

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

M.Com. (Master of Commerce)

(For the students admitted during the academic year 2011-2012 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

Study Components	Course Title	Ins. hrs / week	Examinations				Credit
			Dur.Hrs	CIA	Marks	Total	
Semester I							
	Managerial Economics	6	3	25	75	100	4
	Corporate Accounting	7	3	25	75	100	4
	Information Technology in Business	6	3	25	75	100	4
	Marketing Management	6	3	25	75	100	4
	Elective-I :	5	3	25	75	100	4
Semester-II							
	Business Research Methods	5	3	25	75	100	4
	Business Environment	5	3	25	75	100	4
	Applied Cost Accounting	5	3	25	75	100	4
	Human Resource Management	5	3	25	75	100	4
	Computer Applications: MS Office & Internet - Practical-I	6	3	40	60	100	4
	Elective-II :	4	3	25	75	100	4
Semester-III							
	Direct Taxes	6	3	25	75	100	4
	Management Accounting	7	3	25	75	100	4
	Financial Management	6	3	25	75	100	4
	Computer Applications: Tally - Practical-II	6	3	40	60	100	4
	Institutional Training (Report 40 marks and Viva 10 mks.)	-	-	50	-	50	2
	Elective-III :	5	3	25	75	100	4
Semester-IV							
	Investment Management	6	3	25	75	100	4
	International Business	5	3	25	75	100	4
	Internet & E-commerce	5	3	25	75	100	4
	Project Work & Viva-Voce (Project-160 & Viva-40) (OR) In lieu of Project work, the following two papers may be opted.	10		-	-	200	8
	1. Principles and Practice of Insurance	5	3	(25)	(75)	(100)	(4)
	2. Industrial Law	5	3	(25)	(75)	(100)	(4)
	Elective-IV :	4	3	25	75	100	4
TOTAL						2250	90

Electives: List of Group of Elective Papers : (Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

1. Principles and Practice of Marketing Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

2. GROUP-B

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. GROUP-C

1. Principles of International Trade
2. Export and Import Trade Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

* In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects remains the same as stated above.

@ Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively.

III Semester :

1. Industrial/Institutional Training is to be made compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.
2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals)
Report 40 marks, Viva-voce 10 marks (Department level under the chairmanship of HOD)
3. Institution to be visited :
Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.
4. Duration of the visit : minimum of 21 days
5. Marks for the industrial training out of 50 should be sent to the University alongwith the III Semester Internal marks.

IV Semester :

1. Project Work and Viva-voce examination will be optional for the colleges. They can either opt for project or 2 theory papers in the IV semester which are given as below:

1. Principles and Practice of Insurance 2. Industrial Law

- a. If Project is opted by the college 200 marks with 8 credits will be awarded. The break-up of marks will be as follows: Project Work 160 mks.(80%) – Viva -40 mks.(20%)

External Examiners will be appointed by the University for conducting the viva-voce exam along with the concerned internal examiner.

Monthly review of the project work has to be conducted by the guide along with the head of the department for a systematic progress of the work.

- b. If the theory papers are opted instead of project work, the marks and credits will be given as other core papers i.e., CIA – 25 marks and semester exam-75 marks.
c.

Note : The syllabus for the above papers (except Elective Group C Papers, II – Export & Import Trade Procedures and Paper & IV – India’s International Trade) be the same as prescribed for the academic years 2010-11. The syllabus for the Elective Group C Papers, II – Export & Import Trade Procedures and Paper & IV – India’s International Trade are furnished below:

GROUP C - Paper II Export and Import Trade Procedures

Unit I

Exports – Recent measures to boost Country’s Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.

Unit II

Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export.

Unit III

Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods.

Unit IV

Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.

Unit V

Retirement of Import Documents and RBI’s directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.

Books for References:

1. How to Export and How to Import – Nabhi publications
2. Export management – P.K. Khurana
3. Export Management – T.A.S. Balagobal
4. A Guide on Export Policy, Procedure and Documentation – M.I.Mahajan – Snow white publications

GROUP C
PAPER IV - INDIA'S INTERNATIONAL TRADE

UNIT I

Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features.

UNIT II

Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.

UNIT III

India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.

UNIT IV

Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks

UNIT V

Global trade and developing countries – Highlights of Indian's trade performances - Determinants of Export and Import – Major problems of India's export sector – Impact of recent changes in foreign trade policy.

Note: The Question Paper shall cover 100% Theory.

Books for Reference:

1. International Trade and Export Management - Francis cherunilam.
 2. Export Management - T.A.S Balagopal
 3. International Trade - M.L. Varma
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