

Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCCO1	Semester	I
Subject Title	Core- I : Higher Corporate Accounting		
Hours Per Week	7	Credit	4
Objective	To give clear understanding and knowledge to the students in the area of corporate accounting and other related matters.		

Unit	Content	Hours
Unit - 1	Preparation of Company Final Accounts (Revised New Format) – Divisible Profit: Declaration of Dividend and Transfer of Reserve Rules 1975 - Bonus Shares – Calculation of Managerial Remuneration. Accounting Standards: Disclosure of Accounting Policies (AS1) – Valuation of Inventories (AS2) – Cash Flow Statements (AS3) - Depreciation Accounting (AS6) – Accounting for Amalgamation (AS14).	22
Unit - 2	Merger and Acquisition (AS14) - Absorption of Companies - Reconstruction of Companies (External and Internal).	22
Unit - 3	Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheets (Excluding Inter Company and Multiple-holdings).	20
Unit - 4	Banking Company Accounts: Treatment of Rebate on Bills Discounted – Provisions Required for Various Types of Assets – Performing and Non-Performing Assets (NPA): Meaning – Treatment - Revenue Recognition Principle. Preparation of Profit and Loss Accounts and Balance Sheet –	20
Unit - 5	Insurance Company Accounts: Life Insurance – Computation of Correct Assurance Fund - General Insurance (Fire and Marine Insurance only).	21

Note:

The question paper shall cover 20% theory and 80% problems

Text Books

1. S.P. Jain & K.L. Narang, *Advanced Accountancy-II (Corporate Accounting)*, Kalyani Publications, New Delhi, 18th Edition, reprint-2012.
2. Sanjeev Singhal, *Professional Approach to Accounting Standards*, Bharat Law House Pvt. Ltd., New Delhi.

Books for Reference

1. Reddy & Murthy, *Corporate Accounting*, Margham Publications, Chennai, 6th Edition, Reprint-2012.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, *Corporate Accounting*, S. Chand & Co., New Delhi
3. Gupta R.L. & Radhaswamy M., *Corporate Accounts: Theory Method and Application*, Sultan Chand & Co., New Delhi.
4. Dr. M.A. Arulanandam, Dr. K.S. Raman, *Advanced Accountancy*, Himalaya Publications, New Delhi.
5. Dr. S. Ganesan & S.R. Kalavathi, *Corporate Accounting*, Thirumalai Publications, Nagercoil

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCCO2	Semester	I
Subject Title	Allied- I : Managerial Economics		
Hours Per Week	6	Credit	5
Objective	To impart the knowledge on application of economic principles to key management decisions within the firm.		

Unit	Content	Hours
Unit - 1	Managerial Economics – Introduction – Meaning - Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist - Utility Analysis - Marginal Utility - Relationship between Managerial Economics and Other Subjects - Tools of Economic Analysis.	16
Unit - 2	Demand Analysis - Demand Determinants - Demand Distinctions - Elasticity of Demand – Types – Methods – Applications - Demand Forecasting for Industrial Goods, Consumer Goods and Consumer Durables - Factors Influencing Elasticity of Demand.	20
Unit - 3	Production Function - Law of Diminishing Returns and Law of Variable Proportions -Economies of Scale. Cost Theory - Cost Concept - Cost and Output Relationship - Break Even Analysis.	18
Unit - 4	Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	20
Unit - 5	National Income – Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income. Balance of Payments – Concepts and Components - Equilibrium and Disequilibrium –Measures to Correct Disequilibrium.	16

Text Book

1. R.L. Varshney and K.L. Maheshwari, *Managerial Economics*, Sultan Chand and Sons, New Delhi.

Books for Reference

1. P.N. Reddy and H.R. Appanniah, *Principles of Business Economics*, S. Chand and Company Ltd., New Delhi.
2. D. Gopalkrishna, *A study in Managerial Economics*, Himalaya Publishing House, Mumbai.
3. D. Salvatore, *Managerial Economics*, Tata McGraw Hill, New Delhi.
4. Joel Dean, *Managerial Economics*, Prentice Hall of India Pvt Ltd, New Delhi.
5. Mote, Paul and Gupta, *Managerial Economics*, Tata McGraw Hill, New Delhi.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCCO3	Semester	I
Subject Title	Elective- I : Business Environment		
Hours Per Week	6	Credit	4
Objective	To expose the students to the environmental aspects of business		

Unit	Content	Hours
Unit - 1	Introduction to Business Environment – Objectives – Importance - Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment.	20
Unit - 2	Economic Environment: Industrial Policy 1991 – Liberalization – Privatization: Merits and Demerits – Forms of Privatization - Privatization in India – Globalization: Pros and Cons of Globalisation.	18
Unit - 3	Political Environment: Government and Business Relationship – Different Roles of Government in Indian Economy – Objectives of State Intervention – Indian Constitution – The Preamble Fundamental Rights.	18
Unit - 4	Technological Environment: Features – Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.	16
Unit - 5	Social Environment: Social Responsibilities of Business – Business and Society - Women and Business Opportunities – Financial Support for Women Entrepreneur - Child Labour – Corporate Governance.	18

Text Book

1. Francis Cherunilum, *Business Environment: Text and Cases*, Himalaya Publishing House, Mumbai 19th Revised Edition 2009.

Books for Reference

1. K. Ashwathappa, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai, 8th Edition 2006.

2. S. Sankaran, Business Environment, Margham publications, Chennai. 3rd Revised Edition 2005
3. Dr. V. Balu, Business Environment and Policy, Sri Venkateswara Publications Chennai. Edition 2004.
4. Dr. N. Premavathy, Business Environment, Sri Vishnu Publications Chennai, 3rd Edition 2008.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCCO4	Semester	I
Subject Title	Core- II : Relational Database Management System & Oracle		
Hours Per Week	7	Credit	4
Objective	To enable the students to learn about the database organization.		

Unit	Content	Hours
Unit - 1	Introduction – Purpose of Database Systems – View of Data – Instances and Schemas – Data Independence – Data Models - DBA – Database Users – Structure of an Overall System. Entity – Relational Model – Keys – Entity Relationship Diagram – Structure of Relational Database.	22
Unit - 2	Integrity and Security: Domain Constraints – Referential Integrity – Assertions – Security and Authorization – Authorization in SQL – Encryption and Authentication. Relational Database Design – First Normal Form – Second Normal Form – Boyce-Codd Normal Form –Third Normal Form – Fourth Normal Form.	20
Unit - 3	Introduction to Oracle – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL – Data Constraints - SQL * Plus Functions – SQL Operators - Set Operators – Relating Data through Join Concept - Usage of Sub-queries.	21
Unit - 4	Database Objects: Table - View – Synonym – Sequences – Index - Concept of Locking – Types of Locks – SQL * Plus Formatting Commands.	20
Unit - 5	Introduction to PL/SQL – Advantages of PL/SQL – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes – Control Structures – Concept of Error Handling – Functions – Procedures. Components of an Oracle Form – Simple Form Construction – Creating Reports.	22

Text Books

1. **Kevin Loney & George Koch**, “ Oracle 8i – The complete reference”, Tata McGraw Hill Publishing Company Limited, New Delhi – 11th Reprint 2002.

2. **C.J. Date**, “Database Systems”, Addison Wesley Longman (Singapore) Pvt., Ltd., Indian Branch, Patparganj, Delhi, Reprinted in 2001

Reference Books

1. **Jose A. Ramalho**, “learn Oracle 8i”, BPB Publications, New Delhi, First Edition 2000.
2. **William G.Paye Jr**, ”Oracle 8/8i”, Prentice Hall of India Private Ltd, New Dehi, 1999.
3. **Naphtali Rish**, “Database Design Fundamentals”, Prentice Hall of India Private Ltd., New Delhi, 2006.
4. **Jeffrey A.Hoffer**, Marry B.Prescott and Fred.R. Mc Fudden, “Modern DBMS”, Dorling Kindersley (India) Pvt.Ltd.,2009

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCCO5	Semester	I
Subject Title	Core- III : Programming Laboratory – I : Oracle		
Hours Per Week	4	Credit	4
Objective	To have practical exposure in database management system.		

Practicals	Programs	Hours
SQL	1. Generate a table for employee salary details and make use of DDL Commands 2. Create a table for employee salary details and make use of DML Commands 3. Build a table for employee salary details and make use of Select statement under DML commands 4. Build a table for employee salary details and make use of DCL & TCL Commands 5. Create a table for student details and verify the following data constraints: (a) Primary Key (b) Reference Key (c) Default Key (d) Not Null (e) Unique Key (f) Check 6. Generate a program to demonstrate group and single row functions 7. Create a table for item details and sales details and combine the results of two queries using the set operators 8. Write a program to implement join view concept 9. Build a program to implement partition view concept 10. Create a table for item details and make use of SQL * Plus formatting commands.	30
PL/SQL	1. Write a PL/SQL block to find whether the given number is armstrong or not 2. Generate a PL/SQL block to check whether the given string is palindrome or not 3. Write a PL/SQL block and retrieve the records stored in the employee table 4. Write a PL/SQL block to do display the students mark details by using percentage attributes 5. Write a PL/SQL block to compute the bonus for the given salary	30

	6. Build a PL/SQL block to determine the eligibility for voting. 7. Write a PL/SQL block to implement exception handling 8. Design a simple form and report for employee details 9. Create a simple form and generate the report showing student personal details. 10. Generate a report showing sales details of a product in a month.	
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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCCO6	Semester	I
Subject Title	Core- IV : Subject Viva-Voce - I		
Hours Per Week	-	Credit	4
Objectives	1. To check the in depth knowledge of students in the subjects studied 2. To develop their oral communication skill		

	Evaluation
1	Five questions from each subject
2	Both Internal and External Examiner will conduct the Viva-Voce
3	Mark Distribution: 25 marks for each subject

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCCO7	Semester	II
Subject Title	Core-V : Financial Management		
Hours Per Week	8	Credit	4
Objective	To facilitate the students to know the applicability of tools in finance at the time of taking financial decisions.		

Unit	Content	Hours
Unit - 1	Financial Management: Meaning – Definition – Scope and Functions of Finance – Role of Financial Manager – Goals of Financial Management – Functions of Controller and Treasurers in India.	22
Unit - 2	Cost of Capital: Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings - Weighted Average Cost of Capital.	24
Unit - 3	Capital Budgeting Techniques: Need and Importance - Investment Evaluation Criteria – Payback Method – NPV Method – IRR – Profitability Index – ARR Method – Risk Analysis in Capital Budgeting – Nature and Risk – Conventional and Statistical Techniques to handle risk (Theory only).	25
Unit - 4	Capital Structure: Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory – MM's Proposition on Capital Structure – Determinants of Optimal Capital Structure – Financial, Operating and Combined Leverage. Dividend: Meaning – Dividend Policy – Determinants of Dividend Policy – Dividend Theories: Walter's Model – Gordon's Model – MM's Hypothesis.	25
Unit - 5	Management of Working Capital: Types of Working Capital – Sources of Working Capital - Determinants of Working Capital. Receivables Management – Inventory Management – Cash Management – Factoring.	24

Note:

The question paper shall cover 60% theory and 40% problems

Text Book

1. **I.M. Pandey**, *Financial Management*, Vikas Publishing House Pvt Ltd., New Delhi.

Books for Reference

1. **Prasanna Chandra**, *Financial Management – Theory and Practices*, Tata McGraw – Hill Publishing Company Ltd., New Delhi.
2. Khan M.Y. &P.K. Jain, *Financial Management*, Tata McGraw – Hill Publishing Company Ltd., New Delhi.
3. Kuchhal S.C, Corporate Finance, *Principles and Problems*, Chaitanya Publishing House, Allahabad.
4. Kulkarani P.V, Corporate Finance, *Principles and Problems*, Himalaya Publishing House, New Delhi.
5. Richard A. Brealey and Stewart C. Myers, *Principles of Corporate Finance*, McGraw Hill Book Company.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCCO8	Semester	II
Subject Title	Allied-II : Operations Research		
Hours Per Week	8	Credit	5
Objective	To develop the knowledge of students in the application of mathematical and statistical tools in business and research.		

Unit	Content	Hours
Unit - 1	Operations Research: Introduction – LPP - Graphical Solution Method – General Linear Programming Problem (Definition alone) – Simplex Method: Basic Solutions and Degenerate Solutions to Linear Equation – Simplex Method (Simple Problems)	22
Unit - 2	Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method Sequencing Problems: Introduction – Problem with 'n' Jobs and 2 Machines – Problems with 'n' Jobs & 'k' Machines (Simple Problems only). Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only).	26
Unit - 3	Queuing Theory: Introduction - Queuing System – Characteristics of Queuing Systems – Symbols and Notations – Classification of Queues-Single Server Model (Finite Queue) Replacement Model: Introduction Model 1: Replacement of Items with Gradual Deterioration Model 2: Items Deteriorating with Time value of Money Model 3: Items that Fail Completely and Suddenly Model 4: Staff Replacement Problems.	26
Unit - 4	Inventory Control: Introduction – Types of Inventory – Economic Order Quantity: Case 1: EOQ with No Shortage Case 2: EOQ with Shortage EOQ with Price Breaks: Case 1: EOQ with 1 Price Break Case 2: EOQ with 2 Price Break (Simple Problems only)	22

	Network Scheduling: Introduction – Network and Basic Components – Rules of Network Constructions – Time	
Unit - 5	Calculations in Networks – Critical Path Method (CPM) - Program Evaluation Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only).	24

Note:

The question paper shall cover 20% theory and 80% problems

Text Book

1. P.R. Vittal V. Malini, *Operations Research*, Margham Publications, Chennai

Books for Reference

1. Kanti Swarup, P.K. Gupta & Manmohan, *Operations Research*, S. Chand & Sons, New Delhi, 2011.
2. P. Mariappan, *Operations Research*, New Century Book House Pvt. Ltd, Chennai
3. S. Dharani Venkatakrishnan, *Operations Research*, Keerthi Publishing House Pvt Ltd
4. R.Panneerselvam, *Operations Research*, Prentice' Hall of India Pvt Ltd, New Delhi
5. Premkumar Gupta, D.S.Hira, *Operations Research* S. Chand & Sons, New Delhi, 2011.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCCO9	Semester	II
Subject Title	Elective-II : E-Commerce and its Applications		
Hours Per Week	7	Credit	4
Objective	To make the students to gain knowledge on electronic trading process.		

Unit	Content	Hours
Unit - 1	E-Commerce: Introduction - Meaning - E-Commerce Business Models - Pros and Cons of E-commerce - Uses of E-commerce – Business through Online - Role of E-Commerce in the Present Business Scenario - Difference between Traditional Business and E-Business.	20
Unit - 2	Electronic Data Interchange: Meaning – EDI Applications in Business – EDI Benefits – EDI Standards – EDI Software Implementation. E-Banking: Meaning – Pros and Cons of E-Banking. Mobile Commerce – Features of Mobile Commerce – Benefits and Problems of Mobile Commerce.	22
Unit - 3	Electronic Payment System: Meaning – Tools used in EPS – Legal and Technical Issues in EPS - Advantages and Disadvantages. Marketing on the Web – Online Advertisement – E-Catalogs – Information Filtering.	20
Unit - 4	E-Services: Meaning – Types of E-Services: E-Auction, E-Sales, E-CRM, E-HRM, E-Procurement, E-Trading, E-Recruitment, Online Share Trading, E-Governance, E-Tailing, E-Publishing, Online Insurance, E-Learning, Online Ticketing, Digital Signature, E-Auditing and E-Entrepreneurs.	23
Unit - 5	Cyber Crime: Meaning – Problems and Prospects of Cyber Crime – Cyber Law – Meaning – Cyber Forensics - Internet Security.	20

Text Books

1. **Kamalesh N.Agarwala, Amitlal Beeksha Agarwala**, “Business on the Net - An introduction to the ‘What’s’ and ‘Hows’ of E-Commerce”, Macmillan India Limited, New Delhi, 2005.
2. **E.Commerce**, “The Cutting edge of Business”, Kamlesh K Bajaj, Debjani Nag, Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 2nd Edition 2008.

Reference Books

1. **Kenneth C.Laudon, Carol Guercio Traver**, “E.Commerce – Business Technology, Society”, Dorling Kindersley (India) Pvt., Ltd., 4th Edition, 2011.
2. **Gary P Schneider**, “E.Commerce-Strategy, Technology & Implementation”, Cengage learning India Private Ltd., New Delhi, 6th Reprinted, 2010.
3. **Jaiswal S**, “Doing business on the internet – Ecommerce”, Galgotia Publication Pvt., Ltd., New Delhi, 2nd Edition, 2006.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC10	Semester	II
Subject Title	Core-VI : Programming Laboratory-II: VB.Net		
Hours Per Week	7*	Credit	4
Objective	To have practical exposure in application oriented programming.		

Programs	Hours
1. Write a program to perform basic arithmetic operations. 2. Write a program to calculate the electricity charges using flow control statements in VB.Net. 3. Create a program to sort the given names using string concept. 4. Design a form to get the personal particulars of a student. 5. Write a menu driven program to perform form operations. 6. Write a program to save the contents of the rich text box control to a file 7. Write a program to create a tic-tac game. 8. Write a database connectivity program to store the values of a form into a database. 9. Create an application for unit conversion (Gram to Kilogram, Litre to Millilitres, Metre to Kilometre) 10. Design a program to calculate the interest amount for a loan. 11. Develop an application to produce a merit list of students for admission. 12. Generate an application for students' attendance details. 13. Create an application for students mark details. 14. Design an application for maintaining student proctorial system. 15. Generate a program for electricity billing. 16. Generate a program to calculate the tax amount on annual income. 17. Create an application for library management system. 18. Create an application for checking your concentration.	60

Note: * It includes Theory Class – 3 Hours

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCC11	Semester	II
Subject Title	Core-VII : Subject Viva-Voce-II		
Hours Per Week	-	Credit	4
Objectives	1. To check the in depth knowledge of students in the subjects studied 2. To develop their oral communication skill		

	Evaluation	
1	Five questions from each subject	
2	Both Internal and External Examiner will conduct the Viva-Voce	
3	Mark Distribution	30 marks each for Core and Allied subjects
		40 marks for Elective subject

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC12	Semester	III
Subject Title	Core-VIII : Advanced Cost Accounting		
Hours Per Week	7	Credit	4
Objective	To expose the students with the basic concepts and techniques used in cost accounting		

Unit	Content	Hours
Unit - 1	Cost Accounting: Meaning - Objectives - Importance – Limitations – Difference between Cost Accounting and Financial Accounting - Cost Accounting and Management Accounting. Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender - Quotations – Reconciliation of Cost and Financial Accounting.	20
Unit - 2	Material Control: Objectives – Levels of Inventory – EOQ – Methods of Inventory Control – Methods of Valuing Material Issues – Control Over Wastages – Scrap and Spoilage. Labour: Labour Cost Control – Importance – Systems of Wage Payment. Methods of Payment by Result - Idle Time: Meaning – Normal and Abnormal Idle Time – Treatment – Control over Idle Time. Labour Turnover: Meaning – Methods and Computation.	21
Unit - 3	Overheads: Classification of Overheads – Allocation – Apportionment: Preparation of Primary Overhead Distribution Summary – Reapportionment: Secondary Overhead Distribution Summary. Absorption of Overheads: Meaning - Methods and Computation.	20
Unit - 4	Job Costing: Meaning – Features – Pre-Requisites for Job Order Costing – Procedure for Job Order Cost System. Contract Costing: Meaning – Comparison between Job and Contract Costing – Types of Contracts – Computation of Contract Costing.	20
Unit - 5	Applications of Costing: Process Costing – Features – General Principles - Process Losses: Normal Loss and Abnormal Loss – Abnormal Gain and their Treatments – Inter-Process Profit – Equivalent Production and its Methods – Joint Product and By Product (Simple Problems only).	24

Note:

The question paper shall cover 20% theory and 80% problems

Text Book

1. S.P. Jain & K.L. Narang, *Cost Accounting*, Kalyani Publishers, New Delhi.

Books for Reference

1. S.P. Iyyengar, *Cost Accounting Principles and Practices*, Sultan Chand, New Delhi.
2. R.S.N. Pillai & Bagavathi, *Cost Accounting*, S. Chand and Company, New Delhi 1st Edition, Reprints-2002.
3. S.N. Maheswari, *Problems and solutions in Cost Accounting*, Sultan Chand, New Delhi, 19th Edition, 2006.
4. M.C. Shukla, T.S. Grewal and M.P. Gupta, *Cost Accounting*, S. Chand and Company, New Delhi, 9th Edition, Reprint-2000.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC13	Semester	III
Subject Title	Core-IX : Research Methodology		
Hours Per Week	6	Credit	4
Objective	To give exposure to the students on the business research skills.		

Unit	Content	Hours
Unit - 1	Introduction to Research: Meaning and Definition – Functions – Components – Purpose – Types of Research - Significance – Qualities of a good research – Steps in Research - Identification, Selection and Formulation of Research Problem. Research Design: Components of Research Design – Methods of Research Design.	18
Unit - 2	Sampling Design: Census and Sample Survey – Characteristics of a Good Sample Plan – Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling.	16
Unit - 3	Pre-testing and Pilot Study. Data Collection: Primary Data - Meaning – Significance – Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data - Sources of Secondary Data – Precautions while using Secondary Data.	16
Unit - 4	Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test. Scaling Techniques: Meaning of Scale–Measurement of Scale – Important Scaling Techniques.	20
Unit - 5	Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation. Report Writing: Types of Report – Layout of the Report – Steps in Writing the Report – Evaluation of Report.	20

Note:

The question paper shall cover 80% theory and 20% problems

Text Book

1. C. R. Kothari, *Research Methodology – Methods and Techniques*, New Age International (P) Limited, Publishers, New Delhi

Books for Reference

1. P.C. Mittal and Sushil Mehra, *Research Methods and Techniques*, Vayu Education of India, New Delhi.
2. Ram Ahuja, *Research Methods*, Prem Rawat for Rawat Publications, Jaipur.
3. O.R. Krishnaswami and M. Ranganatham, *Methodology of Research in Social Sciences*, Himalaya Publishing House Pvt. Ltd., Mumbai.
4. S.P. Gupta, *Practical Statistics*, S. Chand and Co., New Delhi.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC14	Semester	III
Subject Title	Elective-III : Security Analysis and Portfolio Management		
Hours Per Week	6	Credit	4
Objective	To enlighten the students on the fundamentals of security analysis and portfolio management.		

Unit	Content	Hours
Unit - 1	Investment: Meaning and Definition - Nature & Scope – Speculation Vs Investment – Gambling Vs Investment – Features of an Investment Programme – Risks of Investment – Types of Risks.	18
Unit - 2	Security Analysis: Approaches to Security Analysis – Industry Analysis – Growth Cycle of Industry – Reasons for Decline – Investment Classification of Industries – Company Analysis – Methods.	18
Unit - 3	Technical Analysis: Basic Technical Assumptions – Dow Theory – Elliot Wave Principle – Charting as a Technical Tool – Types of Charts – Limitations – Technical Indicators - Forms of Efficient Market Hypothesis.	18
Unit - 4	Portfolio Management: Meaning and Definition – Objectives - Nature and Scope of Portfolio Management – Basic Principles of Portfolio Management - Portfolio Construction – Kinds of Portfolio Analysis – Forms of Diversification of Investments – Portfolio Investment Process.	18
Unit - 5	Portfolio Models: Markowitz Model - Sharpe's Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.	18

Text Book

1. V. K. Bhalla, *Security Analysis and Portfolio Management*, S. Chand & Company Ltd., New Delhi. 17th edition 2011.

Books for Reference

1. Preeti Singh, *Investment Management – Security Analysis and Portfolio Management*, Himalaya Publishing House Pvt. Ltd., Mumbai. 17th Revised Edition 2009.
2. C. Gopalakrishnan, *Investment Management*, Kalyani Publishers, New Delhi. 4th Revised Edition 1999.
3. Dr. V. A. Avadhani, *Investment Management*, Himalaya Publishing House, Mumbai. 7th Revised Edition 2008.
4. M.Ranaganatham R. Madhumathi Investment Management Pearsons Education (P) ltd . Chennai. 2nd Edition 2012.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCC15	Semester	III
Subject Title	Core-X : Marketing Management		
Hours Per Week	6	Credit	4
Objective	To endow the students with the knowledge of marketing.		

Unit	Content	Hours
Unit - 1	Marketing and Marketing Management: Objectives and Importance of Marketing – Evolution of Concept of Marketing – Recent Development in Marketing Concept – Marketing Functions – Approaches to the Study of Marketing – Market Segmentation – Basis – Criteria – Benefits.	18
Unit - 2	Product Policy: Product Planning and Development – Product Life Cycle – Product Line and Product Mix Strategies. Branding: Features – Types – Functions. Packaging: Features – Types – Advantages – Brand Name and Trademark.	20
Unit - 3	Pricing: Definition - Objectives of Pricing Decisions - Factors influencing Pricing Decisions – Methods of Setting Prices – Cost – Demand and Competition – Pricing Policies and Strategies.	16
Unit - 4	Sales Promotion: Meaning and Definition – Objectives and Importance of Sales Promotion – Personal Selling – Steps in Personal Selling - Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media – Direct Marketing – Multi-level Marketing.	16
Unit - 5	Distribution Channels: Types of Channels – Factors affecting Choice of Distribution. Retail Marketing – Methods – Problems – Retail Marketing in India - Marketing of Services – E-Marketing – Marketing Ethics – Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Acts – Consumer Courts. FDI – Meaning - Merits and Demerits.	20

Text Book

1. R.S.N. Pillai & Bagavathi, *Modern Marketing Principles and Practices*, S. Chand & Co PV Ltd, New Delhi.

Books for Reference

1. Dr. Rajan Nair, *Marketing*, Sultan Chand & Sons, New Delhi.
2. Philip Kotler, *Principles of Marketing*, Prentice Hall of India, New Delhi.
3. C.N. Sontakki, *Principles of Marketing*, Kalyani Publishers, New Delhi.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC16	Semester	III
Subject Title	Core-XI : Programming Laboratory – III - Tally		
Hours Per Week	5*	Credit	4
Objective	To have practical exposure on computerised accounting.		

Practicals	Hours
1. Create and alter a company. 2. Prepare ledgers with alteration. 3. Prepare the following vouchers: a. Contra Voucher b. Purchase Voucher c. Sales Voucher d. Payment Voucher e. Receipt Voucher 4. Design cost centers and cost categories and make alterations. 5. Prepare the following subsidiary books: a. Purchase b. Sales c. Purchase Return d. Sales Return 6. Prepare cash book 7. Prepare bill wise details 8. Prepare stock summary 9. Create a godown summary and make alteration in it 10. Prepare final accounts with adjustments 11. Analyse the performance of an organization using ratios 12. Prepare fund flow and cash flow statement 13. Display budget with alterations 14. Calculate Value Added Tax (VAT) using Tally 15. Calculate Tax Deducted at Source (TDS) using Tally	60

Note: * It includes Theory Class – 1 Hour

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCC17	Semester	III
Subject Title	Core-XII: Subject Viva-Voce - III		
Hours Per Week	-	Credit	4
Objectives	1. To check the in depth knowledge of students in the subjects studied 2. To develop their oral communication skill		

	Evaluation
1	Five questions from each subject
2	Both Internal and External Examiner will conduct the Viva-Voce
3	Mark Distribution: 25 marks for each subject

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC18	Semester	IV
Subject Title	Core-XIII: Accounting for Decision Making		
Hours Per Week	7	Credit	4
Objective	To enlighten the students in making decisions in the area of managerial accounting		

Unit	Content	Hours
Unit - 1	Management Accounting – Nature – Scope – Objectives – Importance – Limitations - Role of Management Accountant-Distinction between Management Accounting, Financial Accounting and Cost Accounting - Analysis and Interpretation of Financial Statements - Methods.	20
Unit - 2	Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification –Computation of Various Ratios - Preparation and Presentation of Financial Statements using Ratios.	21
Unit - 3	Fund Flow Analysis: Meaning - Uses – Preparation of Fund Flow Statement. Cash Flow Analysis - Meaning - Significance - Difference between Fund Flow and Cash Flow Statement - Preparation of Cash Flow Statement with AS3.	22
Unit - 4	Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Fixed, Flexible, Production, Purchase, Sales and Cash Budget – Master Budget - Zero Based Budgeting.	20
Unit - 5	Marginal Costing: Meaning – Importance - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Key Factors – Applications of Marginal Costing.	22

Note:

The question paper shall cover 20% theory and 80% problems

Text Book

1. R.K. Sharma and Shashi. K. Gupta, *Management Accounting*, Kalyani Publishers, New Delhi, 11th Revised Edition ,2009

Books for Reference

1. Pillai & Bagavathi, *Management Accounting*, S. Chand & Co., New Delhi, Revised Edition 2010
2. A. R. Ramanathan & T. S. Grewal, N. L. Hingorani, *Management Accounting*, Sultan Chand & Sons, New Delhi, 1996
3. M. Y. Khan P.K. Jain, *Management Accounting*, Tata MC Graw Hill Publishing Company Ltd, 3rd Edition, 2004.
4. N. Vinayakam I.B. Sinha, *Management Accounting Tools & Technique*, Himalaya Publishing, House, 2002.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC19	Semester	IV
Subject Title	Core-XIV: Human Resource Management		
Hours Per Week	6	Credit	4
Objective	To enable the students to learn the principles and practices of developing human resources.		

Unit	Content	Hours
Unit - 1	Human Resource Management: Meaning – Definition – Importance – Scope of Human Resource Development – Objectives - Functions – Activities – Managerial Skill and Roles – HRD Organisation and Responsibilities – Evolution and Environment.	20
Unit - 2	Human Resource Planning: Nature and Scope of HR Plan – Human Resource Forecast – Job Analysis – Job Description – Job Specification – Job Evaluation. Recruitment: Sources of Recruitment – Recruitment Methods. Selection: Procedure for Selection. Placement, Induction and Socialisation.	16
Unit - 3	Employees Training: Training Process – Identification of Training Needs – Planning of Training Programme – Preparation of Trainees – Implementation of Training – Performance Evaluation of Training – Follow-up Training. Executive Development – Objectives – Process.	18
Unit - 4	Career Development: Concepts – Stages – Career Development Programme. Promotion, Transfers and Separations: Promotions – Promotion Policy – Promotion Plans – Promotion Programme – Problems in Promotion – Transfers – Demotion – Separations.	18
Unit - 5	Performance Appraisal and Merit Rating: Concepts – Performance Standard - Appraisal Methods – Appraisal Errors - Method of Improving Performance Appraisal – Merit Rating. HRM Audit and Research: Importance – Scope – Conduct of HR Audit – HR Research.	18

Text Book

1. N.G. Nair and Latha Nair, *Human Resource Management*, Kalyani Publishers, Chennai.

Books for Reference

1. K. Aswathappa, *Human Resource Management*, Tata McGraw Hill Education Private Limited, New Delhi.
2. Rakesh K. Chopra, *Management of Human Resources – Text and Cases*, Kitab Mahal Distributors, Allahabad.
3. L.M. Prasad, *Human Resource Management*, Sultan Chand & Sons, New Delhi.
4. P. Subba Rao and V.S.P. Rao, *Personnel / Human Resources Management - Text Cases and Games*, Konark Publications Pvt. Ltd., New Delhi.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014-'16 Batch onwards	
Subject Code	14PCC20	Semester	IV
Subject Title	Elective - IV: International Business		
Hours Per Week	6	Credit	4
Objective	To develop the students knowledge in business at global level.		

Unit	Content	Hours
Unit - 1	International Business – Meaning - Nature and Scope - Role of Foreign Trade in the Economic Development in India – Foreign Trade Policy (2012 to 2015) - International Business Environment - Balance of Payment – Balance of Trade.	18
Unit - 2	Export – Meaning – Nature – Types – Documents involved in Export (IEC, RCMC, Bank A/c, EPCG, Negative List, Restricted List, Packing List, Invoice and Letter of Credit) - Procedure for Export - Where, When & How to Export - Current Export Trend of India - Future Exporting Opportunities.	18
Unit - 3	Import – Meaning - Scope, Uses and Forms - Import Duty - Quota - Quantitative Restrictions – Anti-Dumping Duty - Documents involved in Import (Regulatory Documents, Basic Documents and Executory Documents) - Importing Benefits - Process involved in Import - Canalysed Imports - Current Scenario of Import.	18
Unit - 4	Foreign Exchange: Theories of Foreign Exchange - Rate Determination - Factors Influencing Fluctuations in Foreign Exchange - Types of Exchange Rates - Exchange Control in India.	18
Unit - 5	Institutional Support for International Business: ECGC, IBRD, IMF, ADB and EXIM Bank - GATT – WTO – FEMA – UNCTAD (Introduction – Origin – Sources – Objectives and Functions).	18

Text Book

1. Subba Rao, *International Business*, Himalaya Publishing House, New Delhi 2nd Revised Edition 2010.

Books for Reference

1. V.Neelamegam, International Trade, Vrinda Publications (P) Ltd. New Delhi, 1st Revised Edition 2010.
2. Raj Agarwal, Indian foreign trade, Excel Books New Delhi. Revised Edition 2005.
3. Francis Cherunilam, *International Trade Export Management*, Himalaya Publishing House, New Delhi, 13th Edition 2004.
4. M.LSeth, Money Banking and International Trade, Lakshmi Narain Agarwal Educational Publishers .Agra, 19th Revised Edition 2001.
5. A. K. Chaterjee, *Principles of Foreign Exchange*, Himalaya Publishing House, Mumbai. First Edition 1980.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC21	Semester	IV
Subject Title	Core-XV: Project Work and Viva-Voce		
Hours Per Week	11	Credit	4
Objective	To enrich the students knowledge in business research.		

Instructions
• Individual Project is permitted • Students has to submit the project report in commerce but the study area should be related to computer field • Student Evaluation: Internal and External Examiner • Distribution of Marks (ESE): Project – 80 Viva-voce Examination – 20

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2014- '16 Batch onwards	
Subject Code	14PCC22	Semester	III
Subject Title	Core-XVI: Subject Viva-Voce - IV		
Hours Per Week	-	Credit	4
Objectives	1. To check the in depth knowledge of students in the subjects studied 2. To develop their oral communication skill		

	Evaluation	
1	Five questions from each subject	
2	Both Internal and External Examiner will conduct the Viva-Voce	
3	Mark Distribution	30 marks each for Core and Allied subjects
		40 marks for Elective subject

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