



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

[An Autonomous College Affiliated to Periyar University, Salem, Tamil Nadu]

[Accredited by NAAC with 'A' Grade with CGPA of 3.27]

[Recognized 2(f) & 12(B) Status under UGC Act of 1956]

Katteri – 636 902, Uthangarai (Tk), Krishnagiri (Dt)

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DEGREE OF MASTER OF COMMERCE CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS AND SYLLABUS FOR

M.Com. PROGRAM

(SEMESTER PATTERN)

(For Students Admitted in the College from the Academic Year 2020-2021 Onwards)



PROGRAM OUTCOMES (PO)

PO1	Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, International Business and Corporate Laws.
PO2	Students can equip professional interpersonal and entrepreneurial skills.
PO3	All-inclusive outlooks of the course offer a number of value based and job-oriented courses, which ensure that students are trained up-to-date.
PO4	Students can meet the academic expectation in the fields of NET, SET and TRB etc.
PO5	Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce and other related fields.

Programme Specific Outcomes (PSOs)

PSO1	To inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory law and practices.
PSO2	To impart the knowledge basic accounting principles and the latest application oriented corporate accounting methods.
PSO3	To develop the decision making skill through costing methods and practical application of management accounting principles.
PSO4	To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion, auditing and entrepreneurial development.
PSO5	To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles. To create awareness in application oriented research through research for business decisions.



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

Master of Commerce (M.COM)

Programme Pattern and Syllabus (CBCS)

(For Students Admitted in the College from the Academic Year 2020-2021 Onwards)

Sl. No.	Nature of the Course	Course Code	Name of the Course	Hours/Week	Credits	Marks		
						CIA	ESE	Total
SEMESTER – I								
1	Core – I	20PCM1C01	Marketing Management	6	4	25	75	100
2	Core – II	20PCM1C02	Accounting for Managerial Decision	6	4	25	75	100
3	Core – III	20PCM1C03	Financial Management	6	5	25	75	100
4	Core – IV	20PCM1C04	Modern Banking	6	4	25	75	100
5	Elective – I		From Group – A	6	4	25	75	100
Total				30	21	125	375	500
SEMESTER – II								
6	Core – V	20PCM2C05	Advanced Cost Accounting	6	4	25	75	100
7	Core – VI	20PCM2C06	Investment Analysis and Portfolio Management	4	4	25	75	100
8	Core – VII	20PCM2C07	Advanced Business Statistics	6	4	25	75	100
9	Core – VIII	20PCM2C08	E-Commerce	4	4	25	75	100
10	Elective – II		From Group – B	4	4	25	75	100
11	EDC	---	Extra Disciplinary Course (EDC) (Other than	4	4	25	75	100



			Commerce Major Subject)					
12	Common Course	20P2HR01	Human Rights	2	2	25	75	100
Total				30	26	175	525	700
SEMESTER – III								
13	Core – IX	20PCM3C09	Research Methodology	6	4	25	75	100
14	Core – X	20PCM3C10	Advanced Corporate Accounting	6	5	25	75	100
15	Core – XI	20PCM3C11	Human Resource Management	6	4	25	75	100
16	Core – XII	20PCM3C12	Income Tax and Tax Planning	6	4	25	75	100
17	Elective – III		From Group – C	6	4	25	75	100
Total				30	21	125	375	500
SEMESTER – IV								
18	Core – XIII	20PCM4C13	Indirect Taxes and GST	6	4	25	75	100
19	Core – XIV	20PCM4C14	Services Marketing	6	4	25	75	100
20	Core – XV	20PCM4PR01	Project	12	10	50	150	200
21	Elective – IV		From Group – D	6	4	25	75	100
Total				30	22	125	375	500
Cumulative Total				120	90	550	1650	2200

Note

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations



Extra Credit Courses (Part – IV)

Semester	Course	Credit
II	SWAYAM and MOOC	2
IV	SWAYAM and MOOC	2
Total		4

Elective Course

Semester	Paper Code	Paper Title	Credit
GROUP – A			
Semester – I	20PCM1E01	Organisational Behaviour	4
	20PCM1E02	Business Ethics and Corporate Governance	4
GROUP- B			
Semester – II	20PCM2E03	Financial Markets and Service	4
	20PCM2E04	International Business	4
GROUP – C			
Semester – III	20PCM3E05	Resource Management Techniques	4
	20PCM3E06	Retail Marketing	4
GROUP – D			
Semester – IV	20PCM4E07	Insurance and Risk Management	4
	20PCM4E08	Strategic Management	4

Extra Credit Course

1. Entrepreneurship
2. Financial Management for Manager
3. Global Marketing Management
4. Behavioural Analysis for Management Decision
5. Business Analysis for Management Decision
6. Consumer Behaviour
7. Direct Tax Law and Practice
8. Customer Relationship Management



ACADEMIC YEAR 2020 – 2021 ONWARDS

[EDC] EXTRA DISCIPLINARY PAPERS

MASTER OF COMMERCE OFFER TO OTHER DEPARTMENT STUDENTS

S. No.	Paper Code	Subject Title	Exam Hours	CIA (25%)	ESE (75%)	Total Marks	Credits
SEMESTER – II							
1.	20PCM2ED1	Business Communication	4	25	75	100	4
2.	20PCM2ED2	Principles of Commerce	4	25	75	100	4
3.	20PCM2ED3	Principles of Accounting	4	25	75	100	4

13. BREAK-UP OF MARKS AND CREDITS

The break-up of marks and credits for the M.Com. Degree Program is as follows:

Subject	Number of Subjects	Total Marks	Total Credits
Core Courses (Theory)	14	1400	58
Core Course (Project)	01	200	10
Elective Courses	04	400	16
Extra Disciplinary Course	01	100	04
Common Paper (Human Rights)	01	100	02
Extra Credit Course	02	-	04
Grand Total	23	2200	94



PROGRAMME SYLLABUS



Program: M.Com.				
Core – I		Course Code: 20PCM1C01		Course Title: Marketing Management
Semester I	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To inculcate knowledge about goals to be accomplished by an organization's overall marketing program such as sales, market share or profitability.
2. To learn practical application of marketing techniques and management of firm's marketing resources and activities.
3. To acquire knowledge in developing new products, services and their delivery to customers.

Unit – I

Definition and Meaning of Marketing and Marketing Management – Scope of Marketing Management – Nature and Importance of Marketing Management – Problems of Marketing Management – Difference Between Sales Management and Marketing Management – Functions of Marketing Management – Principles of Marketing Management – Organisation Structure of Marketing.

Unit – II

Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price Determination – Kinds of Pricing.

Unit – III

Channels of Distribution – Meaning – Basic Channels of Distribution – Selection of a Suitable Channel – Factors Influencing Selection of a Channel – Middlemen in Distribution – Kinds – Functions – Elimination of Middlemen – Arguments in Favour of and Against.

Unit – IV



Sales Promotion – Meaning and Definition – Objectives and Importance of Sales Promotion – Causes for Sales Promotion Activities – Types of Sales Promotion Programs – Salesmanship and Personal Selling – Steps in selling – Essentials of Salesmanship – Importance of Salesmanship – Qualities of a good salesman.

Unit – V

Meaning and Definition of Advertising – Advertising and Publicity – Objectives of Advertising – Functions – Advantages of Advertising – Advertisement Copy – Qualities of a Good Copy – Elements of an Advertising Copy – Objections Against Advertisement Copy – Media of Advertisement – Factors Governing the Selection of the Media – Advertising Agencies – Meaning and Definition – Benefits and Services of an Advertising Agency – Recent Trends in Marketing – E-Marketing – Green Marketing – Retailing – Features, Merits and Demerits.

NOTE: Question Paper Will Cover 100% Theory

Books for Study

1. C.B. Mamoria and Joshi, Marketing management, Kita Mahal, New Delhi, 2019.
2. Dr. C.B. Gupta and Dr. N. Rajan Nair, Marketing management, Sultan Chand and Son, New Delhi, 2019.
3. Philip Kotler, Marketing Management, Pearson Education (P) Ltd., New Delhi, 2019.

Books for Reference

1. R.S.N. Pillai and Bagavathi, Modern Marketing, S. Chand and Co., New Delhi, 2019.
2. Senthilkumar and Sasikumar, Principles of Marketing, Himalaya Publishing House, Mumbai. 2019.



Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Identify core concepts of marketing and marketing process.	K1, K2 & K3
CO2	Formulate new product strategy and brand strategies.	K3 & K4
CO3	Understand channels of distribution.	K4 & K5
CO4	Gain knowledge about salesmanship and sales promotion.	K5
CO5	Create the awareness about concept of advertising and media of advertisement.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – II		Course Code: 20PCM1C02		Course Title: Accounting for Managerial Decision
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

Course Objectives

1. To provide a penetrating and comprehensive analysis of the concepts, theories and techniques, an important source of financial information for internal decision making.
2. To know how accounting information can be used by the managers in performing their managerial functions of planning and controlling.
3. To help learners to understand the application of various management accounting tools in budgetary control and how to prepare budgets.

Unit – I

Nature and scope of Management Accounting – Functions – Distinction Between Financial Accounting and Management Accounting – Relationship Between Cost and Management Accounting – Tools and Techniques of Management Accounting – Meaning and Process of Financial Statement Analysis and Interpretation.

Unit – II

Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long Term Financial Position.

Unit – III

Funds Flow statement – Meaning and Concept of Funds and Flow of Funds – Importance or uses of Funds Flow Statements – Limitations – Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement– Comparison Between Funds Flow Statement and Cash Flow Statement – Uses of Cash Flow Statement – Limitations – Preparation of Cash Flow Statement.

Unit – IV



Budgeting and Budgetary Control – Meaning – Definition – Objectives of Budgetary Control – Essentials of Budgetary Control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget.

Unit – V

Standard Costing and Variance Analysis (Material, Labour and Sales Variance Only) – Advantages and Limitations of Standard Costing.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study

1. R.K. Sharma, Shashi, and K. Gupta, Management Accounting, Kalyani Publishers, New Delhi, 2020.
2. Manmohan Goyal, Management Accounting, Sahitya Bhawan Publishers and Distributors Pvt. Ltd., Uttar Pradesh, 2020.
3. Khan and Jain, Management Accounting, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2020.

Books for Reference

1. S.N. Maheswari, Management Accounting, Vikas Publications, New Delhi, 2020.
2. T.S. Reddy and Y. Hari Prasad Reddy, Management Accounting, Margan Publication, Chennai, 2020



Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Understand concept of management accounting, its importance and its role in decision making.	K1, K2 & K3
CO2	Develop knowledge about ratio analysis and interpretation of financial statements.	K4
CO3	Preparation of fund flow statement and cash flow statement.	K5
CO4	Get an idea about preparation of various types of budget.	K5
CO5	Acquire knowledge about standard costing techniques.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – III		Course Code:20PCM1C03		Course Title: Financial Management
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	5	100

Course Objectives

1. To introduce financial management concepts to the students.
2. To understand capital structure and dividend policy of the company.
3. To acquire knowledge of investment decisions and management of working capital.

Unit – I

Financial Management – Meaning, Nature, Scope and Objectives – Role and Functions of Financial Management – Financial Decisions – Relationship Between Risk and Return – Sources of Finance – Short – Term and Long – Term Finance.

Unit – II

Cost of Capital – Meaning and Importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital – Capital Budgeting – Techniques – ROI, Payback Period and Discounted Cash Flow.

Unit – III

Leverages – Financial Leverage – Operating Leverage – EBIT and EPS Analysis – Theories of Capital Structure – Net Income Approach – Net Operating Income Approach – MM Hypothesis – Determinants of Capital Structure – Capitalization – Over and Under Capitalization – Merits and Demerits.

Unit – IV

Dividend Theories: Walter's Model – Gordon and MM's Models – Dividend Policy – Forms of Dividend – Determinants of Dividend Policy.

Unit – V



Working Capital Management – Determinants and Computation of Working Capital – Payable Management – Cash Management – Receivables Management – Inventory Management.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study

1. Prasanna Chandra, Financial Management, McGraw Hill Pvt. Ltd, New Delhi, 2020.
2. I.M. Pandey, Financial Management, Vikas publishing House Pvt.Ltd, New Delhi, 2020.
3. Khan and Jain, Financial Management, McGraw Hill Pvt. Ltd, New Delhi, 2020.

Books for Reference

1. S.N. Maheswari, Financial Management, Sultan Chand and Son, New Delhi, 2020.
2. R.P. Rustagi, Fundamentals of Financial Management, Taxman Publications, Chennai, 2020.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge about basics of financial Management.	K1, K2, & K3
CO2	Learn about cost of capital and capital budgeting.	K3 & K4
CO3	Understand Financial leverages and capital structure.	K4 & K5
CO4	Acquire Knowledge about dividend policy and dividend theories.	K5& K6
CO5	Analysis of working capital Management, cash and inventory management.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – IV		Course Code:20PCM1C04		Course Title: Modern Banking
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

Course Objectives

1. To know about various functions of commercial banks.
2. To gain knowledge in different types of accounts, payments and security system.
3. To know recent trends in banking transactions.

Unit – I

Banking – Definition – Banking System – Role of Banks in Economic Development – Central Bank – Functions – Credit Control Measures – Role of RBI in Regulatory and Controlling Banks.

Unit – II

E-Banking – Meaning – E-Banking and Financial Services – Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Banking – Future Outlook.

Unit – III

Mobile Banking – Meaning – Services – Security Issues – Telephone Banking – Mechanism – Telephone Banking System – Call Centers.

Unit – IV

ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Electronic Money – Mode of Issue and Implications – E-Money and Monetary Policy – Policy Issues of RBI – Electronic Funds Transfer System – RTGS – Debit Card – Credit Card – IMPS – NEFT.

Unit – V

Indian Financial Network – Features – Application – Recent trends in Indian Banking – Payment Banking Books Merger Acquisition, Impact of Technology in Banking.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study



1. K.C. Shekhar and LakshmyShekhar, Indian Banking System, Vikas Publishing House Pvt. Ltd, New Delhi, 2019.
2. Muraleedhran, Modern Banking Theory and Practice: PHI Learning Pvt. Ltd, New Delhi, 2020.
3. O.P. Agarwal, Modern Banking of India, Himalaya Publishing House, Mumbai, 2020.

Books for Reference

- 1.S. Nataraj and R. Parameswaran, Indian Banking, S. Chand and Sons Publisher, New Delhi, 2020.
2. P.N. Varshney, S.L. Gupta, Principles of Banking, S. Chand and Sons Publisher, New Delhi, 2020.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Acquire knowledge in banking and financial system in India.	K1 & K2
CO2	Know about E-banking and Financial Services.	K3 & K4
CO3	Gain information about mobile banking and telephone banking.	K4 & K5
CO4	Gather knowledge about e-banking, m-banking and internet banking.	K5
CO5	Create knowledge regarding recent trends in Indian Banking.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – I		Course Code: 20PCM1E01		Course Title: Organisational Behaviour
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

Course Objectives

1. To acquire knowledge about nature and scope of organizational behaviour.
2. To gain knowledge about personality theories and behavior.
3. To know about organizational conflict and climate.

Unit – I

Introduction – Concept of Organisation – Characteristics of Organization – Types of Organization – Importance of Organisation – Organisational Behavior – Definitions, Nature and Scope – Evolution of Organizational Behavior, Hawthorne Studies.

Unit – II

Personality – Meaning and Nature – Determinates of Personality Measurement of Personality – Theories of Personality – Personality Facts Influencing Behavior at Work.

Unit – III

Motivation – Concept of Motivation – Nature of Motivation – Importance of Motivation in an Organization – Tools and Techniques of Motivation or Incentives – Theories of Motivation – Maslow's Need Hierarchy Theory – Theory X and Y and its Assumptions.

Unit – IV

Group Behaviour – Concepts of Group – Definition of Group, Characteristics of Group – Types of Groups – Reasons for Formation of Group – Stages of Group Information – Group Behavior – Group Cohesiveness – Factor Affecting Group Cohesiveness.

Unit – V

Communication – Importance – Types – Barrier – Organisational Conflict – Conflict in Organisatioanal Behaviours – Organisatioanal Change and Development.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study



1. K. Aswathappa, Organisational Behaviour, Himalaya Publishing House, Mumbai, 2020.
2. L.M. Prasad, Organisational Behaviour, Sultan Chand and Sons, New Delhi, 2020.
3. M.N. Mishra, Organisational Behaviour, Vikas Publishing, House Pvt. Ltd., New Delhi, 2020.

Books for Reference

1. Uma Sekaran, Organisational Behaviour, Tata McGraw Hill, New Delhi, 2020.
2. Sekaran, Organisational Behaviour Text and Cases, Tata McGraw Hill, New Delhi, 2020.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge about concept of organizational behaviour.	K1 & K2
CO2	Familiarize with concept of personality determinants and its theories.	K3 & K4
CO3	Learn about concept and theories of motivation.	K4
CO4	Gain knowledge about individual and group behaviour.	K5
CO5	Create the skills of interpersonal communication and control of organizational conflict.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – I		Course Code:20PCM1E02		Course Title: Business Ethics and Corporate Governance
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

Course Objectives

1. To make student conscious about ethical values in real life and in business.
2. To make students internalize ethical values and practices.
3. To enrich skills of the students to survive and meet the challenges in business.

Unit – I

Ethics in Business: Definition of Business Ethics – A Model of Ethics – Ethical Performance in Business – Managerial Values and Attitudes – Ethical Congruence – Managerial Philosophy – Types of Ethics – Code of Ethics – Importance of Ethics in Business.

Unit – II

Ethical Theories and Corporate Social Responsibility: Cognitivism and Non-cognitive – Consequentialism vs. Non-consequentialism – Utilitarianism – Religion and Ethics; Kantianism vs. Utilitarianism; Business and Religion; Ethics and Social Responsibility: Corporate Social Responsibility – Changing Expectations – Diagnostics Model of Social Responsiveness – Four Faces of Social Responsibility – Ethical Climate in Companies.

Unit – III

Ethics in Marketing: Ethical Dilemmas in Marketing – Unethical Marketing Practices Ethical and Social Issues in Advertising – Common Deceptive Marketing Practices – Role of Consumerism – Ethics in Finance – Unethical Financial Practices – Creative Accounting – Hostile Take Over – Tax Evasion – Corporate Crimes.

Unit – IV

Ethics in Human Resources Management: Human Resource System – Psychological Expectancy Model – Human Resource Management Practices and Ethical Implications Individualism vs. Collectivism in Human Resource Management Practices Ethics and Information Technology – Ethical Issues Relating to Computer Applications – Security Threats



– Computer Crime – Computer Viruses – Software Piracy – Hacking – Computer Crime Prevention – Ethical Dilemmas and Considerations.

Unit – V

Concept of Corporate Governance – Importance – Corporate Governance and Agency Theory – Benefits of Good Corporate Governance – Present Scenario in India – Reforming Board of Directors, Birla Committee, Naresh Chandra Committee, Narayana Murthy Committee, and Corporate Governance Code Future Scenario – Changes in Corporate Governance Issues as Per New Companies Act 2013.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. S.K. Chakraborty, Foundations of Managerial Work Contributions from Indian Thought, Himalaya Publishing House, Bombay, 2019.
2. Albuquerque, Business Ethics, Oxford University Press, New Delhi, 2019.
3. Dr. Sanjay Mohapatra, Business Ethics and Corporate Governance, Pearson India Publications, Chennai, 2019.

Books for Reference

1. Gupta L.C., Corporate Management and Accountability, McMillan Institution for FM and Research, Chennai, 2019.
2. A.C. Fernando, Business Ethics and Corporate Governance, Pearson India Publications, Chennai, 2019.



Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Gain knowledge about ethical values in real life and in business.	K1, K2 & K3
CO2	Understand ethical theories and corporate social responsibility.	K3 & K4
CO3	Recognize ethics in marketing and role of consumerism.	K4 & K5
CO4	Know about ethics in HRM practices and ethical implications.	K5
CO5	Create knowledge about concept of corporate governance.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – V		Course Code: 20PCM2C05		Course Title: Advanced Cost Accounting
Semester II	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To familiarize students about the importance of cost ascertainment, reduction and control.
2. To develop skills needed to apply costing techniques for stock maintenance.
3. To help students to understand procedures to calculate cost of the products and services.

Unit – I

Cost Accounting – Meaning and Definition – Importance – Cost Concept – Differences Between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of Cost – Classification of Cost – Preparation of Cost Sheet Including Tender.

Unit – II

Material Cost Control – Fixation of Various Stock Levels – Economic Order Quantity – Purchase Procedure – Issue of Materials – Pricing of Material Issues – Inventory Control and Verification – Labour Cost Control – Time Keeping – Wage Payment and Incentive Schemes – Idle Time and Overtime – Labour Turnover.

Unit – III

Overheads – Meaning, Classification According to Functions and Variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine Hour Rate.

Unit – IV

Reconciliation of Cost and Financial Profits – Job Costing – Contract Costing.

Unit – V

Process Costing – Losses and Gains – Inter Process Transfer Pricing – Joint and By Products Costing.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study



1. Jain and Narang, Cost Accounting, McGraw Hill, Noida, U.P, 2020.
2. Arora M.N, Practical Costing, Himalaya Publishing, Mumbai, 2020.
3. Maheshwari S.N, Cost Accounting, Sultan Chand and Sons, New Delhi, 2020.

Books for Reference

1. Senthilkumar and Maruthamuthu, Advanced Cost Accounting, Vikas Publishing House, New Delhi, 2020.
2. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Publication, Chennai, 2020.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Acquire knowledge about cost accounting and preparation of cost sheet.	K1, K2 & K3
CO2	Get deep insight into material cost control and labour cost control.	K3 & K4
CO3	Learn about overheads, its classification, apportionment, reapportionment and absorption of overheads.	K4 & K5
CO4	Gain knowledge about job costing and contract costing.	K5
CO5	Application of knowledge towards process costing, joint and by-products.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – VI		Course Code: 20PCM2C06		Course Title: Investment Analysis and Portfolio Management
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To know about various sources of investments and SEBI guidelines.
2. To find various sources and techniques of security analysis.
3. To acquire knowledge about valuation of securities and risk in portfolio management.

Unit – I

Investment – Meaning – Nature and Scope – Objectives – Speculation – Gambling – Investment Process – Risk & Return – Measurement of Risk & Return – SEBI – Factors Determining Risk & Return.

Unit – II

Investment Alternatives and Strategies: Sources of Investment Information – Investor Classification: Valuation of Securities.

Unit – III

Fundamental Analysis: Economic – Industry and Company Analysis – Sources of Information for Analysis.

Unit – IV

Technical Analysis – Types of Charts – Dow Theory, Elliott Wave Theory, Odd – Lot Theory, Breadth of Market, Relative Strength Analysis – Moving Average Analysis – Efficient Market Hypothesis.

Unit – V

Portfolio Analysis and Management: Portfolio Risk and Return – Diversification – Markowitz Model – Sharpe model: Single Index Model – CAPM – Arbitrage Pricing Theory – Evaluation.

NOTE: Question Paper Will Cover 100% Theory.



Books for Study

1. S. Kevin, Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd., New Delhi, 2019.
2. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai, 2019.
3. Punithavathy Pandian, Security Analysis and Portfolio Management Vikas Publishing House Pvt. Ltd., New Delhi, 2019.

Books for Reference

1. L. Natarajan, Investment Management, Margham Publication, Chennai, 2019.
2. Bhalla, Tuteja, Investment Management, S. Chand and Sons Publisher, New Delhi, 2019.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Understand about investment options and SEBI guidelines.	K1, K2 & K3
CO2	Acquire knowledge about investment strategies and valuation of securities.	K3 & K4
CO3	Learn about fundamental analysis and its sources of information.	K4 & K5
CO4	Gain knowledge about technical analysis and market efficiency.	K5
CO5	Know about CAPM and risk free lending and borrowings.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – VII		Course Code: 20PCM2C07		Course Title: Advanced Business Statistics
Semester	Hours/Week	Total Hours	Credits	Total Marks
II	6	90	4	100

Course Objectives

1. To promote skill of applying statistical techniques in business.
2. To gain knowledge of students application of statistical tools in excel and SPSS package.
3. To enable students to apply statistical tools in analysis and interpretation of data in the research.

Unit – I

Computation of Basic Statistics – Measures of Central Tendency – Dispersion and Relations – Excel work and SPSS.

Unit – II

Multivariate Analysis – Partial and Multiple Correlation – Regression – Factor Analysis.

Unit – III

Probability Theorems Distributions – Binomial, Poisson and Normal Distributions – Characteristics and Applications.

Unit – IV

Testing of Hypothesis – Standard Error and Sampling Distribution – Errors in Testing Hypothesis – Large Samples Test – Tests of Significance – Z test – Small Samples Test – 't' test.

Unit – V

Testing of Hypothesis – Parametric Tests – F-Test – One-way – Two-way – χ^2 Test and Goodness of Fit – Yates Correction – Uses of χ^2 Test.

NOTE: Question Paper Will Cover 20% Theory and 80% Problems.

Books for Study



1. Gupta S.P, Statistical Methods, Sultan Chand and Sons, New Delhi, 2020.
2. Wilson. M, Business Statistics, Himalaya Publishing House, Mumbai, 2020.
3. Pillai and Bagavathi, Statistical Methods, S. Chand and Co. Ltd., New Delhi, 2020.

Books for Reference

1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy, 2020.
2. S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, McGraw Hill, Education(India), Noida, 2020.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Promote skill of applying statistical techniques in business.	K1, K2 & K3
CO2	Learn about correlation and regression analysis for research.	K3 & K4
CO3	Applications and knowledge of probability theorems.	K5
CO4	Test hypothesis by using of advanced statistical tools.	K5 & K6
CO5	Apply statistical tools in analysis and interpretation of data.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Core – VIII		Course Code: 20PCM2C08		Course Title: E – Commerce
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To acquire knowledge about concepts of E-Commerce and the channels of E- Commerce.
2. To know about various models and usage of E-Commerce and its applications.
3. To understand security risk and sources of threats of E-Commerce.

Unit – I

E-Commerce – Meaning and Concept – E-Commerce Vs Traditional Commerce – Features of E-Commerce – Need for E-Commerce – Channels of E-Commerce – Internet – Concepts and Technologies – Web Technologies – Global Publishing Concept – Universal Reader Concept – Client Server – Concept – Hyper Text Concept–Commercial Uses of Hypertext – URLs, HTTP, HTML, HTML Forms and CGI Gateway Services.

Unit – II

E-Commerce Models – Infrastructure for E-Commerce Models – Supply Chain Management – Remote Servicing – Digitalization of Prospectus and Servicing – Online Advertising and Marketing – E-Commerce – Electronic Cataloguing – Order Generation – Cost Estimation – Pricing – Accounting – Order Selection – Order Prioritization – Order Scheduling – Order Fulfilling – Delivery Order – Receipt Management – Past Sale Services.

Unit – III

Web Site Meaning – Web Site Design Principles – Technologies of Web Site – Various Methods of Customer Communication Through Web Site – Electronic Payment Systems – Features – Types of E-Payment – Use of Various E-Cards for Business Payments – Implications – Probable Risks in Using E-Cards – Managing the Risks – Recent Trends in Electronic Payment and Receipt.

**Unit – IV**

Business to Business Contract Through E-Commerce – Need – Technologies – Paperless Trading – Concept EDI – Standards – VANS – EDI Service – Internet Based EDI – FTP Based Messaging – Using E-Commerce – Work Flow Management – Product Differentiation – Organization – Re-Structuring – Logistics Management – Knowledge Management – Mass Customerization.

Unit – V

Features of IT Act 2000 – Security Risks – Risk Management Approaches – Legal Framework of E-Commerce – Multi Media and E-Commerce – Multimedia Technologies – Desktop Video Conferencing – Broad Band Networks – Related Concepts – ATM and Cell relay – Visa Cards.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Bhasker, Electronic Commerce and Applications, McGraw Hill Education (India) Ltd, New Delhi, 2019.
2. Agarwala, K.N and Deeksha Agarwala, Business on the Net E-Commerce What's and How's of, Macmillan, New Delhi, 2020.
3. Schneider and Gray D, Electronic Commerce, Course Technology, New Delhi, 2020.

Books for Reference

1. Diwan Prag and Sunil Sharma, Electronic Commerce, Micro Soft Press, Washington, 2019.
2. Kamallesh K Bajaj, Debjani Nag, E-Commerce – The Cutting Edge of Business, TMH, New Delhi, 2019.



Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Familiarize concept of E-Commerce.	K1, K2 & K3
CO2	Carry out procedures for order procurement, order processing and post sales services.	K3 & K4
CO3	Know website principles, methods of customer Communication and handle electronic payment systems.	K4 & K5
CO4	Analyze the categories of E-Commerce and its applications.	K5
CO5	Identify security issues of E-Commerce and its applications.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – II		Course Code: 20PCM2E03		Course Title: Financial Markets and Services
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To understand about basic knowledge of financial system and RBI guidelines.
2. To know about banking, merchant banking, financial markets functions and feature.
3. To learn about foreign exchange market and its operations.

Unit – I

Nature and Role of Financial System: An overview of the Indian Financial System – Financial Sector Reforms – RBI – Securities and Exchange Board of India.

Unit – II

Banking Institutions: Commercial Bank – Co-operative Banks – Functions – Small Savings – Unit Trust of India Mutual Funds – Non-Banking Financial Institutions: Role – Types – Loan Companies – Investment Companies – Hire Purchase Finance – Equipment Leasing Company – Housing Finance – Mutual Benefit Financial Company – Residuary – Non-Banking Company.

Unit – III

Merchant Banks – Venture Capital Funds – Credit Rating – Public Deposits with Non-Banking Companies – Non-Bank Statutory Financial Organizations.

Unit – IV

Financial Markets – Call Money Market – Treasury Bills Market – Commercial Bills Market – Markets for Commercial Paper and Certificates of Deposits – The Discount Market – Market for Financial Guarantee – Government (Gilt-Edged) Securities Market.

Unit – V



Industrial Securities Market – International Dimensions of Financial Markets – Foreign Exchange Market and Foreign Capital Market.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill Publishing Company Limited, Noida, UP, 2019.
2. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall Pvt. Ltd, New Delhi, 2019.
3. Dharmaraj E, Financial Services, S. Chand and Sons Publisher, New Delhi, 2019.

Books for Reference

1. S. Gurusamy, Financial Markets and Institutions, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2019.
2. Pandian P, Financial Services and Markets, Vikas Publications, New Delhi, 2019.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Understand basic knowledge of financial system and RBI guidelines.	K1, K2 & K3
CO2	Know about banking functions and investment patterns.	K3 & K4
CO3	Gather knowledge about Merchant banking and its function.	K4
CO4	Gain information about financial markets, functions and features.	K5
CO5	Analyse about industrial securities investment.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
Elective – II		Course Code:20PCM2E04		Course Title: International Business
Semester II	Hours/Week	Total Hours	Credits	Total Marks
	4	60	4	100

Course Objectives

1. To familiarise with concepts and importance of international business opportunities and barriers.
2. To provide an understanding of global business operations.
3. To acquire knowledge about foreign trade policies and organizations

Unit – I

International Trade – Meaning – Nature and Scope – Gains from International Trade – Barriers to International Trade – Foreign Trade and Economic Growth – Terms of Trade – Forms of International Business.

Unit – II

Foreign Exchange Rate – Determination of Foreign Exchange Rate – Factors Influencing Foreign Exchange Rate – Different Type of Exchange Rate – Dealers in Foreign Exchange – Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI).

Unit – III

Balance of Payment – Disequilibrium in Balance of Payment – Causes and Effects of Disequilibrium – Measures to Correct Disequilibrium – Recent Trends in Balance Of Payment (BOP) in India.

Unit – IV

Export Trade – Import Trade – Procedures & Documentations – Processing of Export Order – Regional Economic Grouping – GATT – WTO – TRIPS – TRIMS EXIM Bank, Asian Bank.

Unit – V



India's Trade Policy – Institutional Infrastructure for Export Promotion in India – SEZ – Role of SEZ in International Business – International Economic Institutions – IMF – World Bank – UNCTAD.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. SubbaRao, International Business, Himalaya Publishing House, 2019.
2. C. Jeevanandam, Foreign exchange and Risk Management, Sultan Chand and Sons, 2019.
3. L.R. Varshney and Bhattacharyya, International Marketing Management, Sultan Chand and Sons, New Delhi, 2019.

Books for Reference

1. Francis Cherunilam, International Business (Text and Cases), PHI Learning Private Limited, Mumbai, 2019.
2. K. Aswathappa, International Business, McGraw Hill, Chennai, 2019.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Acquire knowledge about foreign trade, opportunities and challenges.	K1, K2 & K3
CO2	Provide an insight into the sources of finance for foreign trade.	K3 & K4
CO3	Know about balance of payment and recent trends.	K4 & K5
CO4	Understand export trade policies and organization.	K5
CO5	Get an idea about institutional infrastructure polices and economic conditions.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
EDC		Course Code: 20PCM2ED01		Course Title: Business Communication
Semester	Hours/Week	Total Hours	Credits	Total Marks
II	4	60	4	100

Course Objectives

1. To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
2. To enhance students writing skills in various forms of business letters and reports.
3. To know basic techniques of modern forms of communication.

Unit – I

An Introduction to Communication – Historical Background – Meaning – Objectives of Communication – Role of Communication – The Significance of Communication – Essentials of Good Communication – Communication Networks – Guidelines for Effective Communication – Types of Communication – Media of Communication – Barriers of Effective Communication.

Unit – II

An Effective Business Letters – Essentials of an Effective Business Letters – Objectives – Functions of a Business Letters – Kinds of Business Letter – Principles of Letter Writing – Structure and Layout of Business Letters – Styles of Presentation.

Unit – III

Sales Letter – Main Objectives – Characteristics – Functions – Advantages and Qualities of a Sales Letter – Types of Sales Letter – Hints for Drafting Sales Letters – Enquiries and Replies – Specimen of Enquiry Letters – Goodwill Letters.

Unit – IV

Circular Letter – Salient Features – Objectives – Situation that need Circular Letters – Circular announcing Reduction Sale – Circular announcing Opening of a Branch – A Circular Letter announcing Expansion of Business and Opening of a New Branch – Agency Letters.

Unit – V



Banking Correspondence – Types of Bank Correspondence – Request to Open a Savings Account – Current Account – Overdraft facilities – Online Banking – ATM Services – Insurance Correspondence – Types of Insurance Correspondence – Enquiry for Surrender Value

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. Rajendra Pal and J.S. Korahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2019.
2. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd., Mumbai, 2019.
3. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi, 2019.

Books for Reference

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R S. Chand and Co. Publishers, New Delhi, 2019.
2. R.S.N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2019.



Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Know about various modern methods of communication and communication networks.	K1 & K2
CO2	Learn about how to write the business letter, layout, kinds and functions etc.	K2 & K3
CO3	Know about writing of sales letter, enquiry, and goodwill letter.	K3 & K4
CO4	Prepare circular letter and agency letter.	K5
CO5	Demonstrate to write bank correspondence.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
EDC		Course Code: 20PCM2ED02		Course Title: Principles of Commerce
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To acquire and equip students with latest knowledge in the field of commerce.
2. To know about different forms of business activities.
3. To develop skills in the field of trade/finance, insurance organizations and industry with basic commercial know-how.

Unit – I

Introduction to Business – Concepts – Objectives – Business, Profession and Employment – Essential of a Successful Business – Scope of Business – Commerce, Trade and Industry – Classification of Trade and Industry.

Unit – II

Forms of Business Organisation – Factors Influencing Choice of Suitable form of Organisation – Sole Trade – Definitions – Characteristics – Advantages – Disadvantages – Social Desirability of Sole – Trader – One Man Control – Problems of Expanding.

Unit – III

Partnership – Meaning – Characteristics – Kinds of Partners – Registration – Partnership Deed – Merits and Demerits of Partnership – Rights and Duties of Partners – Implied Authority – Dissolution of Partnership Firm – Joint Hindu Family Firms – Meaning – Characteristics – Advantages and Disadvantages – Difference from Partnership.

Unit – IV

Joint Stock Company – Background and Introduction – Definitions – Characteristics – Kinds of Companies – Distinction between Private and Public Company – Merits and Demerits – Distinction between Partnership and Dissolution of Company.

**Unit – V**

Co-operative Organisation – Principles of Co-operatives – Types of Co-operative Societies – Advantages and Limitations of Co-operatives – Distinction from Joint Stock Company – Public Enterprises and Utilities – Characteristics – Objectives – Forms of Public Enterprises – Trade Association and Chamber of Commerce – Functions – Objectives.

NOTE: Question Paper Will Cover 100% Theory.

Books for Study

1. R.K. Sharma and Gupta, Business Organisation and Management, Kalyani Publishers, Chennai, 2019.
2. Dinkar Pagare, Business Organisational Management, S. Chand and Co, New Delhi, 2019.
3. Y.K. Bhoosan, Business Organisation and Management, S. Chand and Co, New Delhi, 2019.

Books for Reference

1. Dr. Vinayagaru, General Commercial Knowledge, S. Chand and Co, New Delhi, 2019.
2. O.R. Krishnasamy, Principles of Commerce, S. Chand and Co, New Delhi, 2019.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Understand basic concepts of business, trade and commerce.	K1 & K2
CO2	Learn about different forms of business organization.	K2 & K3
CO3	Know about concept of partnership, types, functions etc.	K3 & K4
CO4	Gain knowledge about concepts and functions of joint stock companies.	K5
CO5	Acquire concept of co-operative society and public enterprise.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: M.Com.				
EDC		Course Code: 20PCM2ED03		Course Title: Principles of Accounting
Semester	Hours/Week	Total Hours	Credits	Total Marks
II	4	60	4	100

Course Objectives

1. To familiarize basic concepts of accounting and its features.
2. To understand procedures involved in the accounting process and its applications.
3. To identify various approaches in modern accounting practices.

Unit – I

Basic Accounting Concepts and Conventions – Meaning of Accounting – Definitions – Functions – Principles of Accountancy – Groups Interested in Accounting Information – Rules of Double Entry System – Distinction Between Single and Double Entry System.

Unit – II

Journal – Ledger – Balancing of Accounts – Bank Reconciliation Statement – Trail Balance – Types of Errors – Opening and Closing Entries – Depreciation Accounting – Methods of providing Depreciation.

Unit – III

Subsidiary Books – Cash Book – Simple Cash Book – Two Column Cash Book – Three Column Cash Book – Petty Cash Book – Single Entry – Definition and Salient Features – Statement of Affairs – Conversion Method.

Unit – IV

Final Accounts – Trading, Profit and Loss Account – Balance Sheet – Adjustments – Classification of Assets and Liabilities – Difference Between Trial Balance and Balance Sheet [Simple Problems].

Unit – V

Depreciation–Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity.

NOTE: Question Paper Will Cover 50% Theory and 50% Problems.



Books for Study

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2020.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2020.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2020.

Books for Reference

1. Dr. S Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2020.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2020.

Course Outcomes (COs)

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

COs Number	CO Statement	Knowledge Level
CO1	Understand fundamental accounting concepts, principles, conventions and final accounts.	K1 & K2
CO2	Learn about preparation of journal, ledger, trial balance etc.	K2 & K3
CO3	Impart knowledge with relevance to preparation of subsidiary books.	K3 & K4
CO4	Know about preparation final accounts of companies.	K5
CO5	Create knowledge regarding methods of providing depreciation.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low

Master of Commerce



Commerce