FATIMA COLLEGE (AUTONOMOUS)

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

NAME OF THE DEPARTMENT: COMMERCE

NAME OF THE PROGRAMME : M.Com

PROGRAMME CODE : PACO

ACADEMIC YEAR : 2020-21
# M.COM., CURRICULUM 2019 onwards

<table>
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<tr>
<th>SEM</th>
<th>Subject code</th>
<th>Title of the Paper</th>
<th>Hrs.</th>
<th>Credit</th>
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<td>I</td>
<td>19PG1A1</td>
<td>Auditing</td>
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<td>19PG1A4</td>
<td>E-Commerce &amp; E-Office [Theory and Practical]</td>
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### M.COM., CURRICULUM 2019 onwards

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<td>Software Package for Accounting Decisions[Theory and Practical] (offered to Economics)</td>
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<td>19PG4A12</td>
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Course Code: 19PG1A1
Course Title: Auditing

Semester – I

Hours per Week: 6
Credit: 4

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

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

<table>
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<th>CO</th>
<th>Course Outcome</th>
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<tbody>
<tr>
<td>CO1</td>
<td>Explain the nittigritties of auditing, it’s variation from investment and accounting, the objects and merits of auditing and the qualities of an auditor</td>
</tr>
<tr>
<td>CO2</td>
<td>Highlights the essentialities and the mode of conduct of various institutions/Organizations</td>
</tr>
<tr>
<td>CO3</td>
<td>Vouch trading and cash transactions</td>
</tr>
<tr>
<td>CO4</td>
<td>Explain at length the provisions regarding audit of companies</td>
</tr>
<tr>
<td>CO5</td>
<td>Describe audit in computerized environment</td>
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</table>
UNIT I Introduction (20 Hours)

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)

UNIT IV Company Audit (20 Hours)

UNIT V E-Auditing (15 Hours)
E-auditing - Introduction - Scope - Advantages and disadvantages - Systems under development - audit practice in relation to computerised system - rules for recording and reproduction of data - computer assisted audit techniques - Audit automation

Text Book:
2. Unit5– Material Provided by the Department Basics of Auditing, Dinkar Pagare, Sultan Chand & sons, 1st edition, 2004

Books for Reference:
FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
MADURAI -18
M.Com.
Semester – I

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<th>Course Code</th>
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<tr>
<td>Course Title</td>
<td>Management accounting and Financial Control I/Management Accounting</td>
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**Hours per week:** 6  
**Credit:** 4

Course Description

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

Course Objective:

This course is designed to

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

Course Outcome:

On completion of the course the student will be able to

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<th>CO</th>
<th>Course Outcome</th>
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<tbody>
<tr>
<td>CO1</td>
<td>Synthesize on concept of management accounting</td>
</tr>
<tr>
<td>CO2</td>
<td>Make expert analysis of financial statements</td>
</tr>
<tr>
<td>CO3</td>
<td>Forecast fund requirements, and manage current asset</td>
</tr>
<tr>
<td>CO4</td>
<td>Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons</td>
</tr>
<tr>
<td>CO5</td>
<td>Prepare functional budgets, conceptualize responsibility centres and identify functionality of MIS</td>
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</table>
UNITI  Management Accounting  (10Hours)


UNITII  Analysis and Interpretation of Financial Statements  (20 Hours)

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

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


UNITIV  Standard Costing and Variance Analysis  (20Hours)


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)

Text book:


Books for Reference:

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

<table>
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<th>Course Code</th>
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<td>Course Title</td>
<td>Advanced Business Statistics</td>
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Hours per week: 6  Credit: 4

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

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

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

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

UNIT II  Probability and Expected Value  

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

UNIT III  Sampling Techniques  


UNIT IV  Chi –Square Test  

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  

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

Text Book: 
Statistical Methods, S.P. Gupta, Sultan Chand & Sons, New Delhi,  
48th Edition, 2019

Books for Reference: 
2. Managerial Statistics, P.N.Arora, S Chand & Company Ltd,2019  
Course Code: 19PG1A4
Course Title: E-Commerce & E-Office (4 Theory and 2 Practical)

Hours per week: 6
Credit: 4

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

Course objective:
This course is designed to
1. Hover over e-commerce applications in today’s context
2. Describe e-commerce in banking and in digitalization [space /Fin Tech Space]
3. Elaborate the role of AI, in services

Course Outcome:
On completion of the course the student will be able to

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<tr>
<td>CO1</td>
<td>Introduce the dynamics of world of electronic commerce, at inter and intra organizational level</td>
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<tr>
<td>CO2</td>
<td>Extensively, bank upon e-banking services</td>
</tr>
<tr>
<td>CO3</td>
<td>Space out for the paradigms of fin teen (digitalization) in businesses</td>
</tr>
<tr>
<td>CO4</td>
<td>Capture the role of AI in services of businesses ,namely, banking, hospitals and engineering</td>
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UNIT I: INTRODUCTION TO E-COMMERCE (20 HOURS)


UNIT II: ELECTRONIC BANKING (20 HOURS)


UNIT III: DIGITALIZATION (FINTECH) (20 HOURS)


SECTION B – PRACTICAL (30 HOURS)

M.S.OFFICE- PRACTICAL

Text Book

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

Reference Book

3. Unit III : Study Materials will be provided
FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
MADURAI -18

PG
Semester – I & II

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<tr>
<td>Course Title</td>
<td>Creative Advertising</td>
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Hours per week: 3  Credits: 3

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

Course Objective:
This course is designed to
1. Understand importance of advertising in today’s environment
2. Elaborate the role and impact of media on advertising
3. Describe and frame advertising copy
4. Critique advertisements
5. Apply Photoshop and flash media in preparing advertisement copy

Course Outcome
After completion of the course the learner shall

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<tr>
<td>CO1</td>
<td>Distinguish key factors involved in successful advertising and be able to substantiate the importance of advertising products/services</td>
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<tr>
<td>CO2</td>
<td>Recall various media involved in advertising products/services and identify the positioning of the media in hosting advertisements</td>
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<tr>
<td>CO3</td>
<td>Formulate advertisement copy and categorise the components of advertisement copy</td>
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<tr>
<td>CO4</td>
<td>Use photo shop and flash media in editing images</td>
</tr>
<tr>
<td>CO5</td>
<td>Nurture and apply creativity in advertising and examine critically any advertisement on different media</td>
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UNITI (9HOURS)
Introduction to advertising- impact of advertising- **ethics in advertising** -
Awareness on misleading advertisements

UNITII (9HOURS)
Advertising media – kinds- application

UNITIII (9HOURS)
Advertising copy – values in advertising copy – types of copy

UNITIV (9HOURS)
Basic practical training in photoshop and flash media

UNITV (9HOURS)
Critical appraisal of advertisements and report writing.

**Text Book:**

**Books for Reference:**
1. **Advertising management** – Rajeev Batra, John G. Myers, David Aaker, Pearson Education Pvt ltd. 2004
3. **Teach Yourself Corel Draw 6**, Dawn Er Dos
FATIMA COLLEGE (AUTONOMOUS), MARY LAND, MADURAI -18

M.Com.
Semester – II

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<td>Course Title</td>
<td>Quantitative Techniques</td>
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Hours per week: 6  Credit: 4

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

Course Objective:
This course is designed to
1. Introduce the potentials of Operations Research
2. Use OR techniques namely LPP, transportation and assignment to business problems
3. Manage inventory by using inventory technique
4. Use control techniques to aid decisions

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<th>Level</th>
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<tr>
<td>CO1</td>
<td>Trace the importance of OR, and its application in arriving at business solutions and use LLP, in locating resources, for maximising profit</td>
<td>K2,K3,K4</td>
</tr>
<tr>
<td>CO2</td>
<td>Apply transportation models, to real-time businesses</td>
<td>K2,K3,K4</td>
</tr>
<tr>
<td>CO3</td>
<td>Arrive at the best route for travelling salesmen</td>
<td>2,K3,K4,K5</td>
</tr>
<tr>
<td>CO4</td>
<td>Manage inventory levels</td>
<td>K2,K3,K4</td>
</tr>
<tr>
<td>CO5</td>
<td>Use control techniques PERT and CPM to optimize time</td>
<td>K2,K3,K4</td>
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</table>
UNITI  Operation Research and Linear Programming  (25HOURS)

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

UNITII  Transportation  (15Hours)

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

UNITIII  Assignment  (15Hours)

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

UNITIV  Decision Theory  (15Hours)

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

UNITV  PERT-CPM  (15Hours)

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

Text Book:  

Books for Reference:  
Course Code: 19PG2A6
Course Title: Management Accounting and Financial Control II/Financial Management

Hours per week: 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 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

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<tr>
<td>CO1</td>
<td>Use marginal costing as a tool to arrive at business decisions</td>
</tr>
<tr>
<td>CO2</td>
<td>Arrive at minimum rate of return, required to maintain the MP of shares</td>
</tr>
<tr>
<td>CO3</td>
<td>Navigate between different debt – equity mix; to maximize wealth</td>
</tr>
<tr>
<td>CO4</td>
<td>Make “value simulations ” for capital expenditure proposals</td>
</tr>
<tr>
<td>CO5</td>
<td>Infuse time value of money, in evaluating profits and in preparing portion statements</td>
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</tbody>
</table>
UNIT I     Profit Planning & Control     (20 Hours)

UNIT II    Cost of Capital and Dividend Decision     (20 Hours)
Concept of Cost of Capital – significance of cost of capital, cost of debt capital, cost of preference capital, cost of equity capital, weighted average cost of capital. Factors affecting dividend decision – methods of dividend payment – Bonus shares

UNIT III   Capital Structure Theories     (15 Hours)

UNIT IV    Capital Budgeting     (20 Hours)

UNIT V    Measurement of Income     (15 Hours)
Accounting for Price Level Changes, various methods – General purchasing power Accounting or current purchasing power Accounting, Current cost Accounting method and hybrid method.

Text Book:

Books For Reference:
Course Code | 19PG2A7
Course Title | Research Methodology

Hours per week: 6  
Credit: 4

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

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

Course Outcome:  
On completion of the course the students will be able to

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<tbody>
<tr>
<td>CO1</td>
<td>Approach research with a bent of mind, as a scientific method of study, and comprehend on the problems faced by the researchers in India</td>
</tr>
<tr>
<td>CO2</td>
<td>Understand the role of selection of research problem and formulate research design</td>
</tr>
<tr>
<td>CO3</td>
<td>Identify the sources of data collection and sampling methods</td>
</tr>
<tr>
<td>CO4</td>
<td>Formulate and test hypothesis</td>
</tr>
<tr>
<td>CO5</td>
<td>Use data processing techniques and present research work in research report</td>
</tr>
</tbody>
</table>
UNIT I  Introduction to Research Methodology  (20 Hours)

UNIT II  Research Problem and Research Design  (20 Hours)

UNIT III  Methods of Data Collection & Sampling  (20 Hours)
Types of Data -
Secondary and primary data, secondary data: Sources of secondary data- – precautions in the use of secondary data – merits and demerits.
Primary data - Mailed Questionnaire, Schedules, Interview Method, Observation and case study - Merits and Demerits of Primary Sources. Census and Sample Survey – Criteria of selecting a sample procedure – Different types of sampling.

UNIT IV  Formulation and Testing of Hypothesis  (15 Hours)
Definition of hypothesis – role of hypothesis –types of hypothesis – criteria for useful hypothesis – its formulation- Procedure for testing hypothesis.

UNIT V  Processing of Data and Report  (15 Hours)

Text Book:

Books for Reference:
2. Research Methodology, Krishnaswamy. O.R & M.Ranganathan, Himalaya Publications, New Delhi, 2019
FATIMA COLLEGE (AUTONOMOUS), MARY LAND, MADURAI -18
M.Com.
Semester – II

<table>
<thead>
<tr>
<th>Course Code</th>
<th>19PG2A8</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Title</td>
<td>Software Package for Statistical analysis</td>
</tr>
</tbody>
</table>

Hours per week: 6  Credit: 4

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

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

Course Outcome:
On completion of the course the student will be able to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Compile data base and manipulate data, using SPSS and Apply SPSS in computing basic (statistic)</td>
</tr>
<tr>
<td>CO2</td>
<td>Apply parametric and non-parametric tests, to compare and interpret averages</td>
</tr>
<tr>
<td>CO3</td>
<td>Perform ANOVA association tests using SPSS</td>
</tr>
<tr>
<td>CO4</td>
<td>Correlate and regress variables, with SPSS</td>
</tr>
<tr>
<td>CO5</td>
<td>Extract component matrix, in factor analysis and evaluate data through reliability tests</td>
</tr>
</tbody>
</table>
UNIT I SPSS Data File and Descriptive Statistics with SPSS  
(20 Hours)
Opening a Data File in SPSS- SPSS Data Editor – Variable view- Data view- Entering Data- Saving the Data file- Statistical analysis- Editing and manipulating data- Editing SPSS output- Copying SPSS output- Printing from SPSS- Importing data.

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 – Kolmogrove Smirnov test.

UNIT III Analysis of Variance and 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 –Kendal’s Rank Correlation with SPSS- Multiple Correlation with SPSS
• Regression Analysis- Simple Regression with SPSS- Multiple Regression with SPSS
• R Value – Compound Growth Rate

UNIT V Data Reduction and Scale Reliability  
(15 Hours)
Factor Analysis- Extraction- Factor Loading – Eigen Value – Rotated Component Matrix – Scale Reliability using SPSS

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

Books for Reference:
1. “Statistical Methods for Practice and Research: A Guide to Data Analysis using
FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
MADURAI -18
M.Com., - Semester –III

<table>
<thead>
<tr>
<th>Course Code</th>
<th>19PG3A9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Title</td>
<td>Advanced Costing</td>
</tr>
</tbody>
</table>

**Hours per week:** 6  
**Credits:** 4

**Course Description**

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

**Course Objective:**

This course is designed to

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

**Course Outcome:**

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

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

UNIT II: Contract Costing  (10 Hours)

UNIT III: Process Costing  (25 Hours)
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)

UNIT V: Cost Ledger Control Accounts  (15 Hours)

Text Book:

Books for Reference:
FATIMA COLLEGE (AUTONOMOUS), MARY LAND, MADURAI -18

M.Com., - Semester –III

<table>
<thead>
<tr>
<th>Course Code</th>
<th>19PG3A10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Title</td>
<td>Direct Tax Law &amp; Practice (Direct Tax Law &amp; Practice I)</td>
</tr>
</tbody>
</table>

Hours per week: 6  Credits: 4

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

Course Objective:
This course is designed to
1. acquire knowledge on basic tax concepts
2. determine residential status of taxpayers
3. compute income from salary
4. figure out income from house from property
5. calculate income from business or profession

Course Outcome:
On completion of the course the student shall be to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Have a thorough understanding on the basics of I.T</td>
</tr>
<tr>
<td>CO2</td>
<td>Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses</td>
</tr>
<tr>
<td>CO3</td>
<td>Compute IFS given, varied forms and determination of salary receipt</td>
</tr>
<tr>
<td>CO4</td>
<td>Arrive at IFHP, in different contexts</td>
</tr>
<tr>
<td>CO5</td>
<td>Calculate taxable profits, in different business dimensions</td>
</tr>
</tbody>
</table>
UNIT I: Basic Concepts (15 Hours)

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 Hours)

Residential status & Tax incidence – Incomes exempt from tax.

UNIT III: Income from Salaries (20 Hours)

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 Hours)

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 Hours)

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

Text Book:

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

Books for Reference

1. Direct Tax Law & Practice, , Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, Latest edition
Course Code: 19PG3A11  
Course Title: Executive Skill Development

Hours per week: 6  
Credits: 5

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

Course Objectives:
This course is designed to
1. Realise self
2. Develop interpersonal skills
3. Coping with stress
4. Imparting interview skills
5. Enroot the art of leadership

Course Outcome:
On completion of the course the students will be able to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Portray themselves and discover the secret - the power within</td>
</tr>
<tr>
<td>CO2</td>
<td>Enhance interpersonal skills</td>
</tr>
<tr>
<td>CO3</td>
<td>Identify the causes of stress and to cope up with stress</td>
</tr>
<tr>
<td>CO4</td>
<td>Foster Communication Skills</td>
</tr>
<tr>
<td>CO5</td>
<td>Prove themselves to be good leaders with the art of time</td>
</tr>
<tr>
<td></td>
<td>management and Public speaking</td>
</tr>
</tbody>
</table>
UNIT I  Personality  (15 Hours)
Meaning of Personality - Nature – Determinants - Types - Self Discovery –
Self consciousness - Self Improvement– Self esteem – Self efficacy-Locus of
control - Emotional Intelligence-Assertiveness.

UNIT II Interpersonal Skills  (20Hours)
Interpersonal Skills-Interpersonal Behaviour- Interpersonal Relationship - Developing Interpersonal Relationship - Understanding Interpersonal Relationship - Increasing Interpersonal Awareness - Team Dynamics.

UNIT III Stress  (15Hours)
Stress – Meaning – Causes – Types – Coping with Stress – Counselling -
Meaning – Assumptions – Goals – Process – Skills required by the Counsellor – Approaches to counselling

UNIT IV Communication  (20Hours)

UNIT V Leadership  (20Hours)
Leadership – Features of leadership- Functions of leadership-
Leadership Theories – Art of Public Speaking -Time Management

Text Books:

References:
FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
MADURAI -18

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

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>19PG3EA12</td>
<td>Software Package for Accounting Decisions (4 Practical + 2 Theory)</td>
</tr>
</tbody>
</table>

Hours per week: 6  Credit: 5

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

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

Course Outcomes
On completion of the course the student will be able to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Introduce the basic concepts of Accounting</td>
</tr>
<tr>
<td>CO2</td>
<td>Create Companies using Software Package Use features effectively and navigate between functional keys</td>
</tr>
<tr>
<td>CO3</td>
<td>Enlighten with F11 &amp; F12 features</td>
</tr>
<tr>
<td>CO4</td>
<td>Create vouchers and invoices</td>
</tr>
<tr>
<td>CO5</td>
<td>Help organizations in dealing inventory information</td>
</tr>
</tbody>
</table>
UNIT I  Introduction to Accounts  (20 hours)


UNIT II  TALLY – Introduction  (20 hours)


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  (20 hours)

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

UNIT V  Inventory  (15 hours)

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

Books for Reference:

Course Code | 19PG3AE1
---|---
Course Title | Partnership Accounting

Hours per week: 4

Credits: 4

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

Course Objectives
This course is designed to
1. Grasp the fundamentals of partnership accounting.
2. Prepare accounts for admission, retirement and death of partner.
3. Prepare accounts in case of dissolution of partnership firm.

Course Outcomes
On completion of the course the student will be able to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees &amp; adjustments</td>
</tr>
<tr>
<td>CO2</td>
<td>Record accounting transactions during admission</td>
</tr>
<tr>
<td>CO3</td>
<td>Ascertain the profit upto the date of death / retirement of partner</td>
</tr>
<tr>
<td>CO4</td>
<td>Account for dissolution of partnership firm for amalgamation of firms and sale of a firm to a company</td>
</tr>
<tr>
<td>CO5</td>
<td>Record the insolvency accounts f firms during piecemeal distribution</td>
</tr>
</tbody>
</table>
UNITI  Partnership Accounting  (12Hours)


UNITII  Admission of Partner  (12Hours)

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

UNITIII  Retirement & Death of Partner  (12Hours)

Retirement of Partner – Death of Partner – Executors account

UNITIV  Dissolution of Partnership firm  (12Hours)


UNITV  Insolvency of Partners  (12hours)

All Partners Insolvent - Piecemeal distribution of Cash.

Text Book Followed:

Books of Reference:

M.COM - SEMESTER III - ELECTIVE PAPER

Course Code: 19PG3AE2
Course Title: Marketing Management

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

Course Objective:
This course is designed to
1. Grasp the basis of marketing and its importance as a subject of study in commerce.
2. Sketch the major P’s of marketing of goods and their primitive role in consumer oriented society and business to consumer communications
3. Familiarize on the recent trends in marketing.

Course Outcomes:
On completion of the course the student will be able to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Spell out the cognitive of marketing and marketing mix, and its recent dynamics</td>
</tr>
<tr>
<td>CO2</td>
<td>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</td>
</tr>
<tr>
<td>CO3</td>
<td>Identify and apply different methods of pricing, in different types of businesses</td>
</tr>
<tr>
<td>CO4</td>
<td>Explain the kinds of channel members, and the influencers and formation of channels</td>
</tr>
<tr>
<td>CO5</td>
<td>Communicate the potentials on promotional tools, and their adaptation</td>
</tr>
</tbody>
</table>
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 – 

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

Text Books:
1. Marketing Management – R.S.N.Pillai & Bagavathi, Published buy 
   S.Chand& Company Pvt Ltd.

Reference Book:
   Bagavathi, Published by S.Chand & Company Pvt Ltd.
2. Principles of Marketing – Philip Kotler & Gary Armstrong
Course Code | 19PG4A12  
Course Title | Corporate Accounting  

Hours per week: 6  
Credits: 5  

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

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

Course Outcomes  
On completion of the course the student will be able to  

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares</td>
</tr>
<tr>
<td>CO2</td>
<td>Facilitate corporate, in preparing final accounts</td>
</tr>
<tr>
<td>CO3</td>
<td>Prepare the merged accounts of pooled companies</td>
</tr>
<tr>
<td>CO4</td>
<td>Value shares of goodwill, based on the typicality of each company</td>
</tr>
<tr>
<td>CO5</td>
<td>Prepare Accounts of Holding Companies</td>
</tr>
</tbody>
</table>
UNIT I  Company Accounts (15Hours)
Company Accounts – issue of shares and debentures – redemption of preference shares and debentures – profit prior to incorporation – underwriting

UNIT II  Final Accounts (15Hours)
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 and Reconstruction (20 Hours)
Amalgamation, absorption and reconstruction – both internal and external – scheme of reconstruction.

UNIT IV  Valuation of Good will and Shares and Liquidation (25 Hours)
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 (15Hours)
Holding companies and consolidated accounts– consolidation of profit and loss accounts – consolidation in case of vertical group – Reciprocal stock Holding – Consolidated balance sheet.

Text book:

Books for Reference:
5. Advanced Accounting: Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann, Latest edition
Course Code | 19PG4A13
---|---
Course Title | Women Entrepreneurship And Management of Small Business

Hours Per Week: 6  
Credit: 5

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

Course Objective:
This course is designed to
1. Acquire knowledge on entrepreneurship
2. Emerge as women entrepreneur
3. Merge small enterprise
4. Plan and position the product
5. Analyze the financial health

Course Outcome:
On completion of the course the student shall be to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Familiarize with the types of entrepreneurship</td>
</tr>
<tr>
<td>CO2</td>
<td>Get acquainted with problems faced by women entrepreneurs</td>
</tr>
<tr>
<td>CO3</td>
<td>Understanding of Small Scale Enterprises</td>
</tr>
<tr>
<td>CO4</td>
<td>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</td>
</tr>
<tr>
<td>CO5</td>
<td>Critically Analyse the Financial Health</td>
</tr>
</tbody>
</table>
UNITI Entrepreneur (15hours)
Entrepreneur – Definition, Characteristics - Types of entrepreneur – Functions of Entrepreneur - Entrepreneurship – Definitions – Nature and characteristics– Comparison of Entrepreneur with Entrepreneurship, Enterprise and Manager

UNITII Women Entrepreneurship (20hours)
The concept of women entrepreneurship – Functions and role of women entrepreneurs – rural women entrepreneurship- Problems faced by women entrepreneurs – Remedies to solve the problems of women entrepreneurs – selection of industry by women entrepreneurs – Role of self help groups and microcredit.

UNIT III Small Enterprise (15hours)

UNITIV Management of Product: (25hours)

UNITV Financial Health Analysis (15hours)
Financial Health Analysis-Pattern of Financing and Risk management- Important issues of Working Capital Management in Small Business

Text books:

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

Note : Latest edition of text books may be used
Course Code | 19PG4A14  
---|---  
Course Title | Direct Tax Law and Practice II /Assessment of Income Tax  
**Hours per week:** | 6  
**Credits:** | 5  

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

Course Objective:  
This course is designed to  
1. Compute capital gains & income from other sources  
2. Set off & carry forward off losses  
3. Assess income of individuals  
4. Assess income of firms and companies  
5. File income tax return  

Course Outcome:  
On completion of the course the student shall be to  

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

UNITI  Capital Gains and Income from Other Sources  
[25 Hours] 
Capital Gains - Income from other sources - Tax Planning

UNITII  Set Off and Carry Forward of Losses and deductions from Gross total Income  
[20 Hours] 
Set off and carry forward of losses - Deductions from gross total income – Tax Planning.

UNITIII  Assessment of Individuals  
[15 Hours] 
Assessment of individuals (excluding computation of salary income, income from house property and profits and gains of business or profession) - Tax Planning

UNITIV  Assessment of Firms & Companies  
[20 Hours] 
Assessment of Firms - Assessment of companies - Tax Planning

UNITIV  Types of Assessment and TDS  
[10 Hours] 
Types of assessment - TDS – Advance tax – Collection, Recovery and Refund of tax – Filing of returns.

Text Book :
1. Direct Taxes Law & Practice, Dr. H.C. Mehrotra, Sahitya Bhawan publications, 59th edition, 2018

Books for Reference
1. Direct Taxes Law & Practice, Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, 59th edition, 2018

Note: Latest Edition may be used
Course Code | 19PG4A15
Course Title | Work force Management

Hours per week: 6 Credits: 5

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

Course Objective
This course is designed to
1. Identify the managerial and operative functions
2. Plan, recruit and select man power
3. Motivate employees
4. Inculcate organizational culture
5. Handle grievances

Course Outcome:
On completion of the course the student shall be to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Understand the basic concepts, functions and processes of human resource management</td>
</tr>
<tr>
<td>CO2</td>
<td>Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes</td>
</tr>
<tr>
<td>CO3</td>
<td>Creating Self-Motivated Employees</td>
</tr>
<tr>
<td>CO4</td>
<td>Design the organization climate and culture</td>
</tr>
<tr>
<td>CO5</td>
<td>Facilitate and support effective employee and labour relations</td>
</tr>
</tbody>
</table>
UNITI: Introduction  
(20 Hours)


UNIT II: Planning and Recruitment  
(15 Hours)


UNIT III: Motivation  
(15 Hours)


UNIT IV: Organisational Climate & Culture  
(20 Hours)

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

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


Text books:


Books for Reference:

Course Code: 19PG4AE4
Course Title: Special Accounts

Hours per week: 4

Credits: 4

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

Course Objective:
This course is designed to
1. Develop and understand the preparation of final accounts of banking companies
2. Record the transactions of life and general insurance companies
3. Acquire thorough knowledge in preparing the accounts of public utility concern

Course Outcome:
On completion of the course the student shall be able to

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Identify legal requirements for Banking Accounts and classify advances by Banks</td>
</tr>
<tr>
<td>CO2</td>
<td>Prepare final accounts of Banks and interpret them in real business world</td>
</tr>
<tr>
<td>CO3</td>
<td>list out and prepare revenue accounts as per the new Insurance Regulations</td>
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<tr>
<td>CO4</td>
<td>Formulate final accounts for Life and General Insurance companies</td>
</tr>
<tr>
<td>CO5</td>
<td>Concerns find out the balance in Capital account and prepare General Balance Sheet of Public Utility</td>
</tr>
</tbody>
</table>
UNIT I BANKACCOUNTS (Profit and Loss account) (12 Hours)
Introduction—Business of banking companies—legal requirements—preparation of profit and loss account—Guidelines of RBI for Profit and Loss account

UNIT II BANKACCOUNTS (Balance Sheet) (12 Hours)
Balance Sheet—Guidelines of RBI for Balance sheet—items requiring special attention in preparation of final accounts

UNIT III LIFE INSURANCE COMPANY ACCOUNTS (12 Hours)
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 (12 Hours)
Accounts of General insurance companies—Reinsurance—Computation of Reserve for unexpired risk—Preparation of final accounts—Fire and Marine Insurance.

UNIT V DOUBLE ACCOUNT SYSTEM (12 Hours)
Introduction—difference between double and single account system—difference between double entry and double account system—replacement of assets—computation of capital base—preparation of final accounts of public utility concerns.

Text Book:

Books for Reference:
Course Code: 19PG4AE5
Course Title: Logistics Management

Hours per week: 4  Credits: 4

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

Course Objective:

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

Course Outcome:

On completion of the course the student shall be to

<table>
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<tr>
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<tbody>
<tr>
<td>CO1</td>
<td>Value propositions, work and arrangements of Supply Chain Management</td>
</tr>
<tr>
<td>CO2</td>
<td>Rationale the functionality of transportation</td>
</tr>
<tr>
<td>CO3</td>
<td>Bring out the role of logistic and supply chain management in Global Economics</td>
</tr>
<tr>
<td>CO4</td>
<td>Communicate International Insurance Policies in Cargo Movements</td>
</tr>
<tr>
<td>CO5</td>
<td>Encompass to pipeline transport of goods in International market segments</td>
</tr>
</tbody>
</table>
UNIT I
(12Hours)
The Logistics of Business–The logistic value Proposition–The work of Logistics–Logistical operating arrangements–flexible structure– supply chain synchronization

UNIT II
(12Hours)
Transport Functionality–principles and participants–transportation service – Transportation economics and pricing–Transport administration–documentation

UNIT III
(12Hours)
International logistics and supply chain Management–meaning and objectives–importance in global economics– characteristics of global supply chain– global supply chain integration–supply chain security–International Sourcing

UNIT IV
(12Hours)

UNIT V
(12Hours)

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

Note: Latest Edition may be used