

Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC101	Semester	I
Subject Title	Core-I : Higher Corporate Accounting		
Hours Per Week	8	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. Indian 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	Amalgamation and Absorption of Companies (AS14) - Reconstruction of Companies (External and Internal).	20
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). (Revised Format)	22
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). Inflation Accounting – Meaning - Methods (Theoretical Aspects only)	20

Note:

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

Text Book

1. Reddy, T.S. (2015), *Corporate Accounting*, 6th Edition (Reprint), Chennai: Margham Publications.

Books for Reference

1. Jain, S.P. and K.L. Narang (2013), *Advanced Accountancy (Volume-II Corporate Accounting)*, 3rd Edition, New Delhi: Kalyani Publishers.
2. Verma, K.K. (2010), *Corporate Accounting*, 1st Edition, New Delhi: Anuraj Jain for Excel Books.
3. Maheswari, S.N. and S.K. Maheswari (2009), *Corporate Accounting*, 5th Edition, Noida: Vikas Publishing House Private Limited.

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Ms. S. Loganayaki Dr. A. Karuppusamy	Dr. M. Chithirai Selvan		

Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC102	Semester	I
Subject Title	Core II : Managerial Economics		
Hours Per Week	6	Credit	4
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 - Relationship between Managerial Economics and Other Subjects.	15
Unit - 2	Demand Analysis - Demand Determinants - Demand Distinctions. Elasticity of Demand – Types – Methods – Applications - Factors Influencing Elasticity of Demand. Demand Forecasting: Classification – Purpose – Methods.	16
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.	15
Unit - 4	Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	16
Unit - 5	National Income – Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	16

Text Book

1. Varshney, R.L. and K.L. Maheshwari (2014), *Managerial Economics*, 22nd Revised Edition, New Delhi: Sultan Chand and Sons.

Books for Reference

1. P.N. Reddy and H.R. Appannah (2014), "Principles of Business Economics", 7th Revised Edition, New Delhi: S. Chand and Company Limited.
2. Mehta, P.L. (2014), *Managerial Economics*, 19th Edition, New Delhi: Sultan Chand and Sons.
2. Gupta, G.S. (2011), *Managerial Economics*, 2nd Edition, New Delhi: McGraw Hill Education.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC103	Semester	I
Subject Title	Core-III : 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 – Characteristics - Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment.	16
Unit - 2	Economic Environment: Industrial Policy 1991 – Liberalization – Privatization: Merits and Demerits – Forms of Privatization - Privatization in India – Globalization: Pros and Cons of Globalization – Globalization in India.	15
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.	16
Unit - 4	Technological Environment: Features – Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.	15
Unit - 5	Social Environment: Social Responsibilities of Business – Business and Society - Women and Business Opportunities – Financial Support for Women Entrepreneur - Child Labour – Corporate Governance.	16

Text Book

1. Francis Cherunilum (2014), *Business Environment: Text and Cases*, 22nd Revised Edition, Mumbai: Himalaya Publishing House.

Books for Reference

1. Ashwathappa, K. (2014), *Essentials of Business Environment*, 8th Revised Edition, Mumbai: Himalaya Publishing House.
2. Sankaran, S. (2013), *Business Environment*, 3rd Revised Edition, Chennai: Margham Publications.
3. Premavathy, N. (2008), *Business Environment*, 3rd Revised Edition, Chennai: Sri Vishnu Publications.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC104	Semester	I
Subject Title	Core-IV : Relational Database Management System & Oracle		
Hours Per Week	6	Credit	4
Objective	To enable the students to learn about the database organization.		

Unit	Content	Hours
Unit - 1	Introduction to DBMS – Database Concepts - Purpose of Database – Disadvantages of file-based Management Systems – Advantages of Database – Benefits of DBMS – Components of DBMS. Data Dictionary – Benefits – Types. Data Abstraction – Data Independence – Physical and Logical Database Independence – Database Relationship and Associations – One-to-One Relationship – One-to-Many Relationship and Many-to-Many Relationship – Data Types.	16
Unit - 2	Data Models – Conceptual, Physical and Logical Database Models – The Network Database Model – The Relational Model – Object Oriented Model – E-R Model – Components: Entities, Attributes and Relationships. Normalization – First Normal Form – 2NF – 3NF – BCNF – Comparison – 4NF – MVD – 5NF.	15
Unit - 3	Introduction to Oracle – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL – Keys – Data Constraints - SQL * Plus Functions – SQL Operators - Set Operators – Relating Data through Join Concept - Usage of Sub-queries.	16
Unit - 4	Database Objects: Table - View – Synonym – Sequences – Index - Concept of Locking – Types of Locks – SQL * Plus Formatting Commands.	14
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.	17

Text Books

1. Mathu Krithigha Venkatesh, L. (2012), *Database Management Systems*, 1st Edition, Chennai, Margham Publications.
2. Ivan Bayross (2010), *SQL, PL/SQL – The Programming Language of Oracle*, 4th Revised Edition, New Delhi: BPB Publication.

Books for Reference

1. Rajshekhar Sundarraman (2009), *Oracle 10g: First Impression*, 2nd Edition, New Delhi: Pearson Education Inc.
2. Kevin Loney & George Koch (2010), *Oracle Database 10g: The Complete Reference*, 9th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
3. Abraham Silber Schatz, Henry F. Korth and S. Sudharasan (2009), *Database System Concepts*, 6th Edition, New Delhi: McGraw Hill Publication.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC105	Semester	I
Subject Title	Core-V : Programming Laboratory – I : Oracle		
Hours Per Week	4	Credit	4
Objective	To have practical exposure in database management system.		

Practicals	Programs	Hours
SQL	<ol style="list-style-type: none"> 1. Generate a table for employee salary details and make use of DDL Commands 2. Build a table for employee salary details and make use of Select statement under DML commands 3. Build a table for employee salary details and make use of DCL & TCL Commands 4. Create a table for student details and verify the following data constraints: (a) Primary Key (b) Reference Key (c) Default Key 5. Create a table for employee details and verify the following data constraints: (a) Not Null (b) Unique Key (c) 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. 	26

PL/SQL	<ol style="list-style-type: none"> 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 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. 	26
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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC206	Semester	II
Subject Title	Core-VI : Financial Management		
Hours Per Week	7	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 of Financial Management – Financial Decisions - Functional areas of Financial Management – Role of Financial Manager – Goals of Financial Management – Functions of Controller and Treasurers in India.	16
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.	17
Unit - 3	Capital Structure: Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory – MM's Proposition on Capital Structure – Determinants of Optimal Capital Structure. Leverage: Financial, Operating and Combined Leverage. Dividend: Meaning – Dividend Policy – Determinants of Dividend Policy – Dividend Theories: Walter's Model – Gordon's Model – MM's Hypothesis.	20
Unit - 4	Capital Budgeting: Need and Importance - Investment Evaluation Criteria – Techniques of Capital Budgeting: Payback Method – ARR Method – NPV Method – IRR – Profitability Index. Risk Analysis in Capital Budgeting – Nature and Risk – Conventional and Statistical Techniques to handle Risk (Theory only).	20
Unit - 5	Management of Working Capital: Types of Working Capital – Sources of Working Capital - Determinants of Working Capital. Receivables Management – Inventory Management – Cash Management.	18

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

Text Book

1. Shashi K. Gupta and R.K. Sharma (2014), *Financial Management – Theory and Practice*, 7th Revised and Enlarged Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pandey, I.M. (2014), *Financial Management*, 11th Edition, Noida: Vikas Publishing House Pvt. Ltd.
2. Khan M.Y. and P.K. Jain (2014), *Financial Management-Text, Problems and Cases*, 7th Edition, New Delhi: McGraw Education (India) Private Limited.
3. Prasanna Chandra (2011), *Financial Management – Theory and Practices*, 8th Revised Edition, New Delhi: Tata McGraw – Hill Publishing Company Limited.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC207	Semester	II
Subject Title	Core-VII : Operations Research		
Hours Per Week	6	Credit	4
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 – Definition - LPP - Graphical Solution Method – General Linear Programming Problem (Definition alone) – Simplex Method: Basic Solutions and Degenerate Solutions to Linear Equation – Simplex Method (Simple Problems)	15
Unit - 2	Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method – Restricted Assignment. Sequencing Problems: Introduction – Problem with ‘n’ Jobs and 2 Machines – Problems with ‘n’ Jobs & ‘3’ Machines - Problems with ‘n’ Jobs & ‘k’ Machines (Simple Problems only). Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM. Test of Optimality: U-V Method (Simple Problems only).	16
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 an Item whose maintenance cost increases with time and money value is not changed Model 2: Replacement of an item when maintenance cost increases with time and money value changes with time	16
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)	15

Unit - 5	<p>Network Scheduling: Introduction – Network and Basic Components – Rules of Network Constructions – Time.</p> <p>Calculations in Networks – Critical Path Method (CPM) - Program Evaluation and Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only).</p>	16
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Note:

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

Text Book

1. Vittal, P.R. (2012), V. Malini, *Operations Research*, 1st Edition, Chennai: Margham Publications.

Books for Reference

1. Kanti Swarup, P.K. Gupta & Manmohan (2013), *Problems in Operations Research*, 12th Edition, New Delhi: S. Chand & Sons.
2. Panneerselvam, R. (2011), *Operations Research*, 2nd Edition, New Delhi: Prentice Hall of India Pvt. Ltd.
3. Premkumar Gupta, D.S. Hira (2014), *Operations Research*, 7th Edition, New Delhi: S. Chand & Sons.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC208	Semester	II
Subject Title	Core-VIII : 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.	16
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.	16
Unit - 3	Pricing: Definition - Objectives of Pricing Decisions - Factors influencing Pricing Decisions – Methods of Setting Prices – Cost – Demand and Competition – Pricing Policies and Strategies.	15
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.	15
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 – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Act 1986 – Consumer Courts.	16

Text Book

1. Pillai, R.S.N and V. Bagavathi (2014), *Modern Marketing Principles and Practices*, 4th Edition, New Delhi: S. Chand & Company Private Limited.

Books for Reference

1. Philip Kotler (2013), *Principles of Marketing*, 14th Edition, New Delhi: Prentice Hall of India.
2. Sanjith R. Nair and N. Rajan Nair (2014), *Marketing Management*, 7th Edition, New Delhi: Sultan Chand & Sons.
3. Sontakki, C.N. (2014), *Principles of Marketing*, 1st Edition, New Delhi: Kalyani Publishers.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC209	Semester	II
Subject Title	Core-IX : VB.Net		
Hours Per Week	6	Credit	4
Objective	To enlarge the students knowledge in application oriented		

Unit	Content	Hours
Unit - 1	Introduction to .Net Framework – Origin of .Net – Common Language Runtime (CLR) – Integrated Development Environment (IDE) – Benefits of .Net Framework - .Net Security.	15
Unit - 2	Variables – Constants – Arrays – Variables as Objects – Flow Control Statements – Type Conversion – Boolean Operators – String Handling: Types and Usage of Strings.	15
Unit - 3	Working with Forms – Appearance of Forms – Designing Menus – Multiple Document Interface. Basic Windows Controls: Text Box – List Box – Scroll Bar – Track Bar – Timers. Common Dialogue Controls: Rich Text Box – Tree View – List View.	16
Unit - 4	Classes: Modeling – Modularity – Inheritance – Interfaces: Implicit Interfaces – Explicit Interfaces – Explicit – Implementation – Exception Handling.	16
Unit - 5	Databases – Working with ADO.Net – Creating and Populating the Data Set – Data Binding: Simple Binding – Complex Binding. Data Binding with Databases – Data Form Wizard – Binding Data to Controls: Binding Text Boxes, Binding Check Boxes, Binding Combo Boxes and List Boxes.	16

Text Book

1. Jeffrey R. Shapirpo (2009), *Visual Basic.Net: The Complete Reference*, 2nd Edition, New Delhi, Tata McGraw Hill.

Books for References

1. Balagurusamy, E. (2013), *Object Oriented Programming with C++*, 6th Edition, New Delhi: McGraw Hill Education (India) Private Limited.
2. Mathew MacDonald (2002), *ASP.Net: The Complete Reference*, 1st Edition, New Delhi: Tata McGraw Hill.
3. Evangelos Petroustos (2010), *Mastering Microsoft Visual Basic*, 1st Edition, Mumbai: Sybex Inc.

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Ms. T. Vijaya Chithra	Dr. M. Chithirai Selvan		

Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC210	Semester	II
Subject Title	Core-X : Programming Laboratory-II: VB.Net		
Hours Per Week	4	Credit	4
Objective	To have practical exposure in application oriented programming.		

Programs	Hours
<ol style="list-style-type: none"> 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 enter the personal and mark details 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 to design the employee pay roll. 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. 	52

<p>19. Design a program to check a given string is palindrome or not.</p> <p>20. Create a program to find out the numerology of a person using if else statement.</p>	
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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC2N1	Semester	II
Subject Title	Non-Major Elective : Commerce and Computer Application Practicals		
Hours Per Week	1	Credit	2
Objective	To enrich the students practical knowledge in Commerce oriented applications		

Commerce Practicals	Hours
<ol style="list-style-type: none"> 1. Preparation of application form for PAN Card 2. Pay roll 3. Pay slip 4. Fixing brand name 5. Unique Selling Price (USP) 6. Office Layout 7. Pay-in-Slip 8. Withdrawal Slip 9. Cheque 10. DD Chalan 11. Filling of Post Office RD Form 12. Share Application Form 	5
Computer Application Practicals	
<ol style="list-style-type: none"> 1. Preparation of resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. Creation of website using external link and frames 5. Create and send an official e-mail with document attachment 6. Online purchase and settlement 7. Online insurance premium payment 8. Online employment registration and renewal 	8

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC2N2	Semester	II
Subject Title	Non-Major Elective : Financial Services		
Hours Per Week	1	Credit	2
Objective	To expose the students on the functioning of various finance regulating organizations		

Unit	Content	Hours
Unit - 1	Financial Services: Meaning – Components – Activities in Financial Markets – Fund Based and Non-Fund Based Activities. Players in Financial Markets.	3
Unit - 2	Capital Market: Meaning – Classifications, Components and Functions Primary and Secondary Markets - Recent Trends in Capital Market Operations.	3
Unit - 3	Money Market: Meaning – Instruments – Borrowers – Lenders – Difference between Capital Market and Money Market.	2
Unit - 4	Non-Banking Financial Intermediaries: Definition – Chit Funds – NIDHIS – Benefit Societies. Leasing: Meaning, Advantages, Types, Leasing Vs Hire Purchase.	3
Unit - 5	Merchant Banking: Meaning and Functions – Regulatory Role of SEBI Credit Rating: Meaning – Functions – Advantages.	2

Text Book

1. Khan .M.Y. (2013), *Financial Services*, 7th Edition, New Delhi: Tata McGraw-Hill Education Private Limited.

Books for Reference

1. Nalini Prava Tripathy (2007), *Financial Services*, 1st Edition, Prentice-hall of India Private Limited.
2. Gurusamy, S. (2009), *Financial Services and Systems*, 2nd Edition, New Delhi: Tata McGraw-Hill Education Private Limited.

3. Viswanathan, R. (2010), *Industrial Finance*, 1st Reprint, New Delhi: MacMillan India Limited.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC311	Semester	III
Subject Title	Core-XI : Applied Cost Accounting		
Hours Per Week	6	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.	15
Unit - 2	Material Control: Meaning – Objectives – Levels of Inventory – EOQ – Methods of Material 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.	15
Unit - 3	Overheads: Meaning – Types of Overheads – Allocation – Apportionment: Preparation of Primary Overhead Distribution Summary – Reapportionment: Secondary Overhead Distribution Summary. Absorption of Overheads: Meaning - Methods and Computation.	16
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.	16
Unit - 5	Applications of Costing: Process Costing – Meaning - 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). Reconciliation of Cost and Financial Accounting.	16

Note:

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

Text Book

1. Jain .S.P. and K.L. Narang (2012), *Cost Accounting*, 23rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pillai .R.S.N and Bagavathi (2014), *Cost Accounting*, 18th Edition, New Delhi: S. Chand and Company.
2. Maheswari, S.N. (2013), *Advanced Problems and Solutions in Cost Accounting*, 18th Revised Edition, New Delhi, Sultan Chand & Sons Pvt. Ltd.
3. Sharma, .R.K and Shashi K. Gupta (2009), *Cost and Management Accounting*, 11th Revised Edition, New Delhi: Kalyani Publishers.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC3E1	Semester	III
Subject Title	Major Elective-I : Research Methodology		
Hours Per Week	6	Credit	5
Objective	To give exposure to the students on the business research skills.		

Unit	Content	Hours
Unit - 1	Introduction to Research: Meaning - Definition – Functions – Components – Purpose – Types of Research - Significance – Qualities of a good research and researcher – Steps in Research. Identification, Selection and Formulation of Research Problem. Research Design: Components of Research Design – Methods of Research Design.	16
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.	14
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 (Problems only) Scaling Techniques: Meaning of Scale–Measurement of Scale – Important Scaling Techniques.	16
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.	16

Note:

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

Text Book

1. Kothari, C.R. (2009), *Research Methodology – Methods and Techniques*, 2nd Edition, New Delhi: New Age International (P) Limited Publishers.

Books for Reference

1. Mittal, P.C. and Sushil Mehra (2010), *Business Research Methods and Techniques 1st Edition*, New Delhi: Vayu Education of India.
2. Krishnaswami, O.R. and M. Ranganatham (2011), *Methodology of Research in Social Sciences*, Mumbai: Himalaya Publishing House Pvt. Ltd.
3. Gupta, S.P. (2014), *Statistical Methods*, 44th Edition, New Delhi: Sultan Chand and Sons.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC312	Semester	III
Subject Title	Core-XII : 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.	15
Unit - 2	Security Analysis: Approaches to Security Analysis: Fundamental Analysis - Industry Analysis – Growth Cycle of Industry – Investment Classification of Industries – Company Analysis – Methods.	16
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.	16
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.	16
Unit - 5	Portfolio Models: Markowitz Model - Sharpe's Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.	15

Text Book

1. Bhalla, V.K. (2013), *Investment Management*, 19th Edition, New Delhi: S. Chand & Company Private Limited.

Books for Reference

1. Preeti Singh (2013), *Investment Management*, 17th Edition, New Delhi: Himalaya Publishing House Pvt. Ltd.
2. Prasanna Chandra (2011), *Investment Analysis and Portfolio Management*, 7th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.
3. Goplal Krishnan, C. (2004), *Investment Management*, 1st Edition, New Delhi: Kalyani Publishers.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC313	Semester	III
Subject Title	Core-XIII : Direct Taxes		
Hours Per Week	6	Credit	5
Objective	To facilitate the students to expand their knowledge on direct taxes.		

Unit	Content	Hours
Unit - 1	Income Tax System in India – Definitions Under Income Tax Act 1962 – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of Total Income – Assessment Year – Previous Year – Residential Status – Scope of Total Income.	16
Unit - 2	Computation of Income from Salary – Computation of Income from House Property.	16
Unit - 3	Computation of Profits and Gains of Business or Profession – Computation of Capital Gains – Exemption.	15
Unit - 4	Income from other Sources – Set Off and Carry Forward of Losses – Deduction from Gross Total Income.	16
Unit - 5	Aggregation of Income – Assessment of Individual. Income Tax Authorities – Powers relating to Search and Seizure.	15

Note:

Problems - 80% Theory - 20%

Text Book

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2016), *Income Tax Law and Practice*, 43rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Mehrotra, H.C. and S.P. Goyal (2016), *Income Tax, Law and Accounts*, 56th Edition, Agra: Sahitya Bhawan Publications.
2. Pagre Dinkar (2016), *Income Tax Law and Practice*, 27th Edition, New Delhi: Sultan Chand & Sons Company Limited.
3. Redddy, T.S. and Y. Hari Prasad Reddy (2016), *Income Tax Theory, Law and Practice*, 13th Edition, Chennai: Margham Publications.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC3E2	Semester	III
Subject Title	Major Elective-II : E-Commerce and its Applications		
Hours Per Week	6	Credit	5
Objective	To make the students to gain knowledge on electronic trading process.		

Unit	Content	Hours
Unit - 1	Meaning and Definition of E-Commerce – Perspectives of E-Commerce – Scope – Drivers of E-Commerce – Myths of E-Commerce – Advantages and Limitations. E-Commerce Framework – Applications. Integrating E-Commerce: B2C – B2B – Supply Chain Management – Business within Business.	16
Unit - 2	I-Way: Meaning – Elements – Infrastructural Equipments – Governance and Public Issues. Internet: Introduction – History – Evolution – Advantages and Disadvantages. WWW – Internet Service Providers – Essential Language of Internet / Web.	16
Unit - 3	Electronic Payment System (EPS): Introduction – Types. Electronic Fund Transfer (EFT) – Digital Token – E-Cash: Merits and Demerits – Essential Requirements of E-Payment Media – Issues and Implications of EPS. Electronic Data Interchange (EDI): Introduction – Definition – Benefits – Internet based EDI.	15
Unit - 4	M-Commerce – Definition – Benefits – Limitations – M-Commerce Vs E-Commerce – History – Generations – Emerging M-Commerce Scenario Services – Mobile Computing Networks - Infrastructure.	16
Unit - 5	E-Commerce Security Environment – Scope – Dimensions – Security Threats – Solutions to Security Threats: Encryption – Digital Envelops – Digital Certificates – Securing Channels of Communication – Virtual Private Network – Firewalls – E-Commerce Security Plan.	15

Text Book

1. Pandey, U.S., Rahul Srivastava and Sairabh Shukla (2007), *E-Commerce and its Applications*, 1st Edition, New Delhi: S. Chand and Company Limited.

Books for Reference

1. Kamallesh N. Agarwala, Amitlal Beeksha Agarwala (2005), *Business on the Net - An introduction to the 'What's' and 'Hows' of E-Commerce*, New Delhi: Macmillan India Limited.
2. Jibitesh Mishra (2011), *E-Commerce*, 1st Edition, New Delhi: Macmillan Publishers India Limited
3. Kamlesh K. Bajaj, Debjani Nan (2011), *E-Commerce – The Cutting Edge of Business*, 2nd Edition – 10th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC414	Semester	IV
Subject Title	Core-XIV: 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: Comparative and Common Size Statements and Trend Analysis.	20
Unit - 2	Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification –Computation of Various Ratios - Preparation and Presentation of Financial Statements using Ratios.	18
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 (Revised Format).	17
Unit - 4	Marginal Costing: Meaning – Importance – Uses of Marginal Costing - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Applications of Marginal Costing.	20
Unit - 5	Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Fixed, Flexible, Production, Purchase, Material and Labour, Sales and Cash Budget – Master Budget - Zero Based Budgeting.	16

Note:

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

Text Book

1. Sharma, R.K. and Shashi. K. Gupta (2014), *Management Accounting*, 12th Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pillai, R.S.N & Bagavathi (2012), *Management Accounting*, Revised Edition, New Delhi: S. Chand & Company.
2. Khan, M.Y. and P.K. Jain (2013), *Management Accounting*, 6th Edition, Mumbai: Tata MC Graw Hill Publishing Company Limited.
3. Pandey, I.M. (2013), *Management Accounting*, 3rd Revised Edition, New Delhi: Dorling Kindersley (India) Private Limited.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC415	Semester	IV
Subject Title	Core-XV: 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.	16
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.	15
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.	15
Unit - 4	Executive Development – Objectives – Process. Career Development: Concepts – Stages – Career Development Programme. Promotion, Transfers and Separations: Promotions – Promotion Policy – Promotion Plans – Promotion Programme – Problems in Promotion – Transfers – Demotion – Separations.	16
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.	16

Text Book

1. Nair, N.G. and Latha Nair (2011), *Personnel Management and Industrial Relations*, 6th Edition, Chennai: S. Chand & Company Limited.

Books for Reference

1. Aswathappa, K. (2013), *Human Resource Management – Text and Cases*, 7th Edition, New Delhi: Tata McGraw Hill Education Private Limited.
2. Subba Rao, P. (2014), *Essentials of HRM and Industrial Relations Text, Cases and Games*, 5th Edition, Mumbai: Himalaya Publishing House.
3. Prasad, L.M. (2014), *Human Resource Management*, 3rd Edition, New Delhi: Sultan Chand & Sons.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC4E3	Semester	IV
Subject Title	Major Elective - III: International Business		
Hours Per Week	6	Credit	5
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 (2015 to 2020) - International Business Environment - Balance of Payment – Disequilibrium – Correction of Disequilibrium.	16
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 - Current Export Trend of India - Future Exporting Opportunities – Project Export.	16
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 - Canalized Imports - Current Scenario of Import.	15
Unit - 4	Foreign Exchange: Meaning – Rate Determination – Factors Influencing Fluctuations in Foreign Exchange - Theories of Foreign Exchange: Purchasing Power Parity Theory and Fisher Effect. Exchange Rates – Meaning – Types – Exchange Control in India.	15
Unit - 5	Foreign Investment: Foreign Direct Investment (FDI) – Portfolio Investment – FDI in Retail Sectors – Merits and Demerits. International Financial Institutions: GATT – WTO – World Bank Group – IMF – Exim Bank.	16

Text Book

1. Subba Rao, P. (2013), *International Business, 3rd Edition*, New Delhi: Himalaya Publishing House.

Books for Reference

1. Bhalla, V.K. (2013), *International Business, 1st Edition*, New Delhi: Sultan Chand & Company Private Limited.
2. Neelamegam, V. (2010), *International Trade, 1st Edition*, New Delhi: Vrinda Publication (P) Ltd.
3. Francis Cherunilam (2103), *International Business: Text and Cases, 5th Edition*, New Delhi: PHI Learning Private Limited.

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC416	Semester	IV
Subject Title	Core-XVI : Programming Laboratory – III: Tally and SPSS		
Hours Per Week	5*	Credit	4
Objective	To have practical exposure on computerised accounting.		

List of Practicals	Hours
1. Create a Company and display ledgers 2. Make the following Voucher entries: a) Purchase Voucher b) Sales Voucher c) Payment Voucher d) Receipt Voucher e) Contra Voucher 3. Design Cost Centres and Cost Categories: 4. Prepare the following subsidiary books: a) Purchase b) Sales c) Purchase Return d) Sales Return 5. Display Cash Book 6. Display Bank Reconciliation Statement 7. Prepare Bill-wise details 8. Calculate Interest 9. Prepare Stock summary 10. Display Godown summary 11. Show the Final Accounts 12. Display Ratio Analysis 13. Prepare Fund Flow and Cash Flow Statement 14. Display Budget 15. Calculate Value Added Tax (VAT)	50
16. Application of 't' Test 17. Application of One-way-ANOVA (Analysis of Variance)	15

18. Application of Chi-square Test 19. Application of Weighted Average Ranking 20. Application of Friedman Rank Test	
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Note: * It includes Theory Class – 1 Hour (Total Theory Hours: 13)

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Department: PG Department of Commerce with Computer Applications			
Course	M.Com-CA	Effective from the Year 2016-'18 Batch	
Subject Code	16PCC4P1	Semester	IV
Subject Title	Core-XVII: Project Work and Viva-Voce		
Hours Per Week	6	Credit	8
Objective	To enrich the students knowledge in business research.		

Instructions
<ul style="list-style-type: none"> • Individual Project • Project topic can be related to applications of computer in business • Student Evaluation: Internal and External Examiner • Distribution of Marks (ESE): <ul style="list-style-type: none"> Project – 160 Viva-voce Examination – 40

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