

## DEPARTMENT OF COMMERCE

### PREAMBLE

**UG** : Programme profile and Syllabi of courses offered in semester I and II along with III and IV evaluation components (With effect from 2020 – 2023 batch onwards) are presented in this booklet.

### PROGRAMME PROFILE: B.Com. INTERNATIONAL ACCOUNTING AND TAXATION

#### PROGRAMME SPECIFIC OUTCOMES (PSO)

**Upon completion of the programme, the students will be able to,**

- Understand the prevailing international accounting and taxation systems.
- Analyze the practical tools of finance required in decision making.
- Discuss International Financial Reporting Standards, why there is a need for convergence and the status of these standards worldwide.
- Develop accounting, taxation, entrepreneurial and financial management skills

Semester	Part	Category	Course Code	Course Title	Contact Hrs/Week	Credit Min/Max
I	I	Part I	UTAL105/UTAL106/ UFRL102/UHIL102	Basic Tamil – I/ Advanced Tamil – I/ French – I/Hindi - I	4	2/3
	II	Part II	UENL107/UENL108	General English -I/ Advanced English- I	5	3 / 4
	III	Core I	UIAM101	Organisation Management /F1 – I	4	3/3
		Core II	UIAM102	Basics of Financial Accounting – F3	5	4/4
		Core III	UIAM103	International Accounting	5	4/4
		Allied	UMAA112	Business Mathematics	5	4/4
	IV	Value Education			2	1/1
<b>TOTAL</b>					<b>30</b>	<b>21/23</b>
II	I	Part I	UTAL205/UTAL206/ UFRL202/UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi – II	4	2/3
	II	Part II	UENL207/UE NL208	General English II/ Advanced English II	5	3 / 4
	III	Core IV	UIAM201	Principles of Management –F1-II	4	4/4
		Core V	UIAM202	Basics of Cost Accounting/F2	5	4/4
		Allied	UCEA202	Indian Economic Development	5	4/4
		Core VI	UIAR201/ UCOR202/ UCCR202	Industry Interface Programme I- Banking and Insurance	1	1/1
	IV	Non Major Elective			4	2/2

		Soft skills			2	1/1
	V	Extension Activity/ Physical Education/NCC			-	1 / 2
<b>TOTAL</b>					<b>30</b>	<b>22/25</b>
III	III	Core VII	UIAM301	Management Accounting – I /F5I	5	4/4
		Core VIII	UIAM302	International Marketing	5	4/4
		Core IX	UIAM303	Global Financial Markets	6	4/4
		Core X	UIAM304/	International Taxation	4	4/4
		Online course	-	NPTEL/ Spoken Tutorial	3	1 / 2
		Allied	UMAA301	Business Statistics	5	4/4
		Value Education			2	1/1
<b>TOTAL</b>					<b>30</b>	<b>22/23</b>
IV	III	Core XI	UIAM401	Financial Reporting – I/F7- I	5	5/5
		Core XII	UIAM402	Management Accounting – II / F5 – II	5	4/4
		Core XIII	UIAM403	Business law/F4	5	4/4
		Core XIV	UIAR401/ UCOR402 /UCCR402	Industry Interface Programme II – Stock Market and Mutual Fund	1	1/1
		Core XV	UIAM405	Financial Management – I /F9 I	4	4/4
		Core XVI	UIAP501/ UCCP501/ UCOP501/ UIAM501	Project/Company Law	2	-
		Allied	UCSA407	Cyber Security in Finance	3	3/3
		Allied	UCSR413	Cyber Security – Lab	3	2/2
	IV	Soft Skills			2	1/1
	V	Extension Activity Physical Education/NCC			-	-/2
<b>TOTAL</b>					<b>30</b>	<b>24/26</b>
V	III	Core XVII	UIAP501/ UCCP501/ UCOP501/ UIAM501	Project / Company Law	6	4/4
		Core XVIII	UIAM502	Financial Management –II/ F9 II	6	5/5
		Core XIX	UIAM503/ UCOM509/ UCCM509	Income Tax Law & Practice I/F6	6	5/5
		Core XX	UIAM504/ UCOM510/ UCCM510	Accounting Package	3	2/2
		Core XXI	UIAR501/ UCOR501/ UCCR501	Accounting Package – Lab	3	3/3
		Core XXII	UIAM505	Financial Reporting - II / F7 II	4	4/4
	IV	Value Education			2	1/1
<b>TOTAL</b>					<b>30</b>	<b>24/24</b>

VI	III	Core XXIII	UIAM601/ UCOM612 UBAM609	Women Entrepreneurship	5	5/5
		Core XXIV	UIAM602	Audit & Assurance/ F8	6	5/5
		Core XXV	UIAR601/ UCOR602 UCCR602	Industry Interface Programme III – GST Practical	1	1/1
		Core XXVI	UIAM604/ UCCM616/ UCOM616/	Goods and Services Tax//F6	6	5/5
		Core XXVII	UIAM605/ UCOM617/ UCCM617	Service Marketing	5	5/5
		Viva Voce	UIAM606/ UCCM607/ UCOM607	Comprehensive Viva	-	1/1
		Major Elective	UIAO607/ UCOO605 UCCO605	1. E-Marketing	5	4/4
	UIAO608/ UCOO606/ UCCO606		2. Income Tax Law & Practice II//F6			
	UIAO609/ UCOO607/ UCCO607		3. Consumer Protection			
	IV	Soft skills			2	1/1
V	Extension Activity/ Physical Education/NCC			-	-/2	
<b>TOTAL</b>					<b>30</b>	<b>27/29</b>
<b>GRAND TOTAL</b>					<b>180</b>	<b>140/150</b>

# ORGANISATION MANAGEMENT (F1-I)

UIAM101

<b>Semester</b>	<b>: I</b>	<b>Credits</b>	<b>: 3</b>
<b>Category</b>	<b>: Core I</b>	<b>Hours/Week</b>	<b>: 4</b>
<b>Class&amp; Major:</b>	<b>I B.Com International Accounting &amp;Taxation</b>	<b>Total Hours</b>	<b>: 62</b>

## Objectives:

### To enable the students

- Understand the business and its environment.
- Gain knowledge on the framework of ethics and governance
- Analyse the factors influencing a business organisation.

## Learning outcomes:

### On completion of this course, the students will be able to

- Understand the types of business & the way they are structured
- Understand the role of corporate governance
- Understand the impact of external environment on the organization

## UNIT- I TYPES OF ORGANISATION & STAKE HOLDER ANALYSIS

12 Hrs

Definition and common features of business organisation, the purpose & types of organisation and their main features such as profit-oriented, not-for-profit, public sector, Co-operatives and Non-government(NGOs) - Stakeholders of an organisation – Internal &External – Objectives of stakeholders – How an organisation should satisfy these objectives – The power & interest of stakeholders in the organisation (use of Mendelow matrix)

## UNIT- II EFFECT OF ENVIRONMENT ON ORGANISATION

12 Hrs

Political & legal factors – How the policy framework of political system & legal framework influence the business organization in terms of employment, consumer protection, data security - Macro-economic factors – Understanding the effect of macro-economic policies, inflation, interest rates, unemployment, fiscal & monetary policies, global economic environment - Social & demographic factors – Impact of changes in social structure, values and demographic changes- Technological factors – Information technology – Automation, digitization

## UNIT- III COMPETITION ANALYSIS

12 Hrs

Understanding the role of competition and its impact on the business organisation, use of competition data to evaluate performance - Understand the influence of competition on business using Porter's Five Forces model-Understand the competitive position of an organisation by analysing competitive factors using SWOT analysis and Porter's Value Chain

## UNIT- IV ORGANISATION STRUCTURE

12 Hrs

The formal & informal structures –Types of structures such as entrepreneurial, functional, divisional, matrix and boundary less organisations – Suitability and relative merits &demerits of the types of organization -Principles of business governance – Separation of ownership from management. Concept of span of control-Centralization vs decentralization of business functions – Shared services approach – Off shoring & outsourcing of business functions – Hierarchical levels of business organization.

## UNIT-V GOVERNANCE

14 Hrs

Principles of corporate governance – Stewardship function of the Board- Role of committees in governance such as audit committee, remuneration committee, recruitment committee, share holders relations committee -Governance & social responsibility of an organisation – Role of ethics in business

### Text Books

- Bhusan, Y.K. (2019). *Business Organisation*. Sultan Chand. New Delhi.
- GupthaC.B. (2019), *Business Management*. Sultan Chand. New Delhi.
- ACCA Study Material (2020). Kaplan Publishing. UK.

### Reference Books

- Reddy, P.N and Gulshan, S.S (2019). *Principles of Business Organisation and Management*. S.Chand & Co. New Delhi.
- Shukla, M.K. (2019). *Business Organisations & Management*. S.Chand & Co. New Delhi.

## BASICS OF FINANCIAL ACCOUNTING (F3)

UIAM102

Semester :I

Category :Core II

Class & Major : I B.Com – International Accounting Taxation

Credits : 4

Hours/Week: 5

Total Hours:65

### Objectives:

#### To enable the students

- Understand basic principles of financial accounting for different types of organisations.
- Exposed to the underlying concepts relating to financial accounting
- Prepare and present various financial statements.

### Learning outcomes:

#### On completion of this course, the students will be able to

- Understand the purpose of financial accounting
- Comprehend the qualitative characteristics of financial statements
- Exhibit the use of double entry system in recording transaction
- Preparation of financial statements and the interpretation of results

## UNIT –I PURPOSE OFFINANCIALACCOUNTING

13

### Hrs

Define financial accounting – Purposes of financial statements for the users – Main elements of financial reports – Conceptual framework – Definitions of asset, liability, equity, income & expenses-prudence. (International Accounting Standard Board’s Conceptual Framework 2018)

## UNIT – II QUALITATIVE CHARACTERISTICS OFFINANCIALSTATEMENTS

13

### Hrs

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.(International Accounting Standard Board’s Conceptual Framework 2018)

### **UNIT– III ACCOUNTING RECORDS & DOUBLE ENTRY ACCOUNTING SYSTEM 13 Hrs**

Main data sources for accounting – Different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

### **UNIT- IV-RECORDING OF TRANSACTIONS 13 Hrs**

Recording into journals – Ledger accounts – Balancing of ledger accounts – Accounting for discounts, sales tax – Recording cash transactions – Accounting & valuation of inventories(IAS 2 Inventory) – Accruals & prepayments – Tangible (IAS 16 Property, Plant and Equipment)&intangible assets(IAS 38 Intangible Assets) – Depreciation & amortization accounting – Receivables & payables – Provisions & contingencies (IAS 37 Provisions, Changes in Accounting Policies and Prior Period Items)– Errors & rectification – Bank reconciliation statements

### **UNIT – V TRIAL BALANCE, FINANCIAL STATEMENTS 13 Hrs**

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet (IAS 1 Presentation of financial statements) – Events after reporting period (IAS 10 Events after the reporting date)–Interpretation of financial statements – Use of basic ratios related to profitability, liquidity, activity and resource utilization -Describe the principle of the equity method of accounting for Associate entities (IAS 28 Accounting for Associates)

#### **Text Books**

- Jain & Narang,(2020). *Financial Accounting*. Kalyani Publishers.Chennai.
- Reddy, T.S. and Murth, A.(2019). *Financial Accounting*. Margham Publication. Chennai.
- ACCA study Material. (2020). Kaplan Publishing. UK.

#### **Reference Books**

- Gupta, R.L.(2019). *Advanced Accounting*. Sultan Chand. New Delhi.
- Shukla & Grewal,(2019). *Advanced Accounting*. S.Chand. New Delhi.
- Antony, Hawkins and Merclant,(2019). *Accounting – Text and Cases*. Tata McGraw Hill. New Delhi.
- Steven Collins. (2020). *IFRS for Dummies*. Wiley Publications. USA.
- Frank Woods. (2018). *Business Accounting*. Volume 1 and 2. Pearson Publications. USA.

# INTERNATIONAL ACCOUNTING

UIAM103

**Semester :I**  
**Category : Core III**  
**Class &Major: IB.Com International Accounting & Taxation**

**Credits : 4**  
**Hours/Week: 5**  
**Total Hours : 65**

## Objectives:

### To enable the students

- Understand the prevailing International Accounting Systems
- Analyse the Generally Accepted Accounting Practices (GAAP) in different countries.

## Learning outcomes:

### On completion of this course, the students will be able to

- Understand the dimensions of international accounting
- Comprehend Country differences and Harmonization of Accounting Practices
- Analyse major Accounting Issues
- Analyse the Generally Accepted Accounting Practices (GAAP) in different countries

## UNIT-I INTERNATIONAL DIMENSIONS OF ACCOUNTING

**13 Hrs**

Introduction – Definition – Importance-Scope of International Accounting-Status of International Accounting Education: World Scenario in India- Internationalization of the Accounting Profession: Introduction-The Accounting Profession in selected Countries-International Dimensions of Financial Reporting: Introduction Variables that influence Transnational reporting-Reporting practices- International Financing Reporting System(IFRS)-Salient Features –Need-Provisions-Applications in India-USA-UK and other Countries.

## UNIT- II COUNTRY DIFFERENCES AND HARMONIZATION OF ACCOUNTING PRACTICES:

**13 Hrs**

Accounting differences- Reasons for difference in National Practices– Concept of Harmonization-Need for Standardization-Impediments to Standardization- Endeavors towards Harmonization-Institution-IASC-The European Union-UN

## UNIT- III INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE

**13 Hrs**

Origins & Operations – Achievements- Current Issues-The Standards-Components and Structure of Financial Statements-Balance sheet items–Income Statement Items-Consolidated Financial Statements-Cash flow Statement-Requirements relating to particular Enterprises.

## UNIT-IV COMPARATIVE ANALYSIS OF MAJOR ACCOUNTING ISSUES

**13 Hrs**

Legal basis of Accounting regulation-Existence of a Conceptual Frame work-Additional components of Financial Statements- General Approaches Asset Valuation-Internally Generates intangibles & Research & Development- Goodwill-Tangible Fixed Assets-Investments-Current assets-leases-Provisions-Deferred taxes.

## UNIT- V ACCOUNTING DIFFERENCES & FINANCIAL STATEMENT ANALYSIS

13 Hrs

Different approaches to Analysis-The place of Financial ratios-Factors that Generate Differences: Presentation of Financial Statements-Methods of Financing –Main problems in Financial Statement Analysis-Scope of Consolidation –Revaluation of Assets-Depreciation and Provisions-Leasing–Accounting for goodwill-Deferred Taxation –Capitalized Expenses-Transactions in Foreign Currencies-Extraordinary and Exceptional items - Changes in Accounting Principles OR Generally Accepted Accounting Practices (GAAP) India – USA-UK-Germany-France-Japan

(Only Theory)

### Text Books

- Mohapatra Das, A.K. (2020). *International Accounting*. Prentice Hall of India. New Delhi.
- Rathore, Shirin. (2020). *International Accounting*. Prentice Hall of India. New Delhi.

### Reference Books

- Peter Walton. (2020). *International Accounting*, International Thomson Business Press. UK.
- Saudagaran, Shahorkh. M, Cengage. (2020). *International Accounting a User Perspective*. Learning India Pvt. Ltd. New Delhi.
- Nobes Christopher & Parker Robert,(2020). *Comparative International Accounting*. Research Education Asia. New Delhi.
- Timothy Douppnik and Hector Perera. (2018). *International Accounting*. 4th Edition, McGraw-Hill Education. Chennai.

## PRINCIPLES OF MANAGEMENT (F1-II)

UIAM201

<b>Semester</b>	<b>:II</b>	<b>Credit</b>	<b>: 4</b>
<b>Category</b>	<b>: Core IV</b>	<b>Hours/Week:</b>	<b>4</b>
<b>Class&amp; Major:</b>	<b>I B.Com International Accounting &amp; Taxation</b>	<b>Total Hours:</b>	<b>52</b>

### Objectives:

#### To enable the students

- Understand the principles of management of an organisation and management theories.
- Gain Knowledge on different managerial functions.
- Analyse business issues and achieve business objectives.

### Learning outcomes:

#### On completion of this course, the students will be able to

- Understand strategic, managerial & operating levels of management with regard to the principles of authority, responsibility & accountability
- Understand the role of various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources
- Understand management functions such as planning, organising, decision-making, communicating, coordinating and control
- Understand the role of leadership with regard to different leadership styles

**UNIT - I LEVELS OF MANAGEMENT IN AN ORGANISATION** **10 Hrs**

Understand the functions, role and information needs of various levels of management such as strategic, middle management & operational levels – Delegation of authority – Communication – Formal & informal organization.

**UNIT- II MANAGEMENT FUNCTIONS** **12 Hrs**

Understand the role of different functions within an organisation such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources – Relationship between accounting and other business functions- Outline the key features and applications of Block chain technology and distributed ledgers in accountancy.

**UNIT- III FUNCTIONS OF MANAGEMENT** **08 Hrs**

Understand the fundamental functions of management such as planning, organising, decision-making, communicating, and coordinating and control

**UNIT- IV MANAGEMENT AND LEADERSHIP THEORIES** **10 Hrs**

Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker - Define leadership – different types of leadership styles – Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – managing teams

**UNIT - V USE OF FINANCIAL SYSTEMS AND ITS ORGANISATION MANAGEMENT**

**12Hrs**

Role of financial systems in the organisation with respect to data capturing, accounting and control of business - Understand the linkage between financial systems and other functions of management and departments - Understand importance of IT systems in planning, monitoring& controlling the activities of business functions - Describe cloud computing as a capability in accountancy and how it creates benefits for the organization - Explain how automation and artificial intelligence (AI) in accounting systems can affect the role and effectiveness of accountants - Describe how the application of big data and data analytics can improve the effectiveness of accountancy and audit - Define cyber security and identify the key risks to data that cyber-attacks bring.

**Text Books**

- Peter, F.Drucker.(2018). *The Practice of Management*. Harper Collins Publishers. USA
- Peter, F.Drucker.2013). *Management Tasks . Responsibilities and Practices*. Harper Collins. New York. USA.
- ACCA study Material, (2020). Kaplani Publishing. UK.

**Reference Books**

- Harold Koontz and Heinz Wehrich. (2019). *Essentials of Management*. 10th Edition, Tata McGraw Hill Education, Chennai.
- Stephen, P. Robbins. (2020). *Management*. Global Edition. 14th Edition. San Diego State University. USA.
- Ricky, W.Griffin. (2019). *Management: Principles and Practices*. Tata McGraw Hill Education. Chennai.

## BASICS OF COST ACCOUNTING (F2)

UIAM202

<b>Semester</b>	<b>:II</b>	<b>Credits</b>	<b>: 4</b>
<b>Category</b>	<b>:Core V</b>	<b>Hours/Week</b>	<b>: 5</b>
<b>Class&amp; Major:</b>	<b>I B.Com – International Accounting &amp; Taxation</b>	<b>Total Hours</b>	<b>: 65</b>

### Objectives:

#### To enable the students

- Understand the principles of cost & management accounting.
- Gain Knowledge on application to the management functions of planning, decision-making & control.
- Apply the cost accounting methods & techniques to various business contexts.

### Learning outcomes:

#### On completion of this course, the students will be able to

- Knowledge and understanding of nature, purpose and scope of managerial information
- Understanding the concept of costs
- Methods of costing - absorption & marginal costing
- Use of budgets and standard costs for planning & control

### UNIT - I INFORMATION FOR MANAGEMENT

13 Hrs

Sources of data (internal & external) –Concept of cost – Cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – Concept of cost objects, cost units & cost centres- Data analysis and statistical techniques

### UNIT- II ACCOUNTING FOR COSTS – MATERIAL &LABOUR

13 Hrs

Accounting for material costs – Ordering, receiving & issuing material –Methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – Inventory levels – Accounting for labour – direct & indirect cost of labour – Remuneration methods (individual & group) –Labour turnover – Overtime & idle time –Labour efficiency, capacity & volume ratios

### UNIT– III ACCOUNTING FOR COSTS–OVER HEADS

13 Hrs

Accounting for overheads – Allocation of overheads to production & nonproduction departments –Apportion service overheads to production departments -Production overhead absorption rates – Entries for accounting of material, labour & overhead costs

### UNIT- IV METHODS OF COSTING

13 Hrs

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – Understand the differences between absorption & marginal costing

### UNIT- V BUDGETING &STANDARD COSTS

13 Hrs

Understand the use of budgets and standard costs for planning & control – Flexible budgets –Reconciliation budgeted profits with actuals – Meaning & calculation of standard costs – Computation of simple variances v/s budgets & standards

### **Text Books**

- Reddy & Murthy, (2019). *Cost Accounting*. Margham Publications. Chennai.
- Jain & Narang, (2018). *Cost Accounting*. Kalyani Publications. Ludhiana.
- ACCA study Material, (2020). Kaplan Publishing. UK.

### **Reference Books**

- Charles, T. Horngren. (2018). *Cost Accounting- A Managerial Emphasis. (19<sup>th</sup> Edition)*. Prentice Hall of India (P) Ltd, New Delhi.
- Maheshwari ,S.N. (2019). *Cost and Management Account*. Sultan Chand & Sons. New Delhi.
- Iyengar, S.P.(2019). *Cost and Management Accountancy*. Sultan Chand & Sons. New Delhi.
- Mahesh Dutta . (2018). *Cost Accounting Principles and Practice*. Pearson Education. USA.

## **INDUSTRY INTERFACE PROGRAMME I – BANKING AND NSURANCE** **UIAR201/UCOR202/UCCR202**

<b>Semester</b>	<b>:II</b>	<b>Credit</b>	<b>: 1</b>
<b>Category</b>	<b>:CoreV</b>	<b>Hours /Week</b>	<b>: 1</b>
<b>Class &amp;Major</b>	<b>: I B. Com International Accounting &amp; Taxation</b>	<b>Totalhours</b>	<b>: 13</b>

### **Objectives:**

#### **To enable the students**

- Fill-up forms used in Banks, Insurance Companies and other business units.
- Acquire knowledge on documentation procedure.

### **II Semester: Training will be given to fill up the following Forms/ Formats/ Challans List of items used in the day to day banking**

- 1) Application forms for opening Bank Accounts, Cheque Book, Pass Book, Bank Statement
- 2) Format of Demand Draft
- 3) Cheque, Truncated Cheque, Travellers Cheque
- 4) Pay-in- slip Form
- 5) Deposits – All types (All forms / Challans /Formats)
- 6) Loans – All types (All forms / Challans /Formats)
- 7) All financial services (Foreign Exchange remittances by banks, Money Exchanges/  
Western Money and Bancassurance etc. – (All forms /Challans)
- 8) E-Banking Services – (All forms / Challans /Formats)
- 9) Withdrawal Form
- 10) NEFT/ RTGS Form
- 11) Insurance Policy Document
- 12) DEMAT form
- 13) Life Insurance & General Insurance Documents
- 14) Challans of Non-banking Finance Companies

**Evaluation Pattern for Industry Interface Programme****CIA****60 Marks**

Daily Practical Assessment : 30 Marks

Test I : 10 Marks

Viva I : 05 Marks

Test II : 10 Marks

Viva II : 05 Marks

**ESE****40 Marks**

Record : 10 Marks

Practical Exam : 20 Marks

Viva voce : 10 Marks

**Total****100 Marks**

(Students will be given blank challans and forms to fill-up)

**III & IV EVALUATION COMPONENTS OF CIA**

Sem	Category	Course Code	Course Title	Component III	Component IV
I	I	UIAM101	Organisation Management (F1-I)	Assignment	Seminar
	II	UIAM102	Basics of Financial Accounting – F3	Problem solving	Assignment
II	Core III	UIAM201	Principles of Management –F1-II	Seminar	Assignment
	Core IV	UIAM202	Basics of Cost Accounting/ F2	Problem solving	Assignment