



**DWARAKA DOSS
GOVERDHAN DOSS
VAISHNAV COLLEGE
(AUTONOMOUS)
CHENNAI – 600 106**

[Affiliated to University of Madras]

**Post Graduate & Research
Department of Commerce**

Syllabus

Academic Year 2019 – 2020

All Batches



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

[Affiliated to University of Madras]

Post Graduate & Research Department of Commerce

M.Com (General)

Semester I	Semester II
<ol style="list-style-type: none">1. Advanced Corporate Accounting – I2. Financial Management3. Consumer Behaviour4. Logistics & Supply Chain Management5. Advanced Statistics6. Soft Skills - I (English Dept)	<ol style="list-style-type: none">1. Advanced Corporate Accounting – II2. Services Marketing3. Corporate Laws4. Resource Management Techniques5. Corporate Governance, Ethics & Social Responsibility of Business6. Soft Skills - II (English Dept)
Semester III	Semester IV
<ol style="list-style-type: none">1. Accounting for Managers – I2. Research Methodology3. Fundamentals of IT (Practical)4. Tax Management – Direct Taxes5. India's Foreign Trade & Investment6. Internship7. Softskills –III	<ol style="list-style-type: none">1. Accounting for Managers – II2. Advertising & Salesmanship3. Organizational Behaviour4. Project Report & VIVA VOCE5. Indirect Taxes6. Soft Skills - IV



Post Graduate & Research Department of Commerce

I YEAR M.COM

Semester – I

Core Paper I - ADVANCED CORPORATE ACCOUNTING - I

OBJECTIVE:

To impart profound knowledge on accounting procedures and standards followed by corporate houses

UNIT I

Advanced problems in Issue of shares and debentures - Types of issue - Forfeiture - Reissue - Underwriting of shares and debentures - Underwriting commission - Types of underwriting – Complete Underwriting – Partial Underwriting -Preference Shares – Redemption of Preference Shares – Redemption of Debentures

UNIT II

Preparation of company final accounts (New Format) – P & L Appropriation account – Company balance sheet – Transfer to reserves – Computation of managerial remuneration – New Format – Valuation of Goodwill – Factors affecting Goodwill – Methods of Valuation – Valuation of Shares – Methods of Valuation

UNIT III

Acquisition, Amalgamation, Absorption and External Reconstruction schemes – Lump sum method, Net Asset Method, Net Payment Method, Intrinsic Value Method – Purchase Consideration – Types of Amalgamation – Alteration of Share Capital and Internal Reconstruction – Reduction of Share Capital – Procedure

UNIT IV

Liquidation – Methods of Winding up – Winding up by the Court - Compulsory Winding up - Voluntary Winding up – Creditors Voluntary Winding up – Winding up subject to Supervision of Court – Liquidators Final Statement of Account – Order of Payment – Statement of Affairs Method – Deficiency/Surplus

UNIT V

Inflation Accounting – Accounting for Price Level Changes – Inflation Accounting at National and International Levels – Different Methods of Inflation Accounting – Current Purchase Power Method – Computation of Gain or Loss on Monetary Items – Current Cost Accounting Method – Hybrid Method - Social Responsibility Accounting – Human Resources Accounting – Mechanised Accounting

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

COURSE OUTCOME:

The course provides in-depth knowledge on the accounting procedures and standards followed by corporate houses.

RECOMMENDED TEXTS

- M.C. Shukla and T.S. Grewal, Advanced Accounts, New Delhi, S.Chand and Co.
- R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, S.Chand and Co.
- S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers.
- T.S. Reddy & A.Murthy, Corporate Accounting, Chennai, Margham Publications.



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I YEAR M.COM

Semester – I

Core Paper II - FINANCIAL MANAGEMENT

OBJECTIVE:

To facilitate in providing knowledge on various tools and techniques in making sound financial decisions

UNIT I

Functions of manager – Methods and sources of raising finance – sources of short term and long term finance – critical appraisal of different securities and bonds as source of finance – equity shares – convertible and non-convertible debentures – preferred stock. Objectives / goals of finance - function -financing decisions - investment decision -importance of financial planning -problems in financial forecasting (Theory only)

UNIT II

Capital Structure decisions –Traditional, NI, NOI and MM approaches - current views -determinants - capital structure - overtrading - under capitalisation - leverage analysis EBIT -EPS analysis. (Theory & Simple Problems only)

UNIT III

Cost of capital measurement WACC-MCC and value of the firm -factors influencing dividend policy of firm -dividend relevancy -company law provisions on dividend. (Theory & Problems)

UNIT IV

Investment decisions -risk -required rate of return -estimating cash flows -present value of cash flows -evaluation of alternative investment proposals -sensitivity analysis -simulation -decision making under conditions of risk and uncertainty - inflation and investment decisions. (Theory & Simple Problems)

UNIT V

Working capital management -working capital cycle -forecasting of working capital requirement - factors influencing working capital- different components -inventory -cash -receivables - credit policies – collection policies. (Theory & Problems)

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

COURSE OUTCOME:

The course focuses on the various tools and techniques in the making of sound financial decisions.

RECOMMENDED TEXTS

1. Van Horne, Financial Management & Policy Pearson Education, Delhi 2002.
2. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill, 1990.
3. I.M. Pandey, Financial Management, New Delhi, Vikas, 1990
4. Babatosh Banerjee, Financial Policy and Management Accounting, Calcutta, the World Press, 1991
5. Prasanna Chandra, Financial Management Theory and Practice, New Delhi, TMH 2002



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I YEAR M.COM

SEMESTER– I

CORE PAPER III: CONSUMER BEHAVIOUR

OBJECTIVE:

To be acquainted with the strategic implications of consumer influences on effective marketing decisions

UNIT I: INTRODUCTION

Definition, Scope and Application of the consumer behaviour – Evolution of Consumer Behaviour as a field of study and its relationship and Marketing; Behavioural Dimension – Interdisciplinary nature of Consumer Behaviour Studies

UNIT II: THE CONSUMER DECISION MAKING PROCESS

Buying Motives – Buying roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives – Models

UNIT III: PSYCHOLOGICAL INFLUENCES ON CONSUMER DECISION MAKING

Consumer's Needs & Motivation, emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self – Concept and Self – Image; Consumer Perception, risk and Imagery; Consumer Attitude: Belief; Attitude and Intention, formation – Change – Consumer Communication

UNIT IV: SOCIOLOGICAL INFLUENCES

Consumer groups – Consumer reference groups, Family and Life cycle, social class and mobility, lifestyle analysis – Culture, Sub - culture, cross culture – Interpersonal Communication and influence, Opinion Leadership

UNIT V: DIFFUSION OF INNOVATION

Consumer Orientation – Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course introduces to the strategic implications of consumer influences on effective marketing decisions.

RECOMMENDED BOOKS:

1. Gupta S.L. & Pal Sumitra, Consumer Behaviour: An Indian Perspective Text and cases; Sultan Chand, 2nd Edition, 2011.
2. Peter Paul J and Olson Jerry C Consumer Behaviour and Marketing Strategy, Irwin / McGraw Hill Higher Education, 2009.
3. Solomon, M.R Consumer Behaviour: Buying, Having and Being, PHI Learning, 9th Edition 2011.
4. Loudon, David, Bitta Albert Della, Consumer Behaviour: Concepts and Applications; Tata McGraw Hill Education Private Limited, 4th Edition 2001.
5. L.Natarajan, Consumer Behaviour, Margham Publications, Chennai.



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SEMESTER - I

CORE PAPER IV- LOGISTICS AND SUPPLY CHAIN MANAGEMENT

OBJECTIVE:

To introduce various concepts and the impact of Logistics and Supply Chain Management in the global market

UNIT - I

Logistics Management: Origin-Definition-Types of Logistics-Logistics Management-Warehouse Management-Automation and Outsourcing-Customer Service and Logistics Management-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 3 PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies - Certifications

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course introduces various concepts and the impact of logistics and supply chain management in the Global market.

RECOMMENDED BOOKS

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan, 2003.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value—Adding Networks, 2nd Editions, FT Prentice hall, 2002.
3. Dalmina Sanjay, Financial Supply Chain Management, MC Graw Hill Publishing Co. Pvt., Ltd.,
4. G. Raghuram & N Rangaraj: Logistics and Supply Chain Management – Cases and Concepts – Macmillan
5. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FT Press
6. D.K.Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan 2003 1st Edition



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SEMESTER – I

Elective Paper I - ADVANCED STATISTICS

OBJECTIVE:

To acquaint on various advanced statistical techniques applicable in business

UNIT I:

Probability and Theoretical Distributions

Probability –Definition - addition theorem -Multiplication theorem-conditional probability -Baye's theorem – simple problems

Theoretical Distributions- Binomial ,Poisson and Normal distributions- simple problems

UNIT II:

Statistical Inference-Testing of Hypothesis for large samples

Testing of hypothesis- procedure-two types of error- one and two tailed tests - standard error - large sample – test for specified proportion –test for difference between proportions-test for specified mean –test for difference of mean of two samples

UNIT III:

Testing of Hypothesis for Small samples

Small samples: t-test: specified mean, equality of two means- paired t-test, F-test - equality of variances- Chi square test - independence of attributes and goodness of fit.

UNIT IV:

Analysis of Variance and Decision Theory

Analysis of variance-one way and two-way classification- Pay off table- Maximin principle - Minimax principle - Baye's Principle-Decision tree Analysis

UNIT V:

Correlation and Regression

Correlation-types of Correlation-Karl Pearson's Coefficient of correlation - Rank correlation Coefficient-Regression - Regression equations- partial and multiple correlation (up to three variables) - partial and multiple regressions (up to three variables)

NOTE: No mathematical derivations to be asked.

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

COURSE OUTCOME:

The course introduces to the various statistical techniques applicable in research.

RECOMMENDED TEXTS

1. Business Statistics and O.R., Dr. S.P. Rajagopalan & Dr. R. Sattanathan, Tata McGraw Hill Publications
2. S.P. Gupta, Statistical Methods, Sultan Chand 2005.
3. P.R. Vittal, quantitative Techniques, Margham Publication.



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Semester – II

Core Paper V - ADVANCED CORPORATE ACCOUNTING II

OBJECTIVE:

To understand the application of various accounting standards and techniques adopted by corporate houses

UNIT I

Consolidated final statement of Holding companies and subsidiary companies (Inter company holding excluded) – treatment of dividend – (Inter-company owing included) – Preparation of Consolidated Balance Sheet – Consolidated Profit and Loss Account.

UNIT II

Final statements of Banking companies – Preparation of P & L A/C - Balance Sheet - Rebate on Bills Discounted – Schedules for Profit & Loss Account – Schedules for Balance Sheet – Classification of Bank Advances

UNIT III

Final statement of Insurance Companies - Insurance companies (As per New provisions) – Regulation of Insurance Business in India – Duties , Powers and Functions of IRDA – IRDA Regulations 2002 - Fire Insurance – Life Insurance – Marine Insurance with schedules - Insurance new provisions.

UNIT IV

Profit prior to Incorporation – Relevance of date of incorporation and commencement of business – methods of ascertaining profits prior to incorporation – basis of apportionment of expenses – preparation of profit and loss account bases on pre & post incorporation.

UNIT V

Mandatory Accounting Standards issued by the ICAI – Meaning of IFRS (International Financial Reporting Statement) – Value Added Statement (Theory only)

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8(3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5(1 Theory, 4 Problems) (3 x 15 = 45)

COURSE OUTCOME:

The course provides an understanding of the application of various accounting standards and techniques followed in corporate houses.

RECOMMENDED TEXTS

- R.L. Gupta and M. Radhaswamy -Advanced Accounts- New Delhi, sultan Chand.
- S.P. Jain and K.L. Narang - Advanced Accounts - Kalyani Publishers.
- T.S. Reddy and A. Murthy - Corporate Accounting - Margham publication Chennai.
- M.C. Shukla and J.S. Grewal - Advanced Accounts - New Delhi, S. Chand & Co.



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SEMESTER – II

Core Paper VI - SERVICES MARKETING

OBJECTIVE:

To introduce the concepts of service marketing, explain how service features result in certain unique problems in marketing and provide an insight into the marketing strategies.

UNIT I

Marketing of Services – Introduction – Growth of the Service Sector – The Concept of Service – Characteristics of Services – Classification of Services – Designing the Service of Blueprinting, Using Technology and Developing Human Resources, Building Service Aspirations – Employees Role in service delivery – Importance of employees, boundary spanning roles, Service Culture

UNIT II

Marketing Mix in Services Marketing – The Seven Ps – Product Decisions, pricing strategies and tactics, Promotion of Services and Placing or Distribution Methods for Services – Additional dimensions in Services Marketing – People, Physical Evidence and Process

UNIT III

Strategic Marketing Management for Services – Matching Demand and Supply through Capacity Planning and Segmentation – Internal Marketing of a Service– External Vs Internal Orientation of Service Strategy – Pricing of Services – Price Perception – Innovation in Services

UNIT IV

Delivering Quality Services – Causes of Service – Quality Gaps: The Customer Expectation Vs Perceived Service Gap, Factors and Techniques to resolved this Gap – Gaps in Service – Quality Standards, Factors and Solution – The Service Performance Gap – Key Factors and Strategies for closing the Gap – External communication to the Customer: The Promise Vs Delivery Gap – Developing Appropriate and Effective Communication about Service Quality

UNIT V

Customer Relationship Management (CRM) - Relationship Marketing - Customer Satisfaction – Marketing of Services with Special Reference to (a) Financial Services (b) Health Services (c) Hospitality Services including Travel, Hotels, Tourism (d) Professional Services (e) Public Utility Services (f) Communication Services (g) Educational Services

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course introduces the concepts of service marketing, its impact on marketing and marketing strategies.

RECOMMENDED TEXTS

1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education, 2002.
2. EG Bateson, Mallagilg Services Marketing -Text and Readings, Dryden Press, Hinsdale
3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey, 1984
4. Payne, The Essence' of Services Marketing, New Delhi, Prentice Hall, 1994.
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi, 2002.
6. Mary Ann Pezzallo, Marketing Financial Services, Macmillan, 2002



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Semester – II

Core Paper VII - CORPORATE LAWS

OBJECTIVE:

To impart knowledge on the various concepts and laws pertaining to corporate houses

UNIT I

SEBI Act 1992 (As amended by the Securities Laws Amendment Act, 2014) – Definitions – Establishment of the Securities and Exchange Board of India – Transfer of Assets and Liabilities etc., - Powers and functions of the Board – Registration Certificate – Prohibition – Finance, Accounts and Audit Penalties and Adjudication – Establishment, Jurisdiction, Authority and Procedure of Appellate Tribunal – Miscellaneous

UNIT II

The Competition Act 2002 – The Competition (Amendment) Act, 2007 – Definition – Prohibition of certain agreements – Abuse of dominant position – Competition Commission of India – Duties, powers and functions of Commission – Duties of Director General – Penalties – Competition Advocacy – Miscellaneous
Foreign Exchange Management Act 1999 – Definition – Regulation and Management of Foreign Exchange – Authorised Person – Contravention and Penalties – Adjudication and Appeal – Directorate of Enforcement – Miscellaneous

UNIT III

Information Technology Act 2000 – Definition – Authentication of Electronic Records – Electronic Governance – Secure Electronic Records and Secure Digital Signature – Regulation of Certifying Authorities – Penalties – Adjudication – Miscellaneous.
Intellectual Property Rights – Copyright Act 1957 – Meaning – Copyright Authorities – Infringement of Copyright – The Trade and Merchandise Marks Act 1958 – Uses of Trademarks and Registered Users – The Patents Act 1970 – Protection of Invention/Rights of Inventor under the Patents Act 1970 – The Designs Act 1911 – TRIP

UNIT IV

The Environment (Protection) Act 1986 – Rules and Notifications – Environmental Protection – Constitutional Obligation – Fundamental Right to live in Healthy Environment – Judicial Activism in India – Water (Prevention and control of Pollution) Act 1974 – Air (Prevention and control of Pollution) Act 1981 – Land Pollution – Law relating to Management of Wastes – Noise Pollution – Legal Control.
Right to Information Act 2005 – Application – Mode of payment – Appeal to the commission

UNIT V

Consumer Protection Act 1986 – Definition – Consumer Protection Councils – Consumer Dispute Redressal Agencies – Miscellaneous

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course provides knowledge on the concepts and laws pertaining to corporate houses.

RECOMMENDED TEXTS

1. Bare Acts
2. Corporate Laws, Taxman, (latest).
3. Corporate Laws Dr. J. Jayasankar , Margham Publications
- S. Santhakumar's – Introduction to Environmental Law, - Lexis Nexis



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SEMESTER – II

EXTRA DISCIPLINARY ELECTIVE- PAPER I:

CORPORATE GOVERNANCE, ETHICS AND RESPONSIBILITY

OBJECTIVE:

To educate on the corporate governance and business ethics followed in the business environment

UNIT I:

Business ethics: The concept of ethics; ethics and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; Western and Indian approaches; ethical governance ; social responsibility – an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee

UNIT II:

Conceptual framework of corporate Governance: Evolution of corporate governance; developments in India; regulatory frame work of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; insider trading; rating agencies; green governance / e-governance; shareholders' activism; corporate governance in PSUs and banks; legislative framework of corporate governance – an international perspective

UNIT III:

Corporate Management: Management vs. governance; internal constitutes of the corporate governance ; key managerial personnel (KMP); chairman – qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.

UNIT IV:

Whistle-blowing and Corporate Governance – The Concept of Whistle –Blowing; types of whistle – blowers; Whistle blower policy; the whistle – Blower Legislation across counties; Developments in India

UNIT V:

Corporate Social Responsibility (CSR) – Meaning; Corporate Philanthropy; CSR – an overlapping concept; corporate sustainability reporting, CSR through triple bottom line; CSR and business ethics; CSR and corporate governance, environmental aspects of CSR, CSR models; drivers of CSR; global reporting initiatives; major codes on CSR, initiatives in India

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course provides insight on corporate governance and business ethics in the business environment.

RECOMMENDED TEXTS

- Mallian, Christine A, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Blowfield, Michael and Alam Morray, Corporate Responsibility, Oxford University Press, New Delhi
- Francesco perrimi, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility – A European Perspective, Edward Elgar.
- Sharma, J.P., Corporate Governance, Business Ethics and CSR, Anne Books pvt ltd, New Delhi.
- Sharma, J.P Corporate Governance and Social Responsibility of Business, Anne Books pvt. Ltd., New Delhi.



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SEMESTER – II

Elective Paper II - RESOURCE MANAGEMENT TECHNIQUE

Exam Duration : 3 hrs

Total hours: 90

CIA Marks: 25

Total Credits: 3

EXT Marks: 75

OBJECTIVE: To impart knowledge on various techniques and models relevant in managing resources of the organization

UNIT 1:

Transportation model – Balanced and Unbalanced Transportation problems - Initial basic feasible solution - North west corner rule , the row minima ,column minima, least cost method and Vogel’s approximation methods – Optimum solution – Modi method

UNIT 2:

Assignment Problem- Balanced and Unbalanced – Minimization and Maximization - restricted assignment problem - travelling salesman problem . Sequencing problem: - Processing of n jobs through 2 machines- Processing of n jobs through 3 machines- Processing each of n jobs through m machines - Processing 2 jobs through m machines

UNIT 3:

Game Theory- Pure & Mixed Strategies - Dominance-Graphical method

UNIT 4:

Replacement Model 1-Model-Replacement of an item whose maintenance cost increases with time and money value is not changed. Model 2-Replacement of an item whose maintenance cost increases with time and money value is changes with time. Model 3 - Replacement of items due to sudden Failure - Model 4-Staff replacement

UNIT 5:

PERT and CPM – Project Network diagram – Critical Path (Crashing Excluded) – PERT computations

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

COURSE OUTCOME:

The course provides knowledge on the various techniques and models relevant in managing resources in Organisations.

RECOMMENDED TEXTS

1. Resource Management Technique – Sundaresan, Ganapathy Subramanian, Ganesan., A.R. Publications
2. Operations Research, Margham Publications. 2007 P.R. Vittal & Malini
3. Manmohan Gupta, Problems in O.R., Sultan Chand.



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SEMESTER –II

INTERNSHIP

Total Credits: 2

Max Marks: 100

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the internship. The internship report shall be evaluated by the examiners within the Department of the College. The marks shall be sent to the Controller Office and the same will be included in the Third Semester Statement of Marks.



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SEMESTER – III

Core Paper VIII– ACCOUNTING FOR MANAGERS – I

OBJECTIVE:

To impart knowledge on various advanced techniques and systems used in cost accounting

UNIT I

Installation of costing system -records required to be maintained under the Companies Act - management control and information system -cost reduction and cost control techniques -control over wastages, scrap, spoilage and defectives

UNIT II

Meaning of Process Costing – Characteristic Features – Types of Industries using Process Costing – Advantages – Disadvantages – Process losses – Inter Process Profits – Work in Progress and Equivalent Production – Joint Product Costing – By Product Costing – Inter Process Profit – Calculation of Normal Loss and Abnormal Loss

UNIT III

Reconciliation of Cost and Financial Accounts – Importance – Need – Causes for Disagreement in profits – Procedure for Reconciliation – Presentation of Reconciliation – Reconciliation from differences - Reconciliation from Profit and Loss and information given – Cost Sheet – Profit and Loss account and Reconciliation from information given – Cost Control Accounts.

UNIT IV

Operating/ Service Costing - Operating Cost Units – Transport Costing - Costing Procedures in Transport Costing - Power/Boiler House Costing – Costing for Cinema Theatres – Costing for Lodging Houses – Operating Costing – Activity Based Costing.

UNIT V

Contract Costing – Features – Objectives – Merits and Limitations – System of Contract Costing – Distinction between Job Costing and Contract Costing – System of Contract Costing – Recording of Costs of a Contract – Recording of Value and Profit on Contracts – Preparation of Contract A/C – Contracted A/C – Preparation of Balance Sheet

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8(3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5(1 Theory, 4 Problems) (3 x 15 = 45)

COURSE OUTCOME:

The course provides knowledge on the various advanced techniques and systems used in cost accounting.

RECOMMENDED TEXTS

1. Horngren C. T. 11 th Ed, Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education, 2002.
2. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi, 2002
3. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw-Hill, 1991.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency, 1991.
5. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai, 2002.



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Semester – III

Core Paper IX - RESEARCH METHODOLOGY

OBJECTIVE:

To impart in-depth insight on various methods used in Research

UNIT I

Research – Meaning, objectives, motivation, utility – characteristics of scientific method – theory, empiricism, deductive and inductive approaches – language, concepts, construct, definition, independent & dependent variables – Research process/ Steps – Problem identification – formulation of research question – Review of literature.

UNIT II

Types of research – pure and applied, survey, case study, analytical, conceptual – Qualitative and quantitative research- Research Design – importance – features of a good research design – exploratory, descriptive and experimental design.

UNIT III

Hypothesis – qualities of a good hypothesis – null hypothesis & alternative hypothesis, hypothesis testing – logic & importance – Methods of data collection – primary and secondary data- observation – interview- questionnaire – Sampling- statistical population, sample, sampling frame, sampling error, sample size, non response- characteristics of a good sample –probability and non probability, sampling techniques.

UNIT IV

Levels of measurement – nominal, ordinal, interval and ratio scales – problems in measurement – testing validity and reliability – pilot study and pre-testing – Processing and analysis of data- editing – coding – transcription – tabulation – univariate, bivariate and multivariate analysis – use of computer software.

UNIT V

Report writing - target audience -types of reports -contents of reports - Title page, Abstract, Introduction, Methodology, Result, Discussion, References, and Appendices – styles and conventions in reporting – ethical considerations – plagiarism, paraphrasing, quotations and footnotes.

PART A – Answer any 10 out of 12 ($10 \times 2 = 20$)

PART B – Answer any 5 out of 8 ($5 \times 5 = 25$)

PART C – Answer any 3 out of 5 ($3 \times 10 = 30$)

COURSE OUTCOME:

The course provides in-depth insight on the various methods used in research.

RECOMMENDED TEXTS

1. William C Emory, Business Research Methods, Richard D Irwin, NJ,
2. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill, 2001
3. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai, 2001.
4. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern
5. Research Methodology by Ravilochanan



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SEMESTER – III

Core Paper X - FUNDAMENTALS OF INFORMATION TECHNOLOGY -
PRACTICALS

PRACTICAL EXPERIMENTS

Total hours: 75

Total Credits: 4

Exam Duration: 3 hours

Project Record : 20

Viva-Voce: 20

Practical: 75

OBJECTIVE:

To provide practical exposure in Information Technology

- Creating Mail merged documents in MS WORD for example, Interview call letters
 - Spelling checking, formatting and printing in WORD
 - Using data from Ms-Access to mail, merge a document in MS-WORD
 - Typing tables in Ms Word, for example schedule of debtors
 - Creating a Flexible and Cash budget in MS-EXCEL
 - Draw a break even analysis graph in EXCEL
 - Draw a graph to compare prices across year of multiple products
 - Preparing Flexible budget using EXCEL
 - Creating a Power Point presentation to promote a product.
 - Creating a PPT Slide show with clip art and image files
 - Use PPT Facilities to create and automate slide show (including transition)
 - Computing variance analysis using EXCEL
 - Drawing various types of graphs in EXCEL
 - Preparation of Ledger Accounts through Tally
 - Preparation of Trial balance though Tally
 - Computation of Means and Standard deviation through SPSS package
 - Computing Correlation and Regression through SPSS Package
 - Preparation of Charts and Diagrams through SPSS Package
- NOTE: The practical examination will be conducted by an internal examiner and an external examiner jointly. The practical paper (3 hours and 100 marks) will be scaled to 75 marks, Viva-Voce 20 Marks and Record 20 Marks. The candidate has to secure 50% of Marks in the practical to secure pass.

COURSE OUTCOME: The students get a detailed understanding of the various office automation tools used in accounting procedures.



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II YEAR M.COM SEMESTER– III

Elective Paper III - TAX MANAGEMENT – DIRECT TAXES

OBJECTIVE:

To impart knowledge of the important provisions pertaining to Direct Taxes

UNIT I

Practical issues concerning computation of Income under the heads Income from Salary, House Property, Business/Profession, and Capital Gains & Income from other sources.

UNIT II

Set-off, carry forward and set-off of losses - Deduction from Total Income with special reference to deductions available to Individual, HUF, Firm and Companies – Exempted incomes – Clubbing of Income.

UNIT III

Assessment of HUF, Firm and Companies – Special Provisions relating to Minimum Alternate Tax (MAT)

UNIT IV

Provisions regarding Advance Tax and Tax Deducted at Source (TDS) – Advance Payment of Tax – Direct Payment, Deduction of tax at source – Certificate of deduction of tax at lower rates and no deduction at certain cases – Basics of Settlement Commission (Only Theory)

UNIT V

Tax planning – Tax Avoidance Vs Tax Evasion Vs Tax Planning – Tax Planning with reference to setting up of new business – Location – Nature – Business – Tax Holiday. Tax Planning with reference to management decisions such as Merger and Takeover – Employees Remuneration – Voluntary Retirement – Tax Planning with reference to Financial Decisions – Borrowing or Investment (Only Theory)

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

RECOMMENDED TEXTS

- Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
- Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
- Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
- Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.
- Direct Taxes – B.B. Lal & N. Vashisht



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SEMESTER – III

ELECTIVE PAPER: IV - MANAGERIAL ECONOMICS

OBJECTIVE:

To focus on the application of Economics in Managing Business

UNIT I

The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm

UNIT II

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods

UNIT III

Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economies of size and capacity utilization - input -output analysis

UNIT IV

Market -structure, Pricing and output; general equilibrium - Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting

UNIT V

Pricing objectives -pricing methods and approaches -Product line pricing - Differential pricing - Monopoly policy restrictive agreements -Price discrimination
-Measurement of economic concentration -Policy against monopoly and Restrictive Trade Practices

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7= 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course provides an understanding on the application of economics in Business Management.

RECOMMENDED TEXTS

1. Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi, 2002.
2. Spencer, M.H.: Managerial Economics, Text Problems and Short Cases.
3. Mote and Paul: Managerial Economics TMH, New Delhi.
4. Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book
5. D.N. Dwivedi Managerial Economics, New Delhi Vikas, 1998



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SEMESTER – III

EXTRA DECIPLINARY ELECTIVE PAPER- II:
INDIA'S FOREIGN TRADE AND INVESTMENT

OBJECTIVE:

To focus on the structure and policy framework of India's Foreign Trade and Investment.

UNIT I

Introduction to India's Foreign Trade and Investment:

Foreign trade – Meaning, Objectives and Need - Pattern and Structure of India's Foreign Trade – India's Trade in Service – Terms of Trade – India on the world Trading Map – Analysis of Thrust Export Products and Markets

India's Foreign Investment Policy and Flows – India as an Investment Destination

– India Investment's Abroad – Pattern and Structure – Indian Joint Ventures in Foreign Countries and their Operations

UNIT II

Foreign Trade Policy and Economic Relations:

Policy Making Body and Regulatory Framework – Trends and Developments in India's Foreign Trade Policy – Bilateralism and Multilateralism in India's Trade Relations – India's Trade and Economic Relations with EU and other regional groupings - India and Regional Economic Cooperation in South Asia – India's Bilateral Investment Treaties and DTAAAs (Double Taxation Avoidance Agreements)

UNIT III

Export Promotion Measures and Institutional Arrangements:

Export Promotion measures and schemes - Export and Trading Houses - Import facilities for exports - Export Processing/Special Economic Zones (EPZs/SEZs) and 100% EOUs - Policy Framework and Operational aspect.

Export Promotion councils - DIPP - Commodity Boards/Export development Authorities - Infrastructure support - Transportation and Warehousing Infrastructure - Indian Ports and Shipping System - Foreign Trade Finance and Insurance - Sources and Schemes of Foreign Trade Finance

UNIT IV

Foreign Exchange Facilities and Regulations:

Foreign Exchange Facilities and Exchange Rate Mechanism - Regulatory Framework - FEMA and its Objectives and Provisions - Other Acts and Regulations

UNIT V

Balance of Payment Account:

India's Balance of Payment Account and Adjustment Policies - Foreign Reserves and Debt situation

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course provides an understanding on India's foreign trade and investment policy framework and structure.

RECOMMENDED TEXTS

1. Ministry of Commerce, Export Import Policy, Govt of India, New Delhi
2. Ministry of Commerce, Handbook of Procedures, Vol I and II, Govt of India, New Delhi
3. Customs and Excise Laws, Various issues
4. Nayyar Deepak, Foreign Trade Sector, Planning and Industrialization in India, in Terance J Byres, The State Development Planning and Liberalization in India, New Delhi, 1997



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SEMESTER – IV

Core Paper XI – ACCOUNTING FOR MANAGERS - II

OBJECTIVE:

To impart in - depth knowledge in application of Management tools in Business

UNIT I

Ratio analysis – Interpretation, benefits and limitations – Classifications of ratios
– Liquidity, Profitability, Turnover – Comparative Statement, Common Size Statement and Trend Analysis

UNIT II

Funds Flow Statement – The Concept of Funds – Working Capital – Importance – Uses of Fund Flow Statement – Limitations – Schedule of Changes in Working Capital – Funds from Operation – Sources of Fund – Application of Fund – Cash Flow Statement (As per AS 3) – Meaning – Objectives – Advantages – Limitations – Cash Flow from Operating, Investing and Financing Activities - Preparation of Cash Flow Statement

UNIT III

Marginal Cost Statement – Break Even Analysis – Profit Volume Ratio (PVR) – Margin of Safety (MOS) - Cost Volume Profit Analysis -decision making -make or buy, own or lease, repair or renovate, changes Vs. Status quo, sell or scrap, export Vs. local sales, shut down or continue. Responsibility Accounting and Transfer Pricing - Measurement of Segment Performance

UNIT IV

Budgets and Budgeting control – Production, Production Cost, Material Purchases, Sales, Selling Overheads, Cash, Flexible Budget, Master Budget – Zero Based Budgeting.

UNIT V

Standard costing – Applicability – Advantages – Limitations – Basis for Standards – Setting Standards – Revision of Standards – Standards of Material, Labour, Overheads, Sales – Variance Analysis – Computation of Variances – Direct Material Variance – Direct Labour Variance – Overhead Variances – Sales Variances

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

COURSE OUTCOME:

The course provides in depth knowledge of the application of management tools in Business.

RECOMMENDED TEXTS

1. Horngren C. T. 11 th Ed, Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education, 2002.
2. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi, 2002
3. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGrawHill, 1991.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency, 1991.
5. T.S.Reddy and Y.H.Reddy, Cost and Management Accounting, Margham Publications, Chennai, 2002.



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II YEAR M.COM

Semester – IV

Core Paper XII – ADVERTISING AND SALESMANSHIP

OBJECTIVE:

To develop an in-depth understanding of the modern concepts and latest techniques of advertising, personal selling and sales force management which plays a vital role in current marketing scenario

UNIT I

Communication and marketing – Communication process – Communication response hierarchy models – cognitive processing of communication – EKB Model
– Marketing communication mix – Integrated Marketing Communication – An Introduction – Advertising – Its Importance and Nature – Advertising and Publicity
– Advertising Management Process – Advertising Objects – DAGMAR Approach – Determination of Target Audience and Positioning – Advertising Budgets – Factors influencing Budget Decision and Methods

UNIT II

Creativity and Advertising – Creative Process – Creative Appeals and Execution Styles – Developing Advertising copy for print ad – Head line, Body Copy, Logo, Illustration and Layout

Media Decision – Types of Media – Advertising through internet and interactive media – Developing Media plan – Media Selection and scheduling

UNIT III

Centralised and Decentralised systems – In house Agency arrangements – Advertising Agencies – Selection, Compensation and Appraisal of Advertising Agency – Managing Advertising Agency relations – IMC Services – Reasons for evaluating advertising effectiveness – Advertising testing process – Before and after advertising tests and techniques – Social and regulatory aspects of Advertising in India – Recent developments and issues in Advertising.

UNIT IV

Nature and importance of Selling – Types of Selling – Personal Selling – Salesmanship and Sales Management – Process of effective selling – Sales Management Process – Environmental process impacting selling – Managing Ethics in Selling Environment – Role of Personal Selling in Customer Relationship Management – Setting Personal Selling Objective – Market Analyses and Sales Forecasting – Sales Budget – Sales Territory – Sales Quota – Role of IT in sales planning – Sales Organisation: Organisation Structure – Relationship of sales department with other departments - Distribution Network Relationship

UNIT V

Recruitment and Selection – Training and Development – Objectives – Techniques and Evaluation – Sales persons compensation and techniques – Straight Salary – Straight Commission – Sales contests – Rewards and Expense accounts – Motivating and Supervising Sales personnel – Evaluation and Control of the Sales Effort – Evaluation of Sales Personnel performance – Sales and Cost Analysis

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course provides an understanding of modern concepts and latest techniques of advertising, personal selling and sales force management in the current marketing scenario.

RECOMMENDED TEXTS

- Aaker, David A, Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India
- Still, Richard R, Sales Management; Decisions, Strategies and Cases, Pearson Education India
- Hair, Sales Management, Cengage Learning
- Sharma, Kavita, Advertising, Planning and Decision Making, Taxman
- L. Natarajan, Advertising and Salesmanship, Margham Publications, Chennai



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II YEAR M.COM

Semester – IV

Core Paper XIII - ORGANISATIONAL BEHAVIOUR

OBJECTIVE:

To understand and appreciate individual and group behaviour in an organizational environment

UNIT I

Concept-Nature-characteristics-Conceptual Foundations and Importance-Models of Organisational Behaviour-Management Challenges- A Paradigm Shift- Relationship with other fields-Organisation Behaviour-Cognitive Framework- Behaviouristic Framework and Social Cognitive Framework

UNIT II

Perception and Attribution-Concept-Nature-Process-Importance-Management and Behavioural Applications of Perception

Attitude-Concept-Process and Importance-Attitude- Measurement-Attitudes and workforce Diversity Personality-Concept-Nature-Types and Theories of Personality shaping-Personality Attitude and Job Satisfaction

Learning – Concept and Theories of Learning UNIT

III

Motivation-Concepts and their Application-Principles-Theories-Employee Recognition-Involvement-Motivating a Diverse Workforce

Leadership-Concepts-Functions-Style and Theories of Leadership-Traits- Behavioural and Situational Theories-Analysis of Inter-Personal Relationship- Group Dynamics-Definition-Stages of Group Development-Group Cohesiveness- Formal and Informal Groups-Group Processes and Decision Making- Dysfunctional Groups – Transactional Analysis.

UNIT IV

Organisational Power and Politics-Concept-Sources of Power-Distinction between Power-Authority and Influence-Approaches to Power-Political Implication of Power-Dysfunctional uses of Power

Knowledge Management of Emotional Intelligence in Contemporary Business Organisation

Organisational Change-Concept-Nature-Resistance to Change-Managing Resistance to Change-Implementing Change-Kurt Lewin-Theory of Change

UNIT V

Conflict-Concept-Sources-Types-Functionality and Dysfunctionality of Conflict-Classification of Conflict-Intra-Individual-Interpersonal-Inter Group - Organisational-Resolution of Conflict-Meanings- Types of Grievances and Process of Grievance Handling Stress- Understanding Stress-Consequences- Causes-Managing stress Organisational Culture-Concept-Characteristics-Elements of Culture-Implications of Organisational Culture-Process of Organisational Culture

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course sensitises on the individual and group behaviour in organisational environment.

RECOMMENDED TEXTS

1. Stephen Robbins, Organisational Behaviour, 9th Ed, Pearson Education, 2001
2. Fred Luthans, Organisational Behaviour, McGraw Hill, 1998.
3. Wagner, Organisational Behaviour, Thomson Learning, 2002
4. Robbins, Stephen P and Timothy A Juge, Organizational Behaviour, Prentice - Hall, N.Delhi
5. Sekaran, Uma, Organizational Behaviour, Tata McGraw Hill Publishers
6. Dr. J. Jayasankar , Organisational Behaviour Margham Publications
7. Pareek U and Khanna S, Understanding Organizational Behaviour, Oxford University Press



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II YEAR M.COM

Semester – IV

Elective Paper V – INDIRECT TAXES

OBJECTIVE: To impart knowledge of the important provisions pertaining to Indirect Taxes

UNIT I: INDIRECT TAXES – AN INTRODUCTION

Special feature of Indirect Tax levies – Contribution to Government Revenues - Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

UNIT II: THE CUSTOMS LAWS

Levy and Collection of Customs Duty – Type of Customs Duty – Prohibition of Importation and Exportation of Goods – Special Provision for Detection and Prevention of Import and Export of certain goods. Valuation of goods under Customs Act – Clearance of Import and Export Goods – Warehousing of Goods – Customs Duty Drawback – Search, Seizure, Arrest, and Confiscation of Goods – Tax Planning in Customs.

UNIT III

An overview of Goods & Service Tax (GST):

Introduction of Goods and Service tax in India – Constitutional amendment under Pre- Goods and Service Tax Regime and Transitional Provisions. Goods and Service Tax : Concepts , Meaning , Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not subsumed in GST – Rates of GST in India.

UNIT IV

CGST ACT 2017

Supply- Meaning-Classification-Time of Supply- Valuation-Registration- Voluntary – Compulsory-Input Tax Credit- Eligibility- Reversal- Reverse charge Mechanism- E-Way Bill Returns.

UNIT V IGST ACT

Export and Import of goods and services- Inter State vs Intra state supply-Place of supply; Role of GSTN in implementation of GST- Anti Profiteering rules- Doctrine of Unjust Enrichment- Challenges in implementation of GST.

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

COURSE OUTCOME:

The course provides an understanding of the important provisions of GST.

RECOMMENDED TEXTS:

- Customs Act, 1962
- Goods and Services Tax (GST) by Dr. H.C.Mehrotra & Prof.V.P Agarwal (2018 Edition), Sahitya Bhawan Publications, Agra



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II YEAR M.COM

Semester – IV

Core Paper XIV & XV - PROJECT

PROJECT REPORT AND VIVA VOCE

Total hours: 90

Total Credits: 8

PROJECT: 150

VIVA – VOCE: 50

The student can select their topics from fields like Marketing, Organizational Behaviour, Finance, Human Resource Management etc., the report should include field studies, surveys, interpretations, planning and design of an improved and integrated management systems, presented in a comprehensive manner with recommendation for solution based on scientifically worked out data.

The contents of the Report may include the following:

Chapter I – Introduction

This chapter includes:

- Nature and Importance of the study
- Statement of the current problem
- Objectives of the study
- Scope and Limitations of the study
- Methodology used for the study
 - i) Data collection
 - ii) Statistical Techniques used
- Chapterisation

Chapter II – Profile of the Company

This chapter consists of:

- History and Evolution, Incorporation.
- Organisation Chart, Departmentation.
- Office Layout and Management.
- Indicators of Growth.



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Chapter III – Practical Exposure during the course of training

This chapter exerts:

- Learning by practice with regard to relationship between classroom learning and learning at work place.
- Extent of self-development after training.

Chapter IV – Review of Literature

This Chapter deals with:

- Conceptualization of the subject matter selected for study.
- Conclusion derived by the previous studies related to the subject matter selected.

Chapter V – Analysis and Interpretation

This chapter contains:

- The results secured from the statistical analysis, implying the relationship between the variables and the subject matter studied.
- Interpretation of the inferences obtained.

Chapter VI – Summary and Conclusion

This chapter portrays:

- Gist of the preceding five chapters, findings and conclusions.

The Report shall consist of 70 to 80 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.

A candidate failing to secure the minimum for a pass (50%) shall be required to resubmit this report to the department later.

The project report evaluation and Viva Voce examinations of M.Com should be carried out jointly by both internal and external examiners. The project report shall be retained by the Department and mark list alone be sent to the COE Office.

Project Report – 150 marks

Viva–Voce – 50 marks

So Total 200 marks jointly by Internal & External Examiner.