This is to certify that the project Report entitled _____
_____ submitted in part of fulfillment of the requirement for the award
of the degree of Master of Commerce to the award of the degree of Master of Commerce to the
Periyar University , Salem is a record of bonafide project work carried out by _____
_____ under my supervision and guidance that no part of the project report work
has been submitted for the award of any degree ,diploma, fellowship or other similar titles or
prizes and that the work has not been published in part or full in any scientific or popular
journals or magazines.

Date :

Place :

Signature of the supervisor

Signature of the Head of the Department

MASTER OF COMMERCE WITH COMPUTER APPLICATION
M.Com. (CA)

I. SCOPE OF THE COURSE

M.Com.(CA) is a high profile postgraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global accounting and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of two years and equips a student with knowledge, ability, skills and other qualities required for a professional accountant, Teaching professional, Auditors, Financial Advisor etc.,

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship, case study and research work. Focus is also on developing soft skills of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professional Men will be arranged to enable the students to get wider exposure. Students joining in this program can also enroll for any one of the professional courses offered like M.Phil., Ph.D., CA, ICWA, ACS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for a higher level Career Placement.
- ✓ Special Guest lectures from Industrialists, Bankers, Company Secretaries and Auditors will be arranged.
- ✓ Exclusively caters to students interested in pursuing professional courses like M.Phil., Ph.D., CA, ICWA, ACS, etc.
- ✓ Special Industry Orientations and Training are parts of the Degree Course.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & deductive skills.

III. OBJECTIVES OF THE COURSE

- ❖ To enable the students to acquire professional knowledge over Commerce and other related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of commerce.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.

- ❖ To enable the students to gain knowledge over the recent developments in the various areas of commerce.
- ❖ To orient the students in the applied aspects of different advanced business practices.
- ❖ To equip the students to occupy important positions in Business, Industries and related organizations.
- ❖ To inspire the students to apply their knowledge gained for the development of society in general.

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year Degree course

(M.Com. CA) shall be required to have passed

- c) B.Com. / B.Com(CA) (or)
- d) Any other degree with one paper in Accountancy.

V. DURATION OF THE COURSE

- The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March.
- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.
- Each subject will have six hours of lecture per week apart from practical training at the end of each semester.

VI. CONTINUOUS INTERNAL ASSESSMENT

The performance of the students will be assessed continuously and the

Internal Assessment Marks will be as under :

- 5. Average of two Tests - 10 Marks
- 6. Seminar - 5 Marks
- 7. Assignment - 5 Marks
- 8. Attendance - 5 Marks

Total = 25 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

Attendance Percentage	Marks
76% - 80%	1
81% - 85%	2
86% - 90%	3
91% - 95%	4
96% - 100%	5

PASSING MINIMUM

EXTERNAL

In the University Examinations, the passing minimum shall be 50 % out of 75 Marks.
(38 Marks)

VII. ELIGIBILITY FOR EXAMINATION

A candidate will be permitted to appear for the University Examination only on earning 75 % of attendance and only when his / her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the examination of Core Courses (main and allied subjects) and securing marks

- a) 75 % and above shall be declared to have passed the examination in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.
- b) 60% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.
- c) 50% and above but below 60% shall be declared to have passed the examinations in second class.
- d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of two consecutive academic years from the year of admission only will be eligible for University rank.

IX. ELIGIBILITY FOR AWARD OF THE DEGREE

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than two academic years comprising of four semesters and passed the examinations prescribed and fulfilled such conditions have been prescribed therefore.

X. PROCEDURE IN THE EVENT OF FAILURE

If a candidate fails in a particular subject, she may reappear for the end semester examination in the concerned subject in subsequent semesters and shall pass the examination.

XI. COMMENCEMENT OF THESE REGULATIONS

These regulations shall take effect from the academic year 2011-12 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2011-12 and thereafter.

X11. TRANSITORY PROVISIONS

Candidates who were admitted to the UG programme of study before 2011-2012 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., upto and inclusive of the examinations of April/May 2013-2014. Thereafter, they will be permitted to appear for the examinations only under the regulations then in force

XIII. COURSE PATTERN

Sem	Subject Code	Course	Subject Title	Hrs /Week	Credits	Int. Mark	Ext. Mark	Total Mark
I	14P1CC01	Core - 1	1.Marketing Management	6	4	25	75	100
	14P1CC02	Core - 2	2.Accounting for Managerial Decision	6	5	25	75	100
	14P1CC03	Core - 3	3. .Programming in C++	6	4	25	75	100
	14P1CCP01		4 Programming in C++- LAB	6	5	40	60	100
	14P1CCE01		5. .Elective - I	6	4	25	75	100
	Total			30	22	140	360	500
II	14P2CC04	Core -4	1.Advanced Cost Accounting	6	5	25	75	100
	14P2CC05	Core -5	2.Security Analysis & Portfolio Management	6	4	25	75	100
	14P2CC06	Core- 6	3.Dabase Management System	6	4	25	75	100
	14P2CCP02		4.Data base Management System LAB	6	4	40	60	100
	14P2CCE03		5.Elective - II	6	5	25	75	100
	Total			30	22	140	360	500
III	14P3CC07	Core - 7	1.Business Research Methodology	5	5	25	75	100
	14P3CC08	Core - 8	2.Advanced Corporate Accounting	6	5	25	75	100
	14P3CC09	Core - 9	3.Visual Basic	5	3	25	75	100
	14P3CCP03		4.Visual Basic - LAB	4	3	40	60	100
	14P3CCE05		5.Elective - III	5	5	25	75	100
	14P3CCED1	EDC	6. Fundamentals of Computer and Networking	3	2	25	75	100
	14P3HR01		Human Rights	2	1	25	75	100
	Total			30	24	190	510	700
IV	14P4CC10	Core - 10	1.Indirect Tax	6	5	25	75	100
	14P4CC11	Core - 11	2.Financial Management	6	5	25	75	100
	14P4CC12	Core - 12	3. Web Technology	6	4	25	75	100
	14P4CCE07		4.Elective - IV	6	4	25	75	100
	14P4CCPR01		5.Project Work	6	5	25	75	100

	Total	30	23	125	375	500
	GRAND TOTAL	120	91	595	1605	2200

M.Com-CA

Elective — I

- | | |
|----------------------------------|-----------|
| 1. Business Statistical Analysis | 14P1CCE01 |
| 2. Organisational Behaviour | 14P1CCE02 |

Elective — 11



- | | |
|-----------------------------------|-----------|
| 1. Resource Management Techniques | 14P2CCE03 |
| 2. Global Business Management | 14P2CCE04 |

Elective — III

- | | |
|---------------------------------------|-----------|
| 1. Direct Tax | 14P3CCE05 |
| 2. International Business Environment | 14P3CCE06 |

Elective — IV

- | | |
|---------------------------------------|-----------|
| 1. International Financial management | 14P4CME07 |
| 2. International Marketing | 14P4CME08 |

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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CC01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	MARKETING MANAGEMENT			5	0	0	4	25	75	100
Objective	To introduce the concepts of marketing management to the students. To understand various marketing decisions and their implications. To understand the impact of marketing decisions on consumer behaviour									

Learning Outcome:

Understand various concepts and theories of Marketing to apply them in marketing context

Understand the functions of Marketing and about the consumer behavior.

Students will be able to estimate the effectiveness of marketing-mix activities

UNIT-I

Introduction — Marketing Management — Nature and Scope of Marketing — Marketing Concepts — Marketing Process — Marketing Functions — Market Mix — Market Planning — Organization — Market Environment. (10 Hours)

UNIT—II

Product Planning and Policy — Product Mix — Product Development — Product Life Cycle — Grading — Standardization — Packaging. (10 Hours)

UNIT-III

Buying Decision — Consumer Behaviour — Meaning — Nature — Factors Influencing Consumer Behaviour — Buyer Behaviour Theories- Marshallin Model- Psychological Theories- Psychoanalytic Theories- Social psychological Theories- Buying Decision Process - Market Segmentation-Requirements for Successful Segmentation- Bases for Market Segmentation.

(15 Hours)

UNIT-IV

Pricing Decision — Factors affecting Price Determination — Pricing Polices and Strategies — Nature — Functions, Channel of Distribution —Types of Channels — Intermediaries.

(13 Hours)

UNIT-V

Promotional Decisions — Promotional Mix — Communication Process — Advertising and Salesmanship — Marketing Research and Information.

(12 Hours)

Text Books:

1. R.S.Pillai & Baghuvathi - Modern Marketing — S.Chand and Sons 2006
2. C.B. Gupta & Rajan Nair—Marketing Management— Sultan Chand & Sons, New Delhi.2007

References:

1. Phillip Kotler — Principles of Marketing — Prentice — Hall India Pvt Ltd. 2006
2. Sherlekar — Marketing Management — Himalaya Publishing House Pvt Ltd.2008
3. Rajan Saxena — Marketing Management, Mc Graw Hill, Nodia, U.P.2008



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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CC02			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ACCOUNTING FOR MANAGERIAL DECISIONS			5	0	0	5	25	75	100
Objective	To understand the concept and importance of Management accounting To understand the use of accounting tools for generating information for managerial decision-making.									

Learning Outcome

1. To familiarize the students with various principles of Management Accounting
2. Enable them acquire skills needed to analyze and interpret the performance of the firm thru preparation of financial statement.
3. To make students apply accounting ratios to extract the financial performance of the firm
4. To enable them to know the change in financial position thru preparation of fund flow and cash flow analysis.
5. To understand the breakeven level in volume and units to make managerial decisions competently on cost volume and profit.

UNIT I

Accounting for managerial decisions - Meaning, Scope, Advantages, Limitations & Importance - Distinction between Financial Accounting and Management Accounting - Management Accounting and cost accounting *(10 Hours)*

UNIT II

Analysis and interpretation of Financial Statements - Ratio Analysis - Significance of Ratios - Uses and Limitations *(12 Hours)*

UNIT III

Fund Flow Analysis - Meaning, Importance, Advantages and Limitations. Cash Flow Analysis - Uses and Limitations - Difference between Fund Flow Analysis and Cash Flow Analysis *(15 Hours)*

UNIT IV

Budgeting - Meaning and concept - Essentials of Good Budgeting - Types of Budgets- Sales, Production, Material, Purchase budgets- Flexible Budgets - Cash Budgets — Zero Based Budgeting *(13 Hours)*

UNIT V

Standard Costing — Techniques - Different Variances and their Analysis — Material - Labour - Overhead and Sales Variances. *(10 Hours)*

Note:

Distribution of marks between theory and problem shall be 20% and 80% respectively, as per the model question paper

Text Book:

1. Reddy and Murthy - Management Accounting Himalaya Publishing House Pvt Ltd.2008

References:

1. Sharma Sasi.k. Gupta - Management Accounting Himalaya Publications 2006
2. S.N.Maheswari - Management Accounting Sultan Chand & Sons, New Delhi.2007
3. Pillai & Bagavathy - Management Accounting Himalaya Publishing House Pvt Ltd.2008



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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CC03			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	PROGRAMMING IN C++			5	0	0	5	25	75	100
Objective	To understand the concept and importance of Management accounting To understand the use of accounting tools for generating information for managerial decision-making.									

UNIT – I

Principles of object oriented programming : Procedure oriented programming – object oriented programming – Features of OOP – Basic Concepts of OOP – Benefits of OOP – Object Oriented Languages – Applications of OOPs – Beginning with C++ : what is c++ – comments – input/ output operators – cascading I/O operators – Structure of C++.

(13 Hours)

UNIT – II

Introduction to C++ : Tokens – Keywords – Identifiers – constants. Data Types – Variables – Declaration of variables – Operators in C++ – manipulators – Expressions and their types – Control Structures.

(12Hours)

UNIT – III

Function in c++ : Main Function – Function Prototyping – Call by reference – Return by reference – Inline Functions – Function overloading – Friend and Virtual Functions.

(10 Hours)

UNIT – IV

Classes and Objects – Constructors and Destructors : Constructors –Types of Constructors – Destructors – Operator Overloading : Operator Overloading – Unary and Binary operator overloading .

(11Hours)

UNIT – V

Inheritance : Single Inheritance – Multilevel Inheritance – MultipleInheritance – Hierarchical Inheritance – Hybrid Inheritance. Pointers,Virtual Functions and Polymorphism : pointers – pointers to objects – this pointer – pointers to derived classes – virtual functions – Managing console I/O operations.

(14 Hours)

Text Book:

Balagurusamy. E- Object Oriented Programming with C++, TMH, 2001.

Reference Books:

1. Venugopal. K.R, Rajkumar and T. Ravishankar- Mastering C++, TMH, 1998.
3. Ravichandran.D - Programming with C++, TMH, 1998.



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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CCP01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	PROGRAMMING IN C++ LAB			5	0	0	5	25	75	100
Objective	To understand the concept and importance of Management accounting To understand the use of accounting tools for generating information for managerial decision-making.									

LIST OF PRACTICALS

1. Write a program in C++ for Pay Roll calculation (Using simple class and objects concept).
2. Write a program in C++ to sort the given name in alphabetical order using array.
3. Write a program in C++ for calculate area of different Shapes (Circle, Triangle, Rectangle) using **function overloading**.
4. Write a program in C++ to find Mean using **friend function**

5. Write a program in C++ to Calculate Simple Interest and compound interest using **inline functions**.
6. Write a program in C++ to Calculate Depreciation – by using **constructors and Destructors**.
7. Write a C++ program to calculate the sum and product of two complex numbers **using operator overloading**.
8. Write a program in C++ to concatenate two strings using **operator overloading**.
9. Write a program in C++ to prepare student mark statement using **inheritance** concepts.

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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CCE01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	PROGRAMMING IN C++ LAB			5	0	0	4	25	75	100
Objective	To understand statistical tools for quantitative analysis To understand the process of using statistical tools for validating finding and interpreting statistical results									

Unit I

Definition of Probability – Theorems on Probability – Complementary Events – Application of Permutation and Combination – Probability – Bayes Theorem and related problems.

(13 Hours)

Unit II

Probability distributions – Binomial, Poisson and normal distributions – characteristics and applications.

(10 Hours)

Unit III

Testing of Hypothesis – standard errors and sampling distributions – large samples – Types of errors based on Mean, Means, Proportion and Properties – Test of significance - Z test.

(13 Hours)

Unit IV

Testing of hypothesis – F test – one way – two way – Independence of attributes – χ^2 test
– uses of χ^2 test.

(12 Hours)

Unit V

Multiple correlation and Partial correlation – Concept of Factor analysis, cluster analysis
and discriminant analysis.



(12 Hours)

Text book

Statistical Methods by Gupta S.P – S.Chand & company Ltd. 2008

Reference book:

1. Statistics by Pillai and Bagavathi Sultan Chand and co New Delhi 2007
2. Statistics by P. R. Vittal 2008

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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14P1CCE02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	ORGANIZATIONAL BEHAVIOUR			5	0	0	4	25	75	100
Objective	To understand the various components of environment and their interdependence. To be able to assess the likely impact of environmental changes on business processes									

Learning Outcome:

Students will be able to learn the Customer Satisfaction, and Customer loyalty.

Students will understand the factors influencing the customer behaviour and Service Quality.

Understand the different Communication styles.

UNIT-I

Organizational Behaviour Concept — Nature — Features — Importance -- Role of OR.

(10 Hours)

UNIT-II

Perception — Components — Factors — Models — Learning — Process — models — Types and Techniques.

(11 Hours)

UNIT-III

Personality — Determinants — Development — Measurement — Attitudes and Values — Nature — Components — Formation — Functions.

(12 Hours)

UNIT -IV

Organisational Conflicts— Definition- Sources- Types – Conflicts Process- Conflicts Management in India-Emotional, Intelligence, Anger Management and Counseling-Stress Management-Forms-Stages-Causes-Effects. . *(14 Hours)*

UNIT-V



Organizational Change — Goals — Approaches — Perspectives — Organization Culture — Characteristics — Types — Functions — Measurement. Comparison on India Vs Other Countries of Organisational Change . *(13 Hours)*

Text books :

1. L.M.Prasad — Organizational Behaviour, Sultan Chand & Sons, New Delhi. 2007
2. K. Aswathappa — Organizational Behaviour, Himalaya Publishing House, Mumbai.2008

References:

1. Uma Sekaran — Organizational Behaviour, Tata Mc Graw Hill. 2006
2. Saiyadain — Organizational Behaviour, Tata Mc Graw Hill. 2006
3. M.N.Mishra — Organizational Behaviour ,Vikas Publishing House Pvt Ltd, New Delhi.2008

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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CC04			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ADVANCED COST ACCOUNTING			5	0	0	5	25	75	100
Objective	To understand the techniques of accounting for various business To learn to prepare and interpret accounts of various types of businesses.									

Learning Outcome

To develop in students towards cost consciousness and prepare them for careers in the areas of costing.

To enable the students acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit.

To enable the students to assess and understand cost incurred in manufacture of a product or service.

UNIT-I

Cost accounting: Concept, Importance and scope — Comparison of financial accounts with cost accounts — Elements of cost — Classification of costs — Cost sheet — Tender.

(11 Hours)

UNIT —II

Materials: Methods of pricing: FIFO, LIFO and average cost methods — Cost control: importance Technique and Losses.

Labor: Computation of Labor cost — Cost Control: Labor Turnover, idle Time, and Over time, Wage payment and Incentive schemes.

Overhead: Primary and Secondary Distribution of Overhead. *(15 Hours)*

UNIT -III

Process Costing: Process Accounts — Inter Process Profit — Equipment production — Joint — Products and By Products. *(13 Hours)*

UNIT -IV

Job Costing, Contract Costing Reconciliation of cost and financial profits — Integrated Accounts. *(11Hours)*

UNIT-V

Marginal Costing: Concept, advantages and Lirritations — Problems on Decision — Making — Break-Even Analysis —Differential Costing.

(10 Hours)

Note:



1. 80% Problems and 20% Theory

Text Books:

1. Cost Accounting — Principles & Practice by Lall nigarn, B.M.K.Jain. 2005
2. Cost Accounting by Iyengar. Kalyani Publishers Kalyani Publishers 2008

References:

1. Cost Accounting by Prasad N.K Chatterjee S.Chand & Co Ltd.2008
2. Principles of Cost Accounting by Maheswari S.N. S.Chand & Co Ltd.

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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CC05			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			5	0	0	4	25	75	100
Objective	To understand the characteristics of securities markets and the instruments traded therein. To be able to analyze risk and return of securities and manage portfolios of investments									

Learning Outcome:

Students will be able to learn the Market strategies share trading methods.

Students will understand the factors influencing the security analysis and portfolio construction.

Students will Understand the investors behaviors at different level.

UNIT-I

Investments: Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis: Concept of return and risk: Security return and risk. Financial Assets: Types and their characteristics, sources of financial information.

(10 Hours)

UNIT -II

Security Markets: Primary and Secondary market- Capital Market- Role, functions – Financial Agencies in Capital Market-Allotment Procedure; New financial instruments. Secondary Market: Role, importance, types of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository - role and need: Depositories Act, 1996.

(13Hours)

UNIT —III

Public Issue: SEBI guidance lines on public issue, size of issue, pricing of issue, promoter's contribution, appointment of Merchant bankers, broker, register and managers, bankers and allotments of shares. *(12 Hours)*

UNIT -IV

Valuation of Securities: Bonds, Debentures, Preference shares, Equity shares. Fundamental analysis: Trends, indicators, indices and moving average applied in technical analysis. *(10 Hours)*

UNIT -V

Portfolio Analysis: Estimating rate of return and standard Deviation of portfolio. Effect of combining the securities: Markowitz Risk Return optimization: single Index Model or Market Model: Portfolio total risk, Portfolio Market risk and unique risk, simple Sharpe's optimization solution. Capital Market Theory: Capital Market line, Security Market line, Risk free lending and borrowings: factor models: Arbitrage pricing theory, two factor and multi factor models: principle of arbitrage, arbitrage portfolios. *(15 Hours)*

Text Book:

1 .V.K.Bhalla : Investment Analysis Kalyani Publications 2010

REFERENCE:

1.K.R.Chandratre :Capital issue, SEBI & Listing Tata M.C Grawhill 2008

2.Clark, James, Francis: Investment Analysis and Management. Excel Publications 2008

3.Donal E Fisher and J.Jorden: Security Analysis and portfolio Management Pearson Education India 2005



VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR
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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015				
Department	Commerce		Semester		II				
Course Code	14P2CC06		Period per week		MAX MARKS				
			L	T	P	C	IN	EX	Total
SUBJECT	DATABASE MANAGEMENT SYSTEM		5	0	0	5	25	75	100
Objective	To understand the use of spread sheet for decision – making, To understand the potential of the Internet for business. To provide a basic understanding about e-commerce.								

Unit I

Introduction: Database System Applications- Database System Vs File System – View of Data- Data Models- Database Languages- Transaction Management – Storage management – Database Users- Database System Architecture. **E-R Model :** Basic Concepts – Mapping constraints- Keys- Design Issues – E-R diagram- Weak Entity sets – Extended E-R features.

(12Hours)

Unit II

Relational Model: Structure of relational database – Relational Algebra- Extended relational algebra operations- Modification of database – Views – Tuple Relational Calculus – Domain Relational Calculus.

(11Hours)

Unit III

SQL: Background-Basic structure-set operations-aggregate function-null values-nested sub queries-views-complex queries- Modification of database-joined relations-DDL-embedded

SQL-dynamic SQL. **Other Relational Languages:** QBE. **Integrity Constraints:** Domain Constraints-Referential Integrity-Assertions-Triggers- Functional dependencies.
(12Hours)

Unit IV

Relational Database Design: Deconposition- Normal Forms- BCNF-3NF-4NF.**Object**

Oriented Databases: Need for new databases-New database Applications- The object oriented data model.

(11 Hours)

Unit V

Transactions: Transactions Concept- Concurrent Execution- Recoverability.**Database System Architectures:** Centralized Systems-Client-Server Systems-Transaction Servers-Data Servers-Parallel Systems-Parallel Database architecture- Distributed Systems. (14 Hours)

Text Book:

A.Silbescatz,N.F.Korth,S.Sudharshan,"Database System Concepts", 4th Edition-Mcgraw Hill Higher Education,International Edition 2002.



Reference Books:

1. Raghu Ramakrishnan and Johannes Gehrke,"Database management System", Mcgraw Hill, 2000.
2. Alexis Leon,Mathews Leon,"Essentials of Database management Systems", Vijay Nicole imprints PVT LTD,2006

PRACTICAL II ORACLE

Subject code : 14P2CCP02 Semester : 1I Credit : 5 Hours : 60

1. Simple Queries Using DDL,DML base tables.
2. Simple Queries Using DDL,DML base views
3. Simple queries using built in functions
4. Simple queries using set operations
5. Database Triggers creation
6. Report creation
7. PL/SQL procedure to prepare a student mark sheet
8. PL/SQL procedure to Design Electricity Bill
9. PL/SQL procedure to design Pay Bill

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CCE03			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	RESOURCE MANAGEMENT TECHNIQUES			5	0	0	4	25	75	100
Objective	To understand statistical tools for quantitative analysis To understand the process of using statistical tools for validating finding and interpreting statistical results.									

Learning outcome:

Understand the nature and scope of business management techniques.

To make the students gain conceptual knowledge of the process of environmental scanning and resources management techniques.

Analyze the impact of technology on society, economy, and on individual plant

To familiarize the students with different management techniques.

Unit I:

Quantitative techniques – concepts –Linear programming – Assumptions – Formulation of Linear programming – Solving LPP – Graphical method – Simplex Method (Only slack variables).

(12Hours)

Unit II:

Transportation problems – Finding an Initial Basic Feasible Solution (IBFS) – North-West corner rule – Least Cost Method – Vogel’s approximation method(VAM) –Finding the optimum solution - MODI method. Assignment problems – Hungarian method.

(15Hours)

Unit III:

Network Analysis – Construction of the Network – Programme Evaluation and Review techniques - Time & critical path calculation – CPM and PERT applicatioPn.

(10Hours)

Unit IV:

Decision Theory under risk – Expected monetary value – Expected opportunity loss – Expected pay off under perfect information – Decision Tree

(10Hours)

Unit V:

Demand forecasting – purpose – steps – extrapolation demand forecasting – time series – secular trend – method of moving average – method of least square – seasonal indices – method of simple average.



(13Hours)

Text Book :

Resource Management Techniques, Sundaresan, Ganapathy Subramaniam, Ganesan.

Reference Books :

1. Prem Kumar Gupta, Operation Research – Sulton Chand & Co.
2. P.K. Man mohan, Operation Research – Sulton Chand & sons
3. Vittal .P.R, Introduction to Operation Research, Marghan Publication
4. Vohra. N.D, Quantitative techniques in Management, Tata McGraw Hill
5. S. Kalavathy, Operation Research, Vikas Publishing House.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14P2CCE04			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	GLOBAL BUSINESS MANAGEMENT			5	0	0	4	25	75	100
Objective	To understand the concept and importance of international finance. To understand the role of global financial markets and instruments.									

Learning Outcome

Understand the nature and scope of business

To make the students gain conceptual knowledge of the process of environmental scanning and analysis

Analyze the impact of technology on society, economy, and on individual plant

To familiarize the students with the industrial policies

Understand the importance of consumer protection in business environment

Explain how organizations implement social responsibility actions

Unit-I

Global business — Meaning and Scope — Reasons for Globalization —MNC- concept and role- Criticism of MNC- International Orientations — Drivers and Restrainers of Globalization — Market Entry Strategies — Barriers of Global Business. (12 Hours)

Unit-II

Global Business Environment — Economic Socio-Cultural — Demographic — Political — Technological — Free trade v/s Protection — Trading Blocs — Regional Integration Agreements — World Trade Organization — GATTs — TRIMs — TRIPs. *(12 Hours)*

Unit-III

Foreign Exchange Market — Functions — Theories of Foreign Exchange Transactions in Foreign Exchange Market — Exchange Rate Systems — Fixed and Flexible — Currency Exchange risks and their management — FEMA 1999. *(11Hours)*

Unit-IV

International Investment and Finance — Types of Foreign Private Investment — Limitations of Foreign Capital — Payment Terms in International Trade Financing Institutional Finance for Export — EXIM Bank - ECGC — INCOTERMS. *(13Hours)*

Unit-V

Export Promotion Council and Export Promotion Incentives — Export Procedure & Documentation — Import Procedure — International Pricing — Transfer Pricing — Dumping — Retrograde Pricing- Counter Trade. *(12 Hours)*

Text Book:

International Business - Francis Cherunilam Margham Pub 2008

Reference Books:

1. International Management - Richard M. Hodgetts and Fred Luthans M.C.Graw hill
2. International Business - Justin Paul Sultan Chand & Sons 2009
3. International Business Environment - Anant K.Sundram & Stewans Black Sultan Chand & Sons



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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CC07			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS RESEARCH METHODOLOGY			5	0	0	5	25	75	100
Objective	To understand the process of research To understand the concepts of sampling and tools for data collection and analysis. To understand the process of documentation and research report writing.									

Learning outcome

To understand the concepts and techniques of research and research methodology.
To understand the use of various statistical tools for business research solutions.

UNIT-I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Historical and Case Study – Research Design – Components of the Research Design. (10 Hours)

UNIT-II

Census – Sample - Sampling Techniques – Probability, Non Probability Sampling - Random and Non Random Sampling – Size of the Sample. (12 Hours)

UNIT-III

Collection of Data – Primary and Secondary Data – Tools of Collection of Data – Questionnaire – Personal Interview – Interview Schedule – Observation, Pilot Study and Pre-testing.

(13 Hours)

UNIT-IV

Analysis and Interpretation of Data – Hypotheses – Characteristics of A Good Hypothesis – Formulation and Testing of Hypotheses – Methods of Testing Hypotheses – T – Test – F- Test, Chi square Test. (Simple Problems Only) *(15 Hours)*

UNIT-V

Research Report – Types of Reports – Steps in Drafting a Research Report. *(10 Hours)*



Note: Distribution of marks 80% Theory and 20% Problems

Text books: Text books:

1. Research Methodology – Kothari C.R. – Wiley Eastern Ltd, New Delhi. 2009
2. Research Methods in Commerce – Amar Chand.D – Emerald Publishers, Chennai. 2008

Reference Books:

1. Research Methodology – Thanulingum.N- Himalaya Publishing House Pvt Ltd. 2007
2. Research Methodology & Statistical Tools – Krishnaswamy & Obul Reddy - Himalaya Publishing House Pvt Ltd. 2009

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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CC08			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ADVANCED CORPORATE ACCOUNTING			5	0	0	5	25	75	100
Objective	To understand the techniques of accounting for various corporate enterprises To learn to prepare and interpret accounts of various types of businesses.									

Learning Outcome

To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.

To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.

To acquaint students with the legal formats and special items and adjustments pertaining to Underwriting of shares and Debentures, valuation of shares etc.

To understand the how profits or losses are distributed before and after incorporation of companies.

UNIT- 1

Issue of Shares Forfeiture and Re-Issue - Issue and Redemption of - Preference Shares and Debentures.

(12 Hours

)

UNIT - II

Amalgamation - As merger, As Purchase –Absorption – External and Internal Reconstruction- Calculation of Purchase Consideration under various methods – Realization of Various Assets and Liabilities- As Per Accounting Standard 14. (12 Hours)

UNIT – III

Accounts of Banking Companies – Preparation of Profit & Loss Account and Balance Sheet- Accounts of Electricity Company. (12 Hours)

UNIT – IV

Accounts of Insurance Companies– Final Accounts of Life Insurance and General Insurance Business – Fire and Marine Insurance. (12 Hours)

UNIT – V

Accounts of holding companies – Calculation of Capital and Revenue Profits, Goodwill, Capital Reserve and Minority Interest - Un-Realized Profit - Mutual Owings – Consolidated Balance Sheet- As per Accounting Standard 21. (12 Hours)



Note: Distribution of marks 80% Theory and 20% Problems

Text book:

1. Jain and Narang, Advanced Accounting – Kalyani Publishers, New Delhi. 2008
2. Shukla Mc, Grewal TS & Gupta SC, Advanced Accounts Volume I and II , S.Chand and Company Ltd, New Delhi. 2007

Reference Books:

1. 2. Gupta and Radhasamy, Advanced Accounts Vol II – Sultan Chand and Sons, New Delhi. 2008
3. Maheswari SN, Corporate Accounting – Vikas Publishing House, New Delhi. 2007

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CC09			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	VISUAL BASIC			5	0	0	3	25	75	100
Objective	To understand the techniques of accounting for various corporate enterprises To learn to prepare and interpret accounts of various types of businesses.									

UNIT -I

Welcome to visual Basic –What is visual basic- Features of visual Basic – developing an Applications. Creating an Application: Objectives-What does visual basic 6 have to create applications-OLE- form layout window. Forms and controls: objectives- The from-Working with a control- opening the code window. (12 Hours)

UNIT -II

Variables in visual basic: Objectives-what is a variable-Declaring variable-data types-the null value-Error value-empty value-scope of a variable –module level variables- Declaring variable- constant-creating your own constant-scope of a constant. Writing code in visual basic-objectives- the code window –The Anatomy of procedure-Editing features. Working with files- objectives –visual basic file system controls. (12 Hours)

UNIT -III

Menus: objectives- Building the user interface. Multiple document interface applications –Why MDI forms- features of an MDI form-loading MDI forms and child forms. The common dialog control-working with the common dialog control. Introduction to database -Why

database –what is database- which database.
(12 Hours)

UNIT -IV

Working with the data control: The data control-The bound controls-caution-coding.
Data access objects: The JET database engine-functions of the JET database engine-SQL-The
DAO objects model-Why ADO-Establishing a reference. (12
Hours)

UNIT -V

Crystal and data reports: Crystal reports-Data report-.Distributing your application.
ActiveX: objectives-What is ActiveX –Why ActiveX. ActiveX and Web pages: objectives-ActiveX
and internet.ActiveX documents. (12 Hours)

Text book:

1. Mohammed. Azam, Programming with Visual Basic 6.0- VIKAS publishing House pvt.
Ltd.2008

Reference Book:



1."Mastering Visual Basic 6" Evangelus Petroutsos BPB Puhlnata. 2009

Subject code : 14P3CCP03 Semester :III Credit : 3 Hours : 60

VISUAL BASIC - LAB

LIST OF PRACTICALS

1. Construction of an Arithmetic Calculator (Simple)
2. Preparation of Students Mark Sheet.
3. Personal Information System (Using Tables)
4. Railways Reservation System (Using Tables)
5. Library Information System (Using Tables).

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CC09			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	DIRECT TAXES			5	0	0	5	25	75	100
Objective	To understand to learn to compute income and tax liability and the concept of residence and incidence of income tax. To understand the deductions and exemptions of income under the Income Tax Act.									

Learning Outcome

To provide working knowledge of framework of taxation system in India.

To familiarize and educate the students with the concepts of Income Tax in India.

To enable the students acquire an understanding of the Terminologies of direct taxation laws, determining residential status of individuals & Basis for Charging Tax.

To develop knowledge in computing Income from various heads, Exemptions and Deductions applicable with reference to Resident individuals.

UNIT-1

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U / S 10.

(10 Hours)

UNIT- II

Computation of Salary Income – Salary items – Allowances – Perquisites – Savings eligible for deduction – Calculation of House property income – Annual value – Deductions - Exempted House property incomes.

(13 Hours)

UNIT- III

Income from Business – Expenses allowed – Expenses disallowed – Computation of Professional income – Calculation of Capital Gain – Meaning – Types – Exempted Capital Gain.
(13 Hours)

UNIT-IV

Computation of Income From Other Sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses. (12 Hours)

UNIT-V

Deductions from Gross Total Income – Clubbing of income – Assessment of Individual – Assessment of Companies and Social Clubs - Rates of Income Tax. (12 Hours)



Note: Distribution of marks 80% Theory and 20% Problems

Text books:

1. Income Tax Law & Practice – V.P. Gaur & D.B. Narang, Kalayani Publishers. 2011
2. Income Tax Law & Practice – Dr. H.C. Mehrotra & S.P. Goyal, Satiya Bhava Publication.2010

Reference Books:

6. Income Tax Law & Practice – Hariharan, McGraw-Hill Educations (INDIA) Ltd.2009
7. Income Tax Law & Practice – T.S. Reddy & Y.S. Hari Prasad Reddy, Margham Publications, Chennai. 2009
8. Income Tax Law & Practice – Dr.Vinod K.Sighania, Taxmann Publications,New Delhi. 2007
9. Income Tax Law & Practice – Dinkar Pagare, Sultan Chan & Sons, New Delhi. 2008

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CCE06			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INTERNATIONAL BUSINESS ENVIRONMENT			5	0	0	5	25	75	100
Objective	To understand the importance of strategic decisions for success in international marketing. To understanding the ways of managing international logistics									

Learning Outcome

Understand the nature and scope of International business

To make the students gain conceptual knowledge of the process of environmental scanning and analysis

Analyze the impact of technology on society, economy, and on individual plant

To familiarize the students with the industrial policies

Understand the importance of consumer protection in business environment

Explain how organizations implement social responsibility actions

UNIT 1

Evolution of International business – characteristic features of International business – factors affecting the international business – Changing scenario of International Business. (12 Hours)

UNIT - 2

International Business Environment – economic – political – legal, social – culture, technological - Management of Multinational corporations – Structure -Global companies – international business houses – concepts, structures and functions.

(13 Hours)

UNIT 3

International finance; Foreign Exchange – convertibility of rupee (Basics) forex market – structure and functions. World Bank, IMF, UNCTAD.

(12 Hours)

UNIT 4

International Marketing: product – packing – promotion, Regional Trading Blocks: EU, NAFTA, SAARC, WTO.

(12 Hours)

UNIT 5

International Human Development: recruitment – selection and development policies.



(11 Hours)

Text books:

1. Dr. K Aswathappa - International Business TMH. 2006
2. Subba Rao- International Business HPH. 2007
3. Bennet – International Business, Pearson Education.2005

Reference Books:

1. Daniels – International Business : Environment and Operations, Pearson. 2005
2. Joshi – International Business Environment. Sultan Chan & Sons, New Delhi.2007
3. Rugman – International Business. Sultan Chan & Sons, New Delhi. 2005
4. Sharan – International Business. Sultan Chan & Sons, New Delhi.2004

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14P3CCED1			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	EDC- FUNDAMENTALS OF COMPUTER AND NETWORKING			5	0	0	2	25	75	100
Objective	To understand the importance of strategic decisions for success in international marketing. To understanding the ways of managing international logistics									

UNIT - I

Introduction to Information Technology: Information Technology – Understanding the Digital Domain – Representing Numbers and text in Binary- binary codes. (12 Hours)

UNIT - II

Fundamentals of Computers: Computer Hardware – Software – system software- application software- Translators- Computer languages-MLL-HLL-ALL. (12 Hours)

UNIT - III

Transmission of Information: Fundamentals of Communications – Fiber Optics – Wireless Communications –ISDN. (12 Hours)

UNIT - IV



Computer Networking: Goals – Topologies - Local Area Networks – Wide Area Networks – Communication Protocols. (12 Hours)

UNIT - V

Internet: Internet Architecture -- Types-Network Security-Internet applications-
Internet address- domain name- E-mail. *(12 Hours*
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Text book:

Introduction to Information Technology Pelin Aksoy, Laura DeNardis, Cengage Learning
India Private Limited, First Indian Reprint 2008.

		VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE								
Programme	M.COM (CA)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		III				
Course Code	14P3HR01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	HUMAN RIGHTS			5	0	0	2	25	75	100
Objective	To know the constitutional rights, and To acquire required skills to manage business process. To give awareness about and to help develop the personality of the students									

Learning Outcome

Understand the nature and scope of Indian constitution.

To make the students gain conceptual knowledge about International Human rights council.

To familiarize the students with the constitutional rights.

UNIT-1

Definition- characteristics- Principles-Theories. theory of natural rights, social welfare theory, legal theory, classification-international instruments of human rights universal declaration of FIR – International covenant on wire, economic, social and cultural and political rights. (12 Hours)

UNIT-II

Fundamental rights part iii of the constitution- directive principles part iv of the constitution- the criminal procedure code 1973-protection of civil rights 1955-the schedule caste and scheduled tribe act 1989- optional protocol to international covenant on wire and political rights. (12 Hours)

UNIT- III



National HR commission- state human rights commission- national commission for women 1990- national commission for minorities- national commission for scheduled caste and scheduled tribe- their powers and functions. *(12 Hours)*

UNIT-IV

Constitutional provisions: articles 14,15,15(3),16,39(a),39(b),39(c) and 42 of the constitution- legal provisions the employees state insurance act 1948, family court act 1954, the special marriage act 1954, the Hindu marriage act 1995, the maternity benefit act, 1901(amended in 1955), dowry prohibition act 1961, the equal remuneration act 1976, prohibition of child marriage act 2006, the factories act 1986. The protection of women from domestic violence act 2005. *(12 Hours)*

UNIT-V

Instruments on the rights of children- refugees and HR- certain incidents that pose a threat to hr- educational rights- rights to employment- right to information act 2005. *(12 Hours)*

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14P4CC10			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INDIRECT TAX			5	0	0	5	25	75	100
Objective	To understand and to learn to compute indirect tax liability and the concept of residence and incidence of tax. To understand the concepts and provisions of the indirect taxes.									

Learning Outcome

To provide a conceptual knowledge of the principles of indirect tax system and general provisions followed in the indirect tax system.

To educate the students on the various policies and practices that is followed by the different types of indirect tax .

To familiarize the students on the indirect tax calculation and claim settlement procedures.

UNIT - 1

Indirect taxes – An Introduction – Special features – Contribution to Government Revenues – Taxation under the constitution – Advantages – Limitations – Changes made in the latest Budget.

(10 Hours)

UNIT -II

Central excise act 1944 – Applicable laws for central excise – Levy and collection of Excise Duty – Administrative setup – Composition of board – Powers of the Board – Excitability and manufacture – Valuation of excisable goods – Registration.

(12 Hours)

UNIT - III

Origin of MODVAT – its implications – CENVAT – Difference between MODVAT and CENVAT – Advantages of CENVAT – VAT – Exemptions – Excise concessions for promotion of exports – Export procedures – Demand, Refund, Rebate of excise duty.

(13 Hours)

UNIT - IV

Customs Act 1962 – Historical background – Important concepts – Levy and collection – Types of customs duties – Re importation of goods – Abatement of duty on damaged or deteriorated goods – Valuation of goods – Problems on Valuation – Customs duty drawback.
(13 Hours)

UNIT – V



Central Sales Taxes Act 1956 – Constitutional background – Objectives – Scope – Key definition levy and collection – Sales and deemed sales – Inter –State and intra –State Sales – Movement of goods from head office to branch office – Consignment transaction – Registration – GST – Concepts of Implications.
(12 Hours)

Text book:

1. Subramainyam, Indirect tax , Taxman publication, New Delhi.2013

Reference Book:

1. Balachandran . V, Indirect Taxes, Sultan ChandPublishers, New Delhi. 2008

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14P4CC11			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL MANAGEMENT			5	0	0	5	25	75	100
Objective	To understand the concept and importance of finance To understand the role of financial markets and instruments.									

Learning Outcome

To provide concepts and importance of financial management.

To familiarize and educate the students with the scope and functions of financial management.

To enable the students acquire an understanding of the tools, techniques and procedure of financial management concept.

To understand about what is finance, importance of finance and functions of finance manager.

UNIT -1

Financial Management- finance function – aims of finance function – financial planning – objectives and principles of sound financial planning Goals of financial management – financial decisions -- long term and short term financial plan – factors affecting financial plan. (12 Hours)

UNIT -II

Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS – analysis - leverage – problems – Cost of Capital. (10 Hours)

UNIT -III

Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method – (simple problems only) (13 Hours)

UNIT -IV

Dividend Decisions – dividend policy – Dividend Theory- Determinants of dividend policy – types of dividend policy – forms of dividend. (12 Hours)

UNIT-V

Working Capital Management – meaning – importance of adequate working capital-excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital.
(Simple Problems Only) (13 Hours)



Note: Distribution of marks 60% Theory and 40% Problems

Text books:

1. S N Maheshwari, Financial Management. Margham Publications, Chennai. 2009
2. Khan and Jain, Financial Management. Sultan Chan & Sons, New Delhi.2008
3. I M Pandey, Financial Management. Tata McGraw Hill Company Ltd, New Delhi. 2006

Reference Books:

1. Sharma and Sashi Gupta, Financial Management. Himalaya Publication, Bombay. 2007
2. James C Vanhorne, Financial Management. Himalaya Publication, Bombay. 2006
3. Prasanna Chandra, Financial Management. Sultan Chan & Sons, New Delhi. 2009
4. PN Reddy & Appanaiah, Financial Management. Margham Publications, Chennai. 2009

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14P4CC12			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	WEB TECHNOLOGY			5	0	0	4	25	75	100
Objective	To understand the concept and importance of finance To understand the role of financial markets and instruments.									

UNIT-I

TCP/IP: TCP/IP Basics – Why IP address – Logical Address - TCP/IP Example- The concept of IP address – Basics of TCP – Features of TCP – Relationship between TCP and IP – Ports and Sockets. (12 Hours)

UNIT -II

Active Open and Passive Open - TCP Connections – What makes TCP reliable? – TCP Packet format - Persistent TCP connections – UDP – Differences between TCP and UDP. (12 Hours)

UNIT-III

DNS – E-mail – FTP – TFTP – History of WWW – Basics of WWW and Browsing. (12 Hours)

UNIT -IV



Local information on the internet – HTML – Web Browser Architecture – Web Pages and Multimedia – Remote Login (TELNET). 12 Hours)

UNIT-V

Introduction to Web Technology: Web pages – Tiers – Concept of a Tier – Comparison of Microsoft and Java Technologies– Exchange Standards – EDI Architecture – Significance of EDI – Financial EDI – EDI and internet. (12 Hours)

Text books:

1. WEB TECHNOLOGIES TCP/IP to Internet Applications Architectures – Achyut S Godbole & Atul Kahate, 2007 ,TMH.(UNIT-I,UNIT-II, UNIT III,UNIT IV, UNIT-V)

		VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE								
Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14P4CCE07			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INTERNATIONAL FINANCIAL MANAGEMENT			5	0	0	4	25	75	100
Objective	To understand the concept and importance of international finance. To understand the role of global financial markets and instruments.									

Learning Outcome

Understand the nature and scope of international financial management.

To make the students to involve in understanding the international financial management concepts.

To familiarize the students with the international financial management.

Understand the importance of consumer protection in business environment

Explain how organizations implement social responsibility actions

Objectives

It enables the students to understand various forms of market imperfections and their implications for financial manager and also to identify the advanced knowledge of financial data relating to a number of key concepts regarding fund raising and capital structure in a variety of business context.

Unit I:

International Finance – Introduction – Growth of International Trade – International Financial Management – Currency derivatives – Foreign exchange risk and its management- International investment – IFS-IMS International Monetary System - Balance of payments.
(12 Hours)

Unit II:

Foreign exchange delays and transactions – Exchange rate Mechanism-Quotation and Arbitrage – Spot and Forward market – Cross rates – factors influencing exchange rate – Parity theory- Financial management in India.
(12 Hours)

Unit III:

Global financial market and Interest Rate – Introduction – domestic and offshore market – EURO markets – Interest rate in global money markets – An overview of money market Investments.
(12 Hours)

Unit IV:

Foreign investment decision : International Project Appraisal, Exchange Rate Risk & Cost of capital, International Joint Ventures, A review of NPV Approach, Repositioning of funds, FDI & FII in India.
(14 Hours)

Unit V:

FDI – Theories – Cost and Benefits Strategy – Control of MNC
(10 Hours)

Reference Books:

1. Apte P.G. Multinational Financial Management, Tata-McGraw Hill, New Delhi, 1998.
2. Eun, cheol and Bruce Resnick, International Financial Management, McGraw Hill, New York, 1998.
3. Vyuptakesh Sharan IFM. Publication: PHI Learning private Limited New Delhi – 110001-2012.
4. R.L.varshney & S.Bhashyam - International Financial Management, Sultan Chand & Sons, New Delhi.



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Programme	M.COM (CA)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14P4CCE08			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INTERNATIONAL MARKETING			5	0	0	4	25	75	100
Objective	To understand the importance of strategic decisions for success in international marketing. To understanding the ways of managing international logistics									

Learning Outcome

Understand the nature and scope of international business

To make the students gain conceptual knowledge of the process of international marketing.

To familiarize the students with the international policies.

Understand the importance of consumer protection in business environment

Explain how organizations implement social responsibility actions

Unit I:

Introduction: Historical Perspectives and Objectives of Global Marketing – Key Concepts – Drivers toward Globalization – Localized Global Marketing – Developing Knowledge Assets.

(12
Hours)

Unit II:

Foreign Entry: Country Attractiveness: Introduction – Political Risk Research – Environmental research – Entry Evaluation Procedure – Country Data Sources – Forecasting Country Sales – Industry Sales – Forecasting Market Share. Export Expansion: Introduction – Four Modes of Entry – Exporting – Impact of Entry Barriers – Exporting Option – Export Expansion Strategy – Licensing – Strategic Alliances .

(12 Hours)

Unit III:

Global Segmentation and Positioning: Introduction – The Global Marketer's Mindset – Global Market Segmentation – Targeting Segments – Global Product Positioning. Global Products: Global Product Lines – Developing New Global Products – Globalizing successful Products – Global Brand Management

(12 Hours)

Unit IV:

Global Pricing: Introduction – Global Pricing Framework – Pricing Basics – Financial Issues – Transfer Pricing – Counter Trade – Systems Pricing – Price and Positioning – Global Pricing Policies. Global Distribution: Distribution as a Competitive Advantage – Rationalizing Local Channels – Wholesaling – Retailing – Global Logistics – Parallel Distribution – Global Channel Design.

(12
Hours)

Unit V:

Global Advertising and Promotion: Promotion as a Competitive Advantage – Global Advertising Pros and Cons – Global Advertisers Decision – Global Advertising Agency – Publicity – Global Public Relations – International Trade Fairs – Direct Marketing – E-Commerce – Global Personal Selling.

(12 Hours)

Text Books:

1. Francis Cherunilam, 2010, International Marketing, Himalaya Publishing House

References

1. Johny K Johansson, 2008, Global Marketing, 4th Edition, Tata McGraw Hill Companies, New Delhi.
2. Philip Cateora ,Grahamand Salwan Prasanth, 2010, International Marketing, 13th Edition, Tata Mcgraw Hill.
3. Doole, 2010, International Marketing Strategy, 5 th Edition, Cengage Learning.
4. Keegan, 2010, Global Marketing, 6 th Edition, Pearson Education..
5. Srinivasan , 2010, International Marketing, 3rd Edition, PHI Learning

Subject code : 11P4CCPR01 Semester :IV Credit : 5 Hours : 60

PROJECT WORK

Marks Allotted

Dissertation : 50

Viva Voce : 25

Total : 75

Guidelines for Project Work:

(d) Topic :

The topic of the project work shall be assigned to the candidate before the end of second semester .

(e) No. of copies of the Project Report :

The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the library and one copy can be returned to the student.

(f) Format to be followed :

The format/ certificate for the report to be submitted by the students are given below:

Format for the preparation of project report:

(h) Title page

(i) Bonafide Certificate

(j) Acknowledgement

(k) Table of contents

(l) Text of the project

(m) Bibliography

(n) Appendix

Format of the title page:

TITLE OF THE PROJECT REPORT

Project Report Submitted in part fulfillment of the requirement for the award of the Degree of Master of Commerce To Periyar University, Salem- 636011.

By

Name of the Students :

Register number :

Name of the Supervisor :

College / University Department :

Year :

Format of the Certificate :

CERTIFICATE

This is to certify that the project Report entitled _____
_____ submitted in part of fulfillment of the requirement for the award
of the degree of Master of Commerce to the award of the degree of Master of Commerce to the
Periyar University , Salem is a record of bonafide project work carried out by _____
_____ under my supervision and guidance that no part of the project report work
has been submitted for the award of any degree ,diploma, fellowship or other similar titles or
prizes and that the work has not been published in part or full in any scientific or popular
journals or magazines.

Date :

Place :

Signature of the supervisor

Signature of the Head of the Department

QUESTION PAPER PATTERN

(For Theory & Problem oriented subjects)

Time : 3 Hours

Max. Marks: 75

SECTION A (5 X 5 = 25 Marks)
ANSWER ALL QUESTIONS (either or type)

SECTION B (5 X 10 = 50 Marks)
ANSWER ALL QUESTIONS (either or type)

VIVEKANANDHA
COLLEGE OF ARTS & SCIENCES FOR WOMEN
(Autonomous)
Elayampalayam, Tiruchengode.

Department of Commerce (PG)

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2.	Dr.V.Pasupathi	Associate Professor of Commerce Sri Kandan College of Arts & Science, Gopalapuram, Erode-8	9976169345
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4.	Dr.Natesan	Associate Professor of Commerce Janson School of Management, Karumathampatti, Coimbatore.	9842858369
5.	Dr.R.Elagovan	Associate Professor of Commerce Salem Sowdeswari College, Salem-10	9443559466
6.	Dr. N.Shanmugam	Assistant Professor of Commerce Government Arts College, Karur.	9824111442
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8.	Dr.M.N.Periyasamy	Associate Professor of Commerce Muthaiammal Arts & Science College, Rasipuram.	9443731317
9.	Dr. S. MakeshKumar	Associate Professor of Commerce KSR Arts & Science College,	9994888650

		Thiruchengode	
10.	Dr.Kamalavani	Associate Professor of Commerce Vellalar College for Women, Erode-9	04242431896
11.	Dr.Arujan	Associate Professor of Commerce SNR College of Arts & Science , Coimbatore.	9360559013
12.	Dr.C.Natarajan	Associate Professor of Commerce Annamalai University Chidrambaram .	9443559477
13.	Dr.C.Paramasivan	Assistant Professor of Commerce EVR (Autonomous) Government Arts College, Tiruchi.	9442384207
14.	Dr.S.kalaiselvi	Associate Professor of Commerce (CA) Vellalar College for Women, Erode-9	9976271199
15.	Dr.M.Natarajan	Associate Professor of Commerce Salem Sowdeswari College, Salem-10	9443515391
16.	Mr.S. Moorthy	Assistant Professor of Commerce GRD College , Coimbatore.	9842040365
17.	Mr.G.Boopathi	Assistant Professor of Commerce RVS Arts & Science College, Sulur, Coimbatore.	9442425987
18.	Mr. S. Kamesh	Assistant Professor of Commerce Park College of Arts & Science (Autonomous) Tiruppur.	9842523460
19.	Dr. S. Gurunathan	Associate Professor of Commerce Sengunther Arts & Science College, Thiruchengode	8015532732
20.	Mr.C.Palanisamy	Assistant Professor of Commerce Annamalai University Chidrambaram .	9443942275

