

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**  
**Scheme of Curriculum for M.Com**  
**For the Candidates admitted during 2015 -2016 onwards**  
**Board of Studies – Commerce (PG)**  
**Coimbatore -21**

**M.COM DEGREE COURSE**  
**SCHEME OF EXAMINATION : CBCS PATTERN**

Sem	Part	Type	Sub code	Subject & Paper	Per Week	Exam Hours	CIA	ESE	Total	credit
1	3	C-1	15MCM13A	Foreign Trade And Foreign Exchange	6	3	25	75	100	5
1	3	C-2	15MCM13B	Advanced Corporate Accounting	7	3	25	75	100	5
1	3	C-3	15MCM13C	Computer Applications in Commerce	6	3	25	75	100	5
1	3	C-4	15MCM13D	Computer Applications in Commerce - Practicals	6	3	40	60	100	4
1	3	E-1	15MCMAE1	Elective I:	5	3	25	75	100	3
<b>1</b>	<b>6</b>	<b>ALC1</b>	<b>MALC1</b>	<b>Advanced Learner course – Paper -I</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>2</b>
2	3	C-5	15MCM23A	Operation Research	5	3	25	75	100	5
2	3	C-6	15MCM23B	Business Policy And Environment	4	3	25	75	100	5
2	3	C-7	15MCM23C	Advanced Cost Accounting And Control	5	3	25	75	100	5
2	3	C-8	15MCM23D	Business Research Methods	5	3	25	75	100	4
2	3	CP-9	15MCM23E	Computerised Accounting Practical-II	6	3	40	60	100	4
2	3	E-2	15MCMAE2	Elective-II	5	3	25	75	100	3
<b>2</b>	<b>6</b>	<b>ALC1</b>	<b>MALC1</b>	<b>Advanced Learner course – Paper -II</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>2</b>
3	3	C-10	15MCM33A	Income Tax Law & Practice	6	3	25	75	100	5
3	3	C-11	15MCM33B	International Accounting	6	3	25	75	100	5

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3	3	C-12	15MCM33D	Management Of Nonprofit Organisations	4	3	25	75	100	3
3	3	CP-13	15MCM33P	Computer Applications Practical's-III (Internet And Tally)	4	3	40	60	100	4
3	3	E-3	15MCMAE3	Elective-III	5	3	25	75	100	4
3	3	E-4	15MCMAE4	Elective-IV	5	3	25	75	100	3
<b>3</b>	<b>6</b>	<b>ALC1</b>	<b>MALC1</b>	<b>Advanced Learner course – Paper -III</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>2</b>
4	3	C-14	15MCM43A	Human Resource Management	6	3	25	75	100	3
4	3	C-15	15MCM43A	Accounting For Managerial Decisions	6	3	25	75	100	5
4	3	P-1	15MCM43V	Project Work And Viva- Voce	18	3	40	160	200	10
<b>4</b>	<b>6</b>	<b>ALC1</b>	<b>MALC1</b>	<b>Advanced Learner course – Paper -IV</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>2</b>
				Total	120		-	-	2500	98

**List of Group of Elective Papers**

<b>Group</b>	<b>Sub Code</b>	<b>Subject</b>
Group A	15MCMAE1	Teaching Aptitude
	15MCMAE2	Research Aptitude
	15MCMAE3	Facets Of Commerce – I
	15MCMAE4	Facets Of Commerce – II
Group B	15MCMBE1	Portfolio Management
	15MCMBE2	Financial Reporting
	15MCMBE3	Logistics And Supply Chain Management
	15MCMBE4	Actuarial Practice
Group C	15MCMCE1	Service Marketing
	15MCMCE2	Business Case Study
	15MCMCE3	Marketing Management
	15MCMCE4	Infrastructure Development & Finance
Group D	15MCMDE1	International Finance
	15MCMDE2	Project Management And Financial Services
	15MCMDE3	Investment Management
	15MCMDE4	SPSS Package And Its Applications In Research
Group E	15MCMEE1	Accounting Standards And Information
	15MCMEE2	Industrial Law
	15MCMEE3	CRM And Relationship Marketing
	15MCMEE4	Business Process Outsourcing.

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**ADVANCE LEARNER COURSE – I**

**List of Advanced Learner Courses-MCOM**

<b>Semester</b>	<b>Subject Code</b>	<b>Subject Options</b>
I	15MCM1LA	Organization Behaviour
	15MCM1LB	Company Law
II	15MCM2LA	Industrial Relation
	15MCM2LB	Business Laws
III	15MCM3LA	Human Resource Development
	15MCM3LB	Industrial Law
IV	15MCM3LA	Strategic Human Resource Management
	15MCM3LB	Corporate Laws

## **SEMESTER-I**

### **FOREIGN TRADE AND FOREIGN EXCHANGE**

#### **UNIT I**

The main theories of exchange rate behavior. Forecasting exchange rate movements. different exchange rate arrangement and government<sup>6</sup> intervention. foreign exchange arithmetic-direct and indirect quota-merchants rates-inter-bank market-bid and offered rates-spot and forward rates-international foreign exchange markets-nostro account-vostro account transfers-cross rates-ready rates (spot)-ready forward rates-arbitrage in markets.

#### **UNIT II**

Financial fragility and systemic risk. The main causes of financial fragility and systemic risk.financial sector adjustments in response to financial booms and busts since 1980. Exchange rate risk and political risk. identification of the different types of exchange rate risk, transaction exposure, translation exposure and economic exposure, together with an analysis of political risk.

#### **UNIT III**

Managing foreign exchange rate risk-strategies for managing foreign exchange rate risk and the instruments available-currency forwards, currency options-put options-call options-covering exchange risk with options. currency futures-future pricing and behavior, cost of carry and expectation approach. uses of futures for hedging, arbitrage and speculation will be illustrated with index futures. swaps – development of the swaps market-characteristics and uses of swap products-interest rate and currency swap – flavored swaps. legal and regulatory issues. short-term internet rate risk management.

#### **UNIT IV**

Export documentation-framework-standardized pre-shipment. export documents-commercial and regulatory documents-export credit instruments and procedure-letters of credit and types. documents required for export credit-central excise and customs clearance of export cargo-procedure and documents. shipment of export cargo by sea, by air and by post-procedure and documents required for shipment of cargo-export incentive –EPCG scheme-duty drawback-documents required for export incentives.

#### **UNIT V**

Import procedures and documentation-cargo insurance. services of export credit and guarantee corporation.

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

1.Luc soenen,"Foreign Exchange Management", McGraw-Hill Primis Customs Publishing.

## **ADVANCED CORPORATE ACCOUNTING**

### **UNIT I**

Preparation of final accounts of a company as per revised schedule VI on Indian companies act (effective from financial year 2011-2012)

### **UNIT II**

Accounting standards-study of various accounting standards-AS-3,AS-4,AS-5,AS-11,AS-20,AS-26

### **UNIT III**

Advanced problems relating to amalgamation in the nature of merger and in the nature of purchase, reconstruction of companies.

### **UNIT IV**

Accounting for holding and subsidiary companies.

### **UNIT V**

Winding up of companies; preparation of liquidators' final statement of account.

### **BOOKS FOR REFERENCE:**

- 1.Gupta,R.L-Advanced financial accounting
- 2.Shukla&Grewal-Advanced accounting
- 3.Batlibai,J.R- Advanced accounting
4. Shukla,S.M-Corporate financial accounting
- 5.Khandelwal-Higher Accounting

## **COMPUTER APPLICATIONS IN COMMERCE**

### **UNIT I**

COMPUTER Basics: an overview of the computer system. windows operating system-MS word-basics,creating, editing and formatting documents, inserting tables and graphics.MS power point –basics creating presentation,customizing design templates with slide masters,producing presentation.

### **UNIT II**

MS excel-basics,entering and editing data,performing calculations,formatting and printing worksheets,presentations of charts.MS Access – basics,designind and creating data base, adding and maintaining data in tables,retrieving data using forms and reports.internet explorer- basics,searching the web.

### **UNIT III**

Computer applications in financial management and taxations;using MS excel to solve financial management problems-present value,future value,NPV etc.,online trading of securities.online banking.filing of online applications for PAN and TAN.online submissions of income tax returns and TDS return.E-filing of indirect tax return

### **UNIT IV**

Computer applications in accounting;features of tally.,completing accounting cycle using tally software.,XBRL.,taxonomy.,filing of financial statements,directors report and auditor report using XBRL.

### **UNIT V**

Computer application in statistical analysis;features of SPSS.creating files and data entry in SPSS.preparation of frequency tables and graphs.computation and interpretation of mean,standard deviation,standard error,simple and multiple correlation,regression.analysis of variance.t-test,chi-square test.

### **BOOKS FOR REFERENCE:**

- 1.xbrl.org.
- 2.iasb.org.
- 3.spss.org.
- 4.rbi.org.
- 5.income tax.india.gov.in

## **COMPUTER APPLICATION IN COMMERCE**

### **PRACTICAL-I**

- 1.computation of present value , future value,net present value using MS Excel
- 2.filing of online application for PAN,TAN.
- 3.online submission of income tax returns and indirect tax returns
- 4.online banking
- 5.online trading
- 6.completing accounting cycle using tally
- 7.online submission of financial statement using XBRL.
- 8.computation of descriptive statistics, correlation,regression using SPSS.



## **II SEMESTER**

### **OPERATING RESEARCH**

#### **UNIT- I**

Operation Research Introduction- Characteristics OR Scientific Methods in OR – Necessary of OR in Industry – OR and Decision Making – Uses and Limitation of OR Linear Programming Problem-formulation L.P.P- Graphical Solution of L.P.P. Simplex Method – Charnes Penalty Method (or) Big – M Method.

#### **UNIT – II**

The Transportation Problems – basic feasible solution by L.C.M- NWC- VAM – Optimum Solution – Unbalanced transportation problems. The Assignment Problems –Assignment Algorithm – Optimum Solutions- Unbalanced Assignment problems – Travelling Salesman Problems.

#### **UNIT-III**

Queueing Theory – Introduction – Queueing System - Characteristic of Queueing System Symbols and Notation – Classification of Queues- Problems in (M//M/1): ( /FIFO): (M//M/1): (N/FIFO) Models.

#### **UNIT-IV**

Inventory Control – Types of Inventories – Inventory Costs – EOQ problems with No Shortages – Production Problems with No Shortages – EOQ Shortages – Production Problems with Shortages.

#### **UNIT-V**

CPM / PERT – Introduction – Network and basic components – Rules of Net Work Construction – Time calculation in Networks – CPM. PERT – Time Calculation – Problems – Difference between CPM and PERT.

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

1. Operation Research – Kandiswarup, P.K.Gupta, Manmohan, S.Chand & Son Education Publications, New Delhi – 12<sup>th</sup> Revised Edition.
2. Operation Research – Premkumar Gupta D.S. Hira, S.Chand Company Ltd, Ramnagar, New Dehli.
3. Operation Research Principles and Problems: S.Dharani Venkata Krishnan, Keerthi Publishing House.

## **BUSINESS POLICY AND ENVIRONMENT**

### **UNIT-I**

Introduction : Business in a Social System; Business in Economic System; Business Objectives; Internal Environment and External Environment.

### **UNIT-II**

Business Ethics ;Principles of Business Ethics; Doctrine of Trusteeship; Unethical Practices; Good Ethics and Good Business.

### **UNIT-III**

Social Responsibility of Business; Doctrine of Social Responsibility: Rationale of Social Responsibility; Control of Monopoly and restrictive and Unfair Trade Practices.

### **UNIT-IV**

Business Environment; Business in a Social System- Internal Environment or Business – External Environment- Economic – Political- Socio- Cultural- Technological Environment- Case Studies.

### **UNIT-V**

Business Policy; Importance of Business Policy- Essentials of Business Policy- Classification of Business Policy- Production Policy- Personnel Policy- Financial Policy- Marketing Policy- Case Studies.

### **BOOKS FOR REFERENCE:**

1. A Concept of Corporate Planning – Russel, Ackoff, Newyork, Wiley.
2. Business Policy and Strategic Management – Tokyo, MCGraw Hill Publication.
3. Strategic Management – Text and Cases- V.S.P. Rao and V.Harikrishna.
4. Strategic Management – Azar Kazmi
5. Strategic Management – Francis Cherunillam
6. Strategic Management – Subba Rao.

## **ADVANCED COST ACCOUNTING AND CONTROL**

### **UNIT-I**

Meaning, Objectives and Methods of Cost Accounting, Costing and Cost Accounting, Relationship with Financial Accounting and Management Accounting. Cost Centre, Classification of Cost, Overhead Cost, Indirect Expenses Vs Overheads.

### **UNIT-II**

Cost Control Accounts and Integrated Accounting System- Cost Ledgers, Control Accounts, Features of an Integrated Accounting System, Journal Entries.

### **UNIT-III**

Standard Manufacturing Cost and Cost Variances Definition, Differences between Historical Estimated Cost, Budgets and Standards, Types of Standards, Settings of Standards, Review of Standards. Concepts and Definition of Variances, Computation of Material and Labour Variances.

### **UNIT-IV**

Responsibility and Activity Based Costing Meaning and Importance of Responsibility Accounting, Fundamental aspects, Responsibility Centres, Performance Reporting – Activity Based Costing – Meaning and Techniques.

### **UNIT-V**

Cost Control and New Techniques of Costing – Meaning and Techniques of Cost Control, Pre-requisites of Cost control, Difference between Cost Control and Cost Reduction, Activity Based Costing, Target Costing, Life Cycle Costing.

### **BOOKS FOR REFERENCE:**

1. Gupta K.L – Advanced Cost Accounting and Control.
2. NigamBLM – Advanced Cost Accounting

## **BUSINESS RESEARCH METHODOLOGY**

### **UNIT-I**

Business Research – Meaning- Scope and Significant- Utility of Business Research- Qualities of Good Researcher- Types of Research- Research Process – Characteristics of Good Research.

### **UNIT-II**

Problem Identification, Selection and Formulation of Research Problems- Research Design- Meaning, Need, Features Good Design- Different Types of Research design- Developing a Research Plan- Hypothesis- Meaning and Significance – Framing and Testing of Hypothesis.

### **UNIT-III**

Sampling – Meaning and Significance- Methods and Techniques- Sample Size- Sampling Error. Methods of Data Collection- Primary Data and Secondary data- Questionnaire, Interview, Observation and E-Mail Surveys- Internet Sources- Web Sites available for Data Collection.

### **UNIT-IV**

Measurement and Scaling Techniques- Rating Scale – Attitude Scales- Likert, Thurstone and Guttman Scales- Processing and Analysis of Data- Editing and Coding- Transcription and Tabulation and Pilot Study- Pre-Testing- T-test, F test, Chi-Square, One way ANOVA, Correlation, Regression and Multiple Correlation(Theory Only)

### **UNIT-V**

Interpretations and Report Writing- Layout of the Report- Types of Reports – Steps in Writing a Report- Evolution of Report.

**NOTE: Question Paper Shall Cover 100% Theory**

### **BOOKS FOR REFERENCE:**

1. Research Methodology – C.R. Kothari
2. Research Methodology – P.Ravilochanan, Margham Publications
3. Business Research Methods – Emory
4. A Guide to Projects - P.Ravilochanan, Margham Publication

## **COMPUTERISED ACCOUNTING PRACTICAL – II**

### **UNIT-I**

Introduction to Computerized Accounting- Introduction- Features, Pros and Cons, Manual and Computerized Accounting, Various components of Computerized Accounting, Introduction to Tally, Features of Tally (F11), Configuration(F12), Company Creation.

### **UNIT-II**

Accounting Master and Transactions- Accounting Masters – Group, Ledger, Cost Centre and Cost Category, Vouchers. Accounting Vouchers- Contra, Payments, Receipts, Journal, Sales, Purchase, Credit Note, Debit Note, Memo Voucher. Reports – Accounting Reports- Trial Balance- Profit and Loss Account- Balance Sheet and Stock Statement- Account Books- Cash and Bank Books- Ledger Summaries- Bills Receivable and Bills Payable Statements- Budget- Reconciliation.

### **UNIT-III**

Inventory Master and Transaction- Inventory Master- Stock Group, Stock Category, Stock Items, Unit of Measures, Godown. Inventory Voucher- Deliver Note, Receipt Note, Rejection in, Rejection Out, Purchase Order, Sales Order, Stock Journal, Physical Stock. Inventory Report- Stock Summaries- Group Summaries, Order Book and Summaries- Order Status- Sales Order Summary- Purchase Order Summary- Printing- Reports on Printer- Reports to File.

### **UNIT-IV**

Payroll in Tally ERP- Employee Groups, Employees, Units(Work), Attendance/ Production types, Pay Heads, Salary Details, Voucher Type and Payroll Voucher.

### **UNIT-V**

Tax Application in Tally- Introduction to VAT- VAT Activation and Classification- VAT Computation- Composite VAT- Input VAT on Capital Goods- CST Introduction- Central Excise Tax- Inter-state transfer-service tax.

**NOTE:** The practical examination will be conducted by an Internal Examiner and External Examiner jointly. The theory paper(3 hours and 100 marks) will be scaled to 50 marks. The practical paper(3 hours and 100 marks) will be scaled to 50 marks. The candidate has to secure 50% of the practical and theory papers to secure a pass. Failure to secure the minimum either in the theory or the practical will entail the re-appearance only in that paper. 20 marks out of 100 for the practical paper is reserved for the record.

### **BOOKS FOR REFERENCE:**

- 1) K.K.Nidhani, Implementing Tally.
- 2) Namrata Agrawal , “ Financial Accounting using Tally”, Dream Tech Publishers, New Delhi.

## **SEMESTER – III**

### **TAX PLANNING**

#### **UNIT I**

Concepts of Direct Tax –Income tax – Definitions – Basis of Charge – Residential status – Scope of total Income- Exempted Incomes – Concepts of Tax Avoidance – Evasion – Tax Planning- Meaning & Importance – Computation of Income from Salary and House property.

#### **UNIT II**

Computation of income from Capital gains – income from Business and Profession –income from other sources

#### **UNIT III**

Assessment of individual an HUF – set – off carry Forward of Losses

#### **UNIT IV**

Assessment of Income of Firms and Companies – Usage of different types of forms for Tax returns – Limited Liability Partnership- Meaning and Importance

#### **UNIT V**

Assessment Procedures – Appeals – Collection Recovery and Refund of Tax- Interest Sections

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

1. Income Tax Law and Accounts - H.C.Mehrotra.
2. Direct Tax Law and Practice - Vinod k. Singhanian.
3. Direct Taxes Practice and Planning - B.B.Lal
4. Income Tax Law and Practice - Sukumar Bhattachary

## **INTERNATIONAL ACCOUNTING**

### **UNIT I:**

International Financial reporting – Definition and scope of International Accounting.

Main causes of diversity in international Financial reporting- Meaning of Harmonization. Rationale for Obstacles to Harmonization. Role of Regional and International Organizations engaged in accounting Harmonization –EU, ASEAN, IASB, IFAC, IOSCO/OECD, U.N, etc. Case studies on current evidence on accounting harmonization at regional level and global level.

### **UNIT II:**

International Financial Reporting Standards (IFRS): Meaning of Standardization. The structure of IFRCS. Process of IFRCS standard Setting. Constraints . Hierarchy of Standards. IFRS adoption or convergence in different countries. Case studies on Compliance with IFRS by Indian Companies and MNC's.

### **UNIT III:**

Accounting for Foreign Exchange Rate Fluctuations : An Overview of Foreign Currency markets and exchange rates. Foreign exchange exposures and hedging methods. Accounting for spot and foreign currency transactions.

### **UNIT IV:**

Foreign currency translation methods – current rate method, current/non- current method, Monetary/non-monetary method and temporal method. IFRs on foreign currency exchange accounting. Analysis of Foreign Exchange accounting in the annual reports of companies

### **UNIT V:**

International Transfer Pricing: Evolution, meaning and Objectives of transfer pricing. Major stake holders affected by transfer pricing policies. Transfer pricing methods. Case studies on International transfer pricing Practices.

### **NOTE: Question Paper Shall Cover 80% Theory and 20% Problems**

1. International Accounting by Shirin Rathore, Prentice- Hall of India, New Delhi
2. Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
3. International Accounting: A user Perspective by Shahrok M. Saudagaran, South – Western Thomson Learning, Australia.
4. International Accounting by A.K. Das Mohapatra, Prentice – Hall of India, New Delhi.

## **MANAGEMENT OF NON PROFIT ORGANISATIONS**

### **UNIT I:**

The world of non- profit enterprises – third sector, non profit sector, social enterprises, Economic, Sociological and Structural theories of non Profits ; Contemporary role of non profits; Non profits vis-à-vis State and Business.

### **UNIT II:**

Accounting & Finance – Financial reporting in non profits: Distinct needs of non profit accounting; Sources of funds and their implications: Basic trends of fund Management in non profits.

### **UNIT III:**

Human Resource Management – Volunteers & Staff, Critical issues of Compensation, quality retention, Training & Development, Incentives and Motivation.

### **UNIT IV:**

Governance and Professionalism – Governance process and Board role: Credibility and Legitimacy issue;

### **UNIT V:**

Professionalism, Productivity and Measurement of Quality.

### **BOOKS FOR REFERENCE:**

1. NGO Management, Michael Edwards & Allan Fowler (Eds), Earthscan
2. Global Civil Society : Dimensions of the Non- Profit Sector, Lester Solamon & Helmut Anheier, John Hopkins Centre for Civil Society, Baltimore
3. Helmut Anheier, the Nonprofit Sector, Routledge
4. The Third Sector, Jacques & Jose L. Monzon Campos (Eds), De Boeck



**COMPUTER APPLICATIONS PRACTICALS – III**  
**(TALLY AND INTERNET)**

**INTERNET:**

1. Connect the Internet through a browser.
2. Create an E- mail ID.
3. Send an E-Mail to your friend and check mail inbox and other facilities in your inbox.
4. Learn how to use search engines and list some of your search results.
5. Visit any of the stock exchanges website and collect the information regarding share price.
6. Visit [www.rbi.com](http://www.rbi.com) and download some information.
7. Visit the website of Commerce & Industries Ministry and collect some information about trade policy.
8. Visit a website for an Online marketing and write the procedures to place an order.
9. Discussion forums and E-groups.
10. Visit a website of National Informatics Centre, Go to the ministry of Finance and collect information regarding Economic Survey & Union Budget.
11. Visit the website of [www.data.gov.in](http://www.data.gov.in).

**TALLY:**

- 1) Create a Company with all relevant data including VAT options

Creating Ledger

- 2) Create the Ledger under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/v
Plant purchase a/c	Commission paid A/c
Rent received a/c	salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	sales returns a/c

Capital a/c

Depreciation a/c

Purchase returns A/c

John Co a/c (purchased goods from this company)

Ram Agency a/c ( sold goods to this company)

3. Create Vouchers and view Profit and loss a/c and balance Sheet for the following:

Hindustan Ltd started the business on 1-04-.....

1. Contributed capital by cash Rs 2, 00,000
2. Cash deposited in Indian bank Rs 50000
3. Credit purchases from KRISHNA traders Rs. 20000 invoice no 12
4. Credit purchases from PARVIN Traders Rs 20000 invoice no 12
5. Credit purchases from KRISHNA Traders Rs 20000 invoice no 14
6. Credit purchases from PARVIN traders Rs 20000 Invoice no 44
7. Returned goods to KRISHNA traders Rs 5000 invoice no 12
8. Returned goods to PARVIN traders Rs 5000 invoice no 44
9. Credit sales to RAVI & CO Rs 50000 invoice no 1
10. Credit sales to KUMAR & CO Rs 50000 invoice no 2
11. Cash sales Rs 20000 invoice no 3
12. Credit sales to RAVI & Co Rs 50000 invoice no 2
13. Credit sales to RAVI & Co Rs 50000 invoice no 5
14. Goods returned by RAVI & Co Rs 5000 invoice no 1
15. Goods returned by KUMAR & Co Rs 5000 invoice no 1
16. Payment made by cheque to KRISHNA TRADERS RS 30000 CH NO 505580
17. Payment made by cheque to PRAVIN TRADERS Rs 30000 CH NO 505592
18. Received cheque from Ravi & Co and Kumar & Co 75000 each.

**Payments made by cash:**

- 3 . Paid to petty cash by cash Rs. 1000
- 4 . Furniture Purchased Rs. 20000
- 5 . Salaries paid Rs 10000
- 6 . Rent Rs. 4000
- 7 . Electricity charges Rs . 3000
- 8 . Telephone charges Rs. 3500
9. Cash purchases Rs. 5000

**Payments made by Petty cash:**

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10. Conveyance Rs. 150

11. postage Rs . 100

12. Stationaries Rs.200

13. Staff welfare Rs . 100

14. Stationeries purchased from Sriram & co 1500 on Credit

15. Depreciation on Furniture 10%

4. Emerald & Co., started a business of home appliances from 1-4-...

01-04-... received cash for capital Rs 500000

04-04-... credit purchases from LG Limited invoice no 123

Owen                      100 nos    @ Rs 800

Mixies                    100 nos @ Rs 1000

DVD player            100 nos @ Rs 1500

Fridge                    100 nos @ Rs 2000

10-04-... Credit sales to AMN invoice no 1:

Owen                      70 nos at Rs 1000

Mixies                    70 nos at rs 1500

DVD player            70 nos at Rs 2000

Fridge                    70 nos at Rs 2500

+TNGST 4% ON TOTAL SALES

10-04-... Cash sales invoice no 2:

Owen                      70 nos at Rs 1000

Mixies                    70 nos at rs 1500

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DVD player                70 nos at Rs 2000

Fridge                      70 nos at Rs 2500

+TNGST 4% ON TOTAL SALES

Cash discount 5%

15-4-... Paid cheque to LG rs 2,00,000

15-4-... received cheque from AMN & co Rs 3,00,000

**Payments made by cash:**

paid to petty cash Rs 2000, furniture Rs 15000, Salaries Rs 10000

Wages Rs 1000, Carriage inward Rs 1500

25-05-...Payment made by petty cash

Conveyance Rs 200, postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-04-... journal depreciate 10% on Furniture:

**Prepare Trading profit loss account and balance sheet:**

	Rs		Rs
Stock	9,300	Misc. income	200
Repairs	310	Purchases	15,450
Machinery	12,670	Purchases return	440
Furniture	1330	Sales return	120
Office expenses	750	Sundry creditors	12,370
Trading expenses	310	Advertisement	500
Land & building	15,400	Cash in hand	160
Bank charges	50	Cash at bank	5870
Capital	24,500	Sales	20,560
loan	5000	Sundry expenses	150
Closing stock	7580	Insurance	500
		Travelling expenses	200

**INVENTORY VALUATION:**

6. from the information given below create unit of measurement, stock groups and stock items

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Find the stock summary:

Stock groups: 1.magazine 2. Baby drinks 3. Cool drinks 4. Daily news paper 5. Hot drinks 6. Stationeries  
7. vegetables

Stock items:

Item	Qty	Rate	Unit
Boost	25	80	Nos
Sports star	20	15	Nos
Potato	260	30	Kgs
Star dust	20	25	Nos
The Hindu	50	3.25	Nos
Tomato	150	15	Kgs
Fanta	10	25	Lit
Dinamalar	40	2.50	Nos
Coco	55	120	Nos
Horlicks	60	70	Nos
India today	10	10	Nos
lactogin	10	100	Nos

### **CONSOLIDATION OF ACCOUNTS:**

7. Bharath Agencies, A Wholesaler give the following information:

Opening balances

Capital : 20,00,000 Cash at Bank: 10,00,000

Cash in Hand: 5,00,000 furniture: 5,00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows:

Pen Rs 35 per dozen Pencil Rs. 30 per dozen Ink pens Rs 140 per dozen

The following transactions take on a particular date:

1. Purchased 100 dozens of pens from ravana bros @ Rs.25 per dozen for each
2. Purchased 200 dozens of pencils from gughan @ Rs 21.50 per dozen for credit less discount of Rs. 100.
3. Sold 10 dozen of pens to Dharma bros for credit
4. Sold 10 dozen of pens to bema bros for credit
5. Sold 50 dozens of pencils to arjuna bros.
6. Purchasd from Ravana bros 50 dozen of ink pens @ Rs 120 and by cheque.

Approved in the PG – COMMERCE – BOS Meeting on 09-05-2015

Prepare following statements using Ex- accounting packages:

Stores ledger, trading account, income statement , balance sheet, account summary ignore dates

### 8 . RATIO ANALYSIS:

Enter the following details comment upon the short – term solvency position of the company: Working capital Rs 20560492

Cash	Rs 14500
Bank	Rs 18500
Debtors	Rs 518260
Creditors	Rs 4298337
Sales	Rs 515252
Purchases	Rs 433310
Stock	Rs 125982
Net profit ...?	

9. Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Go down	Unit of measure	Std cost	Sell price	Op Qty	Total value
Intel Celeron	Processor	Celeron	Mumbai	Nos	15000	20000	2	30000
Intel premium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000
								400000

## **SEMESTER – IV**

### **HUMAN RESOURCE MNGEMENT**

#### **UNIT I:**

Human Resource Management – Meaning, nature, scope and objective – Functions of Human Resource Department – Personnel Policies and Procedures – Theories X & Y – Organization structure.

#### **UNIT II:**

Human Resource Planning – Job analysis – Role analysis – Selection and Recruitment – Testing – Interview – Placement training – Promotion – Performance appraisal. Job evaluation and merit rating – Job satisfaction and morale (therioes of motivations) – Scientific motivation and trainings.

#### **UNIT III:**

Job evaluation and merit rating – Human behavior process – Perception learning – Motivational and Personality Development – Definition of Learning – Learning theories – Human relations – Approaches to good human relations – Punishment.

#### **UNIT IV:**

Discipline – Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure.

#### **UNIT V:**

Industrial relations – Trade unionism – Grievance handling – Organization conflict – Conflict in organizational behaviors – Industrial aspect of conflict - – Organizational conflict – Management of conflict – Leadership – Leadership therioes.

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

1. P.C.Dinuvedi – Management of Human Resources
2. Fred Luthans – Organizational behaviours
3. Memoria – Personnel Management and Industrial Relations
4. VSP. Rao – Human Resource Management

## **ACCOUNTING FOR MANAGERIAL DECISIONS**

### **UNIT I:**

Introduction: Management Accounting as an Area of Accounting, Objectives, Nature and Scope of Management Accounting and Financial Accounting; Management Accounting and Managerial Decisions; Position, Role and Responsibilities of Management Accountant.

### **UNIT II:**

Financial Statements: Importance of Financial Statements; Analysis and Interpretation of Financial Statements, Financial Ratios Types, Computation and their Interpretation.

### **UNIT III:**

Budgeting and Standard Costing: Definition of Budget, Essentials of Budget, Cash Budget, Flexible Budget, Sales Budget, Mudget Budget, Zero-Based Budget, Costing and Controlling Technique, Variance Analysis; Reporting of Variances.

### **UNIT IV:**

Managerial Costing: Concept of Managerial Costing, Managerial Costing and Absorption Costing, Differential and Incremental Costing, Various Managerial Decisions – Sales Mix, Make or Buy Decisions, Discontinuation of Product Line, Acceptance of an Order Pricing, Decision, Key Factor.

### **UNIT V:**

Break Even Analysis: Meaning and Importance of Break Even Analysis, Practical Application of Break Even Analysis, Cost Volume Profit Analysis.

### **BOOKS FOR REFERENCE:**

1. Batty J. – Management Accounting
2. Sarkar N. – Management Accounting
3. Pandey IM – Management Accounting
4. Gupta K.L. – Accounting for Managerial Decisions.



### PROJECT WORK GUIDELINES

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	15 Marks
Second Review	15 Marks
Work Diary	10 Marks
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	40 Marks
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3) End Semester Examination: The evaluation for the semester examination should be as per the norms given below:

External Examiner	60 Marks
Internal Examiner	60 Marks
Viva – Voce Examination	40 Marks

(Jointly given by the external and internal examiner)

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	160 Marks
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Rathinam College Of Arts & Science (Autonomous),Coimbatore – 21.  
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### LIST OF ELECTIVE PAPERS

<b>Group</b>	<b>Sub Code</b>	<b>Subject</b>
Group A	15MCMAE1	Teaching Aptitude
	15MCMAE2	Research Aptitude
	15MCMAE3	Facets Of Commerce – I
	15MCMAE4	Facets Of Commerce – II
Group B	15MCMBE1	Portfolio Management
	15MCMBE2	Financial Reporting
	15MCMBE3	Logistics And Supply Chain Management
	15MCMBE4	Actuarial Practice
Group C	15MCMCE1	Service Marketing
	15MCMCE2	Business Case Study
	15MCMCE3	Marketing Management
	15MCMCE4	Infrastructure Development & Finance
Group D	15MCMDE1	International Finance
	15MCMDE2	Project Management And Financial Services
	15MCMDE3	Investment Management
	15MCMDE4	SPSS Package And Its Applications In Research
Group E	15MCMEE1	Accounting Standards And Information
	15MCMEE2	Industrial Law
	15MCMEE3	CRM And Relationship Marketing
	15MCMEE4	Business Process Outsourcing.

## **ELECTIVE I - A**

### **TEACHING APTITUDE**

#### Unit – I

Teaching Aptitude – Teaching – Nature – Objectives – Characteristics – basic requirements – Learner’s Characteristics – Factors affecting teaching – Methods of teaching – Teaching aids – Evaluation systems

#### Unit – II

Reading comprehension – A passage to be set with questions to be answered

#### Unit – III

Communication – Nature – Characteristics – Types – Barriers and effective classroom communication

#### Unit – IV

Information and Communication Technology – Meaning – Advantages – Disadvantages – General abbreviations and terminology – Basis of internet and e-mailing

#### Unit – V

People and environment interaction – Sources of pollution – Pollutants and their impact on human life – Exploitation of natural energy resources – Natural hazards and mitigation

Note : Objective type Questions only

Reference Books :

1. Teaching And Research Aptitude -Lal & Jain, K. C. Vashistha
2. UGC /NET/SET for Lectureship Exam Paper –GKP
3. Teaching & Research Aptitude-Sanjay Gupta

## **ELECTIVE I - B**

### **RESEARCH APTITUDE**

#### **Unit – I**

Research – Meaning – Characteristics – Types – Steps of research – Methods of research – Research ethics - Paper – Article – Workshop - Seminar – Conference – Symposium – Thesis writing – Characteristics and format

#### **Unit – II**

Reasoning – Number series – Letter series – Codes – Relationships – Classification

#### **Unit – III**

Logical reasoning – Understanding the structure of arguments – Evaluating and distinguishing deductive and inductive reasoning – **Verbal Analogies:** Word analogy – Applied analogy – Verbal classification – Reasoning logical diagrams: Simple diagrammatic relationship – Multi diagrammatic relationship – Venn diagram – Analytical reasoning

#### **Unit – IV**

Data interpretation – Sources – Acquisition and interpretation of data – Quantitative and qualitative data – Graphical representation and mapping of data

#### **Unit – V**

Higher education system: Governance, Polity and Administration – Structure of the institutions for higher learning and research in Indi – Formal and distance education – Professional/ Technical and general education – Value education : Governance, Polity and Administration; Concept – Institutions and their interactions

Note : Objective type Questions only

Books :

1.UGC NET Digest Teaching and Research Aptitude (General Paper - I)

-Dr. M. L. Kamlesh

2.Practice Work Book - UGC NET/JRF/SLET Teaching & Research Aptitude

**Author** :Sanjay Gupta

3.UGC - JRF & Lectureship Paper I Teaching and Research Aptitude

**Author** :Dr. M S Ansari

## **ELECTIVE I – C**

### **FACETS OF COMMERCE – I**

#### **Unit – I**

Marketing Management – The evolution of marketing – Concepts of marketing – Marketing mix – Marketing environment – Consumer behaviour – Market segmentation – Product decisions – Distribution decisions – Promotion decisions – Marketing planning – Organizing and control

#### **Unit – II**

Financial Management – Capital structure – Financial and operating leverage – Cost of capital – Capital budgeting – Working capital management – Dividend policy

#### **Unit – III**

Business Management – Principles of management – Planning – Objectives – Strategies – Planning process – Decision making – Organizing – Organisational structure – Formal and informal organizations – Organisational culture – Staffing – Leading – Motivation – Leadership – Committee – Communication – Controlling – Corporate Governance and Business Ethics

#### **Unit – IV**

Business statistics - Data types – Data collection and analysis – Sampling- need – Error and methods of sampling – Normal distribution – Hypothesis testing – Analysis and interpretation of data – Correlation and Regression – Small sample tests – t-test – F test and Chi-square test- Data processing – Elements – Data entry – Data processing and Computer applications – Computer application functional areas.

#### **Unit – V**

International business – Theoretical foundations of international business – Balance of payments – international liquidity – International economic institutions – IMF- World bank – IFC – IDA- ADB – WTO – its functions and policies – Structure of India's foreign trade : Composition and direction – EXIM Bank – EXIM Policy of India –Regulation and Promotion of Foreign Trade

Note : Objective type Questions only

Books :

1. UGC NET – Commerce – Dr. L.N KOLI
2. UGC NET – Commerce – Sunetra

## **ELECTIVE I - D**

### **FACETS OF COMMERCE – II**

**Unit – I** Business environment – Meaning – Elements – Economic environment – Economic Policies – Economic Planning – Legal environment of Business in India – Competition policy – Consumer protection – Environment protection – Policy environment – LPG – Second generation reforms – Industrial policy and implementation – Industrial growth and Structural changes

**Unit – II** Financial and Management Accounting – Basic accounting concepts – Capital and Revenue – Financial statements – Partnership Accounts : Admission – Retirement – Death – Dissolution and cash Distribution – Advanced company accounts : Issues –Forfeiture – Purchase of Business – Liquidation – Valuation of shares – Amalgamation – Absorption and Reconstruction – Holding company accounts – Cost and management accounting : Ratio analysis – Fund flow analysis – Cash flow analysis – Marginal costing – BEP – Standard costing – Responsibility accounting

**Unit – III** Business economics – Nature – Uses – Concept of Profit and wealth maximization – Demand analysis – Elasticity of demand – Indifference curve analysis – Utility analysis and Laws of returns and Laws of variable proportions – Cost – revenue – Price determination in different market situation – Perfect competition – Monopoly – Pricing strategies

**Unit – IV** Human resource management – Concepts – Role and Functions – Planning – Recruitment – Selection – Training and Development – Succession Planning – Compensation : Wage and salary administration – Incentives – Fringe benefits – Morale and Productivity - Performance appraisal – Industrial relations in India – Health and safety Welfare – Workers participation in Management

**Unit – V** Banking and Financial Institutions – Importance of Banking to Business – Types of Banks – Functions – RBI – NABARD – Rural Banking – Banking sector reforms in India – NPA – E – Banking – IDBI – IFCI – SFC – UTI – SIDBI

Note : Objective type Questions only

**Books:**

1. UGC NET – Commerce – Dr. L.N KOLI
2. UGC NET – Commerce – Sunetra

## **ELECTIVE –II – A**

### **PORTFOLIO MANAGEMENT**

#### **Unit I: Portfolio Concept, Need, Types and Functions**

Concept of Investment Portfolio – Need for Portfolio – Types of Investment Portfolios and their Features – Efficient Portfolios – Mutual Funds as Managed Portfolios – Functions of Portfolio Management – Portfolio Managers: Types and Functions.

#### **Unit II: Portfolio Goals, Return & Risk Analysis**

Portfolio Goals – Portfolio Goal differences of investors – Matching the Goals and Portfolios– Portfolio Return and Risk analysis: Measuring Portfolio Return – Concepts and Measures of Portfolio Risk: Systematic and Unsystematic risks and their measures – Portfolio Risk-Return Relationship – Risk and Diversification relationship.

#### **Unit III: Portfolio Construction and Choice**

Inputs for portfolio construction: Security Return, Security Risk and Correlation coefficients of returns of pairs of securities – Portfolio Return and Risk Data – Harry Markowitz Model – William Sharpe model – Portfolio Choice using indifference curves – Lagrange Multiplier Technique to spot the Dominant Portfolio – Constraints in portfolio construction – Strategies in portfolio construction: Lending and Leveraged portfolios – Zero Beta portfolios.

#### **Unit IV: Pricing Theories**

Capital Asset Pricing Model – Assumptions and Applications – Capital Market Line (CML) and Security Market Line (SML) and Equations thereof – Sharpe Theory of Capital Market: Overpriced and Under-priced assets – Arbitrage Pricing Theory: Concept and construction of APT portfolios.

#### **Unit V: Portfolio Evaluation**

Concept of Evaluation – Bench Mark Comparison – Measures for evaluation of managed portfolios: Treynor, Sharpe and Jenson measures – Timing and Selectivity – Performance attribution analysis – Portfolio Change – Active and Passive strategies – Formula Plans of Portfolio change.

#### **Books for References**

- Investment Management – B. K Bhalla
- Investments – Bodie, Kane and Marcus
- Investments – William Sharpe, Alexander and Bailey

## **ELECTIVE –II-B**

### **FINANCIAL REPORTING**

#### **UNIT I: CORPORATE FINANCIAL REPORTING:**

Meaning – Need – Developments – Issues and Problems in Corporate Financial Reporting with reference to Published Financial Statements.

#### **UNIT II: DEVELOPMENTS OF ACCOUNTING STANDARDS:**

Developments of Accounting Standards in India and Abroad – Role of ICIA – Introduction of IFRS – Requirement of IFRS.

#### **UNIT III: ACCOUNTING STANDARDS:**

Accounting Standards Interpretation and guidance notes on various Accounting aspects issued by ICAI and their Applications.

#### **UNIT IV: DEVELOPMENTS IN FINANCIAL REPORTING:**

Value Added Statement – Economic Value Added – Market Value Added – Shareholders Value Added – Environmental Accounting.

#### **UNIT V: HUMAN RESOURCE ACCOUNTING AND INFLATION ACCOUNTING, RECENT DEVELOPMENTS IN FINANCIAL REPORTING SYSTEM:**

Web Enabled Reporting – Triple Bottom Line Reporting – Value Reporting etc.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless



## **ELECTIVE-II-C**

### **LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Unit - I** Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory.

**Unit - II** Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century.

**Unit - III** Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain – Global Applications.

**Unit - IV** Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement-Systems and Values of Supply Chain .

**Unit - V** Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies - Certifications .

#### **Reference Book:**

1. G Raghuram & N Rangaraj, Logistics and Supply Chain Management - Cases and Concepts. Mac Millan.
2. Martin Christopher, Logistics & Supply Chain Management: Creating Value-Adding Networks, FT Press.
3. Janat Shah, Supply Chain Management: Text and Cases, 1st Edition, Pearson. Text Book: D K Agrawal, Textbook of Logistics and Supply Chain Management, MacMillan 2003, 1st Edition

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

1. AGARWAL B.D: Advanced Financial Accounting.
2. PORWAL L.S : Accounting Theory.

## **ELECTIVE – II –D**

### **ACTUARIAL PRACTICE**

Objective: To acquaint the students with principles and practices of actuaries in making investment decisions.

Unit I Investment: Meaning, Kinds, Principles of investment, Valuation of Investment, Bonus. Importance of Actuaries in investment, Concept of Actuaries, Function, Scope, Importance.

Unit II Actuarial risk management: Assessment of risks, types and risk measures.

Annuity: Meaning, Difference between annuity and Life Insurance. LIC: Calculation Of Premium, Preparation of mortality Table, Kinds of mortality Table, Methods of Loading, Functions and organization of LIC.

Unit III Actuarial Professionalism: Meaning and Importance of Professionalism in the work of actuaries. Actuarial methods, financial reporting, reinsuring, profitability analysis, financial condition analysis, Final Accounts of Insurance Company.

UNIT IV Marine Insurance: Introduction, Marine Losses- Classification & calculation of loss, Fixation of premium.

UNIT V Fire Insurance: Introduction. Determination of premium, settlement of claim in fire Insurance. General Insurance: Meaning. Functions, Organisations, IRDA Act 1999- Main provisions & impact of Act.

Books for References:

1-Mishra M.N. : Insurance- Principles & Practice.

2-Gupta O.S. : Life Insurance.

3-Vinayakam M. Radhaswami and Vasudevam : Insurance- Principles & Practice.

4-Kothari & Bhall : Principles & Practice of Insurance.

Approved in the PG – COMMERCE – BOS Meeting on 09-05-2015

## **ELECTIVE-III-A**

### **SERVICES MARKETING**

#### **Unit I**

Introduction – Growth of the Service sector – Characteristics of services – Classification of services – Designing of service – Blue printing – Building service aspirations.

#### **Unit II**

Marketing mix in services marketing – Seven ‘P’s – Product decision – Pricing strategies and tactics – Promotion of services – Distribution of services – Additional dimensions in services marketing – People, physical evidence and process.

#### **Unit III**

Effective management of services marketing – Managing demand and Supply through capacity planning and segmentation – Internal marketing of a service – External Vs Internal Orientation of Service Strategy.

#### **Unit IV**

Delivering Quality Service – Quality gaps – Customer expectations Vs Perceived service gap– Factors and techniques to resolve the gap – Quality standards, factors and solutions –Service performance gap – Key factors and strategies for closing the gap – External communication with customers – Promise Vs Delivery gap – Developing appropriate and effective communication about service quality.

#### **Unit V**

Marketing of services with special reference to financial services, health services, travel, hotel and tourism services, professional services, public utility services and educational services.

#### **Books for Reference**

1. Services Marketing, Dr.V. Balu, Sri Venkateswara Publications, Chennai.
2. Services Marketing and Management, B. Balaji, S. Chand and Co. Ltd., New Delhi.
3. The Marketing of Services, Hainemann, London.
4. Services Marketing, C. Lovelock, Prentice Hall Englewood Cliffs, London.
5. Services Marketing, S.M. Jha, Himalaya Publishing House, Mumbai.

**ELECTIVE –III -B**  
**BUSINESS CASE STUDY**

**Unit I**

**Case 1:** Infosys technologies limited

**Subject:** Predictability, Sustainability and Profitability Models

**Required:** Comment on the appropriateness of the models used by infosys for market delivery. are they likely to be valid in the five years?

**Website:** [www.infosys.co.in](http://www.infosys.co.in)

**Unit II**

**Case 2:** HMT machine tools division

**Subject:** Global and Indian scenario

**Required:** Comment on the environmental changes that are critical to machine tools industries.

**Website:** [www.hmt.co.in](http://www.hmt.co.in)

**Unit III**

**Case 3:** Bharat heavy Electrical Limited

**Subject:** International operation in BHEL

**Required:** Examine the appropriateness of BHEL'S current strategies in the back ground of current international competition.

**Website:** [www.bhel.co.in](http://www.bhel.co.in)

**Unit IV**

**Case 4:** Hotel Taj West End, Bangalore

**Subject:** Service Strategy

**Required:** Analyse the distinctive service of taj west end. how should this be developed or change if taj want to achieve world class status

**Website:** [www.tajhotel.co.in](http://www.tajhotel.co.in)

**Unit V**

**Case 5:** Sterling Holiday Resorts**Subject:** Market Segmentation

**Required:** Develop a SWOT analysis of sterling. **Website:**

[www.sterlingresorts.co.in](http://www.sterlingresorts.co.in)

**Reference Book:**

- A) R. Srinivasan - *Case Study In Marketing*- Prentice ' Hall Of India Pvt Ltd, New Delhi-01 3<sup>rd</sup> Edition (2006).
- B) H. Kaushal - *Case Study Solutions Human Resource Development*- Macmillan Publishers India limited- 1st Edition (2004).
- C) "Business Standard India 2011"BS Books An Imprint Of Business Standard Ltd, New Delhi-02

## **ELECTIVE –III –C**

### **MARKETING MANAGEMENT**

Objectives: On successful completion, the students are expected to develop the capability of modern marketing techniques.

#### Unit –I:

Meaning – Definition and Importance of Marketing – Difference between Selling and Marketing – Approaches to the study of Marketing – Marketing concept – Market Segmentation – Basic for segmenting the consumer market – Buyer Behaviour.

#### Unit-II

Product – Meaning and Definition – Product Policy – Classification of Products – New Product Development – Product life cycle – Product mix – product line strategies –Branding.

#### UNIT –III:

Pricing – Importance of Price – Objectives of Pricing- Factors affecting e Price determination – Pricing Policies – kinds of Pricing – Pricing of New products – Discounts and Allowance-Resale – Price maintenance.

Channels of Distribution – Factors influencing the choice of a channel – Channel of Distribution for consumer and Industrial goods – Middlemen – Kinds of Wholesalers and retailers and their functions.

#### UNIT –IV

Promotion – Promotional mix- Factors determining promotional mix – Sales promotion – Objectives – Types- Advertising Budget – Personal Selling – Kinds of Advertising – Benefits – Advertisement copy, Advertising Budget – Personal selling – kinds of salesmen – Function – Qualities of a good salesmen- process of selling.

#### UNIT – V

Market Research – Objectives, Importance – Marketing Research activities – Types of Research Design – types of elements of Research Design – Steps involved in Research process.

#### Text Books:

1. Marketing by Rajan Nair – Sultan Chand Company
2. Marketing management by Sherlekar
3. Principles of Marketing- Philip Kotler.

### **ELECTIVE – III – D**

#### **INFRASTRUCTURE DEVELOPMENT & FINANCE**

##### Unit – I

Infrastructure Development - Introduction - Public Private Partnerships – Procurement Process  
Concession – Design and Award - Risk Management of Infrastructure Projects - Project Finance  
- Credit Rating of Infrastructure Projects

##### Unit – II

Introduction to infrastructure development through PPP route - Benefits & Types of PPP Models  
- Government's role in successful PPP projects - VFM evaluation - PPP procurement process;  
Lifecycle of PPP projects - Contractual package of PPP project - Bankable concession agreement  
- Case study – Procurement process of Indian PPP projects

##### Unit – III

Introduction to concession design and award - Concession Design : Price setting - Price  
adjustment - Specific performance targets - Force majeure and other unforeseen changes -  
Dispute settlement Competitive bidding - Direct negotiations and unsolicited proposals -  
Competitive negotiations - Model concession agreements of highways projects in India

##### Unit – IV

Risks associated with various infrastructure projects - Introduction to risk management concept -  
Risk analysis techniques - Risk mitigation strategies - Risk allocation frameworks of major  
infrastructure projects – Computer based approach to risk management in infrastructure finance

##### Unit – V

Introduction to project financing concept - Analysis of project viability - Designing security  
arrangements - Preparing the project financing plan - Rating frameworks of various national and  
international credit rating agencies for infrastructure projects in various sectors.

Books for reference:

1. Raghuram, G., Jain, R.,Sinha,S.,Pangotra,P.,& Morris,S.(2000). Infrastructure Development and Financing: Towards a Public-Private Partnership: MacMillan.
2. UNIDO.(1996). Guidelines for infrastructure development through Build-OperateTransfer (BOT) projects.Vienna: UN

## **ELECTIVE –IV-A**

### **INTERNATIONAL FINANCE**

#### **Unit I**

International Monetary and financial system : Meaning and Scope- Importance of International finance Bretton woods conference and afterwards - IMF and the World Bank- European Monetary system Hybrid system of Exchange rates Balance of Payment and International linkages : Balance of payments- its components -Principles International flow of goods : services- capital Coping with Current account deficit.

#### **Unit II**

Fundamental International Parity and Forecasting Exchange rates : Determination of exchange rate - Interest Rate Parity - Covered Interest Arbitrage Purchasing Power Parity :Principle Fisher Effect Forecasting rates : Efficient Market approach - Fundamental approach - Technical Approach Performance of the forecaster

#### **Unit III**

International Capital and Money Market Instruments : Euro bonds- Euro loans- GDRs- ADRs- IDRs- Repos- CPs Floating Rate Instruments: Loan - Syndication and Euro deposits International Markets : Forex market - Function- Structure - Spot market - Spot Rate quotation - Spot Forex trading - Cross Exchange Rate Forward market : Forward rate quotation - Forward Exchange rate in India

#### **Unit IV**

Financial Swaps: Introduction - Major types of swap structures - Motivations underlying swaps Evaluation of swap markets Future innovations - Interest rate swaps in the Indian market Currency and Interest rates futures : Introduction - Future contracts, markets and the trading process- Future Prices - Expected spot prices - Forward Prices - Interest rate futures - Hedging and Speculation Currency options: Introduction - Principles - options - Pricing models - OTC Market Practices Future options: Innovations with embedded options - Empirical studies of option pricing models - Currency options in India

#### **Unit V**

International Exposure and Management: Economic Exposure- measuring economic exposure - Determinants - Operating exposure - managing operating exposure - Financial Hedging Transaction Exposure: Forward Market Hedge - Money Market Hedge - Option Market Hedge –Swap Market Hedge - Exposure Netting Translation Exposure: Management of



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Translation Exposure - Hedging Translation Exposure - Balance Sheet Hedge - Derivatives  
Hedge Accounting implications of international activities : Accounting for foreign international  
currency transaction - Accounting for international operations

**Reference Books -**

- A. Cheol S.Eun, Bruce G.Resnick- "*International Financial Management*"-  
Tata McGraw-Hill Publishing Company Limited, New Delhi- Third Edition  
(2004)
- B. Apte P.G- "*International Financial Management*"- Tata McGraw-Hill Publishing  
Company Limited, New Delhi- Fourth Edition (2006)
- C. Maurice D.Levi - "*International Finance*"- Routledge Taylor and Francis Group,  
London and New York- Fifth Edition (2009).

## **ELECTIVE –IV-B**

### **PROJECT MANAGEMENT AND FINANCIAL SERVICES**

#### **OBJECTIVE:**

To explain project management for entrepreneurs, To introduce the field of financial services, To provide an in depth knowledge about various financial services

#### **UNIT I**

Project management – Concept of a Project – Categories of Project - Project life cycle - Definition of project management - The project as a conversion Process - project environment - complexity of projects - the relationship between project Management and line management - current issues in project management-

#### **UNIT II**

Project planning - project planning as a value adding activity - process of project planning - managing the planning process - communicating project plans - dealing with increased complexity through net work diagrams - Analyzing the network- Critical Path Analysis - Activity on Nodes diagramming- Dealing with the uncertainty Programme Evaluation and Review Technique- Computerized Project Management - planning with standards.

#### **UNIT III**

Project financing and development banks - Development banking and western world - debt Equity ratio-Equity and Preference Share Capital- Internal Generation of Funds- Leasing Financing - Public sector bonds-Debentures- Assistance from International financial- Short Ten Rupee Funds for Working capital- All India Development Corporation- Specialized Institution - Investment Institution.

#### **UNIT IV**

Leasing Introduction Tax - Legal and Accounting Aspects Financial Evaluation: Lessor and Lessee Points of View Qualitative Factors Lease Structuring - Lease Agreement Funding of Leases Merchant Banking Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits Arranging Inter-corporate Loans Raising term Finance and Loan Syndication.

#### **UNIT V**

Other Financial Services Hire Purchase and Installment System Consumer Finance Securitization Credit Cards Credit Rating in India and in Foreign Countries Services of Registrars and Transfer Agents Services of Custodians-Central Depository Systems Mutual Funds Commercial Paper Financial Journalism.

#### **Reference Books:**

1. Project Management - Harvey Maylor - Macmillan India Ltd.
2. Project Management - S. Choudhury - Tata McGraw Hill publishing

## **ELECTIVE –IV-C**

### **INVESTMENT MANAGEMENT**

#### **Unit I Investment Concept, Types, Features and Functions**

Concept of Investment – Types of Investment – Features of Real, Financial and Derivative investments – Features of Financial Investment instruments: Money & Capital Market investment instruments- Primary & Secondary Market Investment instruments- Fixed & Varying income investment instruments – Direct and Portfolio investments – Distinctions among Investment, Speculation and Gambling – Features of Ideal investments – Functions of Investment Management: Selecting, Scaling, Spreading, Spacing and Timing – Tax considerations and investment management.

#### **Unit II Investment Goals, Return & Risk Analysis**

Investment Goals: Return, Risk, Growth, Control and Tax-related goals – Goal differences of investors – Matching the Goals and Investments – Allocation of funds to different investments – Constraints and Strategies – Return and Risk analysis: Concepts and Measures of Return: Current Return, Holding Period Return – Concepts and Measures of Risk: systematic and unsystematic risks and their measures: Standard deviation, Variance and Beta– Risk-Return Relationship.

#### **Unit III Investment Valuation Measures and Approaches**

Equity and Debt Valuation: Methods of valuation of Equity and Debt investments – Price and Value analysis – Cootner’s Hypothesis – Fundamental Analysis for investment evaluation – Economy, Industry and Company analysis – Technical Analysis: Concept and emphasis – Dow Theory – Important Charts Patterns – Lead and Lag Indicators – Price-Earnings analysis.

#### **Unit IV Investment Portfolios, Mutual Funds and Efficient Market Hypotheses**

Portfolio Concept and Construction – Portfolio risk and Return – Efficient Portfolios – Portfolio Choice – Mutual funds: Concept, Need and Types – Random Walk Theory – Different Forms of Market Efficiency: Weak, Semi-strong and Strong forms and their tests.

#### **Unit V Derivative Investments**

Concept of Derivatives – Types – Options as a derivative investment – Terminologies in options market – Options types – Pay-off for holders and writers of call and put options contracts – Futures Market: Features of Futures contracts – Types of futures contracts – Uses– Swap contracts and their uses and types.

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**Note: The question paper shall consist of 40% Theory and 60% problem.**

**Books for References**

- |                       |   |                                       |
|-----------------------|---|---------------------------------------|
| Investment Management | – | B. K Bhalla                           |
| Investments           | – | Bodie, Kane and Marcus                |
| Investments           | – | William Sharpe, Alexander and Bailey. |

## **ELECTIVE –IV-D**

### **SPSS PACKAGE AND ITS APPLICATIONS IN RESEARCH**

Unit – I A brief introduction to SPSS – Data Entry – Data view Spread sheet – Variable view spread - Storing and Retrieving Data Files - The Statistics Menus - Data File Handling  
Generating New Variables - Running Statistical Procedures - Constructing Graphical Displays -  
The Output Viewer - The Chart Editor - Programming in SPSS

Unit – II Data description – Simple inference for continues data – Simple inference for  
Categorical data – Description of data – Method of analysis

Unit – III Reading data – Basic Structure of an SPSS Data File - Reading an SPSS Data File -  
Reading Data from Spreadsheets - Reading Data from a Database - Reading Data from a Text  
File Saving Data.

Unit – IV Descriptive Statistics – Simple percentage analysis - Measures of central tendency -  
Variability - Deviation from normality - Size and stability - Cross Tabulation and chi-square  
analyses

Unit – V Statistical Procedures - Summarizing Data. Frequencies Comparing Means - Paired-  
Samples T Test - ANOVA Models - Univariate Analysis of Variance - Correlating Variables -  
Bivariate Correlations - Partial Correlations - Regression Analysis - Linear Regression -  
Nonparametric Tests

Books :

1. A hand book of statistical analysis with using SPSS – Sabineu landau & Brain S Everit
2. SPSS Programming and Data management – Raynald Levesque
3. SPSS For Beginners – V Gupta
4. A Student Guide to The Statistical Package For The Social Sciences - Mathew Zagual

## **ELECTIVE –V-A**

### **ACCOUNTING STANDARDS AND INFORMATION**

#### **Unit -I**

Introduction to IFRS : Meaning- Process of Standard Setting - Features - Advantages - Challenges - Current Perspective Format of IFRS In India : Framework of IFRS - Objectives - Characteristics - Elements.Presentation of Financial Statement IAS 1 : Definitions - Inventories IAS 2 - Cash Flow Statement IAS 7 Accounting Policies: Changes in Accounting Estimates and Errors IAS 8 - Events after the Reporting Period IAS 10

#### **Unit -II**

Accounting Treatment for Income Taxes IAS 12 : Property, Plant and Property IAS 16 - Leases IAS 17 - Revenue Recognition IAS 18 -Employee Benefits IAS 19 - Accounting for Government Grants and Disclosure of Government Assistance IAS 20 The Effect of Changes in Foreign Exchange Rates IAS 21 - Borrowing Costs IAS 23 - Related Party Disclosures IAS 24 - Retirement Benefit Plans IAS 26 Consolidated and Separate Financial Assets IAS 27 - Investments in Associates IAS 18 - Investment in Joint-Ventures IAS 31

#### **Unit -III**

Financial Instruments Presentation IAS 32: Earnings Per Share IAS 33- Interim Financial Reporting IAS 34- Impairment of Assets IAS 36. Provisions, Contingent Liabilities and Contingent Assets IAS 37 - Intangible Assets IAS 38 - Financial Instruments: Measurement and Recognition IAS 39 - Investment Property IAS 40 Agriculture IAS 41 : First Time Adoption of International Financial Reporting Standards IFRS 1 - Share Based Payment IFRS 2 - Business Combinations IFRS 3 - Non-Current Assets Held for Sale IFRS 5 - Financial Instrument - Disclosure IFRS 7 - Segment Reporting IFRS 8

#### **Unit -IV**

Introduction and Basic Concepts : Role and Purpose of Accounting Information System- Transaction Processing System - Professionalism and Ethics - Internal Controls Documentation Techniques: Flow Charting- Data Flow Diagramming- Real Modeling. System Analysis and Information Technology: Information System Concepts- XBRL- E-Business and Enterprise Resource Planning Systems

#### **Unit -V**

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Business Processes : Sales / Collection Process - Acquisition / Payment Process Other  
Business Process- Business Process Management Accounting Information System :Computer  
Crime And Information Technology Security - Decision Making Models and Knowledge  
Management - Professionals Certification and Carrier Planning - Auditing and Evaluating the  
AIS.

**Reference Book(s):**

- A. Jasmine Kaur- *IFRS A Practical Approach* , Tata McGraw-Hill Education Pvt.Ltd.,  
New Delhii, 1<sup>st</sup> Edition (2011)
- B. Robert Hurt, Calif State Poly Upomona., *Accounting Information System*, Tata McGraw-  
Hill Education Pvt.Ltd., New Delhii, 2<sup>nd</sup> International Edition.

## **ELECTIVE –V-B**

### **INDUSTRIAL LAW**

**UNIT-I** Factories Act 1948 – Provisions relating to health,Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988.

**UNIT-II** Trade Unions Act 1926 – Definition – Registration –Rights and Privileges Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.

**UNIT-III** Payment of Bonus Act 1965 – Meaning of Gross Profit– Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981.

**UNIT-IV** Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits –Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund –Workmen’s compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases.

**UNIT-V** The Payment of Gratuity Act 1972 – Gratuity – Scopeand coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946.

Reference Books:

1. N.D.Kapoor – Industrial Law
2. P.L.Mallick – Industrial Law.
3. Factory Laws applicable Tamilnadu by S.Vaidyanathan, Madras Book Agency.
4. S.MShukla and R.N.Saxena – Industrial Law
5. P.P.S.Gogna – Business and Industrial law



## **ELECTIVE – V- C**

### **CRM AND RELATIONSHIP MARKETING**

#### Unit-I -Introduction to Customer Support

Product & Customer Overview -Importance of a Customer -Consumer behavior.

#### Unit –II -Customer support Methodology

Customer Centric approach -External Layers Vs Internal Layers -Need of Customer Support Methodologies for Customer Support

#### Unit III –Introduction to ERP Introduction:

ERP-An Overview Enterprise-An Overview -Benefits of ERP ERP and Related Technologies

#### Unit-IV -CRM Basics

CRM –Meaning & Definition -Dimensions of CRM -Nature of CRM -Goals of CRM - Advantages of CRM

#### Unit –V -Implementation of CRM

CRM Implementation –A comprehensive model -Developing CRM vision and strategy Management support

#### TEXT BOOKS RECOMMENDED:

- 1.Balasubramaniyan, K., Essence of Customer Relationship Management, learn Tech press
2. For Sugar-CRM & Microsoft Dynamic CRM -Refer Internet
3. Kaushik Mukerjee –CRM –PHI.
4. M.Peeru Mohamed –CRM -Vikas

## **ELECTIVE –V-D**

### **BUSINESS PROCESS OUTSOURCING**

#### **UNIT - I**

Organizational behaviour- Foundations of Individual behavior-Perception and Individual decision making-values, attitude and job satisfaction.

#### **UNIT - II**

Foundations of group behaviour- Understanding work teams- Communication - Leadership.

#### **UNIT - III**

Foundations of organization structure - Technology - Work design and stress - Human resource policies and practices - Organisational Culture – Organisational Politics

#### **UNIT - IV**

Basic concepts and the need for BPR-Principles of BPR and the role of IT- BPR and restructuring the organization.

#### **UNIT - V**

Networked organization- virtual corporations.

#### **Reference Books**

1. R.Radhakrishnan and S.Balasubramanian “Buisness Process Reengineering: Text Cases”, PHI, 2008.
2. Stephen P.Robbins “Organizational behavior”, PHI, 12th edition, 2006.
3. Turban,Mclean,wetherbe,”Information Technology for management” John Wiely and Sons, 2001.
4. Ravi Kalakota and Marcia Robinson, “E-Business- Roadmap for Success- Pearson Education, 2000.
5. Vikram Sethi & William R King, “ Organizational transformation through business process reengineering”, Pearson education, 2006.

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Admitted in M.Com from the academic year 2015 -2016 & Onwards

**List of Advanced Learner Courses-MCOM**

<b>Semester</b>	<b>Subject Code</b>	<b>Subject Options</b>
I	15MCM1LA	Organization Behaviour
	15MCM1LB	Company Law
II	15MCM2LA	Industrial Relation
	15MCM2LB	Business Laws
III	15MCM3LA	Human Resource Development
	15MCM3LB	Industrial Law
IV	15MCM3LA	Strategic Human Resource Management
	15MCM3LB	Corporate Laws

## **ADVANCE LEARNER COURSE – I**

### **PAPER - I**

#### **Personnel Management & Industrial Relation**

##### **ORGANISATIONAL BEHAVIOUR**

UNIT I: Organizational Behaviour: The concept and its evolution, contributing fields. Individual Behaviour, biographical factors, ability, personality, learning, perception and individual decision making, values, attitudes, behaviour modification.

UNIT II: Group Behaviour - Definition and classification, stages of group development, major elements in group behaviour, analyzing group interactions, explaining group behaviour, analyzing group interaction.

UNIT III : Explaining group behaviour and determinants of group leadership, Transactional Analysis.

UNIT IV: Organisational Power and Politics. Power-definitions, bases of power – dependency, identification, tactics, Politics, reality, factors, defensive behaviour.

UNIT V: **Values, Attitudes & Job Satisfaction:** Importance of values, sources of our value systems, sources of attitudes, attitude surveys, measuring job satisfaction. Effect of job satisfaction on performance.

#### **Books for Reference:**

1. Nestron and Davis—Organisational Behaviour
2. Kolasa—Introduction to Behavioural Science for Business.
3. Shukla- Understanding Organisations
4. Ahuja- Organisational Behaviour
5. Sharma- Organisational Theory and Behaviour

**PAPER - II**  
**INDUSTRIAL RELATIONS**

UNIT I: **Industrial Relations:** Concepts and Parties .

UNIT II:**Industrial Relations Concepts and Parties:** Historical Development – Changing pattern-employees’ attitudes-workers attitude and the role of the state, theories of industrial relations.

UNIT III: **Trade Unions:** Principles of trade unions, objectives and functions of trade unions, growth of trade union movement in India.

UNIT IV: Factors affecting growth of trade union, features and weakness of trade unions, essentials of successful trade union.

UNIT V: **Recognition of trade unions:** What is recognition? States’ Provision for recognition, Rights of recognized unions, unfair labour Practices.

**Books for Reference:**

1. Agarwal S.L: Labour Relation Law in India
2. Agnihotri V: Industrial Relations in India
3. Dunlop J.T.: Industrial Relation System.
4. Giri, V.V: Labour Problems in Indian Industry
5. Monappa A: Industrial Relation

## **PAPER - III**

### **HUMAN RESOURCE DEVELOPMENT**

**UNIT I: Human Resource Development:** Definition, Importance, Sub-systems.

**UNIT II: HRD Process:** Identification of needs (Task analysis, Organization analysis and Person analysis), Designing and Implementing HRD programme, and Evaluation of the HRD programme.

**UNIT III: Other HRD sub-systems:** Performance appraisal, Potential appraisal, Career Planning and Management, Performance Counselling and Feedback.

**UNIT IV:** Learning process and theories:

**UNIT V: HRD Culture and Climate and HRD styles:** Definition, OCTAPACE Culture and Managerial Styles.

#### **Books for Reference:**

1. Rao, T.V: HRD Audit
2. Virmani and Rao, Economic Destructing Technology Transfer and Human Resource Development
3. David Russel G. Planning Human Resource Development McGraw, William and Tnayer- Training in Business and Industry
4. Mehata, M.M.- Human Resource Development in India
5. Pattern T.H.- Manpower Planning and the Development of Human Resources
6. Pareek and Rao- Designing and Planning Human Resource System.

## **PAPER - IV**

### **STRATEGIC HUMAN RESOURCE MANAGEMENT**

**UNIT I: HRM Roles, Functions and Strategies:** Role of HR functions, Role of HR practitioner , Professionalism of HRM , Ethical Considerations, Concept of Strategy, Strategic HRM defined, Aims of Strategic HRM.

**UNIT II: rganizational Strategy, Structure, Culture and Policy:** Approaches to Strategic HRM, SHRM & Business Strategy, SHRM Strategy, Structure, Culture and Policy, Organizational Culture and HRM, HRM Structures and Policy, The Formulation of HR Strategies, The Strategic Fit, Strategic HRM Models.

**UNIT III: Organization, Jobs and Roles:** Organization Design – Aims & Resource, Conducting Organization Reviews, Organization Analysis & Diagnostics, Organization Planning, Responsibility for Organization Design.

**IV:Organizational Development, Change & Transformation:** Organizational Development – Defined, Change Management, Organizational Transformation, Development & Change Process.

**UNIT V: HR Planning:** Role and need for HR Planning, Objectives of HR Planning, HR Planning Process, Forecasting HR Requirements, HRP & Strategic Organizational Planning Economic and Market Factors, Government & Industrial Relations Changes.**HR Information Management System:** Need of HRIMS, Nature and Benefits of HRIMS, Types of HRIMS Data, Strategic HR Planning & HRIMS, Productive HRIMS.

#### **Books for Reference:**

1. Strategic Human Resource Management by Alan Nankering Robert Compton, Marian Biard.
2. A Handbook of Human Resource Management Practice by Michael Armstrong.

**ADVANCE LEARNER COURSE – II**

**LAW**

**PAPER -1**

**COMPANY LAW**

Unit I:

Definition and characteristics of a company, corporate personality, types of companies, privileges of private limited company, promotion and incorporation of a company.

Unit II:

Memorandum of Association – Contents and alterations, Articles of Associations-contents and alterations, Prospectus- Contents, statement in view of prospectus.

Unit III:

Share Capital, Types of shares, allotment of shares, transfer and transmission of shares, membership of a company ceasing of membership of a company.

Unit IV:

Company Management – Director, Managing Director, Whole Time Directors-Appointment, Rights and duties, Company Meetings, types Coram, Voting, Resolutions.

Unit V:

Winding up of a company- Modes of winding up of a company, Borrowing Powers, Mortgages and Charges, prevention of oppression and mis management



**PAPER – II**  
**BUSINESS LAWS**

Unit I:

Legal Environment of Security market Silent features of SEBI Act1992, objective of SEBI, functions of SEBI.

Unit II:

Role of SEBI in controlling security market powers of SEBI on Grievance Redressal Mechanism of SEBI.

Unit III:

Negotiable Instrument Act 1981- features and objective of Negotiable Instrument Act, Types of Negotiable Instrument, Endorsement, Crossing and dishonor of Negotiable Instrument.

Unit IV:

Banking Regulation Act 1949- Development of Banks, Silent features and objectives, powers of Bank Omburserment, Audit of Banks, Restrictions on Loans and Advances.

Unit V:

Reserve Bank of India– Functions,Role of RBI in controlling business of Banking Companies.

Reference Book:

1. Business Laws-N.D. Kapoor , Sultan Chand and Sons
- 2.Business Laws –M.R. Sreenivasan , Margam Publications
- 3.Business Laws –M.V. Dhandapani, Sultan Chand ad Sons
- 4.Mercantile Law –S. Badre Alam and P. Saravanel
- 5.Business Law –R.S.N. Pillai –S. Chand

**PAPER - III**

**INDUSTRIAL LAW**

UNIT 1:

The factories Act, 1948 : Objects, provisions relating to hazardous process,health, safety,welfare, working hours, leave etc. of workers, approval, licensing and registration of factories , manager and occupier – their obligations, power of the authorities under the Act, penal provisions.The Payment of Bonus Act, 1965: Object, Scope and Application, Definitions, Calculation of amount payable as Bonus, Eligibility for Bonus, Disqualification for Bonus; Minimum & maximum Bonus, Set on & Set off of Allocable Surplus, Application of Act in Establishment in Public Sector, Bonus linked with Production or Productivity.

UNIT 2:

The Employees State Insurance Act, 1948 : Objects, Definitions, Application, Employees State Insurance Scheme, Employees' State Insurance corporation, Constitution-Powers and Duties of the Corporation, Wings of the Corporation, Employees' State Insurance Fund, Contribution, Benefits.

UNIT 3:

The Industrial Disputes Act, 1947: Objects, authorities for settlement of industrial disputes, reference of industrial disputes, procedure, powers and duties of authorities, settlements and Awards, strikes, lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices, Miscellaneous provision.The Trade Unions Act, 1926: Objects, registration of trade unions, rights and liabilities of registered trade unions -procedure, penalties.

UNIT 4:

The Workmen's compensation Act, 1923: Objects, Employer's liability for compensation, amount of compensation, distribution of compensation, notice and claims, remedies, of employers against stranger, commissioners for workmen's compensation. The Employees' Provident Funds & Miscellaneous provision Act, 1952: Objects, Schemes under the Act. Employees' Provident Fund Scheme, Employees' pension Scheme, 1995, Employees' Deposit linked Insurance Scheme, Determination and Recovery of Moneys due from and by employers, protection against attachment.

UNIT 5:

The payment of Wage Act, 1936: Objects, Application,responsibility for payment of wages, wage periods, time-limits, Deduction from wages remedy available to worker for delay or unauthorized education. The Minimum Wages Act, 1948: Objects, Application, Minimum Fair and Living Wages, Determination of minimum wage, Taxation of minimum wage, Advisory Board, remedy to worker for non-payment of minimum wages. The Payment of Gratuity Act, 1972.

Books for reference:

1. Malik P. L, Labour and Industrial Law, 9thedn, 2009, EasternBook Company,Lucknow.

Approved in the PG – COMMERCE – BOS Meeting on 09-05-2015

Rathinam College Of Arts & Science (Autonomous),Coimbatore – 21.  
Admitted in M.Com from the academic year 2015 -2016 & Onwards

2. Sharma J. P, Simplified Approach to Labour Laws 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.

3.Kumar H. L, Digest of Labour Cases-1990 –2009,Universal Law Publishing Co Pvt Ltd, Delhi.

4.Singh Avtar, Introduction to Labour & Industrial Law,2009 edn, Wadhwa and Company, Nagpur.

5.Sharma J. P, Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules,2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.

**PAPER - IV**  
**CORPORATE LAWS**

UNIT-I

Corporate Laws:Importance-objectives. Doctrine of indoor Management. Liability of Misstatement - Mergers and Acquisitions.

UNIT-II

Information Technology Act:Intellectual Property Rights -Patents Act -Foreign Exchange management Act -2000 (FEMA) -Competition Act -2002.

UNIT-III

SEBI ACTSEBI Regulations -Corporate Governance -Transparency and Disclosures -Latest trends. Audit Committee. Nolin Committee.

UNIT-IV

ENVIRONMENT PROTECTION ACT -1986. Power of Government -Air (Prevention and Control of Pollution) Act, 1981. Water (Prevention and Control of Pollution) Act, 1974.

UNIT-V

CONSUMER PROTECTION ACT, 1986-MRTP Act, 1969 -Provisions relating to Restrictive Trade Practices and Unfair Trade Practices.

Reference Books

- 1.N.D. Kapoor, Elements of Company Law, Sultan Chand & sons, New Delhi.
- 2.Company Acts, 1956 (Acts and Rules).
- 3.N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi.
- 4.Gulshan, S.S. A Hand book of Corporate Laws, S. Chand & Co, New Delhi.
- 5.Kuchhal, M.C. Mercantile Law, Vikas Publishing House, New Delhi.