

# **FATIMA COLLEGE (AUTONOMOUS)**



**Re-Accredited with “A” Grade by NAAC (3<sup>rd</sup> Cycle)  
74<sup>th</sup> Rank in India Ranking 2020 (NIRF) by MHRD  
Maryland, Madurai- 625 018, Tamil Nadu, India**

**NAME OF THE DEPARTMENT: COMMERCE**

**NAME OF THE PROGRAMME : M.Com**

**PROGRAMME CODE : PACO**

**ACADEMIC YEAR : 2020-21**

**FATIMA COLLEGE (AUTONOMOUS), MADURAI – 18**

**RESEARCH CENTRE OF COMMERCE**

**M.COM., CURRICULUM 2019 onwards**

<b>SEM</b>	<b>Subject code</b>	<b>Title of the Paper</b>	<b>Hrs.</b>	<b>Credit</b>	<b>Int</b>	<b>Ext</b>	<b>Total</b>
<b>I</b>	19PG1A1	Auditing	6	4	40	60	100
	19PG1A2	Management Accounting and Financial Control I / Management	6	4	40	60	100
	19PG1A3	Accounting Advanced Business Statistics	6	4	40	60	100
	19PG1A4	E-Commerce & E-Office [Theory and Practical]	4+2	4	40	60	100
	19A1EDC	Creative Advertising	3	3	40	60	100
		Library	3				
		<b>TOTAL</b>	<b>30</b>	<b>19</b>			<b>500</b>
<b>II</b>	19PG2A5	Quantitative Techniques	6	4	40	60	100
	19PG2A6	Management Accounting and Financial Control II/ Financial Management	6	4	40	60	100
	19PG2A7	Research Methodology	6	4	40	60	100
	19PG2A8	Software Package for Statistical Analysis	6	4	40	60	100
	19A2EDC	Creative Advertising	3	3	40	60	100
		Library	3				
		<b>TOTAL</b>	<b>30</b>	<b>19</b>			<b>500</b>

**M.COM., CURRICULUM 2019 onwards**

<b>SEM</b>	<b>Subject code</b>	<b>Title of the Paper</b>	<b>Hrs</b>	<b>Credit</b>	<b>Int</b>	<b>Ext</b>	<b>Total</b>
<b>III</b>	19PG3A9	Advanced Costing	6	4	40	60	100
	19PG3A10	Direct Tax Law & Practice I/ Direct Tax Law & Practice	6	4	40	60	100
	19PG3A11	Executive Skill Development	6	5	40	60	100
	19PG3EA12	Software Package for Accounting Decisions[Theory and Practical] (offered to Economics)	4+2	5	40	60	100
	19PG3AE1/ 19PG3AE2	<b>Subject Electives:</b> Partnership Accounting / Marketing Management	4	4	40	60	100
		Library	2				
	19PG3AE3	Internship		3			100
		<b>TOTAL</b>	<b>30</b>	<b>25</b>			<b>500</b>
<b>IV</b>	19PG4A12	Corporate Accounting	6	5	40	60	100
	19PG4A13	Women Entrepreneurship and Management of small business	6	5	40	60	100
	19PG4A14	Direct Tax Law & Practice II / Assessment of Income Tax	6	5	40	60	100
	19PG4A15	Work force Management	6	5	40	60	100
	19PG4AE4 / 19PG4AE5	<b>Subject Electives:</b> Special Accounts / Logistics Management	4	4	40	60	100
	19PG4A15	Project		3	40	60	100
		Library	2				
		<b>TOTAL</b>	<b>30</b>	<b>27</b>			<b>500</b>
		<b>GRAND TOTAL</b>	<b>120</b>	<b>90</b>			<b>1800</b>

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

<b>Course Code</b>	19PG1A1
<b>Course Title</b>	Auditing

**Semester – I**

**Hours per Week:6**

**Credit:4**

**Course Description**

This course outlines an insight into the principles, methods and techniques of auditing of different types of organizations. It also enables the students to know the salient features of Company audit and expose them to the technique of E-auditing.

**Course objective**

**This course is designed to**

1. Grasp the details of fundamentals of auditing, objective, merits and qualities of an auditor
2. Familiarize on the various methods of auditing
3. Acquire knowledge on vouching of cash and trading transactions
4. Know about the audit of companies
5. Point out audit in computerized environment

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Explain the nittigritties of auditing, it's variation from investment and accounting, the objects and merits of auditing and the qualities of an auditor
<b>CO2</b>	Highlights the essentialities and the mode of conduct of various institutions/Organizations
<b>CO3</b>	Vouch trading and cash transactions
<b>CO4</b>	Explain at length the provisions regarding audit of companies
<b>CO5</b>	Describe audit in computerized environment

**UNIT I Introduction (20Hours)**

Basic Principles of audit – definition – objects – difference between accountancy, auditing and investigation – advantages of auditing – qualities of an auditor – implications as regards detection of errors and frauds – various types of audits – audits under statute – audit of accounts of sole trader, partnerships, joint- stock companies, co-operative societies and Government accounts.

**UNIT II Conduct of Audit (15 Hours)**

Conduct of audit – audit note books – audit files – working papers – procedure of audit.

**UNIT III Vouching (20Hours)**

Vouching – meaning – definition – importance – duties of an auditor – cash receipts – Vouching general considerations – vouching payments – general consideration – wages .

**UNIT IV Company Audit (20Hours)**

Company Audit - Auditors- Appointment-qualification -disqualification - Removal- Remuneration - position-Rights and powers of auditor- Auditor's report-Duties and liabilities.

**UNIT V E-Auditing (15 Hours)**

E-auditing- Introduction-Scope- Advantages and disadvantages- **Systems under development**-audit practice in relation to computerised system-rules for recording and reproduction of data- **computer assisted audit techniques- Audit automation**

**Text Book:**

1. **A hand book of practical Auditing** – B.N. Tandon, S. Sudharsanam, S.Sundha, S.Chand & Company Ltd, Fourteenth Edition 2009
2. **Unit 5 – Material Provided by the Department Basics of Auditing**, Dinkar Pagare, Sultan Chand & sons, 1<sup>st</sup> edition, 2004

**Books for Reference:**

1. Auditing: Principles & Practice, Ravinder Kumar & Virender Sharma, Prentice Hall of India, 2011
2. Auditing – Shekhar and Shekhar, vikas publishing house Pvt Ltd, Edition 2019.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
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**M.Com.  
Semester – I**

<b>Course Code</b>	19PG1A2
<b>Course Title</b>	Management accounting and Financial Control I/ Management Accounting

**Hours perweek:6**

**Credit :4**

**Course Description**

This course enables the students to understand the various tools and techniques used in financial planning, analysis, control and decision making and applying them in solving financial problems of business units.

**Course objective:**

**This course is designed to**

1. explain the basics of management accounting
2. analyze financial statements
3. prepare cash flow statements
4. analyse variances
5. formulate budgets

**Course Outcome:**

**On completion of the course the student will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Synthesize on concept of management accounting
<b>CO2</b>	Make expert analysis of financial statements
<b>CO3</b>	Forecast fund requirements, and manage current asset
<b>CO4</b>	Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons
<b>CO5</b>	Prepare functional budgets, conceptualize responsibility centres and identify functionality of MIS

**UNIT I Management Accounting (10Hours)**

**Definition – Scope – Objectives – Advantages and Limitations – Management accounting vs Financial Accounting.**

**UNIT II Analysis and Interpretation of Financial Statements (20 Hours)**

Analysis for liquidity, profitability and solvency – Accounting ratios, significance, utility and limitations.

**UNIT III Fund Flow and Cash Flow Analysis (20Hours)**

Forecasting of fund requirements -Need for Fund Flow Statement –Meaning – Uses of Fund Flow Statement –Preparation of Funds Flow Statement – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement – AS3:[Revised] Cash Flow Statements – Cash Flow and Fund Flow Statements.

**UNIT IV Standard Costing and Variance Analysis (20Hours)**

Essentials for an effective system of standard costing - guidelines for establishing a system of standard costing – advantages of standard costing -Variance analysis – classification of variances – Direct Material variances, Labour variances, Variable overhead variances , fixed overhead variances, Flexible budgets under a system of standard costing, causes and dispositions of variance - inter firm and intra firm comparison.

**UNIT V Functional Budgets and Budgetary Control: (Excluding Capital Budgeting) (20Hours)**

Objectives, advantages and limitations – Reporting to management - Responsibility accounting – Management information system – preparation of Budgets (except capital budget)

**Text book:**

**Management Accounting**, R.K.Sharma Shasi K.Gupta and Anuj Gupta, Kalyani Publishers, 4<sup>th</sup>edition, 2019

**Books for Reference:**

1. **Management Accounting**, B.S. Raman, United Publishers, 2019.
2. **Management Accounting: Text, Problems & Cases**, M.Y. Khan & P.K. Jain, Tata McGraw- Hill Publishing Co. Ltd, 4<sup>th</sup> Edition, 2019.
3. **Practical Problems In Management Accounting & Financial Management**, R.K. Sharma & Shashi K. Gupta, Kalyani Publishers, 2019.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
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M.Com  
Semester – I**

<b>Course Code</b>	19PG1A3
<b>Course Title</b>	Advanced Business Statistics

**Hours perweek:6**

**Credit :4**

**Course Description**

This course helps the students to gain knowledge and skills in the various techniques of statistics to estimate variables and to test the hypotheses in research.

**Course objective:**

**This course is designed to**

1. Introduce statistics, compute correlation co-efficient and regression co-efficient and equations
2. Find probability and expected value; and formulate theoretical distributions
3. Use sampling techniques, to compute and test significance for qualitative and quantitative variables, using F-test, Chi- square test and analysis of variance.

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Have in-depth knowledge on the fundamentals of statistics, correlation between two or more variables
<b>CO2</b>	Identify expected outcomes of events, compute theoretical frequencies in case of double, rare and continuous distribution of variables
<b>CO3</b>	Use sampling techniques and apply tests of significance for large and small samples
<b>CO4</b>	Use chi- square and goodness of fit to test qualitative factors
<b>CO5</b>	Do ANOVA and F Test for one way and two way distribution series



**UNIT I Introduction to Business Statistics, Correlation and regression Analysis (20Hours)**

**Introduction to Business Statistics**-Co-efficient of correlation and Causation – **Types of correlation – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram**– Graphic – Karl Pearson's Co-efficient of Correlation – Rank correlation Co-efficient – Concurrent Deviation method – Partial and Multiple Correlation – Regression equations - Methods of regression analysis.

**UNIT II Probability and Expected Value (20Hours)**

Definition – Theorems of probability – Addition and Multiplication – Conditional Probability – Baye's Theorem – Calculation of Binomial, Poisson and Normal Distribution.

**UNIT III Sampling Techniques (15Hours)**

**Introduction – Procedure of testing hypothesis**– Standard error and Sampling Distribution – **Estimation**– Tests of Significance for Large samples and Small samples.

**UNIT IV Chi –Square Test (20Hours)**

Introduction – Degree of Freedom – The Chi square Distribution – Conditions for Applying Chi-Square Test – Uses of Chi-Square Test - Chi-Square Test for specified value of Population Variance.

**UNIT V F-Test (15Hours)**

Applications of F-test – Analysis of Variance – Assumptions in Analysis of Variance – Technique of Analysis – Coding of data – Analysis of variance in Two-way Classification.

**Text Book:**

**Statistical Methods**, S.P. Gupta, Sultan Chand & Sons, New Delhi, 48<sup>th</sup> Edition, 2019

**Books for Reference:**

1. **Statistics**, Narayanan.E.Nadar, Prentice Hall of India, 2019
2. **Managerial Statistics**, P.N.Arora, S Chand & Company Ltd, 2019
3. **Statistics Theory and Practice**, R.S.N Pillai & Bagavathi. S.Chand & Company Ltd, 7th revised edition, 2019.
4. **Business Statistics**, K.Alagar, Tata Mcgraw-Hill Publishing Company Ltd, 2019

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
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M.Com.  
Semester – I**

**MAJOR CODE :**

<b>Course Code</b>	19PG1A4
<b>Course Title</b>	E-Commerce & E-Office (4 Theory and 2 Practical)

**Hours perweek:6**

**Credit :4**

**Course Description**

This course ensures that the students acquire knowledge about the various dimensions of the E-Commerce and digitalization and they also get hands-on-experience in working with all the programmes of E-office which will enable them to work in a computerized office environment.

**Course objective:**

**This course is designed to**

1. Hover over e-commerce applications in today's context
2. Describe e-commerce in banking and in digitalization [space /Fin Tech Space]
3. Elaborate the role of AI, in services

**Course Outcome:**

**On completion of the course the student will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Introduce the dynamics of world of electronic commerce, at inter and intra organizational level
<b>CO2</b>	Extensively, bank upon e-banking services
<b>CO3</b>	Space out for the paradigms of fin teen (digitalization) in businesses
<b>CO4</b>	Capture the role of AI in services of businesses ,namely, banking, hospitals and engineering

**UNIT I INTRODUCTION TO E-COMMERCE (20 HOURS)**

Definition of E-Commerce -- Forces fuelling Electronic Commerce – Types of Electronic Commerce – Inter – Organizational Electronic Commerce – Intra Organization Electronic Commerce – Intermediaries and Electronic Commerce.

**UNIT II: ELECTRONIC BANKING (20 HOURS)**

Traditional Banking Vs. E-Banking – Facets of E-Banking – intranet Procurement – **E-Banking Transactions - Debit Card - Credit Card Smart Card** – NEFT – RTGS – RTGS VS NEFT- Models for E-Banking – Complete Centralized Solutions – Features – High Tech Bank within Bank – Advantages of E-Banking – Constraints in E-Banking – Security measures.

**UNIT III: DIGITALIZATION (FINTECH) (20 HOURS)**

Digitalisation – meaning- importance- advantages- digital currency – types - mobile payment – Artificial Intelligence (AI) – Types of artificial Intelligence- Applications of Artificial Intelligence – Artificial Intelligence in banking – AI in Agriculture – Contribution to Agriculture- Artificial Intelligence in health care – Applications.

**SECTION B – PRACTICAL (30 HOURS)**

**M.S. OFFICE- PRACTICAL**

**Text Book**

1. E Commerce – Dr.Sr.Bindu Antony and V.Suganya

**Reference Book**

1. **Electronic Commerce – A Manager's guide** , Ravi Kalakota and Andrew B. Whinston Pearson Education Pvt Ltd., Sixth Edition 2020.
2. **Banking theory, Law and Practice** by E.Gordon and Dr.K.Natarajan, Himalaya Publishing House Pvt Ltd., Twenty Second Revised Edition, 2020.
3. Unit III : Study Materials will be provided

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**PG  
Semester – I & II**

<b>Course Code</b>	19A1EDC / 19A2EDC
<b>Course Title</b>	Creative Advertising

**Hours perweek:3**

**Credits:3**

**Course Description**

This course ensures that the students of other departments are trained in the skills of creating advertisements and enabled to create advertisements on their own

**Course Objective:**

This course is designed to

1. Understand importance of advertising in today's environment
2. Elaborate the role and impact of media on advertising
3. Describe and frame advertising copy
4. Critique advertisements
5. Apply Photoshop and flash media in preparing advertisement copy

**Course Outcome**

**After completion of the course the learner shall**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Distinguish key factors involved in successful advertising and be able to substantiate the importance of advertising products/services
<b>CO2</b>	Recall various media involved in advertising products/ services and identify the positioning of the media in hosting advertisements
<b>CO3</b>	Formulate advertisement copy and categorise the components of advertisement copy
<b>CO4</b>	Use photo shop and flash media in editing images
<b>CO5</b>	Nurture and apply creativity in advertising and examine critically any advertisement on different media

**UNIT I** **(9 HOURS)**

Introduction to advertising- impact of advertising-**ethics in advertising-**  
Awareness on misleading advertisements

**UNIT II** **(9 HOURS)**

Advertising media – kinds- application

**UNIT III** **(9 HOURS)**

Advertising copy – values in advertising copy – types of copy

**UNIT IV** **(9 HOURS)**

Basic practical training in photoshop and flash media

**UNIT V** **(9 HOURS)**

Critical appraisal of advertisements and report writing.

**Text Book:**

1. Modern Marketing Principles and Practices, R.S.N. Pillai & Bagavathi, S.Chand & Company Ltd, Ram Nagar, New Delhi, 3rd Edition, 2000
2. Advertising planning and Implementation, Sangeeta Sharma & Raghuvir Singh, Prentice Hall of India Private Limited, New Delhi, 2006

**Books for Reference:**

1. **Advertising management** –Rajeev Batra, John G. Myers David Aaker, Pearson Education Pvt Ltd. 2004
2. **Marketing**, Dr N. Rajan Nair & Sanjith R. Nair, Sultan Shand & Sons, 7th edition 2001
3. **Teach Yourself Corel Draw 6**, Dawn Er Dos
4. **Photoshop 6: In an instant**, Toot & Michael.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18  
M.Com.  
Semester – II**

<b>Course Code</b>	19PG2A5
<b>Course Title</b>	Quantitative Techniques

**Hours perweek:6**

**Credit :4**

**Course Description**

This course helps the students to acquire working knowledge in operation research and resource management Techniques. It also helps them to learn decision making techniques for cost minimization and profit maximizations

**Course Objective :**

**This course is designed to**

1. Introduce the potents of Operations Research
2. Use OR techniques namely LPP, transportation and assignment to business problems
3. Manage inventory by using inventory technique
4. Use control techniques to aid decisions

<b>CO</b>	<b>Course Outcome</b>	<b>Level</b>
<b>CO1</b>	Trace the importance of OR, and its application in arriving at business Solutions and use LLP, in locating resources, for maximisingprofit	<b>K2,K3,K4</b>
<b>CO2</b>	Apply transportation models, to real-time businesses	<b>K2,K3,K4</b>
<b>CO3</b>	Arrive at the best route for travellingsalesmen	<b>2,K3,K4,K5</b>
<b>CO4</b>	Manage inventory levels	<b>K2,K3,K4</b>
<b>CO5</b>	Use control techniques PERT and CPM to optimize time	<b>K2,K3,K4</b>

## **UNITI    Operation Research and Linear Programming    (25HOURS)**

Operation Research – **Origin and Development – Role in decision making – Characteristics – Phases – General approaches** Linear Programming Problem – Applications and limitations- Formulation of LPP  
– Graphical Solution – Simplex Method- Slack and surplus variables- Reduction of feasible solution to a basic feasible solution- Improved basic feasible solution

## **UNITII    Transportation    (15Hours)**

Transportation Problem – The initial basic feasible solution- North West corner Rule- Row minima method- Column minima method- matrix minima method- Vogel’s approximation method- Moving towards Optimality – Stepping stone method – Determining the net evaluation by Modi’s method – Degeneracy in transportation problems- Unbalanced Transportation Problem

## **UNITIII    Assignment    (15Hours)**

Assignment Problem- Rules for finding optimum assignment- Routing problems- Travelling salesman problem – Unbalanced assignment problem

## **UNITIV    Decision Theory    (15Hours)**

Ingredients of optimal decisions – Maximin Principle - Minimax Principle – Bayesian Principle – Pay off Table **Decision Tree Analysis-Steps and Advantages (Theory only)**

## **UNITV    PERT-CPM    (15Hours)**

Introduction- activity, dummy activity- network diagrammatic representation- Determination of earliest time by forward pass computation- determination of latest time by backward pass computation- Identification of the critical path – Simple PERT calculation

### **Text Book:**

1. **Operation Research: Quantitative Techniques for Management**, Kapoor V.K, (2013), Sultan Chand & Sons, New Delhi.
2. **Statistical Methods** : Gupta.S.P (2014), Sultan Chand & Sons, New Delhi., 43<sup>rd</sup> Edition.

### **Books for Reference:**

1. **Operations Research** Kantiswarupetal, (2006), Sultan Chand & Sons, New Delhi.
2. **Operation Research Quantitative Analysis**, Gupta P, K & Manmohan, (2009), Sultan Chand and Sons, New Delhi.
3. **Introduction to Operation Research**, Gupta P.K & Hira D s, (1998), Sultan Chand Sons, New Delhi.

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**M.Com.  
Semester – II**

<b>Course Code</b>	19PG2A6
<b>Course Title</b>	Management Accounting and Financial Control II/ Financial Management

**Hours perweek:6Credit:4**

**Course Description**

This course enables the students to understand the various tools and techniques used in financial planning , analysis, control and decision making and to apply them in solving financial problems.

**Course Objective:**

**This course is designed to**

1. make profit planning and make managerial decisions using marginal costing technique
2. determine cost of capital , value of firms, and design optimum capital structure
3. decide on capital expenditure decisions based on value of capital expenditure proposals

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Use marginal costing as a tool to arrive at business decisions
<b>CO2</b>	Arrive at minimum rate of return, required to maintain the MP of shares
<b>CO3</b>	Navigate between different debt – equity mix; to maximize wealth
<b>CO4</b>	Make “value simulations ” for capital expenditure proposals
<b>CO5</b>	Infuse time value of money, in evaluating profits and in preparing portion statements



**UNIT I Profit Planning&Control (20Hours)**

**Tools of Management Accounting –Marginal costing and Break Even Analysis – Basic characteristics of Marginal Costing**–Practical application of Marginal Costing - Marginal Costing and pricing –Profit planning –Problem of key factor-advantages - Limitations, cost-volume-profit analysis –**Meaning of Break even Analysis –Presentations of Break Even Analysis:** practical application of profit volume –ratio-**Limitations of Break Even Analysis.**

**UNIT II Cost of Capital and Dividend Decision (20Hours)**

Concept of Cost of Capital –significance of cost of capital, cost of debt capital, cost of preference capital, cost of equity capital, weighted average cost of capital. Factors affecting dividend decision –methods of dividend payment –**Bonus shares**

**UNIT III Capital Structure Theories (15Hours)**

Capital structure, Net income approach, Net operating income approach – Modigliani –Miller approach –Traditional approach –Determinants of capital structure–Operating and Financial leverages.

**UNIT IV Capital Budgeting (20Hours)**

Investment decision and financial evaluation of projects – various methods of evaluation- IRR, NPV, Pay Back , PI , ARR –risk analysis.

**UNIT V Measurement of Income (15Hours)**

Accounting for Price Level Changes, various methods –General purchasing power Accounting or current purchasing power Accounting, Current cost Accounting method and hybrid method.

**Text Book:**

1. **Management Accounting**, R.K.Sharma Shasi K.Gupta and Anuj Gupta, Kalyani Publishers, 4<sup>th</sup>edition,2012

**Books For Reference:**

1. **Management Accounting**, B.S. Raman, United Publishers,2010.
2. **Management Accounting: Text, Problems & Cases**, M.Y. Khan& P.K. Jain, Tata, Mcgraw- Hill Publishing Co. Ltd, 4<sup>th</sup>Edition, 2007.
3. **Practical Problems In Management Accounting & Financial Management**, R.K. Sharma& Shashi K. Gupta, Kalyani Publishers,2004.
4. **Management Accounting and Financial Control**, S.N.Maheswari, Sultan Chand & sons, 2<sup>nd</sup>edition,2008.

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**M.Com.  
Semester – II**

<b>Course Code</b>	19PG2A7
<b>Course Title</b>	Research Methodology

**Hours perweek:6**

**Credit :4**

**Course Description**

This course creates awareness among the students about the nature and the design of research. It also aims to give an understanding about collection of data, formulation of hypothesis and preparation of research report

**Course Objectives:**

**This Course is designed to**

1. Screen research as a potential scientific evaluation of finding facts
2. Frame research design
3. Select the method of data collection and sampling techniques.
4. Formulate and test hypothesis
5. Process data and prepare research report

**Course Outcome:**

**On completion of the course the students will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Approach research with a bent of mind, as a scientific method of study, and comprehend on the problems faced by the researchers in India
<b>CO2</b>	Understand the role of selection of research problem and formulate research design
<b>CO3</b>	Identify the sources of data collection and sampling methods
<b>CO4</b>	Formulate and test hypothesis
<b>CO5</b>	Use data processing techniques and present research work in research report

**UNIT I Introduction to Research Methodology (20 Hours)**

Types of Research – Research approaches – Significance of Research – Research Gap- Scientific Method – Research Process – Criteria of Good Research – Problems encountered by Researchers in India - ethics in research.

**UNIT II Research Problem and Research Design (20Hours)**

Research problem: Identification of the problem – Formulation of the Problem – Criteria of a good Research Problem- Role of Review of Literature. **Research Design:** Meaning- Characteristics of a good Research Design–Components of a Research Design–Types of Research Design.

**UNIT III Methods of Data Collection & Sampling (20 Hours)**

**Types of Data -**

Secondary and primary data, secondary data: Sources of secondary data- – precautions in the use of secondary data – merits and demerits.

Primary data - Mailed Questionnaire, Schedules, Interview Method, Observation and case study - Merits and Demerits of Primary Sources. Census and Sample Survey – Criteria of selecting a sample procedure – Different types of sampling.

**UNIT IV Formulation and Testing of Hypothesis (15 Hours)**

Definition of hypothesis – role of hypothesis –types of hypothesis – criteria for useful hypothesis – its formulation- Procedure for testing hypothesis.

**UNIT V Processing of Data and Report (15 Hours)**

Data processing – Scaling techniques – Likert’s scale – tabulation – editing – coding – analysis and interpretation of data – precautions in interpretation – steps in report writing – format for research report – preliminary , text , reference material – footnote, index and Bibliography.

**Text Book:**

**Research Methodology**, C.R. Kothari & Gaurav Garg, New Age International Publishers, 3<sup>rd</sup>Edition, 2019

**Books for Reference:**

1. **“Research Methods”**, Donald.H.Mc Burney,” Thomson-Wodsworth,5<sup>th</sup>Edition,2019.
2. **Research Methodology**, Krishnaswamy. O.R & M.Ranganathan, Himalaya Publications, New Delhi,2019
3. **Fundamentals of Statistics**, Gupta. S.C, Sultan Chand & Sons, New Delhi,2019

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**M.Com.  
Semester – II**

<b>Course Code</b>	19PG2A8
<b>Course Title</b>	Software Package for Statistical analysis

**Hours perweek:6**

**Credit :4**

**Course Description**

This course facilitates the students in solving the statistical problems using computers. It also equips and trains the students to use SPSS packages for their research.

**Course Objective:**

This course is designed to

1. Enable the students to get acquainted with SPSS
2. Familiarize with parametric and non- parametric tests
3. Enrich with exhaustive knowledge on analysis of variance
4. Enhance the proficiency in correlation and regression analysis
5. Scale down the large number of variables in to meaningful factors

**Course Outcome:**

**On completion of the course the student will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Compile data base and manipulate data, using SPSS and Apply SPSS in computing basic (statistic)
<b>CO2</b>	Apply parametric and non- parametric tests, to compare and interpret averages
<b>CO3</b>	Perform ANOVA association tests using SPSS
<b>CO4</b>	Correlate and regress variables , with SPSS
<b>CO5</b>	Extract component matrix, in factor analysis and evaluate data through reliabilitytests

## **UNIT I SPSS Data File and Descriptive Statistics with SPSS (20 Hours)**

Opening a Data File in SPSS- SPSS Data Editor – Variable view- Data view- Entering Data- Saving the Data file- Statistical analysis- Editing and manipulating data-Editing SPSS output- Copying SPSS output- Printing from SPSS- Importing data.

## **UNITII ComparingAverages (15Hours)**

**Descriptive Statistics- Measures of central tendency – measures of dispersion-** Descriptive statistics with SPSS – Quantitative data and Qualitative data (Nominal and ordinal data).

Parametric and Non-parametric tests to compare averages- Student's t- test - Z test- F-test. Other tests for comparing averages- Mann-Whitney's Test for independent samples – Wilcoxon Sample test – Kolmogrove Smirnovtest.

## **UNIT III Analysis of Variance andAssociationTests (20Hours)**

One-way ANOVA- Post Hoc Tukey test – Kruskal Wallis test- Chi-square Test of Goodness of Fit-Chi-square Test for Independence of Attributes

## **UNITIV Correlation and Regression Analysis (20Hours)**

- Simple correlation with SPSS- Spearman's Rank Correlation –Kendal's Rank Correlation with SPSS- Multiple Correlation with SPSS
- Regression Analysis- Simple Regression with SPSS- Multiple Regression with SPSS
- R Value – Compound Growth Rate

## **UNITV Data Reduction and Scale Reliability (15Hours)**

Factor Analysis- Extraction- Factor Loading – Eigen Value – Rotated Component Matrix – Scale Reliability using SPSS

### **TextBook:**

1. **SPSS for You**, Rajathi & P. Chandran, 2010, MJP Publishers, Chennai

### **Books for Reference:**

1. **“Statistical Methods for Practice and Research: A Guide to Data Analysis using SPSS”**, Ajai S. Gaur and Sanjaya S. Gaur, Response Books, A division of SAGE Publications, New Delhi,2013.
3. **“Statistical Analysis Quick Reference Guide Book with SPSS”**, Alan C.Elliott and Wayne A. Woodward, Sage Publications, 2007.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.Com., - Semester –III**

<b>Course Code</b>	19PG3A9
<b>Course Title</b>	Advanced Costing

**Hours perweek:6**

**Credits:4**

**Course Description**

This course helps the students to gain an in- depth knowledge of the costing. Concepts and the applications of the methods and techniques of cost accounting.

**Course Objective:**

This course is designed to

1. determine types of cost
2. prepare contract accounts and process cost accounts
3. use operation, operating and uniform costing for public services
4. reconcile cost and financial records

**Course Outcome:**

**On completion of the course the student shall be to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Distinguish costs create tenders collect costs for units, job, batch and prepare production Account
<b>CO2</b>	Distinguish costs create tenders collect costs for units, job, batch and prepare production Account
<b>CO3</b>	Compute Notional/ real profit, contracts, completed and in progress
<b>CO4</b>	Ascertain cost of finished product by products and joint products for continuous Production
<b>CO5</b>	Prepare integral and non-integral cost accounts and reconcile between cost and financial Records

**UNITI: Concepts of Costs and Unit Costing (20Hours)**

Concept of costs – expenses and losses, controllable and non-controllable costs, out of pocket costs, allocated and imputed cost, opportunity cost, sunk cost, incremental cost and joint cost.

Classification of cost – Job costing – Features –Job order cost – accounting procedure of job accounting–Batch costing.

Unit costing – Collection of costs – cost sheet – treatment of scrap, stock, wastages –Tenders or quotations – production account.

**UNITII: Contract Costing (10Hours)**

Contract costing – Recording of cost of contracts – Recording of value – profit in contracts – valuation of work – in – progress , cost plus contract- escalation clause.

**UNITIII: Process Costing (25 Hours)**

Process costing – Features of process costing – comparison between job and process costing – process losses – inter process losses – inter process profits – equivalent production – meaning, calculation of equivalent production – procedure for evaluation.

Joint products and By-products – Meaning – Objectives – Distinction between By-products, Main products and joint products- account of joint products and by-products.

**UNIT IV: Operation, Operating Costing and Uniform Costing (20 Hours)**

Operation & Operating costing – what is operating cost – classification of costs – collection of Costs – selection of units – **motor transport costing – power house costing – canteen costing – hospital costing – operating cost and management decisions.**

Uniform costing – Meaning of uniform costing – scope – need – objectives of uniform costing -requisites for installation of uniform costing – fields covered by uniform costing system – uniform costing manual – advantages and limitations.

**UNITV: Cost Ledger Control Accounts (15 Hours)**

Cost Ledger control accounts – journal entries – integral accounting – advantages–principles–features of integral accounting–journal entries – Reconciliation of cost accounts with financial accounts.

**Text Book:**

1. **Advanced Cost Accounting**, S.P.Jain & K.L.Narang, Kalyani publishers, 11<sup>th</sup>edition,2019

**Books for Reference:**

1. **Advanced cost accounting: Cost management**, S.P.Jain, K.L.Narang & Simmi Agarwal, Kalyani publishers, Latest edition
2. **Work book on cost & management accounting**, M.Ravikishore, Taxmann, Latest edition
3. **Practical costing** – B.S. Khanna, I.M. Pandey, G.K. Ahuja & M.N.Arora, S Chand & company Ltd, Latest edition

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,**

**MADURAI -18**

**M.Com., - Semester –III**

<b>Course Code</b>	19PG3A10
<b>Course Title</b>	Direct Tax Law & Practice (Direct Tax Law & Practice I)

**Hours perweek:6**

**Credits:4**

**Course Description:**

This course helps the students to gain the an in-depth knowledge of the provision of income tax law and their applications in computation of various heads of income of different assesses.

**Course Objective:**

**This course is designed to**

1. acquire knowledge on basic tax concepts
2. determine residential status of taxpayers
3. compute income from salary
4. figure out income from house from property
5. calculate income from business or profession

**Course Outcome:**

**On completion of the course the student shall be to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Have a thorough understanding on the basics of I.T
<b>CO2</b>	Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses
<b>CO3</b>	Compute IFS given, varied forms and determination of salary receipt
<b>CO4</b>	Arrive at IFHP, in different contexts
<b>CO5</b>	Calculate taxable profits, in different business dimensions



**UNIT I: Basic Concepts (15Hours)**

**Basic concepts – assessment year, previous year, person, Assessee, income, Gross total income, total income, Agricultural income, integration of agricultural income with non-agricultural income, casual income, capital assets – Capital receipts Vs. Revenue Receipts –Capital Expenditure Vs. Revenue Expenditure.**

**UNITII: Residential Status (15Hours)**

Residential status & Tax incidence – Incomes exempt from tax.

**UNITIII: Income from Salaries (20Hours)**

Income under the head Salaries – Basis of charge -Forms of salary - Allowances – Perquisites – Deductions u/s 16 – Retirement Benefits – Computation of Salary Income

**UNITIV: Income from House Property (15Hours)**

Income from House Property – Basis of charge –Annual Value – Deductions) u/s 24 – Computation of income from let out Houses and self Occupied House

**UNITV: Profits and Gains of Business or Profession (25Hours)**

Profits and Gains of Business or Profession – Chargeability – Admissible deductions – Inadmissible expenses – Computation of Business or Profession income

**Text Book :**

**Direct Tax Law & Practice** Dr. H.C. Mehrotra, Sahitya Bhawan publications, Latest edition

**Books for Reference**

1. **Direct Tax Law & Practice**, , Dr. Vinod K. Singhanian, Taxmann Publications Pvt ltd, Latest edition

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.Com., - Semester –III**

<b>Course Code</b>	19PG3A11
<b>Course Title</b>	Executive Skill Development

**Hours per week: 6**

**Credits:5**

**Course Description**

This course enables the students to know themselves, to develop their personality and to equip them with basic communication skills.

**Course Objectives:**

**This course is designed to**

1. Realize self
2. Develop interpersonal skills
3. Coping with stress
4. Imparting interview skills
5. Enroot the art of leadership

**Course Outcome:**

**On completion of the course the students will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Portray themselves and discover the secret - the power within
<b>CO2</b>	Enhance interpersonal skills
<b>CO3</b>	Identify the causes of stress and to cope up with stress
<b>CO4</b>	Foster Communication Skills
<b>CO5</b>	Prove themselves to be good leaders with the art of time management and Public speaking

**UNIT I Personality (15 Hours)**

Meaning of Personality - Nature – Determinants - Types - Self Discovery – Self consciousness - Self Improvement– Self esteem – Self efficacy-Locus of control - Emotional Intelligence-Assertiveness.

**UNIT II Interpersonal Skills (20Hours)**

Interpersonal Skills-Interpersonal Behaviour- Interpersonal Relationship - Developing Interpersonal Relationship - Understanding Interpersonal Relationship - Increasing Interpersonal Awareness - Team Dynamics.

**UNIT III Stress (15Hours)**

Stress – Meaning – Causes – Types – Coping with Stress – Counselling - Meaning – Assumptions – Goals – Process – Skills required by the Counsellor – Approaches to counselling

**UNIT IV Communication (20Hours)**

Communication – Meaning – Features – Kinds– Body Language – Interview Skills – Group Discussion.

**UNITV Leadership (20Hours)**

Leadership – Features of leadership- Functions of leadership- Leadership Theories – Art of Public Speaking -Time Management

**Text Books:**

1. **Personality Development**, Mosam Sinha, Vidushi Bhatnagar, 2019, Aavishkar publisher, NewDelhi.
2. **Personality Development, Interpersonal Skills and Career management**, C.S.G.Krishnamacharyalu, Lalitha Ramakrishnan Himalaya PublishingHouse,2019

**References:**

1. The Portrait of a complete man, Prem Bhalla, (2018), Pusthak Mahal, New Delhi.
2. The Power of failure, .Charled C Manz, (2018), B K Publication New Delhi.
3. Understanding emotional IQ, Jyotsna Cadafy, (2019), PusthakMahal, New Delhi.
4. Personality Development, Rajiv K Mishra, (2018), Rupa Publication, New Delhi.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.COM - SEMESTER III  
Offered to M.A  
Economics**

<b>Course Code</b>	19PG3EA12
<b>Course Title</b>	Software Package for Accounting Decisions (4 Practical + 2 Theory)

**Hours perweek:6**

**Credits:5**

**Course Description**

This course ensures that the student gets hands-on –experience in working with financial accounting in software package, which will enable them, work with computerized accounts.

**Course Objective:**

**This course is designed to**

1. Get acquainted with the basic concepts of financial accounting
2. Familiarize with the creation of companies
3. Walk through the features of f11 and f12
4. Familiarize and deal with vouchers and invoices and analyse financial statement with software package
5. Evaluate stock

**Course Outcomes**

**On completion of the course the student will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Introduce the basic concepts of Accounting
<b>CO2</b>	Create Companies using Software Package Use features effectively and navigate between functional keys
<b>CO3</b>	Enlighten with F11 & F12 features
<b>CO4</b>	Create vouchers and invoices
<b>CO5</b>	Help organizations in dealing inventory information

**UNIT I Introduction to Accounts (20 hours)**

**Introduction to Accountancy – Journal – Ledger – Subsidiary books.**

**UNIT II TALLY–Introduction (20 hours)**

Introduction –Difference between manual accounting and mechanized accounting-Types of Accounting packages -Tally fundamentals – key components of Tally – Creation of Companies.

**UNIT III F11 Features –F12Features (15 hours)**

Maintaining company data – Basic company defaults – walk through to create company – F11 features – F12 features, configurations, groups, multiplications – stock groups multiplications, unit of measure, creating stock items, stock valuation methods.

**UNIT IV Vouchers (20 hours)**

Vouchers – Default vouchers, creating a new voucher type –various vouchers like receipts, payment, journal etc., inventory details in vouchers – receipt note, delivery note – rejections etc – invoicing. Outstanding payable and receivable, profit centers of company (cost centre)–Preparation of balance sheet and profit & loss a/c.

**UNIT V Inventory (15 hours)**

Inventory information – purchase order, sales order processing, budgets and controls – import and export of data – display and reporting of various reports used in companies – outstanding statements of go down analysis, stock analysis–pending order position, pending bill position.

**Books for Reference:**

1. **Accounting with Tally**, K.K.Nadhani, BPB Publications, Latest edition
2. **Advanced Accountancy** ,R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons, New Delhi, Latest edition

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18.**

**M.Com - III Semester**

**ELECTIVE PAPER**

<b>Course Code</b>	19PG3AE1
<b>Course Title</b>	Partnership Accounting

**Hours perweek:4**

**Credits:4**

**Course Description:**

This course enables the students to gain knowledge and skills in the procedure relating to partnership accounting and other specified areas of financial accountings and to have a focus on accounting for all types of transactions that are unique to a partnership.

**Course Objectives**

**This course is designed to**

1. Grasp the fundamentals of partnership accounting.
2. Prepare accounts for admission, retirement and death of partner.
3. Prepare accounts in case of dissolution of partnership firm.

**Course Outcomes**

**On completion of the course the student will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments
<b>CO2</b>	Record accounting transactions during admission
<b>CO3</b>	Ascertain the profit upto the date of death / retirement of partner
<b>CO4</b>	Account for dissolution of partnership firm for amalgamation of firms and sale of a firm to a company
<b>CO5</b>	Record the insolvency accounts f firms during piecemeal distribution

**UNIT I Partnership Accounting (12Hours)**

**Introduction – Meaning – Definition – Fixed Capital and Fluctuating Capital** – Past Adjustments and Guarantees.

**UNIT II Admission of Partner (12Hours)**

Admission of Partner – Evaluation – Adjustment of Goodwill and Treatment of Goodwill.

**UNIT III Retirement & Death of Partner (12Hours)**

Retirement of Partner – Death of Partner – Executors account

**UNIT IV Dissolution of Partnership firm (12Hours)**

Dissolution of Partnership firm – Insolvency of firms – Application of Garner vs. Murray.

**UNIT V Insolvency of Partners (12hours)**

All Partners Insolvent - Piecemeal distribution of Cash.

**Text Book Followed:**

Advanced Accountancy, T.S.Reddy & A. Murthy, Margham Publications, revised edition 2019.

**Books of Reference:**

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13<sup>th</sup> revised edition, 2019.
2. Advanced accounting vol 1/2, S.N. Maheswari, Vikas Publications Pvt Ltd, 2019.
3. Advanced Accounting, S. P. Jain & K.L. Narang, Kalyani Publishers, 2<sup>nd</sup> edition, 2019.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.COM - SEMESTER III - ELECTIVE PAPER**

<b>Course Code</b>	19PG3AE2
<b>Course Title</b>	Marketing Management

**Hours perweek:4**

**Credits:4**

**Course Description**

This course helps the students to understand the framework of marketing management under various contexts. This course enables the students to acquire the knowledge about the various dimensions and aspects of marketing and prepares them to take-up care in marketing.

**Course Objective:**

**This course is designed to**

1. Grasp the basis of marketing and its importance as a subject of study in commerce.
2. sketch the major P's of marketing of goods and their primitive role in consumer oriented society and business to consumer communications
3. Familiarize on the recent trends in marketing.

**Course Outcomes**

**On completion of the course the student will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Spell out the cognitive of marketing and marketing mix ,and its recent dynamics
<b>CO2</b>	Highlight the process of evolution of product, its life cycle and the elements of policy development of a product and apply the same in business / industry
<b>CO3</b>	Identify and apply different methods of pricing, in different types of businesses
<b>CO4</b>	Explain the kinds of channel members, and the influencers and formation of channels
<b>CO5</b>	Communicate the potents on promotional tools, and their adaptation



**UnitI Marketing –an Overview (10hours)**

Definition of Market – Scope of Marketing – Importance of Marketing – Functions of Marketing- E-Commerce- E-marketing – E-Retailing – Mobile Market

**UnitII Product (15hours)**

Meaning of Product –Features of a Product and its classification, Product Mix and its Elements – Product Life Cycle

**UnitIII Pricing Decisions (10hours)**

Introduction of Pricing – Factors Affecting Pricing Decisions – Pricing – Objectives of Pricing – Factors Affecting Pricing Decisions - :Pricing Policies and Strategies–Pricing Methods.

**UnitIV Distribution Strategy (15hours)**

Introduction – Meaning –Importance of Distribution Channel-Factors influencing Channel Decisions-Types of Channel – Direct Channel – Indirect Channel – Functions of Channel Members

**UnitV Promotion Mix (10hours)**

Introduction – Promotion Mix and its Components- Advertising and Sales Promotions- Personal Selling – Direct Marketing and Publicity

**Text Books:**

1. Marketing Management – R.S.N.Pillai & Bagavathi , Published buy S.Chand& Company PvtLtd.

**Reference Book:**

1. Modern Marketing Principles and Practices - R.S. N.Pillai & Bagavathi, Published by S.Chand & Company Pvt Ltd.
2. Principles of Marketing–Philip Kotler & Gary Armstrong

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.COM - SEMESTERIV**

<b>Course Code</b>	19PG4A12
<b>Course Title</b>	Corporate Accounting

**Hours perweek:6**

**Credits:5**

**Course Description**

This course enables the students to know about the principles involved in the maintenance of company law and to provide the students the knowledge to recent developments in corporate accounting.

**Course Objectives**

**This course is designed to**

1. Prepare account for the procedural process involved in issue of shares, preference shares and forfeiture of shares.
2. Assist in the preparation of company final Accounts
3. Prepare accounts in case of amalgamation in the nature of purchase and merger
4. Train to prepare the Accounts of Holding Company

**Course Outcomes**

**On completion of the course the student will be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares
<b>CO2</b>	Facilitate corporate, in preparing final accounts
<b>CO3</b>	Prepare the merged accounts of pooled companies
<b>CO4</b>	Value shares of goodwill, based on the typicality of each company
<b>CO5</b>	Prepare Accounts of Holding Companies



**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.Com – IV Semester**

<b>Course Code</b>	19PG4A13
<b>Course Title</b>	Women Entrepreneurship And Management of Small Business

**Hours Per Week:6**

**Credit :5**

**Course Description**

This course provides necessary exposure to the students to the entrepreneurial and business climate of the country and motivates them for taking up entrepreneurial activities as their career option.

**Course Objective :**

**This course is designed to**

1. Gain knowledge on entrepreneurship
2. Emerge as women entrepreneur
3. Merge small enterprise
4. Plan and position the product
5. Analyze the financial health

**Course Outcome:**

**On completion of the course the student shall be to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Familiarize with the types of entrepreneurship
<b>CO2</b>	Get acquainted with problems faced by women entrepreneurs
<b>CO3</b>	Understanding of Small Scale Enterprises
<b>CO4</b>	Highlight the process of evolution of product, its life cycle, and the elements of policy development of a product and apply the same in SSI
<b>CO5</b>	Critically Analyse the Financial Health

**UNIT I Entrepreneur (15hours)**

Entrepreneur –Definition, Characteristics - Types of entrepreneur – Functions of Entrepreneur -Entrepreneurship – Definitions – Nature and characteristics– Comparison of Entrepreneur with Entrepreneurship, Enterprise and Manager

**UNIT II Women Entrepreneurship (20hours)**

The concept of women entrepreneurship – Functions and role of women entrepreneurs – rural women entrepreneurship- Problems faced by women entrepreneurs – Remedies to solve the problems of women entrepreneurs – selection of industry by women entrepreneurs – **Role of self help groups and microcredit.**

**UNIT III Small Enterprise (15hours)**

Meaning of small firm – significance of small business enterprises – **Environment of Small Enterprise Management**-Small Enterprise management process vs. Large Enterprise management process- Strategy Formulation and Implementation in small Enterprise

**UNIT IV Management of Product: (25hours)**

Management of Product and **Product Life Cycle-Promotional Activities for Small Business**-Pricing Policy for a small Business-Distribution Strategy and channels for Small Business-Location & Layout and their influence on operation-Break Even Analysis-Production Planning, Scheduling and Control in Small Business-Quality Control and Cost Consciousness in Small Business

**UNIT V Financial Health Analysis (15hours)**

Financial Health Analysis-Pattern of Financing and Risk management- Important issues of Working Capital Management in Small Business

**Text books:**

1. **Entrepreneurship and Small Business** , K.,K.Sharma  
G.R.Basotia, Mangal Deep Publications,2001
2. **Small Industrial Organization and Management** , Desai, Desai  
Vasant, Himalaya Publishing House,2011

**Books for Reference:**

1. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship,  
McGraw-HillEducation
2. SSKhanka, Entrepreneurial Development, S.Chand & Co, Delhi

**Note : Latest edition of text books may be used**

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.Com., - Semester –IV**

<b>Course Code</b>	19PG4A14
<b>Course Title</b>	Direct Tax Law and Practice II /Assessment of Income Tax

**Hours perweek:6**

**Credits:5**

**Course Description**

This course helps to gain in-depth knowledge about provisions of income tax law and their applications in the assessment of individuals, firms and companies.

**Course Objective:**

**This course is designed to**

1. Compute capital gains & income from other sources
2. Set off & carry forward off losses
3. Assess income of individuals
4. Assess income of firms and companies
5. File income tax return

**Course Outcome:**

**On completion of the course the student shall be to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Figure out the income from capital gains and other sources
<b>CO2</b>	Computation of deductions from gross total income
<b>CO3</b>	Estimate the income of individuals
<b>CO4</b>	Determine the income of firms and companies
<b>CO5</b>	Familiarize with various types of assessment

**UNIT I      Capital Gains and Income from Other Sources      [25 Hours]**

Capital Gains-Income from other sources-Tax Planning

**UNIT II      Set Off and Carry Forward of Losses and deductions from Gross total Income      [20Hours]**

Set off and carry forward of losses-Deductions from gross total income – Tax Planning.

**UNIT III      Assessment of Individuals      [15Hours]**

Assessment of individuals (excluding computation of salary income, income from house property and profits and gains of business or profession) - Tax Planning

**UNIT IV      Assessment of Firms & Companies      [20Hours]**

Assessment of Firms - Assessment of companies- Tax Planning

**UNIT V      Types of Assessment and TDS      [10Hours]**

**Types of assessment- TDS – Advance tax –Collection, Recovery and Refund of tax – Filing of returns.**

**Text Book :**

1. **Direct Taxes Law & Practice**, Dr. H.C. Mehrotra, Sahitya Bhawan publications, 59<sup>th</sup>edition,2018

**Books for Reference**

1. **Direct Taxes Law & Practice**, Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, 59<sup>th</sup>edition,2018

**Note:** Latest Edition may be used

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.Com., - Semester –III**

<b>Course Code</b>	19PG4A15
<b>Course Title</b>	Work force Management

**Hours perweek:6**

**Credits:5**

**Course Description**

This course enables the students to have an understanding of the various aspects of man power managements, work environment and ways and means of motivating employees and disciplinary measures.

**Course Objective**

**This course is designed to**

1. Identify the managerial and operative functions
2. Plan, recruit and select man power
3. Motivate employees
4. Inculcate organizational culture
5. Handle grievances

**Course Outcome:**

**On completion of the course the student shall be to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Understand the basic concepts, functions and processes of human resource management
<b>CO2</b>	Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes
<b>CO3</b>	Creating Self-Motivated Employees
<b>CO4</b>	Design the organization climate and culture
<b>CO5</b>	Facilitate and support effective employee and labour relations



## **UNIT I: Introduction**

**(20Hours)**

Work organization – people who manage – people at work – management of men is a challenging job – importance of HRM – definition – concept – objectives – characteristics & qualities of a personnel manager – **functions of personnel management – classification of functions – managerial functions**– functional areas of personnel management – philosophy of personnel management – factors influencing – status of personnel management–roots & components of HRM

## **UNIT II: Planning and Recruitment**

**(15Hours)**

HR planning – manpower planning defined – need for HRP – benefits & process of HRP – manpower plan component – short range analysis – long range analysis – job analysis – job description – job specification, recruitment & selection process - Psychological testing, interviews, Placement & Induction

## **UNIT III: Motivation**

**(15Hours)**

Promotions, transfers, separation, absenteeism & turnover – employee training – Motivation – objectives- types of motivation – steps in motivation – management – techniques designed to increase motivation – Maslows, Hertzberg's & McGregor's theories of motivation – rewards & incentives – determinants of incentives – **types of rewards**– incentive payments – objectives, **merits & demerits of wage incentive system**– wage incentive schemes in India.

## **UNIT IV: Organisational Climate & Culture**

**(20Hours)**

Organizational climate & culture – concept of organizational climate – developing a sound organizational climate – participation & organizational climate – participation in Indian organizations – organizational culture–socio cultural features of India & their impact.

**UNIT V: Grievance Handling and Trade Unions: (20Hours)**

Grievance – causes or sources of grievances – need for a grievance procedure – grievance redressal machinery – grievance procedure steps in unionized organizations–basic elements of a grievance procedure.

Management of grievances – meaning & features of discipline – aims & objectives of discipline – forms & types of discipline – **act of indisciplinor misconduct**– causes of indiscipline & misconduct – principles for maintenance of discipline – basic ingredients or guidelines of a disciplinary action.

Trade unions – definition & characteristics – principles of trade unionism – Reasons for joining trade union–objectives & functions of a trade union – factors affecting growth of trade unions – features & weakness of trade unionism–essentials of a successful trade union – what a trade union should do?

**Text books:**

1. **Personnel Management** ,Dr.C.B.Mamoria & V.S.P,Rao, Himalaya Publishing House, 30<sup>th</sup>edition2012
2. **Organizational Behaviour**, L.M.Prasad, Sultan Chand & sons, 3<sup>rd</sup>edition,2012

**Books for Reference:**

1. **Human Resource Management** , Nirmal Singh, Galgotia Publications Pvt Ltd, New Delhi,2004
2. **OrganisationalBehaviour-Concepts, Theory & Practices**, Nirmal Singh, Galgotia Publications Pvt Ltd, New Delhi,2004

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
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**M.Com., - Semester –III**

**ELECTIVE PAPER**

<b>Course Code</b>	19PG4AE4
<b>Course Title</b>	Special Accounts

**Hours perweek:4**

**Credits:4**

**Course Description**

This course emphasizes the construction of final Accounts of Banking Insurance Companies and Public Utility Concern

**Course Objective:**

**This course is designed to**

1. Develop and understand the preparation of final accounts of banking companies
2. Record the transactions of life and general insurance companies
3. Acquire thorough knowledge in preparing the accounts of public utility concern

**Course Outcome:**

**On completion of the course the student shall be able to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Identify legal requirements for Banking Accounts and classify advances by Banks
<b>CO2</b>	Prepare final accounts of Banks and interpret them in real business world
<b>CO3</b>	list out and prepare revenue accounts as per the new Insurance Regulations
<b>CO4</b>	Formulate final accounts for Life and General Insurance companies
<b>CO5</b>	Concerns find out the balance in Capital account and prepare General Balance Sheet of Public Utility

**UNIT I BANKACCOUNTS(Profit and Loss account) (12Hours)**

Introduction– Business of banking companies–legal requirements–preparation of profit and loss account– **Guidelines of RBI for Profit and Loss account**

**UNIT II BANKACCOUNTS(Balance Sheet) (12 Hours)**

Balance Sheet– **Guidelines of RBI for Balance sheet**– items requiring special attention in preparation of final accounts

**UNIT III LIFE INSURANCECOMPANYACCOUNTS (12Hours)**

Introduction–types of Insurance–accounts of life insurance business–statutory books –preparation of final accounts– revenue a/c – Net Revenue Account and Balance Sheet-Valuation Balance Sheet

**UNIT IV GENERAL INSURANCECOMPANYACCOUNTS (12Hours)**

Accounts of General insurance companies- Reinsurance-Computation of Reserve for unexpired risk –Preparation of final accounts-Fire and Marine Insurance.

**UNIT V DOUBLEACCOUNTSSYSTEM (12Hours)**

Introduction– **difference between double and single account system**– difference between double entry and double account system– replacement of assets- computation of capital base-preparation of final accounts of public utility concerns.

***Text Book:***

1. **Advanced Accountancy**, R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons, Latest edition

***Books for Reference:***

1. **Advanced Accountancy**, T.S. Reddy &A. Murthy, Margum Publications, Latest edition
2. **Advanced Accounting** Vol II, S.N.Maheswari, Vikas publications Pvt Ltd., Latest edition
3. **AdvancedAccounting**, S.P.Jain andK.L.Narang,Kalyani Publishers, Latest edition
4. **CorporateAccounting**, B.S.Raman, United Publishers, Latest edition
5. **AdvancedAccounting:Corporate Accounting**, Ashok Sehgal & Deepak Sehgal, Taxmann, Latest edition.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,  
MADURAI -18**

**M.COM SEMESTER IV**

**ELECTIVE PAPER**

<b>Course Code</b>	19PG4AE5
<b>Course Title</b>	Logistics Management

**Hours perweek:4**

**Credits:4**

**Course Description**

This course enables the students to understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

**Course Objective:**

***This course is designed to***

1. Synchronize supply chain management
2. Understand functionality of transports, transport economics and price
3. Understand the role of logistic and supply chain management
4. Facilitate knowledge on international insurance

**Course Outcome:**

**On completion of the course the student shall be to**

<b>CO</b>	<b>Course Outcome</b>
<b>CO1</b>	Value propositions, work and arrangements of Supply Chain Management
<b>CO2</b>	Rationale the functionality of transportation
<b>CO3</b>	Bring out the role of logistic and supply chain management in Global Economics
<b>CO4</b>	Communicate International Insurance Policies in Cargo Movements
<b>CO5</b>	Encompass to pipeline transport of goods in International market segments

## UNIT I

(12Hours)

The Logistics of Business–The logistic value Proposition–The work of Logistics–Logistical operating arrangements –flexible structure– supply chain synchronization

## UNIT II

(12Hours)

**Transport Functionality–principles and participants–transportation service** – Transportation economics and pricing–Transport administration–documentation

## UNIT III

(12Hours)

International logistics and supply chain Management–meaning and objectives–importance in global economics– characteristics of global supply chain– global supply chain integration–supply chain security– International Sourcing

## UNIT IV

(12Hours)

International Insurance–Cargo Movements–water damage– theft–privacy–pilferage– other risk–perils with air shipments–risk retention–risk transfer–**marine cargo insurance.**

## UNIT V

(12Hours)

International air transportation–types of aircrafts–air cargo regulations–truck and rail transportation–intermodal–pipelines–packaging objectives–TCL,LCC–refrigerator-goods–customs duty–non traffic barriers–customs cleaning process.

### ***Text Books***

1. Sunil Chopra, Peter Meindl, Supply Chain Management ,Pearson Education ,India
2. Martin Christopher, Logistics and Supply Chain Management, FT Publication.

**Note :** Latest Edition may be used