



**FATIMA COLLEGE**

(Autonomous)

*Affiliated to Madurai Kamaraj University*

*Re-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle - IV)*

Mary Land, Madurai - 625018, Tamil Nadu

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**1.1.3 Average Percentage of Courses  
having focus on  
Employability/Entrepreneurship/Skill  
Development offered during the  
Academic Year 2022-2023  
  
PACO  
  
2022-2023**

## VISION OF THE DEPARTMENT

Empowering women by providing value Based Commerce Education Thus  
Creating Professionals and Entrepreneurs

## MISSION OF THE DEPARTMENT

Secure a firm foundation in varied dimensions of commerce

Inculcate the desire for working effectively in all fields of business

Explore the available avenues to become a business person

Equip the students with practical knowledge to prepare various  
accounts, taxation, auditing, finance and management domains

## PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

<b>PEO 1</b>	Our graduates will be academic, digital and information literate, creative, inquisitive, innovative and committed researchers who would be desirous for the “more” in all aspects
<b>PEO 2</b>	They will be efficient individual and team performers who would deliver excellent professional service exhibiting progress, flexibility, transparency, accountability and in taking up initiatives in their professional work
<b>PEO 3</b>	The graduates will be effective managers of all sorts of real – life and professional circumstances, making ethical decisions, pursuing excellence within the time framework and demonstrating apt leadership skills

<b>PEO 4</b>	They will engage locally and globally evincing social and environmental stewardship demonstrating civic responsibilities and employing right skills at the right moment.
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## **GRADUATE ATTRIBUTES (GA)**

Fatima College empowers her women graduates holistically. A Fatimite achieves all-round empowerment by acquiring Social, Professional and Ethical competencies. A graduate would sustain and nurture the following attributes:

<b>I. SOCIAL COMPETENCE</b>	
<b>GA 1</b>	Deep disciplinary expertise with a wide range of academic and digital literacy
<b>GA 2</b>	Hone creativity, passion for innovation and aspire excellence
<b>GA 3</b>	Enthusiasm towards emancipation and empowerment of humanity
<b>GA 4</b>	Potentials of being independent
<b>GA 5</b>	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
<b>GA 6</b>	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
<b>GA 7</b>	Communicative competence with civic, professional and cyber dignity and decorum

<b>GA 8</b>	Integrity respecting the diversity and pluralism in societies, cultures and religions
<b>GA 9</b>	All – inclusive skill - sets to interpret, analyse and solve social and environmental issues in diverse environments
<b>GA 10</b>	Self-awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building their strengths and improving on their weaknesses
<b>GA 11</b>	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
<b>GA 12</b>	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
<b>GA 13</b>	Resilience to rise up instantly from their intimidating setbacks
<b>GA 14</b>	Virtuosity to use their personal and intellectual autonomy in being life-long learners
<b>GA 15</b>	Digital learning and research attributes
<b>GA 16</b>	Cyber security competence reflecting compassion, care and concern towards the marginalised
<b>GA 17</b>	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
<b>II. PROFESSIONAL COMPETENCE</b>	
<b>GA 18</b>	Optimism, flexibility and diligence that would make them professionally competent
<b>GA 19</b>	Prowess to be successful entrepreneurs and employees of trans-national societies
<b>GA20</b>	Excellence in Local and Global Job Markets
<b>GA 21</b>	Effectiveness in Time Management

<b>GA22</b>	Efficiency in taking up Initiatives
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<b>GA 23</b>	Eagerness to deliver excellent service
<b>GA 24</b>	Managerial Skills to Identify, Commend and tap Potentials
<b>III. ETHICAL COMPETENCE</b>	
<b>GA 25</b>	Integrity and discipline in bringing stability leading asystematic life promoting good human behaviour to build better society
<b>GA 26</b>	Honesty in words and deeds
<b>GA 27</b>	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
<b>GA 28</b>	Social and Environmental Stewardship
<b>GA 29</b>	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
<b>GA 30</b>	Right life skills at the right moment

### PROGRAMME OUTCOMES (PO)

On completion (after two years) of M.A\_\_\_\_\_/ M.Com.

Programme, the graduates would be able to

**PO 1** Gain in -depth knowledge to understand ,analyse and apply it to develop subject competency

**PO 2** Criticise historical, cultural, social, political, economic ,literary concepts and perspectives that shape the world

**PO 3** Enhance creative ,critical media entrepreneurial and social skills consequently becoming socially responsible citizens

<b>PO 4</b>	Acquire research skills and pursue higher studies in research
<b>PO 5</b>	Foresee the historical , socio- cultural, economic and literary changes and challenges

### **PROGRAMME SPECIFIC OUTCOMES (PSO)**

On completion (after two years) of M.A\_\_\_\_\_ /

M.Comprogramme, the graduates would be able to

<b>PSO 1</b>	Enrich the students to gain in depth knowledge in all advanced areas of Commerce
<b>PSO 2</b>	Enlighten the students to sow the passion of knowledge on current scenario
<b>PSO 3</b>	Nourish them with strong conceptual knowledge and help them to become skilfully competent
<b>PSO 4</b>	Equip the students with practical knowledge to prepare various accounts ,taxation ,auditing, financeand management domains
<b>PSO 5</b>	Empower the students to be employable

**FATIMA COLLEGE (AUTONOMOUS), MADURAI – 625 018****THE RESEARCH CENTRE OF COMMERCE****For those who joined in June 2019 onwards****MAJOR CORE - 70 CREDITS****PROGRAMME CODE: PACO**

S.N O	SE M.	COURSE CODE	COURSE TITLE	HR S	CREDIT S	CIA MARK S	ESE MARK S	TOT MARK S
1.	I	19PG1A1	Auditing	6	4	40	60	100
2.		19PG1A2	Management Accounting and Financial Control -I /Management Accounting	6	4	40	60	100
3.		19PG1A3	Advanced Business Statistics	6	4	40	60	100
4.		22PG1A4	E-Commerce and Web Designing [Theory and Practical]	3+3	4	40	60	100
5.	II	21PG2A5	Quantitative Techniques	6	4	40	60	100
6.		22PG2A6	Financial Management	6	4	40	60	100
7.		19PG2A7	Research Methodology	6	4	40	60	100
8.		22PG2A8	Software Package for Statistical Analysis	6	4	40	60	100
9.	III	19PG3A9	Advanced Costing	6	4	40	60	100
10.		19PG3A10	Direct Tax Law & Practice	6	4	40	60	100
11.		19PG3A11	Executive Skills Development	6	5	40	60	100
12.		22PG3AE12	Software Package for Accounting	6	5	40	60	100

## CBCS Curriculum for M.Com

			Decisions [offered to Economics]					
13.	IV	19PG4A13	Corporate Accounting	6	5	40	60	100
14.	IV	19PG4A14	Women Entrepreneursh ip and Management of Small Business	6	5	40	60	100
15.		19PG4A15	Assessment of Income Tax	6	5	40	60	100
16.		19PG4A16	Work Force Management	6	5	40	60	100
			<b>Total</b>	<b>96</b>	<b>70</b>			

**MAJOR ELECTIVE / EXTRA DEPARTMENTAL COURSE /  
INTERNSHIP/PROJECT 20 CREDITS**

S.No	SEM	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	22PGA1EDC	Organisational Behaviour	3	3	40	60	100
2.	II	22PGA2EDC	Organisational Behaviour	3	3	40	60	100
3.	III	19PG3AE1 / 19PG3AE2	Partnership Accounting / Marketing Management	4	4	40	60	100
4.		19PG3ASI	Summer Internship	-	3	40	60	100
5.	IV	19PG4AE3 / 19PG4AE4	Logistics Management/Special Accounts	4	4	40	60	100
6.		19PG4APR	Project	-	3	40	60	100
			<b>Total</b>	<b>14</b>	<b>20</b>			



**OFF-CLASS PROGRAMMES****ADD-ON COURSES**

<b>COURSE CODE</b>	<b>COURSES</b>	<b>HRS .</b>	<b>CREDITS</b>	<b>SEMESTER IN WHICH THE COURSE IS OFFERED</b>	<b>CIA MKS</b>	<b>ESE MKS</b>	<b>TOTAL MARKS</b>
19PAD2SS	Soft Skills	40	3	I	40	60	100
19PAD2CA	Computer Applications	40	4	II	40	60	100
19PAD4CV	Comprehensive Viva	-	2	IV	-	-	100
19PAD4RC	Reading Culture	15	1	I -IV	-	-	-
	<b>Total</b>		<b>10</b>				

**EXTRA CREDIT COURSES**

<b>COURSE CODE</b>	<b>COURSES</b>	<b>HRS .</b>	<b>CREDITS</b>	<b>SEMESTER IN WHICH THE COURSE IS OFFERED</b>	<b>CIA MKS</b>	<b>ESE MKS</b>	<b>TOTAL MARKS</b>
21PG2SLA1	Retail Marketing	-	2	II	40	60	100
21PG4SLA2	Accounting Standards	-	2	IV	40	60	100

## CBCS Curriculum for M.Com

- **Summer Internship:**

Duration – 1 Month [1<sup>st</sup> week of May to 1<sup>st</sup> week of June – before college reopens]

- **Project**

Off Class

Evaluation – [Report + Viva Voce – 40 Marks] + External Marks 60

- **EDC**

Syllabus should be offered for two different batches of students from other than the parent department in Semester I & Semester II

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**I M.Com**

**SEMESTER –I**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>19PG1A1</b>	<b>AUDITING</b>	<b>6</b>	<b>4</b>

### **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 OBJECTIVES**

**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

### **UNIT I Introduction**

**(20 Hours)**

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**

**(20 Hours)**

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

## **UNIT IV Company Audit**

**(20 Hours)**

**Company Audit** - Auditors- Appointment-**qualification of an auditor** -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

## **Unit VI DYNAMISM (for CIA only)**

Auditor's report- types of report, content of audit report, manner of writing audit report.

### **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.

## **UNIT –VI: DYNAMISM (Evaluation Pattern-CIA only)**

**( HRS.)**

## **COURSE CONTENTS & LECTURE SCHEDULE:**

**(Bookman Old Style 12)**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1</b>		<b>TITLE</b>		
1.1	Basic Principles of definition	1	Chalk & Talk	Black Board
1.2	Objects	2	Chalk & Talk	LCD
1.3	Difference between accountancy, auditing and investigation – advantages of auditing	2	Lecture	PPT & White board
1.4	Qualities of an auditor	1	Lecture	Smart Board
1.5	Implications as regards detection of errors and frauds	2	Lecture	Black Board
1.6	Various types of audits – audits under statute –audit of accounts of sole trader, partnerships, joint-stock companies, societies accounts and co-operative Government	7	Discussion	Google classroom

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -2 CONDUCT OF AUDIT</b>				
2.1	Conduct of audit	1	Lecture	Green Board Charts
2.2	Audit note books	2	Chalk & Talk	Green Board
2.3	Audit files	3	Lecture	Green Board Charts
2.4	Working papers	3	Lecture	Green Board Charts
2.5	Procedure of audit.	6	Discussion	Google classroom
<b>UNIT III VOUCHING</b>				
3.1	Vouching – meaning Vouching—	2	Discussion	Google classroom
3.2	Definition – importance	2	Discussion	Google classroom
3.3	Duties of an auditor- receipts - cash	5	Discussion	Google classroom
3.4	General considerations	2	Discussion	Google classroom
3.5	Vouching payments	5	Discussion	Google classroom

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.6	General consideration-wages	1	Discussion	Google classroom
<b>UNIT IV COMPANY AUDIT</b>				
4.1	Company Audit	1	Discussion	Google classroom
4.2	Auditors- Appointment-	1	Discussion	Google classroom
4.3	Qualification -disqualification	3	Discussion	Google classroom
4.4	Removal- Remuneration	3	Discussion	Google classroom
4.5	Position-Rights and powers of auditor	3	Discussion	Google classroom
4.6	Auditor's report	2	Discussion	Google classroom
4.7	Duties and liabilities.	2	Discussion	Google classroom
<b>UNIT V E-AUDITING</b>				
	E-auditing- Introduction-Scope-	1	Discussion	Google classroom
	Advantages and disadvantages-	2	Discussion	Google classroom
	Systems under development audit practice in relation computerized system	6	Discussion	Google classroom
	Rules for recording and reproduction of data-computer assisted audit techniques- Audit Automation	6	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID - SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40



## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### • PG CIA Components

				Nos				
<b>C1</b>	-	Test (CIA 1)	1	-	10	Mks		
<b>C2</b>	-	Test (CIA 2)	1	-	10	Mks		
<b>C3</b>	-	Assignment	2 *	-	5	Mks		
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5	Mks		
<b>C5</b>	-	Seminar	1	-	5	Mks		
<b>C6</b>	-	Attendance		-	5	Mks		

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
<b>CO 1</b>	Explain the integrities of auditing, it's variation from investment and accounting	K2	PSO1& PSO2
<b>CO 2</b>	Highlights the essentialities and the mode of conduct of various institutions/Organizations	K2, K3	PSO3

<b>CO 3</b>	Vouch trading and cash transactions	K2, K4	PSO5
<b>CO 4</b>	Explain at length the provisions regarding audit of companies	K2, K3 & K4	PSO1
<b>CO 5</b>	Describe audit in computerized environment	K3& K5	PSO2

### Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3

### Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Note:**      ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2  
                  ♦ Weakly Correlated – 1

### COURSE DESIGNER:

**Staff Name:**

**Dr.V.Suganya**

*B. Sahayarani*

**Forwarded By**

**HOD'S Signature&Name**

**Dr. B. SAHAYARANI FERNANDOS**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
FATIMA COLLEGE  
MADURAI - 625 018

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

**Semester – I**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS / WEEK	CREDITS
PACO	19PG1A2	Management Accounting and Financial Control I / Management Accounting	6	4

**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

## **UNIT I Management Accounting**

**(20Hours)**

Definition – Scope – Objectives – Advantages and Limitations – Management accounting vs Financial Accounting – Analysis and Interpretation of Financial Statements – Analysis for Liquidity, Profitability and Solvency – Accounting Ratios – Significance, Utility and Limitations

## **UNIT II Fund Flow Statement and Cash Flow Statement (20 Hours)**

Meaning of Fund – Flow of Fund – Current and Non-current Accounts- Preparation of Funds Flow Statement-

Cash Flow Statement – Meaning – Objectives – Advantages – Limitations – Preparation of Cash Flow Statement As Per AS 3

## **UNIT III 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 IV Standard Costing and Variance Analysis (20 Hous)**

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

Objectives – Advantages and Limitations – Reporting to Management – Responsibility Accounting – Management Information System – Preparation of Budgets

## **UNITV : 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)

## UNIT VI :Dynamism:

Emerging Trends and Issues in Management Accounting – Target Costing – Kaizen Costing

Text book:

**Management Accounting**, R.K. Sharma, Shashi 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.
- Practical Problems In Management Accounting & Financial Management**, R.K. Sharma & Shashi K. Gupta, Kalyani Publishers, 2

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT I Management Accounting</b>				
1.1	Meaning , Scope	2	Google Meet	Word Doc
1.2	Advantages and Limitations	2	Google Meet	Word Doc
1.3	Analysis and Interpretations of Financial Statements	5		
1.4	Analysis for Profitability, Liquidity	5		
1.5	Analysis for Solvency	5	Google Meet	Word Doc
	Written Test	1		
<b>UNIT II Analysis and Interpretation of Financial Statements</b>				
2.1	Cash Flow Statement	10	Google Meet	Word Doc
2.2	Preparation As Per AS 3	9	Google Meet	Word Doc
2.3	Open Book Test	1	Google Meet	Word Doc
<b>UNIT III Profit Planning &amp; Control</b>				
3.1	Marginal Costing and Break-Even Analysis	7	Google Meet	Word Doc
3.2	Practical Applications of Marginal Costing	6	Google Meet	Word Doc
3.3	Break Even Analysis	6	Google Meet	Word Doc

	T1	1		
<b>UNIT IV Standard Costing and Variance Analysis</b>				
4.1	Essentials for an effective system of standard costing	7	Google Meet	Word Doc
4.2	Advantages of standard costing -Variance analysis – classification of variances – Direct Material variances, Labour variances	7	Google Meet	Word Doc
4.3	Variable overhead variances fixed overhead variances	6	Google Meet	Word Doc
<b>UNIT V Functional Budgets and Budgetary Control</b>				
5.1	Budgets and Budgetary Control	6	Google Meet	Word Doc
5.2	Types of Budget	6	Google Meet	Word Doc
5.3	Flexible and Fixed Budget	6	Google Meet	Word Doc
5.4	Cash and Production Budget	2	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
<b>K1</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>2 ½</b>	<b>7.5</b>	<b>-</b>	<b>7.5</b>	18.75 %
<b>K2</b>	<b>-</b>	<b>5</b>	<b>4</b>	<b>2 ½</b>	<b>11.5</b>	<b>-</b>	<b>11.5</b>	28.75 %
<b>K3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>5</b>	<b>8</b>	<b>-</b>	<b>8</b>	20 %
<b>K4</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>5</b>	<b>8</b>	<b>-</b>	<b>8</b>	20 %
<b>Non Scholastic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	12.5 %
<b>Total</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### UG CIA Components

				Nos				
<b>C1</b>	-	Test (CIA 1)	1	-	10	Mks		
<b>C2</b>	-	Test (CIA 2)	1	-	10	Mks		
<b>C3</b>	-	Assignment	1	-	5	Mks		
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5	Mks		
<b>C5</b>	-	Quiz	2 *	-	5	Mks		
<b>C6</b>	-	Attendance		-	5	Mks		

Course Outcome:

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

CO	Course Outcome	Level
CO 1	Synthesize on concept of management accounting	K2
CO2	Make expert analysis of financial statements	K3, K4
CO3	Forecast fund requirements, and manage current asset	K4, K5
CO4	Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons	K4
CO5	Prepare functional budgets, conceptualize responsibility centres and identify functionality of MIS	K3, K4

## Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

## Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3



**Note:** ♦ Strongly Correlated – **3**

♦ Weakly Correlated -**1**

♦ Moderately Correlated – **2**

**COURSE DESIGNER:**

**1. Ms. P.KALAI SELVI**

**Forwarded By**

**HOD'S Signature**

**& Name**

**FATIMA COLLEGE (Autonomous), MADURAI – 625 018**

**The Research Centre of Commerce**

**I M.Com**

**SEMESTER –I**

***For those who joined in 2022 onwards***

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGO RY</b>	<b>HRS/WEE K</b>	<b>CREDIT S</b>
<b>PACO</b>	<b>19PG1A3</b>	<b>Advanced Business Statistics</b>	<b>Theory&amp; Problem</b>	<b>6</b>	<b>4</b>

### **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 by computing and testing significance for qualitative and quantitative variables.

### **COURSE OBJECTIVES**

This course is designed to

- 1.Introduce statistics, compute correlation co-efficient and regression co-efficient and regression 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.

### **UNITS**

**UNIT –I Introduction to Business Statistics, Correlation and regression Analysis**  
**(20HRS.)**

Introduction to Business Statistics-Measures of Central Tendency - Arithmetic Mean -Median -Mode and Measures of Dispersion - - 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 (20 HRS.)**

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

#### **UNIT -III: Sampling Techniques (20 HRS.)**

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

#### **UNIT -IV :Chi – Square Test (15 HRS.)**

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 (15 HRS.)**

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.

#### **UNIT -VI: DYNAMISM (Evaluation Pattern-CIA only)**

Business Forecasting-Role of forecasting in business – steps in forecasting – methods offorecasting.

#### **REFERENCES .**

#### **TEXT BOOK:**

1.Gupta S.P., **Statistical Methods**, Sultan Chand & Sons, New Delhi, 48th Edition, 2019

Books for Reference:

1.Narayanan.E.Nadar, **Statistics**, Prentice Hall of India, 2019

2.Arora. P.N. , **Managerial Statistics**, S Chand & Company Ltd, 2019

3.Pillai R.S.N & Bagavathi, **Statistics Theory and Practice**, S.Chand &Company Ltd, 7th revised edition, 2019.

### Digital Open Educational Resources (DOER) :

1. [www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf](http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf)
2. <https://www.youtube.com/watch?v=2rEhWFhSqnI>
3. [https://www.youtube.com/watch?v=8a\\_etQN-qso](https://www.youtube.com/watch?v=8a_etQN-qso)

### COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Introduction to Business Statistics, Correlation and regression Analysis</b>				
1.1	Introduction to Business Statistics- Co-efficient of correlation and Causation-	1	Lecture	Black Board
1.2	Types of correlation – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram – Graphic.	1	Lecture	PPT &Black board
1.3	Karl Pearson's Co-efficient of Correlation	5	Chalk & Talk	Black Board
1.4	Rank correlation Co-efficient	3	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	Board
1.5	Concurrent Deviation method	1	Chalk & Talk	Black Board
1.6	Partial and Multiple Correlation	2	Chalk & Talk	Black Board
1.7	Regression equations	5	Chalk & Talk	Black Board
1.8	Methods of regression analysis.	2	Chalk & Talk	Black Board
<b>UNIT -2 Probability and Expected Value</b>				
2.1	Definition – Theorems of probability	1	Lecture	Black Board Charts
2.2	Calculation of Addition Theorem	3	Chalk & Talk	Black Board
2.3	Calculation Multiplication Theorem	3	Chalk & Talk	Black Board
2.4	Conditional Probability – Baye's Theorem.	3	Chalk & Talk	Black Board
2.5	Binomial Distribution.	3	Chalk & Talk	Black Board
2.6	Poisson Distribution.	3	Chalk & Talk	Black Board
2.7	Normal Distribution.	4	Chalk & Talk	Black Board
	<b>UNIT -3Sampling Techniques</b>			
3.1	Introduction – Procedure of testing hypothesis	2	Lecture	PPT
3.2	Standard error and Sampling	3	Lecture	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Distribution			Board
3.3	Estimation	2	Lecture	PPT
3.4	Tests of Significance for Attributes	2	Chalk & Talk	Black Board
3.5	Tests of Significance for Large samples	6	Chalk & Talk	Black Board
3.6	Tests of Significance for Small samples.	5	Chalk & Talk	Black Board
	<b>UNIT -4 Chi – Square Test</b>			
	Introduction – Degree of Freedom – The Chi square Distribution	3	Lecture	Black Board
	Conditions for Applying Chi-Square Test	1	Lecture	Black Board
	Computation of Chi-Square	7	Chalk & Talk	Black Board
	Uses of Chi-Square Test	1	Lecture	Black Board
	Chi- Square Test for specified value of Population Variance.	3	Chalk & Talk	Black Board
	<b>UNIT -5 F- Test</b>			
	Applications of F-test	2	Lecture	Black Board
	Analysis of Variance– Assumptions in Analysis of Variance	2	Chalk & Talk	Black Board
	Technique of Analysis	5	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	Board
	Coding of data	1	Chalk & Talk	Black Board
	Analysis of variance in Two-way Classification.	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA

<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### • PG CIA Components

		Nos	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S)	PSOs ADDRESSED
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		<b>TAXONOMY)</b>	
<b>CO 1</b>	Have in-depth knowledge of statistics, compute Correlation and Regression co-efficients.	K2, K3	PSO1& PSO2
<b>CO 2</b>	Identify expected outcomes of events, compute theoretical frequencies in case of double, rare and continuous distribution of variables.	K2, K3	PSO3
<b>CO 3</b>	Use sampling techniques and apply tests of significance for large and small samples.	K2, K3	PSO1&PSO5
<b>CO 4</b>	Use chi-square qualitative factors and find goodness of Fit.	K4, K5	PSO3
<b>CO 5</b>	Do ANOVA and F Test for one way and two way distribution series.	K4& K5	PSO3& PSO5

### Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

### Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	2	3	2
CO2	3	2	3	3	2	3	2
CO3	3	2	3	3	2	3	2
CO4	3	2	3	3	2	3	2
CO5	3	2	3	3	2	3	2

**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**1. Dr.Auxilia Felicitas.A.I.**

**Forwarded by  
HOD'S Signature&Name**

**I M.COM**  
**SEMESTER –I**

*For those who joined in 2022 onwards*

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	22PG1A4	E-Commerce & Web Designing (3 Theory and 3 Practical)	6	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 OBJECTIVES**

**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

**UNIT –I INTRODUCTION TO E-COMMERCE**

**( 10 HRS.)**

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**

**( 15 HRS.)**

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 HRS.)**

**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 – **WEB DESIGNING PRACTICAL****

**Unit IV: Introduction to HTML**

**(20 HRS.)**

Designing a Home Page- History of HTML- HTML Generations- HTML Documents- Anchor Tag- Hyper Links

Header Section-Title- Prologue- Links- Colorful Web Page- Comment Lines

**Unit V: Designing the Body Section**

**(25 HRS.)**

Heading Printing- Aligning the Heading- Horizontal Rule- Paragraph- Tab Settings- Images and Pictures- Embedding PGN Format Images

Lists – Unordered Lists- Heading in a List- Ordered Lists- Nested Lists

Tables- Table Creation in HTML- Width of the Table and Cells- Cells Spanning Multiple Rows/ Columns- Coloring Cells- Column Specification.

Frameset Definition- Frame Definition- Nested Framesets

**UNIT –VI : DYNAMISM (EVALUATION PATTERNFOR CIA ONLY) (30HRS.)**

Introduction to Cyber Crime-Overview, Cyber Crimes against Women –E-mail

spoofing and online frauds, Phishing and its forms, Spamming, Cyber-defamation, Password Sniffing.

### Text Book

1. E Commerce – Dr.Sr.Bindu Antony and V.Suganya
2. Web Designing using HTML- C. Xavier

### REFERENCES:

1. **Electronic Commerce – A Manager's guide** , Ravi Kalakota and Andrew B. Whinston Pearson Educatino 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. Nina Godbole and SunitBelapore; "Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives", Wiley Publications, 2011.
4. Unit III : Study Materials will be provided

### COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION TO E-COMMERCE</b>				
1.1	Introduction and Definition of E-Commerce	3	Chalk & Talk	Black Board
1.2	Forces Fuelling Electronic Commerce	4	PPT	LCD
1.3	Types of Electronic Commerce: Inter Organizational Electronic Commerce, Intra Organization	6	Lecture& Discussion	Black board
1.4	ElectronicCommerce Intermediaries and Electronic Commerce.	3	Discussion	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -2 ELECTRONIC BANKING</b>				
2.1	Introduction ,Traditional Banking Vs. E-Banking	3	Lecture	Black Board
2.2	Facets of E-Banking- Intranet Procurement	2	Chalk & Talk	Green Board
2.3	E-Banking Transactions – Debit Card – Credit Card Smart Card – NEFT – RTGS – RTGS VS NEFT	6	PPT& Lecture	Black Board
2.4	Models for E-Banking – Complete Centralized Solutions – Features – High Tech Bank within Bank – Advantages of E-Banking	5	PPT	LCD
2.5	-- Constraints in E-Banking – Security measures.	4	Discussion & Lecture	Materials
<b>UNIT -3DIGITALIZATION (FINTECH)</b>				
3.1	Digitalisation – meaning-importance	3	PPT & Lecture	LCD
3.2	advantages-digital currency, types	3	Video	Black Board
3.3	Mobile payment	2	PPT& Lecture	Black Board
3.4	Artificial Intelligence (AI), Types of artificial Intelligence-Applications of Artificial Intelligence	4	PPT& Lecture	LCD

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.5	Artificial Intelligence in banking	2	Video & Lecture	Black Board
3.6	AI in Agriculture, Contribution to Agriculture	3	Discussion & Lecture	Materials
3.7	Artificial Intelligence in health care – Applications.	3	Video & Lecture	Black Board
<b>SECTION B – PRACTICAL(30 HOURS)</b>				
<b>UNIT 4: INTRODUCTION TO HTML</b>				
4.1	Designing a Home Page- History of HTML	4	Practical	Demonstration
4.2	HTML Generations- HTML Documents	3	Practical	Demonstration
4.3	Anchor Tag- Hyper Links- Header Section	4	Practical	Demonstration
4.4	Title- Prologue	3	Practical	Demonstration
4.5	Links	2	Practical	Demonstration
4.6	Colorful Web Page	2	Practical	Demonstration
4.7	Comment Lines	2	Practical	Demonstration
<b>UNIT 5: DESIGNING THE BODY SECTION</b>				
5.1	Heading Printing- Aligning the Heading- Horizontal Rule- Paragraph- Tab Settings- Images and Pictures- Embedding PGN Format Images	5	Practical	Demonstration
5.2	Lists – Unordered Lists-	5	Practical	Demonstration

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Heading in a List- Ordered Lists- Nested Lists			
5.3	Tables- Table Creation in HTML- Width of the Table and Cells- Cells Spanning Multiple Rows/ Columns- Coloring Cells- Column Specification.	5	Practical	Demonstration
5.4	Frameset Definition- Frame Definition- Nested Framesets	5	Practical	Demonstration

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %



CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

		Nos	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Introduce the dynamics of world of electronic commerce, at inter and intra organizational level	K2	PSO1& PSO2
CO 2	Extensively, bank upon e-banking services	K2, K3	PSO3
CO 3	Space out for the paradigms of fin tech (digitalization) in businesses	K2, K4	PSO5
CO 4	Capture the role of AI in services of businesses , namely, banking, hospitals and engineering	K2, K3 & K4	PSO6

### Mapping of COs with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	3	3	2	2	3	2	3
CO 2	3	3	3	2	3	3	2
CO 3	3	3	2	2	2	3	3
CO 4	3	3	3	2	2	2	2

### Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	1	3	2	3
CO2	3	3	3	2	3	3	2
CO3	3	3	2	1	2	3	3
CO4	3	3	3	1	2	2	2

**Note:** ♦ Strongly Correlated – **3**      ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

#### COURSE DESIGNER:

**1. Staff Name Dr.Ruby Leela**

**Forwarded By**

**HOD'S Signature  
& Name**

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**I MCom**

**SEMESTER – I**

***For those who joined in 2021 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS / WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>21PG2A5</b>	<b>Quantitative Techniques</b>	<b>6</b>	<b>4</b>

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

**This course is designed to**

1. Introduce the components of Operations Research.
2. Use OR techniques namely LPP, transportation, assignment and replacement to business problems.
3. Use control techniques to aid decisions.

**UNITS**

**UNIT – I Operation Research and Linear Programming (25 HRS.)**

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.

## **UNIT – II: Transportation**

**(20 HRS.)**

**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

## **UNIT – III: Assignment**

**(15 HRS.)**

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

## **UNIT – IV: Replacement Theory**

**(15 HRS.)**

Considerations leading to replacement- replacement policy for equipment/ asset which deteriorates gradually - replacement of items that fail suddenly- replacement problems.

## **UNIT – V: PERT-CPM**

**(15 HRS.)**

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.

## **UNIT – VI: DYNAMISM (Evaluation Pattern-CIA only)**

Decision Theory - Ingredients of optimal decisions – Maxim in Principle – Mini max Principle – Bayesian Principle – Pay off Table Decision Tree Analysis-Steps and Advantages (Theory only)

## **REFERENCES:**

### **Text Book:**

1. Kapoor V.K., **Operation Research: Quantitative Techniques for Management**, Sultan Chand & Sons, New Delhi, 8<sup>th</sup> Edition (2013).

**Books for Reference:**

1. KantiSwarup, Gupta, P.K & Manmohan, **Operations Research**, Sultan Chand & Sons, New Delhi. (2008).
2. Gupta, P.K.& Manmohan, **Operations Research : Methods & Solutions**, Sultan Chand & Sons, New Delhi. 12<sup>th</sup> Edition, (2009).
3. Gupta P.K & Hira D, **Introduction to Operation Research**, Sultan Chand Sons, NewDelhi.(1998).
4. Gupta.S.P **Statistical Methods** : Sultan Chand & Sons, New Delhi., 43<sup>rd</sup> Edition, (2014).

**Digital Open Educational Resources (DOER):**

1. <https://www.google.com/search?q=operations+research+transportation+and+assignment+problem&client=firefox-b->
2. <https://www.slideshare.net/priyankayadav91/transportation-model-and-assignment-model>

**COURSE CONTENTS & LECTURE SCHEDULE**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT – I : Operation Research and Linear Programming</b>				
1.1	Operation Research - Origin and Development, Characteristics, General approaches and Phases	2	Lecture	Black Board
1.2	Linear Programming Problem – Applications and limitations	2	Lecture	Black Board
1.3	Formulation of LPP	4	Chalk & Talk	Black Board
1.4	Graphical Solution	4	Chalk & Talk	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
1.5	Simplex Method	4	Chalk & Talk	Black Board
1.6	Slack and surplus variables	5	Chalk & Talk	Black Board
1.7	Basic feasible solution- Improved basic feasible solution	3	Chalk & Talk	Black Board
1.8	Role in decision making	1	Lecture	Black Board
<b>UNIT - II : Transportation</b>				
2.1	Transportation Problem-Initial basic feasible solution	2	Lecture	Black Board
2.2	North West corner Rule	3	Chalk & Talk	Black Board
2.3	Row minima method- Column minima method- matrix minima method-	2	Chalk & Talk	Black Board
2.4	Vogel's approximation method	3	Chalk & Talk	Black Board
2.5	Optimality – Stepping stone method	1	Lecture	Black Board
2.6	Determining net evaluation - Modi's method	4	Chalk & Talk	Black Board
2.7	Degeneracy in transportation problems	2	Lecture	Black Board
2.8	Unbalanced transportation Problem	3	Chalk & Talk	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT – III : Assignment</b>				
3.1	Assignment Problem	1	Lecture	Black Board
3.2	Rules for finding optimum assignment	5	Chalk & Talk	Black Board
3.3	Routing problems	3	Chalk & Talk	Black Board
3.4	Travelling salesman problem	3	Chalk & Talk	Black Board
3.5	Unbalanced assignment problem	3	Chalk & Talk	Black Board
<b>UNIT – IV : Replacement Theory</b>				
4.1	Considerations leading to replacement	2	Lecture	Black Board
4.2	Replacement policy for equipment/ asset which deteriorates gradually	6	Chalk & Talk	Black Board
4.3	Replacement of items that fail suddenly	4	Chalk & Talk	Black Board
4.4	Replacement problems.	3	Chalk & Talk	Black Board
<b>UNIT - V : PERT-CPM</b>				
5.1	Introduction-activity, dummy activity	1	Lecture	Black Board
5.2	Network Diagrammatic Representation	3	Chalk & Talk	Black Board
5.3	Determination of earliest time-forward pass computation	4	Chalk & Talk	Black Board



<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
5.4	Determination of latest time - backward pass computation	3	Chalk & Talk	Black Board
5.5	Identification of the critical path	2	Chalk & Talk	Black Board
5.6	Simple PERT calculation	2	Chalk &Talk	Black Board

<b>Levels</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>Total Scholas tic Marks</b>	<b>Non Scholas tic Marks C5</b>	<b>CIA Total</b>	<b>% of Assess ment</b>
	<b>Semin ar  5 Mks.</b>	<b>Bette r of W1, W2  5Mks.</b>	<b>M1+M2  10Mks</b>	<b>MID- SEM TEST  15 Mks</b>	<b>35 Mks.</b>	<b>5 Mks.</b>	<b>40Mk s.</b>	
<b>K2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>2 ½</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>K3</b>	<b>-</b>	<b>5</b>	<b>4</b>	<b>2 ½</b>	<b>5</b>		<b>5</b>	<b>12.5 %</b>
<b>K4</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>5</b>	<b>12</b>		<b>12</b>	<b>30 %</b>
<b>K5</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>5</b>	<b>9</b>		<b>9</b>	<b>22.5%</b>
<b>Non Scholast ic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>		<b>9</b>	<b>22.5 %</b>
<b>Total</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### • PG CIA Components

		Nos		
<b>C1</b>	-	Test (CIA 1)	1	- 10 Mks
<b>C2</b>	-	Test (CIA 2)	1	- 10 Mks
<b>C3</b>	-	Assignment	2 *	- 5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	-	Seminar	1	- 5 Mks
<b>C6</b>	-	Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Trace the importance of OR, and its application in arriving at business solutions and use LPP, in locating resources for maximising profit.	K3, K4& K5	PSO1& PSO2
CO 2	Apply transportation models, to real-time businesses.	K2,K3&K4	PSO4
CO 3	Arrive at the best route for travelling salesmen.	K2,K3 & K4	PSO3
CO 4	Manage replacements.	K2, K3 & K4	PSO3& PSO5
CO 5	Use control techniques PERT and CPM to optimize time.	K2, K3 & K4	PSO3

### Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	2	2	2	3	3
CO3	2	2	3	2	2
CO4	2	2	3	2	3
CO5	2	2	3	2	2

### Mapping of COs with POs

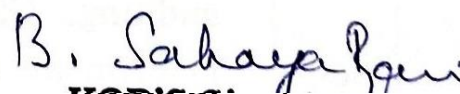
CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	1	3	2	3	2
CO2	3	1	2	3	2	3	2
CO3	3	1	1	3	2	3	2
CO4	3	1	1	3	2	3	2
CO5	3	2	1	3	1	3	1

**Note:**      ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2  
                 ♦ Weakly Correlated -1

### COURSE DESIGNER:

#### 1. A.I. AUXILIA FELICITAS

**Forwarded By**

  
**HOD'S Signature**

**& Name**

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
FATIMA COLLEGE  
MADURAI - 625 018

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

**M.Com.  
Semester – II**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>22PG2A6</b>	<b>Financial Management</b>	<b>6</b>	<b>4</b>

**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>Level</b>
<b>CO1</b>	Use marginal costing as a tool to arrive at business decisions	<b>K2, K3</b>
<b>CO2</b>	Arrive at minimum rate of return, required to maintain the MP of shares	<b>K2, K3</b>
<b>CO3</b>	Navigate between different debt – equity mix; to maximize wealth	<b>K3</b>
<b>CO4</b>	Make “value simulations ” for capital expenditure proposals	<b>K4</b>

<b>CO5</b>	Infuse time value of money, in evaluating profits and in preparing portion statements	<b>K5</b>
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## **UNIT I Nature and Scope of Financial Management**

**(20 Hours)**

Introduction – Meaning of Business Finance – Definition and Scope of Corporation Finance – Evolution of Corporation Finance – Finance Functions – Approaches to Finance Function – Aims of Finance Function – Scope / Content of Finance Function – Objectives of Financial Management – Profit Maximisation – Wealth Maximisation – Finance Decisions – Inter-Relation of Financial Decisions – Financial Management Process – Functional Areas of Financial Management – Functions of Finance Manager – Organisation of Finance Function

## **UNIT II Cost of Capital**

**(20 Hours )**

Meaning , Concept and Definition – Significance of the Cost of Capital – Classification of Cost – Determination of Cost of Capital – Problems in Determination of Cost of Capital – Computation of Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained Earnings – Weighted Average Cost of Capital – Cost of Equity Using Capital Asset Pricing Model

## **UNIT III Dividend Decisions**

**(20 Hours)**

Introduction – Dividend Decision and Valuation of Firms – The Theory of Irrelevance – Residual Approach – Modigliani and Miller Approach (MM Model) – The Theory of Relevance – Walter's Approach – Gordon's Approach – Determination of Dividend Policy – Types of Dividend Policy – Irregular Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Forms of Dividend

## **UNIT IV Capital Structure**

**(20 Hours)**

Introduction – Capitalisation – Capital Structure and Financial Structure – Forms of Capital Structure – Importance of Capital Structure – Point of Indifference – Optimal Capital Structure – Theories of Capital Structure – Net Income Approach – Net Operating Income Approach – The Traditional Approach – Modigliani and Miller Approach – Planning the Capital Structure – Factors Determining the Capital Structure – Leverages – Meaning and Types – Financial Leverage – Operating Leverage and Combined Leverage

## **UNIT V Capital Budgeting**

**(20 Hours)**

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

## **UNIT VI Emerging Trends in Finance Sector**

### **Cyber Security – Data Analytics Technology**

Text Book:

1. **Management Accounting**, R.K. Sharma Shashi 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.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT I Profit Planning and Control</b>				
1.1	Introduction to Finance	4	Chalk and Talk	Black Board
1.2	Finance Functions	4	Chalk and Talk	Black Board
1.3	Objectives of Financial Management	4	Chalk and Talk	Black Board
1.4	Profit Maximisation and Wealth Maximisation	4	Chalk and Talk	Black Board
1.5	Functions of Finance Manager	4	Chalk and Talk	Black Board
	Written Test	1		
<b>UNIT II Cost of Capital and Dividend</b>				
2.1	Concept of Cost of Capital, Cost of Equity, Debt, Retained Earnings	5	Chalk and Talk	Black Board
2.2	Cost of Equity	5	Chalk and Talk	Black Board
2.3	Cost of Debt	5	Chalk and Talk	Black Board



2.4	Cost of retained earnings	5	Chalk and Talk	Black Board
<b>UNIT III Dividend Decisions</b>				
3.1	Dividend Decision and Valuation of Firm	5	Chalk and Talk	Black Board
3.2	Theories of Dividend	5	Chalk and Talk	Black Board
3.3	Dividend Policy	5	Chalk and Talk	Black Board
3.4	Forms of Dividend	5	Chalk and Talk	Black Board
<b>UNIT IV Capital Structure</b>				
4.1	Capital Structure - Net Income Approach	5	Chalk and Talk	Black Board
4.2	Net Operating Income Approach	5	Chalk and Talk	Black Board
4.3	MM and Traditional Approach	5	Chalk and Talk	Black Board
4.4	Leverages – Operating, Financial and Combined Leverage	4	Chalk and Talk	Black Board
<b>UNIT V Capital Budgeting</b>				
5.1	Investment Decision	7	Chalk and Talk	Black Board
5.2	Financial Evaluation	7	Chalk and Talk	Black Board
5.3	Methods of Capital Budgeting	6	Chalk and Talk	Black Board
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+ M2 5+5=10 Mks.	MID - SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total

10	10	5	5	5	5	40	60	100
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### UG CIA Components

		Nos		
<b>C1</b>	- Test (CIA 1)	1	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	10 Mks
<b>C3</b>	- Assignment	1	-	5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	- Quiz	2 *	-	5 Mks
<b>C6</b>	- Attendance		-	5 Mks

### Course Outcome:

CO	Course Outcome	Level
<b>CO 1</b>	Use marginal costing as a tool to arrive at business decisions	<b>K2, K3</b>
<b>CO2</b>	Arrive at minimum rate of return, required to maintain the MP of shares	<b>K2, K3</b>
<b>CO3</b>	Navigate between different debt – equity mix; to maximize wealth	<b>K3</b>
<b>CO4</b>	Make “value simulations ” for capital expenditure proposals	<b>K4</b>
<b>CO5</b>	Infuse time value of money, in evaluating profits and in preparing portion statements	<b>K5</b>

### Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	3	2	3	2	3
<b>CO2</b>	3	3	2	3	1
<b>CO3</b>	3	3	2	3	2
<b>CO4</b>	3	2	2	2	3

<b>C05</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
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**Mapping of COs with POs**

<b>CO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>C01</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>C02</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>C03</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>C04</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Note:** ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

**COURSE DESIGNER:**

**1. Ms. P.KALAI SELVI**

**Forwarded By**

**HOD'S Signature**

**& Name**

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**I M.Com**

**SEMESTER –II**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>19PG2A7</b>	<b>Research Methodology</b>	<b>6</b>	<b>4</b>

**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 valuation of finding facts
2. Frame research design
3. Select the method of data collection and sampling technique.
4. Formulate hypothesis and interpret Hypothesis
5. Process data and prepare research report

**UNIT – I: Introduction to Research Methodology (20 HRS)**

Meaning of Research- **Types of Research** – Research approaches – Significance of Research – Research gap –Scientific Method - Types of research—Methods of research - Research Process – Criteria of Good Research- Problems encountered by Researchers in India - ethics in research.

**UNIT - II: Research Problems and Research Design (20 HRS)**

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 Collections and Sampling (20 HRS)**

Types of data-Secondary and Primary data –Secondary data: Sources of Secondary data – Precautions in the use of secondary data - 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 HRS)**

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 HRS)**

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

**UNIT - VI : DYNAMISM (Evaluation Pattern- CIA only)**

Journals in Commerce, Impact factor of journals, Plagiarism.

**TEXT BOOK:**

**Research Methodology**, C.R.Kothari& Gaurav Garg, New Age International Publishers, Latest Edition

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT – I: NATURE OF RESEARCH</b>				
1.1	Meaning of Research- Types of Research –	4	Lecture	Smart Board
1.2	Research approaches – Significance of Research –	4	Lecture	Smart Board
1.3	Scientific Method – Research Process	4	Lecture	Smart Board
1.4	Criteria of Good Research-Problems encountered by Researchers in India.	4	Lecture	Smart Board
1.5	Ethics in research and research gap.	4	Lecture	Smart Board
<b>UNIT – II: RESEARCH PROBLEMS AND RESEARCH DESIGN</b>				
2.1	Research problem: Identification of the problem.	2	Lecture	Smart Board
2.2	Formulation of the Problem-Criteria of a good Research Problem.	2	Lecture	PPT
2.3	Review of literature	2	Lecture	PPT
2.4	Research Design: Meaning-Characteristics of a good Research Design	4	Lecture	PPT
2.5	Components of a Research Design	4	Lecture	PPT
2.6	Types of Research Design.	3	Lecture	PPT
<b>UNIT III: METHODS OF DATA COLLECTIONS</b>				
3.1	Types of data Secondary and Primary data –Sources of Secondary data	2	Lecture	Smart Board
3.2	Sources of Primary Data	2	Lecture	Smart Board
3.3	Mailed questionnaire, Schedule, Interview method	2	Lecture	Smart Board
3.4	Observation and case study. Merits and Demerits of Primary Sources.	2	Lecture	Smart Board
3.5	Sample Survey –Criteria of selecting a sample procedure	4	Lecture	PPT

3.6	Different types of sampling.	4	Lecture	PPT
3.7	Secondary data: Sources of Secondary data – precautions in the use of secondary data – merits and demerits.	4	Lecture	PPT
<b>UNIT IV : FORMULATION AND TESTING OF HYPOTHESIS</b>				
4.1	Definition of hypothesis – Role of hypothesis	4	Lecture	Smart Board
4.2	Types of hypothesis.	3	Lecture	Smart Board
4.3	Criteria for useful hypothesis – Its formulation.	4	Lecture	Smart Board
4.4	Procedure for testing hypothesis	4	Lecture	Smart Board
<b>UNIT V: PROCESSING OF DATA AND REPORT</b>				
5.1	Data processing – Scaling techniques	3	Lecture	PPT
5.2	Likert's scale – tabulation – editing – coding – analysis and interpretation of data	3	Lecture	PPT
5.3	Precautions in interpretation – Steps in report writing	3	Lecture	PPT
5.4	Format for research report – preliminary, text, Reference Material	3	Lecture	PPT
5.5	Footnote, Bibliography, index.	3	Lecture	PPT

#### **BOOKS FOR REFERENCE:**

**1. “Research Methods”,** Donald.H.Mc Burney,” Thomson-Wordsworth, Latest Edition

**2. Research Methodology,** Krishnaswamy. O.R & M.Ranganathan, Himalaya Publications, New Delhi, Latest Edition

**3. Fundamentals of Statistics,** Gupta. S.C, Sultan Chand & Sons, New Delhi, Latest Edition

**4. Statistical Methods,** Gupta. S.P, Sultan Chand & sons, New Delhi, Latest Edition



### COURSE CONTENTS & LECTURE SCHEDULE:

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID- SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
<b>K1</b>	5	-	-	2 ½	7.5	-	7.5	18.75 %
<b>K2</b>	-	5	4	2 ½	11.5	-	11.5	28.75 %
<b>K3</b>	-	-	3	5	8	-	8	20 %
<b>K4</b>	-	-	3	5	8	-	8	20 %
<b>Non Scholastic</b>	-	-	-	-		5	5	12.5 %
<b>Total</b>	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

**PG CIA Components**

				Nos				
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks			
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks			
<b>C3</b>	-	Assignment	2*	-	5 Mks			
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks			
<b>C5</b>	-	Seminar	1	-	5 Mks			
<b>C6</b>	-	Attendance		-	5 Mks			

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	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>K2,K3,K4</b>	PSO1&PSO3

CO 2	Understand the role of selection of research problem and formulate research design	<b>K2,K3,K4</b>	PSO3
CO 3	Identify the sources of data collection and sampling methods	<b>K2,K3,K4</b>	PSO1& PSO4
CO 4	Formulate and test hypothesis	<b>K2,K3,K4</b>	PSO2 &PSO4
CO 5	Use data processing techniques and present research work in research report	<b>K3,K4,K5</b>	PSO5

#### Mapping COs Consistency with PSOs

CO/ PSO	PSO 1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3

#### Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	3	3	3	3	3	2
<b>CO2</b>	3	3	3	3	2	2	3
<b>CO3</b>	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2
<b>CO5</b>	3	3	3	2	2	2	3

**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**1. Dr.S.Fatima Rosaline Mary**

**Forwarded By**

**HOD'S Signature**

**Dr. B. SAHAYARANI FERNANDES**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
FATIMA COLLEGE  
MADURAI - 625 018

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**I M.Com**

**SEMESTER –II**

*For those who joined in 2022 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	22PG2A8	SOFTWARE PACKAGE FOR STATISTICAL ANALYSIS	6	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/S**

**The course is designed to**

1. Enable the students to get acquainted with SPSS
2. Familiarize with descriptive statistics
3. Enrich with exhaustive knowledge on Diagrams
4. Enhance the proficiency in Non Parametric Tools
5. Enhance the proficiency in correlation and regression analysis

**UNIT I SPSS Data File and Descriptive Statistics (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.

**UNIT II Comparing Averages**

**(15 HOURS)**

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 – Kolmogorov Smirnov test.

### **UNIT III ANALYSIS OF VARIANCE & ASSOCIATION TESTS (20 HOURS)**

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

### **UNIT IV CORRELATION AND REGRESSION ANALYSIS (20 HOURS)**

Simple correlation with SPSS- Spearman's Rank Correlation – Kendall's Rank Correlation with SPSS- Multiple Correlation with SPSS

Regression Analysis- Simple Regression with SPSS- Multiple Regression with SPSS

R Value – Compound Growth Rate

### **UNIT V DATA REDUCTION AND SCALE RELIABILITY (15 HOURS)**

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

#### **TEXT BOOK:**

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
2. 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.



<b>Module No.</b>	<b>Topic</b>	<b>No.of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT – I: SPSS Data File and Descriptive Statistics with SPSS</b>				
1.1	Opening a data file in SPSS SPSS Data Editor-Variable view- Data view-Entering Data-Saving the Data File	4	DEMO	Screen Sharing
1.2	Statistical Analysis-Editing and Manipulating data	4	DEMO	Screen Sharing
1.3	Editing SPSS Output –Copying SPSS Output-Printing from SPSS – Importing data	4	DEMO	Screen Sharing
1.4	Descriptive Statistics- Quantitative data and Qualitative data	4	DEMO	Screen Sharing
1.5	Measures of Central Tendency- Measures of Dispersion- Descriptive Statistics with SPSS	3	DEMO	Screen Sharing
	Test	1		
<b>UNIT – II : COMPARING AVERAGES</b>				
2.1	One sample t test	3	DEMO	Screen Sharing
2.2	Paired sample t test	2	DEMO	Screen Sharing
2.3	Independent sample t test	2	DEMO	Screen Sharing
2.4	Mann Whitney test, Wilcoxon sample test & Kolmogorov Smirnov test	3	DEMO	Screen Sharing
2.5	Z test	3	DEMO	Screen Sharing
	Test	2		
<b>UNIT – III : ANALYSIS OF VARIANCE AND ASSOCIATION TESTS</b>				
3.1	One Way ANOVA	5	DEMO	Screen Sharing

3.2	Post Hoc Tukey Test	5	DEMO	Screen Sharing
3.3	Kruskal Wallis Test	5	DEMO	Screen Sharing
3.4	Chi Square test	4	DEMO	Screen Sharing
	Test	4		
<b>UNIT – IV : CORRELATION AND REGRESSION ANALYSIS</b>				
4.1	Simple Correlation	4	DEMO	Screen Sharing
4.2	Spearman Rank Correlation	3	DEMO	Screen Sharing
4.3	Kendal Rank Correlation	3	DEMO	Screen Sharing
4.4	Multiple Correlation	2	DEMO	Screen Sharing
4.5	Simple Regression	2	DEMO	Screen Sharing
4.6	Multiple Regression	3	DEMO	Screen Sharing
4.7	CGR	2	DEMO	Screen Sharing
	Test	1		
<b>UNIT – V : DATA REDUCTION AND SCALE RELIABILITY</b>				
5.1	Data Reduction	5	DEMO	Screen Sharing
5.2	Scale Reliability	5	DEMO	Screen Sharing
5.3	KMO	5	DEMO	Screen Sharing
5.4	Rotated Component Matrix	4	DEMO	Screen Sharing
	Test	1		



Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

#### EVALUATION PATTERN

SCHOLASTIC	NON - SCHOLASTIC	MARKS
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C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### UG CIA Components

#### Nos

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	Attendance		-	5 Mks

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
<b>CO1</b>	Compile data base and manipulate data, using SPSS and Apply SPSS in computing basic (statistic)	<b>K4,K5</b>	<b>PSO2</b>
<b>CO2</b>	Deal with Descriptive Statistics	<b>K4,K5</b>	<b>PSO3</b>
<b>CO3</b>	Represent the data in the form of charts and diagrams	<b>K4,K5</b>	<b>PSO5</b>
<b>CO4</b>	Apply parametric and non-parametric tests, to compare and	<b>K4,K5</b>	<b>PSO2</b>

	interpret averages		
<b>CO5</b>	Correlate and Regress variables using SPSS	<b>K4,K5</b>	<b>PSO3</b>

### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO4</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>

### Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**Dr.C.Lucia Vanitha**

**Forwarded By**

*B. Sahayarani*  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDO**  
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**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II MCom**

**SEMESTER –III**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3A9	Advanced Costing	6	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 OBJECTIVES**

**The course is designed to**

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

**UNIT I: Concepts of Costs and Unit Costing**

**(20 Hours)**

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.

## **UNIT II: Contract Costing**

**(10 Hours)**

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

## **UNIT III: 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.

## **UNIT V: 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.

## **UNIT VI**

Recent Trends in Cost Accounting.

### **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, Kalyanipublishers, 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 & companyLtd, Latest edition

**Digital Open Educational Resources (DOER) :**

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
2. <https://bluebackglobal.com/ten-accounting-trends-every-business-should-follow-2020/>

**COURSE CONTENTS & LECTURE SCHEDULE**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT – I : Concepts of Costs and Unit Costing</b>				
1.1	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.	5	Chalk & Talk	Black Board
1.2	Classification of cost – Job costing – Features – Job order cost – accounting procedure of job accounting – Batch costing.	5	Chalk & Talk	Black Board
1.3	Unit costing – Collection of costs – cost sheet – treatment of scrap, stock, wastages –	5	Chalk & Talk	Black Board
1.4	Tenders or quotations – production account.	5	Chalk & Talk	Black Board
<b>UNIT – II : Contract Costing</b>				
2.1	Contract costing –	1	Lecture	Black Board
2.2	Recording of Cost of contracts – Recording of value	1	Lecture	Black Board
2.3	Profit in contracts – valuation of work – in – progress	5	Chalk & Talk	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
2.4	Cost plus contract- escalation clause.	3	Chalk & Talk	Black Board
<b>UNIT – III : Process Costing</b>				
3.1	Process costing – Features of process costing – comparison between job and process costing	3	Chalk & Talk	Black Board
3.2	Process losses – inter process losses – inter process profits –	5	Chalk & Talk	Black Board
3.3	Equivalent production – meaning, calculation of equivalent production – procedure for evaluation.	6	Chalk & Talk	Black Board
3.4	Joint products and By-products – Meaning – Objectives	3	Chalk & Talk	Black Board
3.5	Distinction between By-products, Main products and joint products	2	Chalk & Talk	Black Board
3.6	Account of joint products and by-products.	6	Chalk & Talk	Black Board
<b>UNIT – IV : Operation, Operating Costing and Uniform Costing</b>				
4.1	Operation & Operating costing – what is operating cost – classification of costs – collection of Costs – selection of units	4	Lecture	Black Board
4.2	Motor transport costing – power house costing – canteen costing – hospital costing	4	Lecture	Black Board
4.3	Operating cost and Management decisions.	3	Lecture	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
4.4	Uniform costing – Meaning of uniform costing – scope – need – objectives of uniform costing --	3	Chalk & Talk	Black Board
4.5	Requisites for installation of uniform costing – fields covered by uniform costing system	3	Chalk & Talk	Black Board
4.6	Uniform costing manual – advantages and limitations.	3	Chalk & Talk	Black Board
<b>UNIT – V : Cost Ledger Control Accounts</b>				
5.1	Cost Ledger control accounts – journal entries —	5	Chalk & Talk	Black Board
5.2	Integral accounting – advantages –	2	Chalk & Talk	Black Board
5.3	Principles – features of integral accounting	3	Chalk & Talk	Black Board
5.4	Journal entries – Reconciliation of cost accounts with financial accounts.	5	Chalk & Talk	Black Board



Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### UG CIA Components

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

### COURSE OUTCOMES

CO	Course Outcome	Level
CO1	Distinguish costs create tenders collect costs for units, job, batch and prepare production Account	K2, K3, K4
CO2	Distinguish costs create tenders collect costs for units, job, batch and prepare production Account	K2, K3, K4
CO3	Compute Notional/ real profit, contracts, completed and in progress	K2, K3, K4,
CO4	Ascertain cost of finished product by products and joint products for continuous Production	K2, K3, K4
CO5	Prepare integral and non-integral cost accounts and reconcile between cost and financial Records	K3, K4, K5

### Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

### Mapping of COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	3	3	3
CO2	3	3	2	3	3	2	2
CO3	3	2	3	3	3	2	2
CO4	3	3	3	2	3	3	2
CO5	3	3	2	3	2	3	3

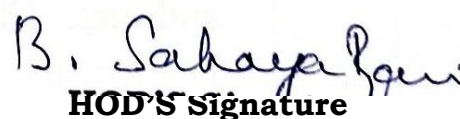
**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Staff Name : Dr.B.Saharani Fernando

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HOD'S signature

& Name

**Dr. B. SAHARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
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**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II M.Com.,**

**SEMESTER – III**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>19PG3A10</b>	<b>Direct Tax Law &amp; Practice</b>	<b>6</b>	<b>4</b>

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

This course is designed to

1. Acquire knowledge on basic tax concepts
2. Determine residential status of tax payers
3. Compute income from salary
4. Figure out income from house from property
5. Calculate income from business or profession

**UNITS**

**UNIT – I: Basic Concepts**

**(15 HRS.)**

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.

**UNIT – II: Residential Status**

**(15 HRS.)**

Residential status & Tax incidence – Incomes exempt from tax.

**UNIT – III: Income from Salaries**

**(20 HRS.)**

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

**UNIT – IV: Income from House Property**

**(15 HRS.)**

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

**UNIT – V: Profits and Gains of Business or Profession**

**(25 HRS.)**

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

**UNIT – VI: DYNAMISM (Evaluation Pattern-CIA only)**

Monetary and Fiscal Policy - Identification of Tax - Federal, state and local taxes - Income inequality: Compare a progressive and a flat tax system - Government spending and taxes.

**REFERENCES:**

1. Direct Tax Law & Practice Dr. H.C. Mehrotra, Sahitya Bhawan publications, Latest edition
2. Direct Tax Law & Practice, Dr. Vinod K. Singhania, Taxmann Publications Pvt. Ltd., Latest edition.

**Digital Open Educational Resources (DOER) :**

1. [https://www.icsi.edu/media/website/Tax\\_Law\\_and\\_Practice\\_Final.PDF](https://www.icsi.edu/media/website/Tax_Law_and_Practice_Final.PDF)
2. <https://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
3. <https://www.srcc.edu/sites/default/files/Income%20Tax%20AY%202020-21%20Sem%20III%20B.ComH%20-%20Naveen%20Mittal.pdf>

**COURSE CONTENTS & LECTURE SCHEDULE**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT - I BASIC CONCEPTS</b>				
1.1	Basic Concepts, Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income	3	Chalk & Talk	Green Board
1.2	Agricultural and Non-agricultural Income	3	Chalk & Talk	Green Board
1.3	Integration of agricultural income with non-agricultural income	3	Chalk & Talk	Green Board
1.4	Casual Income, Capital Assets	3	Chalk & Talk	Green Board
1.5	Capital receipts Vs. Revenue Receipts and Capital Expenditure Vs. Revenue Expenditure	3	Chalk & Talk	Green Board
<b>UNIT - II RESIDENTIAL STATUS</b>				
2.1	Residential status & Tax incidence	2	Chalk & Talk	Green Board
2.2	Problems	3	Chalk & Talk	Green Board
2.3	Problems	4	Chalk & Talk	Green Board
2.4	Incomes exempt from tax	3	Chalk & Talk	Green Board
2.5	Problems	3	Chalk & Talk	Green Board
<b>UNIT - III INCOME FROM SALARIES</b>				
3.1	Income under the head Salaries	3	Chalk & Talk	Green Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.2	Basis of charge -Forms of salary	4	Chalk & Talk	Green Board
3.3	Allowances – Perquisites	3	Chalk & Talk	Green Board
3.4	Deductions u/s 16 – Retirement Benefits	2	Chalk & Talk	Green Board
3.5	Computation of Salary Income	3	Chalk & Talk	Green Board
3.6	Problems	3	Chalk & Talk	Green Board
3.7	Problems	2	Chalk & Talk	Green Board
<b>UNIT - IV INCOME FROM HOUSE PROPERTY</b>				
4.1	Income from House Property – Basis of charge	3	Chalk & Talk	Green Board
4.2	Annual Value – Deductions) u/s 24	3	Chalk & Talk	Green Board
4.3	Computation of income from let out Houses	3	Chalk & Talk	Green Board
4.4	Computation of income from self-occupied houses	3	Chalk & Talk	Green Board
4.5	Problems	3	Chalk & Talk	Green Board
<b>UNIT - V PROFITS AND GAINS OF BUSINESS OR PROFESSION</b>				
5.1	Profits and Gains of Business or Profession	3	Chalk & Talk	Green Board
5.2	Chargeability – Admissible deductions	3	Chalk & Talk	Green Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
5.3	Inadmissible expenses	3	Chalk & Talk	Green Board
5.4	Computation of Business or Profession income	3	Chalk & Talk	Green Board
5.5	Problems	3	Chalk & Talk	Green Board

<b>Levels</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>Total Scholastic Marks</b>	<b>Non Scholastic Marks C5</b>	<b>CIA Total</b>	<b>% of Assessment</b>
	<b>Seminar 5 Mks.</b>	<b>Better of W1, W2 5Mks.</b>	<b>M1+M2 10Mks</b>	<b>MID-SEM TEST 15 Mks</b>	<b>35 Mks.</b>	<b>5 Mks.</b>	<b>40Mks.</b>	
<b>K2</b>	5	-	-	2 ½	-		-	12.5%
<b>K3</b>	-	5	4	2 ½	5		5	12.5 %
<b>K4</b>	-	-	3	5	12		12	30 %
<b>K5</b>	-	-	3	5	9		9	22.5%
<b>Non Scholastic</b>	-	-	-	-	9		9	22.5 %
<b>Total</b>	5	5	10	15	35	5	40	100 %



CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### • PG CIA Components

		Nos	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Have a thorough understanding on the basics of I.T	K4,K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses	K2,K3,K4	PSO1, PSO2, PSO3 & PSO4
CO 3	Compute IFS given, varied forms and determination of salary receipt	K2,K3,K4	PSO1, PSO3, PSO4 & PSO5
CO 4	Arrive at IFHP, in different contexts	K2,K3,K4	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 5	Calculate taxable profits, in different business dimensions	K2,K3,K4	PSO1, PSO2, PSO4 & PSO5

### Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	2
CO3	3	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	2	3	3

### Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3
CO3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3

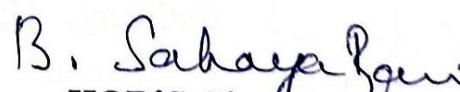
**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

Forwarded By

  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
FATIMA COLLEGE  
MADURAI - 625 018

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**I M.Com.,**

**SEMESTER – III**

*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3A11	Executive Skill Development	6	5

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

**This course is designed to**

1. Realize Self
2. Develop interpersonal skills
3. Cope with stress
4. Impart interview skills
5. Enroot the art of leadership.

**UNIT I: Intra personal skills**

**(15 HRS)**

Meaning of **Personality** – Nature- Types – Self Awareness - Self Esteem - Locus of Control – Emotional Intelligence –

**UNIT II: **Interpersonal Skills****

**(20 HRS)**

Interpersonal Skills – Interpersonal Relationship –Understanding Interpersonal Relationship- Developing Interpersonal Relationship — Increasing Interpersonal Relationship – Team Dynamics.

**UNIT III: Stress****(15 HRS)**

Stress – Meaning – Causes – Types – Coping with Stress- Counselling – Meaning –Goals - Basic Counselling skills – Goals – Process

**UNIT IV: Communication****(20 HRS)**

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

**UNIT V: Leadership****(20 HRS)**

Leadership – Features of Leadership – Functions of Leadership – Leadership theories – Art of Public Speaking – Time Management.

**DYNAMISM (Evaluation Pattern- CIA only)**

Automotivation – need –importance – skills – assessing automotivation.

**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 Publishing House, 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), Pusthak Mahal, New Delhi.
4. Personality Development, Rajiv K Mishra, (2018), Rupa Publication, New Delhi.

## COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT – I Personality</b>				
1.1	Meaning of Personality – Nature-Determinants-	3	Lecture	Smart Board
1.2	Types – Self Discovery – Self Consciousness-	4	Lecture	Smart Board
1.3	Self Improvement- Self Esteem- Self Efficacy-	4	Chalk & Talk	Black Board
1.4	Locus of Control – Emotional Intelligence – Assertiveness.	4	Chalk & Talk	Black Board
<b>UNIT – II Interpersonal Skills</b>				
2.1	Interpersonal Skills- Interpersonal Behaviour	4	Lecture	Smart Board
2.2	Interpersonal Relationship – Developing Interpersonal Relationship	4	Chalk & Talk	Black Board
2.3	Understanding Interpersonal Relationship –	4	Lecture	Smart Board
2.4	Increasing Interpersonal Awareness	4	Lecture	Smart Board
2.5	Team Dynamics	4	Chalk & Talk	Black Board
<b>UNIT – III Stress</b>				
3.1	Stress – Meaning – Causes	3	Chalk & Talk	Black Board
3.2	Types – Coping with Stress	3	Chalk & Talk	Black Board
3.3	Counselling – Meaning – Assumptions	3	Chalk & Talk	Black Board

3.4	Goals – Process – Skills required b the Counsellor	3	Chalk & Talk	Black Board
3.5	Approaches to Counselling.	3	Lecture	PPT
<b>UNIT – IV Communication</b>				
4.1	Communication – Meaning –	4	Chalk & Talk	Black Board
4.2	Features of Communications	4	Chalk & Talk	Black Board
4.3	Kinds of Communications	4	Chalk & Talk	Black Board
4.4	Body Language	4		
4.5	Interview Skills – Group Discussion	4	Chalk & Talk	Black Board
<b>UNIT – V Leadership</b>				
5.1	Leadership – Features of Leadership	4	Chalk & Talk	Black Board
5.2	Functions of Leadership	4	Chalk & Talk	Black Board
5.3	Leadership theories	4	Chalk & Talk	Black Board
5.4	Art of Public Speaking	4	Chalk & Talk	Black Board
5.5	Time Management.	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

#### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100



### PG CIA Components

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2*	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2*	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

\* The best out of two will be taken into account

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Portray themselves and discover the secret - the power within.	<b>K2</b>	PSO3
CO 2	Enhance interpersonal skills	<b>K3</b>	PSO2&PSO5
CO 3	Identify the causes of stress and to cope up with stress	<b>K3,K4</b>	PSO1& PSO4
CO 4	Foster Communication skills	<b>K3,K4</b>	PSO3&PSO5
CO 5	Prove themselves to be good leaders with art of time management and public speaking.	<b>K4,K5</b>	PSO4&PSO5

### Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

### Mapping COs Consistency with POs

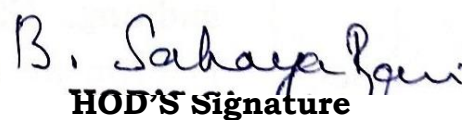
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

**Note:**     ♦ Strongly Correlated – 3             ♦ Moderately Correlated – 2  
                 ♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Dr.S.Fatima Rosaline Mary

Forwarded By

  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
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**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II PG**

**SEMESTER – II**

*For those who joined in 2022 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>22PG3AE12</b>	<b>SOFTWARE PACKAGE FOR ACCOUNTING DECISIONS</b>	<b>4(P)+2(T)</b>	<b>4</b>

**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/S**

**The 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.

**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 – F12 FEATURES****(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 with GST****(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 with GST****(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 godown analysis , stock analysis – pending order position, pending bill position.

**DYNAMISM (FOR CIA ONLY)**

Bill of Material

**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

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT - I: INTRODUCTION TO ACCOUNTS</b>				
1.1	Introduction to Accountancy	2	Google meet	Word doc
1.2	Journal	8	Google meet	Word doc
1.3	Ledger	5	Google meet	Word doc
1.4	Subsidiary Books	5	Google meet	Word doc
<b>UNIT - II: TALLY –INTRODUCTION</b>				
2.1	Tally – Introduction-Difference between manual accounting and mechanized accounting	5	DEMO	Screen sharing
2.2	Types of Accounting Packages	3	DEMO	Screen sharing
2.3	Tally Fundamentals	4	DEMO	Screen sharing
2.4	Key Components of Tally	6	DEMO	Screen sharing
2.5	Creation of Companies	2	DEMO	Screen sharing
<b>UNIT III: F11 FEATURES – F12 FEATURES</b>				
3.1	Maintaining Company data-Basic Company Company Defaults	2	DEMO	Screen sharing
3.2	F11 Features	5	DEMO	Screen sharing
3.3	F12 Features	5	DEMO	Screen sharing
3.4	Stock Group Creation	1	DEMO	Screen sharing

3.5	Stock Valuation Methods	2	DEMO	Screen sharing
<b>UNIT IV: VOUCHERS</b>				
4.1	Vouchers-Default vouchers, creating a new voucher type-various vouchers	6	DEMO	Screen sharing
4.2	Inventory details in vouchers	4	DEMO	Screen sharing
4.3	Reports	1	DEMO	Screen sharing
4.4	Cost Centre	4	DEMO	Screen sharing
4.5	Balance Sheet	5	Chalk & Talk	Screen sharing
<b>UNIT V: INVENTORY</b>				
5.1	Purchase Order Processing, Sales Order Processing	10	DEMO	Screen sharing
5.2	Stock Reports	2	DEMO	Screen sharing
5.3	Stock Analysis	2	DEMO	Screen sharing
5.4	Godown Analysis	1	DEMO	Screen sharing

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10 Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

#### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

<b>Nos</b>			
<b>C1</b>	-	Test (CIA 1)	1 - 10 Mks
<b>C2</b>	-	Test (CIA 2)	1 - 10 Mks
<b>C3</b>	-	Assignment	1 - 5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 * - 5 Mks
<b>C5</b>	-	Quiz	2 * - 5 Mks
<b>C6</b>	-	Attendance	- 5 Mks

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
<b>CO1</b>	Introduce the basic concepts of Accounting	<b>K2</b>	<b>PSO3</b>
<b>CO2</b>	Create Companies using Software Package Use features effectively and navigate between functional keys	<b>K2,K3</b>	<b>PSO5</b>
<b>CO3</b>	Enlighten with F11 & F12 features	<b>K2,K3</b>	<b>PSO2</b>
<b>CO4</b>	Create vouchers and invoices	<b>K4</b>	<b>PSO4</b>
<b>CO5</b>	Help organizations in dealing inventory information	<b>K5</b>	<b>PSO3</b>



### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	2	3
CO2	2	2	3	2	3
CO3	2	2	3	2	3
CO4	2	2	3	3	3
CO5	2	2	3	2	3

### Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	3
CO2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	3	3
CO4	3	2	3	2	3	3	3
CO5	3	2	3	2	3	3	3

**Note:** ♦ Strongly Correlated – 3

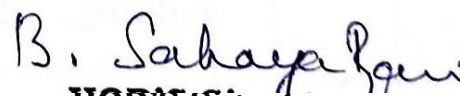
♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Dr.C. Lucia Vanitha

Forwarded By

  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
FATIMA COLLEGE  
MADURAI - 625 018

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II M.COM.**

**SEMESTER – IV**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>19PG4A13</b>	<b>CORPORATE ACCOUNTING</b>	<b>6</b>	<b>5</b>

### **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 Objective**

#### **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

### **UNITS**

#### **UNIT I: COMPANY ACCOUNTS**

**[15 HRS.]**

**Company Accounts** – issue of shares and debentures – redemption of preference shares and debentures – profit prior to incorporation – under writing

#### **UNIT II: FINAL ACCOUNTS**

**[15 HRS.]**

Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general and schedule VI to the Companies Act in particular).

### **UNIT III: AMALGAMATION, ABSORPTION & RECONSTRUCTION [20 HRS.]**

**Amalgamation**, absorption and reconstruction – both internal and external – scheme of reconstruction.

### **UNIT IV: VALUATION OF GOODWILL & SHARES & LIQUIDATION [25 HRS.]**

Valuation of goodwill and shares- Liquidation – Statement of affairs (including deficiency or surplus account) and preparation of liquidator's final statement of account.

### **UNIT V: HOLDING COMPANIES [15 HRS.]**

Holding companies and consolidated accounts – consolidation of profit and loss accounts – consolidation in case of vertical group – Reciprocal stock Holding – Consolidated balance sheet.

### **UNIT VI: DYNAMISM (for CIA only)**

Human Resource Accounting (Theory only)

#### **Text Book:**

1. **Advanced Accountancy**, R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons, 13<sup>th</sup> revised Latest edition

#### **REFERENCES:**

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. **Advanced Accounting**, S.P.Jain and K.L.Narang, Kalyani Publishers, Latest edition.
4. **Corporate Accounting**, B.S. Raman, United Publishers, Latest edition
5. **Advanced Accounting: Corporate Accounting**, Ashok Sehgal & Deepak Sehgal, Taxmann, Latest edition

#### **Digital Open Educational Resources (DOER)**

1. <http://www.universityofcalicut.info/>
2. [https://gurukpo.com/Content/B.Com/Corporate\\_Accounting\(B.Com\)\\_P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)_P-1.pdf)

## COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT - I COMPANY ACCOUNTS</b>				
1.1	Company Accounts – issue of shares and debentures	2	Chalk & Talk	Black Board
1.2	Redemption of Preference Shares and Debentures	3	Chalk & Talk	Black Board
1.3	Profit Prior to Incorporation	3	Chalk & Talk	Black Board
1.4	Under Writing	3	Chalk & Talk	Black Board
<b>UNIT – II FINAL ACCOUNTS</b>				
2.1	Meaning of final accounts	2	Chalk & Talk	Black Board
2.2	Format of final accounts	3	Chalk & Talk	Black Board
2.3	Preparation of final accounts of companies	3	Chalk & Talk	Black Board
2.4	Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general	3	Chalk & Talk	Black Board
2.5	Preparation of final accounts of companies (having regard to the Companies Act in particular).	3	Chalk & Talk	Black Board
<b>UNIT - III AMALGAMATION, ABSORPTION AND RECONSTRUCTION</b>				
3.1	Amalgamation	4	Chalk & Talk	Black Board
3.2	Absorption	2	Chalk & Talk	Black Board
3.3	Reconstruction	2	Chalk &	Black

			Talk	Board
3.4	Internal Reconstruction	2	Chalk & Talk	Black Board
3.5	External Reconstruction	4	Chalk & Talk	Black Board
3.6	Scheme of Reconstruction	2	Chalk & Talk	Black Board
<b>UNIT-IV VALUATION OF GOODWILL AND SHARES AND LIQUIDATION</b>				
4.1	Valuation of goodwill and shares	7	Chalk & Talk	Black Board
4.2	Liquidation – Statement of affairs	4	Chalk & Talk	Black Board
4.3	Liquidation – Statement of affairs (including deficiency or surplus account)	3	Chalk & Talk	Black Board
4.4	Preparation of liquidator's final statement of account.	3	Chalk & Talk	Black Board
<b>UNIT - V HOLDING COMPANIES</b>				
5.1	Holding companies and consolidated accounts	4	Chalk & Talk	Black Board
5.2	consolidation of profit and loss accounts	4	Chalk & Talk	Black Board
5.3	consolidation in case of vertical group	4	Chalk & Talk	Black Board
5.4	Reciprocal stock Holding	4	Chalk & Talk	Black Board
5.5	Consolidated balance sheet	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
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	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID- SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks .	
K2	5	-	-	2 ½	-		-	12.5-
K3	-	5	4	2 ½	5		5	12.5
K4	-	-	3	5	12		12	30
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

<b>Nos</b>			
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

### **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares	<b>K2</b>	PSO 3
CO 2	Facilitate corporate, in preparing final accounts	<b>K2, K3</b>	PSO 3 & PSO 4
CO 3	Prepare the merged accounts of pooled companies	<b>K3, K4, K5</b>	PSO4 & PSO 6
CO 4	Value shares of goodwill, based on the typicality of each company	<b>K3, K4</b>	PSO2 , PSO 3
CO 5	Prepare Accounts of Holding Companies	<b>K3, K4 ,K5</b>	PSO 4 & PSO6

### **Mapping COs Consistency with PSOs**

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

### Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	2	3
CO2	3	3	2	3	3	3	3
CO3	3	3	3	3	2	3	2
CO4	2	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Dr. Mrs.B.Sahayarani Fernando

Forwarded By

*B. Sahayarani*  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
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MADURAI - 625 018



**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II M.COM  
SEMESTER –IV**

*For those who joined in 2019 onwards*

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/W EEK</b>	<b>CREDIT S</b>
<b>PACO</b>	<b>19PG4A14</b>	<b>Women Entrepreneurs hip and Management of Small Business</b>	<b>6</b>	<b>4</b>

**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 OBJECTIVES**

**This course is designed to**

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

## UNITS

## UNIT –I ENTREPRENEUR ( 20 HRS.)

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 ( 20HRS.)

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 micro credit.

## UNIT –III: SMALL ENTERPRISE (20 HRS.)

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 (20 HRS.)

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 (20 HRS.)

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

## UNIT –VI :DYNAMISM (EVALUATION PATTERN FOR CIA ONLY)

Institutional Support introduction - Sources of Finance – Financial Support to small Business - Various incentives and subsidies for small business – Central and State Government Schemes for Small business – Case study of significant Entrepreneurs

## TEST BOOK

1. Entrepreneurship and Small Business , K.,K.SharmaG.R.Basotia, MangalDeep Publications, 2001
2. Small Industrial Organization and Management , Desai, Desai Vasant, HimalayaPublishing House, 2011

**REFERENCES:**

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

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 ENTREPRENEUR</b>				
1.1	Entrepreneur –Definition, Characteristics	3	Chalk & Talk	Black Board
1.2	Types of entrepreneur – Functions of Entrepreneur	4	PPT	LCD
1.3	Entrepreneurship – Definitions – Nature and characteristics	5	Lecture& Discussion	Black board
1.4	Comparison of Entrepreneur with Entrepreneurship, Enterprise and Manager	3	Discussion	Google classroom
<b>UNIT -2 WOMEN ENTREPRENEURSHIP</b>				
2.1	The concept of women entrepreneurship – Functions and role of women entrepreneurs	3	Lecture	Black Board
2.2	rural women entrepreneurship	2	Lecture	Black Board
2.3	Problems faced by women	3	Lecture	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	entrepreneurs			Board
2.4	Remedies to solve the problems of women entrepreneurs	3	Lecture	Black Board
2.5	selection of industry by women entrepreneurs	5	Lecture	Black Board
2.6	Role of self help groups and micro credit	4	Lecture	Black Board
<b>UNIT -3SMALL ENTERPRISE</b>				
3.1	Meaning of small firm – significance of small business enterprises	4	Lecture	Black Board
3.2	Environment of Small Enterprise Management	3	Lecture	Black Board
3.3	Small Enterprise management process vs. Large Enterprise managementprocess	3	Lecture	Black Board
3.4	Strategy Formulation and Implementation in small Enterprise	5	Lecture	Black Board
<b>UNIT -4MANAGEMENT OF PRODUCT</b>				
4.1	Management of Product and Product Life Cycle	3	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.2	Promotional Activities for Small Business	4	Lecture	Black Board
4.3	Pricing Policy for a small Business	4	Lecture	Black Board
4.4	Distribution Strategy and channels for Small Business	3	Lecture	Black Board
4.5	Location & Layout and their influence on operation	3	Lecture	Black Board
4.6	Break Even Analysis	2	Lecture	Black Board
4.7	Production Planning, Scheduling and Control in Small Business	3	Lecture	Black Board
4.8	Quality Control and Cost Consciousness in Small Business	3	Lecture	Black Board
<b>UNIT - 5 FINANCIAL HEALTH ANALYSIS</b>				
5.1	Financial Health Analysis	4	Lecture	Black Board
5.2	Pattern of Financing and Risk	5	Lecture	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	management			Board
5.3	Important issues of Working Capital	4	Lecture	Black Board
5.4	Management in Small Business	2	Lecture	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35

<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### • PG CIA Components

		Nos	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
<b>CO 1</b>	Familiarize with the types of	K2	PSO1& PSO2

	entrepreneurship		
<b>CO 2</b>	Get acquainted with problems faced by women entrepreneurs	K2, K3	PSO3
<b>CO 3</b>	Understanding of Small Scale Enterprises	K2, K4	PSO5
<b>CO 4</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	K2, K3 & K4	PSO5
<b>CO 5</b>	Critically Analyse the Financial Health	K2, K3& K5	PSO6

### Mapping of COs with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	3	3	2	1	3	2	2
CO 2	3	3	3	2	3	2	3
CO 3	3	3	2	1	2	3	2
CO 4	3	3	3	1	2	2	2
CO 5	3	2	2	3	2	3	3

### Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	3	2	1	3	2	2
<b>CO2</b>	3	3	3	2	3	2	3
<b>CO3</b>	3	3	2	1	2	3	2
<b>CO4</b>	3	3	3	1	2	2	2
<b>CO5</b>	3	2	2	3	2	3	3



**Note:** ♦ Strongly Correlated – **3**      ♦ Moderately Correlated – **2**  
♦ Weakly Correlated -**1**

**COURSE DESIGNER:**

**1. Staff Name Dr. Sr.Bindu Antony**

**Forwarded By**

**HOD'S Signature  
& Name**

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II M.COM.**

**SEMESTER – IV**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>19PG4A15</b>	<b>Assessment of Income Tax</b>	<b>6</b>	<b>5</b>

**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 OBJECTIVES**

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

**UNITS**

**UNIT – I: Capital Gains and Income from Other Sources (25 HRS.)**

Capital Gains-Income from other sources

**UNIT – II: Set Off and Carry Forward of Losses and deductions from Gross total Income [20 HRS.]**

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

**UNIT – III: Assessment of Individuals [15 HRS.]**

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

**UNIT – IV: Assessment of Firms & Companies [20 HRS.]**

Assessment of Firms - Assessment of companies.

**UNIT – V: Types of Assessment and TDS [10 HRS.]**

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

**UNIT – VI: DYNAMISM (Evaluation Pattern-CIA only)**

Tax Planning and Ethics in Taxation – Transfer Pricing and Other Provisions to Check Avoidance of Tax - Foreign Collaboration - Business Restructuring - Taxation of E-Commerce Transactions - Income Tax Authorities.

**REFERENCES:**

1. Direct Taxes Law & Practice, Dr. H.C. Mehrotra, Sahitya Bhawan publications, 59th edition, 2018
2. Direct Taxes Law & Practice, Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, 59th edition, 2018

**Digital Open Educational Resources (DOER) :**

1. [http://www.universityofcalicut.info/SDE/VI\\_sem\\_BCom\\_income\\_tax\\_1aw\\_and\\_practise.pdf](http://www.universityofcalicut.info/SDE/VI_sem_BCom_income_tax_1aw_and_practise.pdf)
2. [http://www.ngmc.org/wp-content/uploads/2019/06/E-Commerce\\_INCOME-TAX-LAW-AND-PRACTICE-16UEC515.pdf](http://www.ngmc.org/wp-content/uploads/2019/06/E-Commerce_INCOME-TAX-LAW-AND-PRACTICE-16UEC515.pdf)
3. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf>

## COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT – I CAPITAL GAINS AND INCOME FROM OTHER SOURCES</b>				
1.1	Capital Gains	3	Chalk & Talk	Green Board
1.2	Problems	4	Chalk & Talk	Green Board
1.3	Problems	3	Chalk & Talk	Green Board
1.4	Problems	3	Chalk & Talk	Green Board
1.5	Income from other sources	4	Chalk & Talk	Green Board
1.6	Problems	5	Chalk & Talk	Green Board
1.7	Problems	2	Chalk & Talk	Green Board
1.8	Problems	1	Chalk & Talk	Green Board
<b>UNIT – II SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME</b>				
2.1	Set off and carry forward of losses	4	Chalk & Talk	Green Board
2.2	Problems	4	Chalk & Talk	Green Board
2.3	Problems	4	Chalk & Talk	Green Board
2.4	Deductions from Gross Total Income	4	Chalk & Talk	Green Board
2.5	Problems	4	Chalk & Talk	Green Board
<b>UNIT – III ASSESSMENT OF INDIVIDUALS</b>				
3.1	Assessment of individuals	3	Chalk & Talk	Green Board
3.2	Problems	3	Chalk & Talk	Green Board
3.3	Problems	3	Chalk & Talk	Green Board
3.4	Problems	3	Chalk & Talk	Green Board
3.5	Problems	3	Chalk & Talk	Green Board
<b>UNIT – IV ASSESSMENT OF FIRMS &amp; COMPANIES</b>				

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
4.1	Assessment of Firms	4	Chalk & Talk	Green Board
4.2	Problems	4	Chalk & Talk	Green Board
4.3	Assessment of companies	5	Chalk & Talk	Green Board
4.4	Problems	3	Chalk & Talk	Green Board
4.5	Problems	4	Chalk & Talk	Green Board
<b>UNIT – V TYPES OF ASSESSMENT AND TDS</b>				
5.1	Types of assessment- TDS	2	Chalk & Talk	Green Board
5.2	Advance tax	2	Chalk & Talk	Green Board
5.3	Collection, Recovery Refund Tax	2	Chalk & Talk	Green Board
5.4	Filing of Returns	3	Chalk & Talk	Green Board
5.5	Discussions	1	Chalk & Talk	Green Board

<b>Levels</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>Total Scholastic Marks</b>	<b>Non Scholastic Marks C5</b>	<b>CIA Total</b>	<b>% of Assessment</b>
	<b>Seminar</b>	<b>Better of W1, W2</b>	<b>M1+M2</b>	<b>MID-SEM TEST</b>				
	<b>5 Mks.</b>	<b>5Mks.</b>	<b>10Mks</b>	<b>15 Mks</b>	<b>35 Mks.</b>	<b>5 Mks.</b>	<b>40Mks.</b>	
<b>K2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>2 ½</b>	<b>-</b>		<b>-</b>	<b>12.5</b>
<b>K3</b>	<b>-</b>	<b>5</b>	<b>4</b>	<b>2 ½</b>	<b>5</b>		<b>5</b>	<b>12.5 %</b>
<b>K4</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>5</b>	<b>12</b>		<b>12</b>	<b>30 %</b>
<b>K5</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>5</b>	<b>9</b>		<b>9</b>	<b>22.5%</b>
<b>Non Scholastic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>		<b>9</b>	<b>22.5 %</b>
<b>Total</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>
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<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### • PG CIA Components

				Nos				
<b>C1</b>	-	Test (CIA 1)	1	-	10	Mks		
<b>C2</b>	-	Test (CIA 2)	1	-	10	Mks		
<b>C3</b>	-	Assignment	2 *	-	5	Mks		
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5	Mks		
<b>C5</b>	-	Seminar	1	-	5	Mks		
<b>C6</b>	-	Attendance		-	5	Mks		

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Figure out the income from capital gains and other sources	K3	PSO1, PSO3, PSO4 & PSO5
CO 2	Computation of deductions from gross total income	K3, K4	PSO1, PSO3, PSO4 & PSO5
CO 3	Estimate the income of individuals	K4	PSO1, PSO3, PSO4 & PSO5
CO 4	Determine the income of firms and companies	K4, K5	PSO1, PSO3, PSO4 & PSO5
CO 5	Familiarize with various types of assessment	K2, K3	PSO1, PSO3, PSO4 & PSO5

### Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

### Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

Forwarded By

  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDOS**  
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DEPARTMENT OF COMMERCE  
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MADURAI - 625 018



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**The Research Centre of Commerce**

**I M.COM.**

**SEMESTER – I**

*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG4A16	WORK FORCE MANAGEMENT	6	4

**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 OBJECTIVES**

**This course is designed to**

- Identify the managerial and operative functions
- Plan, recruit and select manpower
- Motivate employees
- Inculcate organizational culture
- Handle grievances

**UNIT I: Introduction**

**(20 Hours)**

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**

**(15 Hours)**

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**

**(15 Hours)**

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**

**(20 Hours)**

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**

**(20 Hours)**

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 indiscipline or 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?

## Unit VI: DYNAMISM (FOR CIA ONLY)

Human Resource Accounting meaning types, human resource audit-process, importance, merits and demerits

### Text books:

1. **Personnel Management**, Dr.C.B.Mamoria & V.S.P, Rao, Himalaya Publishing House, 30<sup>th</sup> edition 2012.
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.)

## COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT - I Introduction				
1.1	Work organization people who manage – people at work philosophy of personnel management –	1	Chalk & Talk	Black Board
1.2	Importance of HRM – definition – concept – objectives – characteristics & qualities of a personnel manager	2	Chalk & Talk	LCD
1.3	Functions of personnel management – classification of functions –managerial functions– functional areas of personnel management	2	Lecture	PPT & White board
1.4	factors influencing HRM	1	Lecture	Smart Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.5	status of personnel management –	2	Lecture	Black Board
1.6	Roots & components of HRM	7	Discussion	Google classroom
<b>UNIT - II Planning and Recruitment</b>				
2.1	HR planning & Induction	1	Lecture	Green Board Charts
2.2	Manpower planning defined	2	Lecture	Green Board
2.3	Need for HRP – benefits & process of HRP	3	Lecture	Green Board Charts
2.4	Manpower plan component – short range analysis – long range analysis	3	Lecture	Green Board Charts
2.5	Job analysis – Job description – Job specification.	3	Discussion	Google classroom
2.6	Recruitment & selection process - Psychological testing, Interviews, Placement	3	Discussion	Google classroom
<b>UNIT - III Motivation</b>				
3.1	Promotions, transfers, separation rewards & incentives	2	Discussion	Google classroom
3.2	Employee training – Motivation – objectives- types of motivation – steps in motivation	2	Discussion	Google classroom
3.3	Absenteeism & turnover -	5	Discussion	Google classroom
3.4	Maslows, Hertzberg's & McGregor's	2	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	theories of motivation			
3.5	Determinants of incentives – types of rewards– incentive payments –	5	Discussion	Google classroom
3.6	Objectives, merits & demerits of wage incentive system– wage incentive schemes in India.	1	Discussion	Google classroom
<b>UNIT - IV Organisational Climate &amp; Culture</b>				
4.1	Organizational climate & culture-	1	Discussion	Google classroom
4.2	Concept of organizational climate – developing a sound organizational climate -	1	Discussion	Google classroom
4.3	Participation & organizational climate	3	Discussion	Google classroom
4.4	Organizational culture–	3	Discussion	Google classroom
4.5	Position-Rights and powers of auditor	3	Discussion	Google classroom
4.6	Socio cultural features of India & their impact	2	Discussion	Google classroom
4.7	Participation in Indian organization	2	Discussion	Google classroom
<b>UNIT - V Grievance Handling and Trade Unions</b>				
	Grievance – causes or sources of grievances	1	Discussion	Google classroom
	Grievance redressal machinery	2	Discussion	Google classroom
	Need for a grievance procedure grievance procedure steps in unionized organizations–basic elements of a grievance procedure. Management of grievances – meaning & features of discipline – aims & objectives	6	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	of discipline – forms & types of discipline – act of indiscipline or 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 tradeunion-objectives & function of trade unionfactors affecting growth of trade unions – features & weakness of trade unionism – essentials of a successful trade union what a trade union should do?	6	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar  5 Mks.	Better of W1, W2  5Mks.	M1+M2  10Mks	MID-SEM TEST  15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA
-----

<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### • PG CIA Components

				Nos				
<b>C1</b>	-	Test (CIA 1)		1	-	10	Mks	
<b>C2</b>	-	Test (CIA 2)		1	-	10	Mks	
<b>C3</b>	-	Assignment		2 *	-	5	Mks	
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5	Mks	
<b>C5</b>	-	Seminar		1	-	5	Mks	
<b>C6</b>	-	Attendance			-	5	Mks	

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
<b>CO 1</b>	Understand the basic concepts, functions and processes of human resource management	<b>K2</b>	PSO1& PSO2
<b>CO 2</b>	Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes	<b>K2, K3</b>	PSO3
<b>CO 3</b>	Creating Self-Motivated Employees	<b>K3, K4,</b>	PSO5
<b>CO 4</b>	Design the organization climate and culture	<b>K4, K5</b>	PSO1
<b>CO 5</b>	Facilitate and support effective employee and labor relations	<b>K3, K4</b>	PSO2

#### **Mapping of COs with PSOs**

<b>CO/ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

#### **Mapping of COs with POs**



CO/ PSO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**1. Staff Name Dr.V. Suganya**

**Forwarded By**

*B. Sahayarani*  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDOS**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
FATIMA COLLEGE  
MADURAI - 625 018

**Fatima College (Autonomous), Madurai 625 018**

**I M.A/M.Sc./MSW**

**SEMESTER –I**

***For those who joined in 2022 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>22PGA1EDC 22PGA2EDC</b>	Organisational Behaviour	<b>3</b>	<b>3</b>

**COURSE DESCRIPTION**

This course ensures that the students of other departments are trained in the basic aspects of Organisational behaviour in the current scenario

**COURSE OBJECTIVES**

This course is designed

1. To enable the students to know the nature and importance of organisational behaviour
2. To help students frame their attitude
3. To identify personality and motivation
4. To improve the ability of students in leadership
5. To foster communication in organisations

**UNIT I Introduction**

**(9 HOURS)**

Definition, nature and importance of Organizational behaviour

**UNIT II Attitudes and values**

**(9 HOURS)**

Emotions – emotional intelligence – Attitudes – values and attitudes

**UNIT III Personality**

**(9 HOURS)**

Personality – factors influencing personality- Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzberg's two-factor model theory

**UNIT IV Leadership**

**(9 HOURS)**

Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership,

**UNIT V Communication**

**(9 HOURS)**

Communication – communication, function, process, barriers,

## **UNIT VI Dynamism**

**Organizational structure formation – groups in organizations - influence group dynamics - Text Book:**

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

### **Books for Reference:**

1. . Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
2. Ghanekar,Anjali, Organizational Behaviour, Everest Publication
3. . Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
4. Pardeshi.P.C . Organizational Behaviour, Everest Publication
5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT 1 -Introduction -</b>				
1.1	Definition -	3	Chalk & Talk	Black Board
1.2	nature	3	Chalk & Talk	Black Board
1.3	importance of Organizational behaviour	3	Lecture	Black Board
<b>UNIT -2 attitudes and values</b>				
2.1	Emotions —	3	Lecture	Black Board
2.2	emotional intelligence	3	Discussion	Black Board
2.3	Attitudes – values and attitudes	3	Discussion	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
UNIT 3 Personality				
3.1	Personality – types- -	3	Chalk & Talk	Black Board
3.2	factors influencing personality	3	Chalk & Talk	Black Board
3.3	Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg’s two factor model theory	3	Chalk & Talk	Black Board
UNIT 4 – communication				
4.1	Communication, function,	3	Chalk & Talk	Black Board
4.2	function	3	Chalk & Talk	Black Board
4.3	process, barriers,	3	Chalk & Talk	Black Board
UNIT 5- Leadership				
5.1	Leadership –	3	Chalk & Talk	Black Board
5.2	concept of leadership, styles and trait approach,	3	Chalk & Talk	Black Board
5.3	contingency approach, contemporary leadership	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

## PG CIA Components

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Gain knowledge on basic aspects of organizational behaviour in current scenario	K1	PSO1& PSO2
CO 2	Learn approaches of the organization	K1, K2,	PSO3
CO 3	Understand personality and motivation	K1 & K3	PSO5
CO 4	Improve their ability in leadership	K1, K2, K3 &	
CO 5	Improve their ability in communication	K2 & K4	

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	1	3
CO3	2	3	3	2	3

<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>

**Mapping COs  
Consistency  
with PSOs**

**Note:** ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated - **1**

### **Mapping of COs with POs**

<b>CO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### **COURSE DESIGNER:**

- 1. Staff Name :Dr.B.Sahaya Rani Fernando**
- 2. V.Suganya**

### **Forwarded By**

HOD'S Signature  
& Name

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II M.Com.,**

**SEMESTER – III**

*For those who joined in 2019 onwards*

**ELECTIVE PAPER**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3AE1	Partnership Accounting	4	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.

**UNIT I: Partnership Accounting**

**(12 Hours)**

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

**UNIT II: Admission of Partner**

**(12 Hours)**

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



**UNIT III: Retirement & Death of Partner****(12 Hours)**Retirement of Partner – Death of Partner – **Executors account****UNIT IV: Dissolution of Partnership firm****(12 Hours)**

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

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

All Partners Insolvent - Piecemeal distribution of Cash.

**Text Book Followed:**

1. 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 vol1/2, 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.
- 4.

**COURSE CONTENTS & LECTURE SCHEDULE**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT - I Partnership Accounting</b>				
1.1	Partnership Accounting – Introduction.	3	Google Meet	Word Doc
1.2	Fixed and Fluctuating Capital	3	Google Meet	Word Doc
1.3	Past Adjustment and Guarantee	3	Google Meet	Word Doc
	Written Test	1		

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT - II Admission of Partner</b>				
2.1	New Ratio and Procedures	4	Google Meet	Word Doc
2.2	Goodwill - Methods	4	Google Meet	Word Doc
2.3	Revaluation and Other Adjustment	4	Google Meet	Word Doc
<b>UNIT - III Retirement &amp; Death of Partner</b>				
3.1	Sacrificing Ratio	3	Google Meet	Word Doc
3.2	Accounting Procedures	4	Google Meet	Word Doc
3.3	Goodwill and other Adjustments	4	Google Meet	Word Doc
	T1	1		
<b>UNIT - IV Dissolution of Partnership Firm</b>				
4.1	Normal Dissolution	7	Google Meet	Word Doc
4.2	Insolvency of Partners	7	Google Meet	Word Doc
4.3	Garner Vs. Murray	6	Google Meet	Word Doc
<b>UNIT - V Insolvency of Partners</b>				
5.1	Insolvency of all Partners	2	Google Meet	Word Doc
5.2	Piecemeal Distribution	3	Google Meet	Word Doc
5.3	Proportionate Capital Method	3	Google Meet	Word Doc
5.4	Maximum Loss Method	3	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### UG CIA Components

		Nos		
<b>C1</b>	- Test (CIA 1)	1	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	10 Mks
<b>C3</b>	- Assignment	1	-	5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	- Quiz	2 *	-	5 Mks
<b>C6</b>	- Attendance		-	5 Mks

### Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
<b>CO1</b>	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments	<b>K2</b>
<b>CO2</b>	Record accounting transactions during admission	<b>K3,K4</b>
<b>CO3</b>	Ascertain the profit upto the date of death / retirement of partner	<b>K3,K4</b>
<b>CO4</b>	Account for dissolution of partnership firm for amalgamation of firms and sale of a firm to a company	<b>K4,K5</b>
<b>CO5</b>	Record the insolvency accounts of firms during piecemeal distribution	<b>K4</b>

### Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

### Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

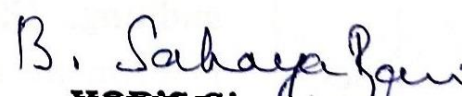
♦ Moderately Correlated – 2

♦ Weakly Correlated -1

#### COURSE DESIGNER:

1. Ms. P. Kalaiselvi

**Forwarded By**

  
**HOD'S Signature**

**& Name**

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
FATIMA COLLEGE  
MADURAI - 625 018

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II M.Com.,**

**SEMESTER – III**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>USCO</b>	<b>19PG3AE2</b>	<b>MARKETING MANAGEMENT</b>	<b>4</b>	<b>4</b>

**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 career 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.

**UNITS**

**Unit I: Marketing – an Overview**

**(10 hours)**

Definition of Market – Scope of Marketing – Importance of Marketing –

Functions of Marketing - E-Commerce- E-marketing – E-Retailing – Mobile  
Market

**Unit II: Product****(15 hours)**

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

**Unit III: Pricing Decisions****(10 hours)**

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

**Unit IV: Distribution Strategy****(15 hours)**

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

**Unit V: Promotion Mix****(10 hours)**

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

**UNIT VI: DYNAMISM (Evaluation Pattern-CIA only)**

Recent Trends in Marketing.

**Text Books:**

1. Marketing Management – R.S.N.Pillai & Bagavathi, Published by S.Chand & Company Pvt Ltd.

**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

**Digital Open EducationalResources (DOER) :**

1. <https://www.yourarticlelibrary.com/india-2/recent-trends-in-modern-marketing/48559>.
2. <https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2021/>.

### COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT - I MARKETING – AN OVERVIEW</b>				
1.1	Definition of Market – Scope of Marketing	2	Lecture	Google Classroom
1.2	Importance of Marketing	1	Lecture	Google Classroom
1.3	Functions of Marketing	1	Lecture	Google Classroom
1.4	E-Commerce	2	Lecture	Google Classroom
1.5	E-marketing – E-Retailing	2	Lecture	Google Classroom
1.6	Mobile Market	2	Lecture	Google Classroom
<b>UNIT - II PRODUCT</b>				
2.1	Meaning of Product	3	Lecture	Google Classroom
2.2	Features of a Product and its classification	3	Lecture	Google Classroom
2.3	Product Mix and its Elements	5	Lecture	Google Classroom
2.4	Product Life Cycle	4	Lecture	Google Classroom
<b>UNIT - III PRICING DECISIONS</b>				
3.1	Introduction of Pricing – Factors Affecting Pricing Decisions	3	Lecture	Google Classroom
3.2	Pricing – Objectives of Pricing	3	Lecture	Google Classroom
3.3	Factors Affecting Pricing Decisions	2	Lecture	Google Classroom
3.4	Pricing Policies and Strategies – Pricing Methods.	2	Lecture	Google Classroom



<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT – IV DISTRIBUTION STRATEGY</b>				
4.1	Introduction – Meaning – Importance of Distribution Channel	3	Lecture	Google Classroom
4.2	Factors influencing Channel Decisions - Types of Channel – Direct Channel – Indirect Channel	6	Lecture	Google Classroom
4.3	Functions of Channel Members	6	Lecture	Google Classroom
<b>UNIT - V PROMOTION MIX</b>				
5.1	Introduction – Promotion Mix and its Components	2	Lecture	Google Classroom
5.2	Advertising and Sales Promotions	2	Lecture	Google Classroom
5.3	Personal Selling	2	Lecture	Google Classroom
5.4	Direct Marketing	2	Lecture	Google Classroom
5.5	Publicity	2	Lecture	Google Classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### UG CIA Components

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
<b>CO 1</b>	Spell out the cognitive of marketing and marketing mix , and its recent dynamics	<b>K2</b>	PSO1
<b>CO 2</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>K2,K3</b>	PSO2
<b>CO 3</b>	Identify and apply different methods of pricing, in different types of businesses	<b>K3,K4,K5</b>	PSO4& PSO5
<b>CO 4</b>	Explain the kinds of channel members, and the influencers and formation of channels	<b>K3,K4,K5</b>	PSO3
<b>CO 5</b>	Communicate the potents on promotional tools, and their adaptation.	<b>K3,K4,K5</b>	PSO4

### Mapping COs with PSOs

CO/ PSO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

### Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	2
CO2	3	3	3	2	3	3	2
CO3	3	3	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	3	3	2	3	3	2

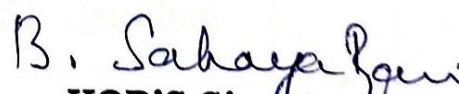
**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Staff Name : Dr.B.Sahayarani Fernando

Forwarded By

  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
FATIMA COLLEGE  
MADURAI - 625 018

**Fatima College (Autonomous), Madurai – 625 018**

**The Research Centre of Commerce**

**II M.COM.**

**SEMESTER – IV**

*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG4AE3	Logistics Management	4	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 OBJECTIVES**

**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.

**UNITS**

**UNIT – I: THE LOGISTICS OF BUSINESS (12 HRS.)**

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

**UNIT – II: TRANSPORT FUNCTIONALITY (12 HRS.)**

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

### **UNIT – III: INTERNATIONAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT (12 HRS.)**

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: INTERNATIONAL INSURANCE (12 HRS.)**

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

### **UNIT – V: INTERNATIONAL AIR TRANSPORTATION (20 HRS.)**

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.

### **UNIT – VI: DYNAMISM (EVALUATION PATTERNFOR CIA ONLY)**

Trends in logistics - Introduction – recent developments in logistics Transport and mobility technologies - Green logistics

#### **REFERENCES:**

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

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

#### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT – I THE LOGISTICS OF BUSINESS</b>				
1.1	The Logistics of Business	2	Chalk & Talk	Black Board
1.2	The logistic value Proposition	3	PPT	LCD

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
1.3	The work of Logistics -Logistical operating arrangements - flexible structure	4	Lecture & Discussion	Black board
1.4	Supply chain synchronization	3	Discussion	Google classroom
<b>UNIT – II TRANSPORT FUNCTIONALITY</b>				
2.1	Transport Functionality	2	Lecture	Black Board
2.2	Principles and participants	2	Chalk & Talk	Black Board
2.3	Transportation service	2	Lecture& Discussion	Black board
2.4	Transportation economics and pricing	2	PPT & Lecture	Google classroom
2.5	Transport administration	2	PPT	LCD
2.6	Documentation	2	Discussion & Lecture	Materials
<b>UNIT – III INTERNATIONAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>				
3.1	International logistics and supply chain Management—meaning and objectives——	2	PPT & Lecture	LCD
3.2	Importance in global economics	2	Video	Google classroom
3.3	Characteristics of global supply chain	2	PPT & Lecture	Google classroom
3.4	Global supply chain integration	2	Discussion & Lecture	Materials
3.5	Supply chain security	2	PPT & Lecture	Google classroom

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.6	International Sourcing	2	PPT & Lecture	Google classroom
<b>UNIT – IV INTERNATIONAL INSURANCE</b>				
4.1	International Insurance	2	Lecture	Black Board
4.2	Cargo Movements–water damage– theft–privacy– pilferage– other risk	4	Chalk & Talk	Black Board
4.3	Perils with air shipments	2	Discussion & Lecture	Materials
4.4	Risk retention–risk transfer	2	PPT& Lecture	Google classroom
4.5	Marine cargo insurance	2	PPT	LCD
<b>UNIT – V INTERNATIONAL AIR TRANSPORTATION</b>				
5.1	International air transportation – types of aircrafts	2	PPT & Lecture	LCD
5.2	Air cargo regulations	2	Discussion & PPT	Google classroom
5.3	Truck and rail transportation	1	PPT & Lecture	Google classroom
5.4	Intermodal – pipelines	2	Discussion & Lecture	Materials
5.5	Packaging objectives - tcl, lcc	2	Lecture	Black Board
5.6	Refrigerator – goods –customs duty	1	Chalk & Talk	Black Board
5.7	Non traffic barriers–customs cleaning process.	2	Discussion & Lecture	Materials



Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

		<b>Nos</b>		
<b>C1</b>	- Test (CIA 1)	1	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	10 Mks
<b>C3</b>	- Assignment	2 *	-	5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	- Seminar	1	-	5 Mks
<b>C6</b>	- Attendance		-	5 Mks

***\*The best out of two will be taken into account***

## **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
<b>CO 1</b>	Value propositions, work and arrangements of Supply Chain Management	<b>K2</b>	PSO1& PSO2
<b>CO 2</b>	Rationale the functionality of transportation	<b>K2, K3</b>	PSO3
<b>CO 3</b>	Bring out the role of logistic and supply chain management in Global Economics	<b>K2, K4</b>	PSO5
<b>CO 4</b>	Communicate International Insurance Policies in Cargo Movements	<b>K2, K3 &amp; K4</b>	PSO5
<b>CO 5</b>	Encompass to pipeline transport of goods in International market segments	<b>K2, K3&amp; K5</b>	PSO1& PSO6

### Mapping of COs with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	2
CO 2	3	3	2	2	2
CO 3	3	3	3	2	3
CO 4	3	3	3	2	2
CO 5	3	3	3	2	3

### Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	2	2	2
CO2	3	3	2	2	2	2	3
CO3	3	3	3	2	3	3	3
CO4	3	3	3	2	2	3	2
CO5	3	3	3	2	3	2	2

**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Staff Name Dr. Sr.Bindu Antony

Forwarded By

  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
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**II M.Com.,**

**SEMESTER – III**

**For those who joined in 2021 onwards**

**ELECTIVE PAPER**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>19PG4AE4</b>	<b>Special Accounts</b>	<b>4</b>	<b>4</b>

**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>Level</b>
<b>CO1</b>	Identify legal requirements for Banking Accounts and classify advances by Banks	<b>K2</b>
<b>CO2</b>	Prepare final accounts of Banks and interpret them in real business world	<b>K3, K4</b>
<b>CO3</b>	list out and prepare revenue accounts as per the new Insurance Regulations	<b>K2,K5</b>
<b>CO4</b>	Formulate final accounts for Life and General Insurance companies	<b>K3,K4</b>
<b>CO5</b>	Understand the methods of changing prices using CPP, CCA and hybrid methods thus accounting for inflation	<b>K3,K4</b>

**UNIT I BANK ACCOUNTS (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 BANK ACCOUNTS (Balance Sheet) (12 Hours)**

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

**UNIT III LIFE INSURANCE COMPANY ACCOUNTS (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 INSURANCE COMPANY ACCOUNTS (12Hours)**

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

**UNIT V INFLATION ACCOUNTING (12Hours)**

Methods of accounting for changing prices- Adjustment for general price changes(CPP)- C.P.P method of preparing financial statements- Procedure for converting balance sheets- Current cost accounting methods- Hybrid Method.

**UNIT VI Indian Accounting Standards**

Meaning – Objective - Benefits

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. **Advanced Accounting**, S.P.Jain and K.L.Narang, Kalyani

, Latest edition

4. **Corporate Accounting**, B.S.Raman, United Publishers, Latest edition

5. **Advanced Accounting:**

Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann, Latest edition.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT I Bank Accounts (Profit and Loss Account)</b>				
1.1	Meaning , Scope	3	Chalk & Talk	Black Board
1.2	Legal Requirements	4	Chalk & Talk	Black Board
1.3	Preparation of Profit and Loss Account	3	Chalk & Talk	Black Board
	Written Test	1		
<b>UNIT II Bank Accounts (Balance Sheet)</b>				
2.1	Legal Requirements	4	Chalk & Talk	Black Board
2.2	Preparation of Balance Sheet	4	Chalk & Talk	Black Board
2.3	Special Items	4	Chalk & Talk	Black Board
<b>UNIT III Life Insurance Company Accounts</b>				
3.1	Life Insurance Company Accounts	4	Chalk & Talk	Black Board
3.2	Revenue Account	4	Chalk & Talk	Black Board
3.3	Net Revenue Account	3	Chalk & Talk	Black Board
	T1	1		
<b>UNIT IV General Insurance Company Accounts</b>				
4.1	General Insurance Company Accounts	4	Chalk & Talk	Black Board
4.2	Re-insurance	4	Chalk & Talk	Black Board
4.3	Preparation of Final Accounts	4	Chalk & Talk	Black Board

UNIT V Inflation accounting				
5.1	Methods of accounting for changing prices- - - Hybrid Method Double Account System	3	Chalk & Talk	Black Board
5.2	Adjustment for general price changes(CPP)-	2	Chalk & Talk	Black Board
5.3	Procedure for converting balance sheets- Current cost accounting methods	2	Chalk & Talk	Black Board
5.4	C.P.P method of preparing financial statements- hybrid accounting	4	Chalk & Talk	Black Board
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### UG CIA Components

				Nos	
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	Attendance		-	5 Mks



**Course Outcome:**

On completion of the course the student shall be able to

CO	Course Outcome	Level
<b>CO1</b>	Identify legal requirements for Banking Accounts and classify advances by Banks	<b>K2</b>
<b>CO2</b>	Prepare final accounts of Banks and interpret them in real business world	<b>K3, K4</b>
<b>CO3</b>	list out and prepare revenue accounts as per the new Insurance Regulations	<b>K2,K5</b>
<b>CO4</b>	Formulate final accounts for Life and General Insurance companies	<b>K3,K4</b>
<b>CO5</b>	Understand the methods of changing prices using CPP, CCA and hybrid methods thus accounting for inflation.	<b>K3,K4</b>

## Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

## Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

**Note:** ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

**COURSE DESIGNER:**

**1. Ms. P.KALAI SELVI**

**Forwarded By**

**HOD'S Signature**

**& Name**

**Fatima College (Autonomous), Madurai 625 018**

**SEMESTER –II**

*For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PACO	21PG2SLA1	Retail Marketing	Theory		2

**COURSE DESCRIPTION**

This course deals with comprehensive view of retail marketing which includes fundamental concepts of retailing and the various functional areas of retail marketing .

**COURSE OBJECTIVES**

This course is designed to

1. provide the learner with an overview of retail industry.
2. provide insights into the retail marketing operations.
3. enable the learner to understand the Retail Consumer and the Retail Marketing Mix.
4. make right decisions in choosing retail location.

**UNIT –I Introduction to Retail Marketing**

Meaning of Retail and Retailing – Types of Retailers– Business Models in Retail.

**UNIT –II: Classification**

Classification on the basis of ownership – Classification on the basis of Merchandise offered.

### **UNIT –III: Understanding the Retail Consumer**

Understanding the Consumer Behaviour– Need for studying Consumer behaviour.

### **UNIT –IV : The Retail Marketing Mix**

Product, Pricing ,Place and Promotion.

### **UNIT –V: Retail Location**

Types of retail locations-Steps involved in choosing retail location.

### **UNIT –VI: DYNAMISM (Evaluation Pattern-CIA only)**

Online retailing – Features of online retailing .

### **REFERENCES:**

**TEXT BOOK:**Swapna Pradhan,***Retailing Management***- New Age international Pvt Ltd, 2nd edition, 2010.

### **Reference Books:**

- 1.Barry Berman and Joel Evans, ***“Retail Management – A Strategic Approach”***- PHI private limited, New Delhi, 8th edition, 2007.
- 2.David Gilbert, ***“Retail Marketing Management”*** - Pearson Education Limited, New Delhi, 1st Indian Reprint, 2003
- 3.A.J.Lamba , ***“The Art of Retailing ”*** - Tata McGraw Hill, New Delhi, 1st edition 2003
- 4Suja Nair, ***Retail Management*** - Himalaya publishing house, 3rd edition, 2011
- 5.L.Natarajan, ***Retail Marketing*** -Margham publications, 2008

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

**Madurai – 625 018**

**M.COM**

**SEMESTER –I**

*For those who joined in 2019 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>PACO</b>	<b>21PG4SLA2</b>	<b>Accounting Standards</b>	<b>THEORY</b>	<b>Self Study</b>	

**COURSE DESCRIPTION**

This course helps the students to familiarize themselves through self learning, on the basic concepts of Indian Accounting Standards including Ind AS and their convergence with International Accounting Standards.

**COURSE OBJECTIVE/S**

**The course is designed to**

1. Enable the students to understand the concept of accounting standards.
2. Be familiarize with the role of International Accounting standard Committee
3. Give basic understanding about the Indian Accounting Standard
4. Throw light on the specific Accounting Standards

**UNIT I**

**Introduction to Accounting Standards**

**Accounting Standards** \_ Meaning – Objectives – need - significance

## **UNIT II**

### **International Accounting Standards**

International Accounting Standard Committee –Constitution – Objectives –  
International Accounting Standards - International Accounting Standards  
Board (IASB) - International Financial Reporting Standards (IFRS)

## **UNIT III**

### **Accounting Standards in India**

Accounting Standard Board – Formation – Scope and functions of the Board  
– Scope of Accounting Standards – Procedure for formulation and issuing  
Accounting Standards – Compliance – Indian Accounting Standards –  
Meaning and applicability of Ind AS

## **UNIT IV**

### **Indian Accounting Standards AS1 and AS2**

AS1 – Disclosure of Accounting Policies – Meaning – List of areas where  
policies to be adopted – disclosure norms – AS 2 – Valuation of Inventories  
- Meaning - measurement of inventories – cost formula – Disclosure norms

## **UNIT V**

### **Indian Accounting Standards AS3 and AS6**

AS 3 – Cash flow statement – Meaning - Reporting of Cash flows – disclosure  
norms – AS 6 – Depreciation Accounting – Meaning – Main features –  
disclosure norms.

### **Text book**

Corporate Accounting, T.S.Reddy&A.Murthy, Margham publications, II  
edition, 2018(reprint).

### **Book for Reference**

1. Advanced Accounting Vol - II , S.N.Maheswari,Vikas publications pvt ltd,2017
2. Advanced Accountancy Vol- II , S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2018