

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

M.Com – CA (Computer Applications)

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				Credits
			Dur.Hrs	CIA	Marks	Total	
Semester I							
	Managerial Economics	6	3	25	75	100	4
	Marketing Management	7	3	25	75	100	4
	Database Management System	6	3	25	75	100	4
	Computer Applications: MS Office & Oracle -Practical-I	6	3	40	60	100	4
	Elective-I :	5	3	25	75	100	4
Semester-II							
	Corporate Accounting	5	3	25	75	100	4
	Human Resource Management	5	3	25	75	100	4
	Business Resource Methods	5	3	25	75	100	4
	Object Oriented Programming with C++	5	3	25	75	100	4
	Computer Applications: Tally & C++ -Practical-II	6	3	40	60	100	4
	Elective-II :	4	3	25	75	100	4
Semester-III							
	Cost and Management Accounting	7	3	25	75	100	4
	Visual Basic	6	3	25	75	100	4
	Financial Management	6	3	25	75	100	4
	Computer Applications: Visual Basic, VB Script - Practical-III	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
	Direct Taxes	5	3	25	75	100	4
	Java Programming and HTML	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	3	-	-	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 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.

Note : The syllabus for the above papers (except Sem. II – Corporate Accounting, Human Resource Management & Sem. III – Cost and Management Accounting) be the same as prescribed for the academic years 2010-11. The syllabus for the Sem. II – Corporate Accounting, Human Resource Management & Sem. III – Cost and Management Accounting are furnished below :

SEM. II -CORPORATE ACCOUNTING

UNIT – I

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of Balance Sheet.

UNIT – II

Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).

UNIT – III

Holding company accounts excluding inter-company holdings – Liquidation of companies.

UNIT - IV

Accounts of Banking companies and Insurance Companies.

UNIT – V

Inflation accounting – Human resource accounting-Principles of Government accounting – Responsibility accounting.

BOOKS FOR REFERENCE

1. M.C. Shukla & T.S.Grewal : Advanced Accounting
 2. R.L.Gupta : Advanced Accounting
 3. Jain & Narang : Advanced Accounting
- Note: Question paper shall cover 20% Theory and 80% Problems.

SEM. II - HUMAN RESOURCES MANAGEMENT

UNIT – I

Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – recognition of Participation – Theories X & Y – Organization structure.

UNIT – II

Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Testing – Interview – Placement training – Promotion - Performance appraisal. Job evaluation and merit rating – Job satisfaction and morale (theories of motivations).

UNIT – III

Human behaviour process – Perception learning – Motivational and personality development – definition of learning – Learning theories – Concept – The meaning of human motivation – Comprehensive stages – Main determinants of personality – Theories of personality – Group dynamics and Internal Organization.

UNIT – IV

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

UNIT – V

Organization conflict – conflict in organizational behaviors – Individual aspect of conflict – Organizational conflict – Management of conflict – Leadership – Leadership theories.

BOOKS FOR REFERENCE:

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|-------------------|---|
| 1. P.C.Dinuvedi | : Management of Human Resources |
| 2. Fred Luthans | : Organizational behaviours |
| 3. Keith Darvis | : Human behaviours at work |
| 4. P.X. Tirupathi | : Personal Management & Industrial Relations. |
| 5. C.S. Memoria | : Personal Management. |

SEM. III - COST AND MANAGEMENT ACCOUNTING

UNIT-I

Cost Accounting – Meaning – Definition – Difference between Financial and Cost Accounting – Importance of Cost Accounting – Relationship between Cost and management Accounting – Methods of Costing – Elements of Cost – Cost Concepts – preparation of Cost Sheet – Material Control – Fixation of Stock levels – E.D.Q.- Pricing of material issues – inventory Control.

UNIT-II

Labour Cost – Methods of Wage payment – Incentive Systems – idle time – over-time – labour Turnover – Causes of Labour Turnover – overheads – allocation and absorption of overheads.

UNIT-III

Nature and Scope of Management accounting – Meaning – Objectives – Importance – limitations – Financial Statement Analysis – Ratio Analysis – Uses and limitations of Ratios.

UNIT-IV

Funds Flow and Cash Flow statements.

UNIT-V

Cost – Volume – Profit Analysis – marginal costing – Break Even Analysis – Managerial application of Marginal Costing – significance – limitations – Budgeting and Budgetary Control – Preparation of Budgets – Material Procurement – Production – Sales – Flexible and Cash budgets.

Note : Distribution of marks for Theory and Problems shall be 40% and 60% respectively.

Reference Books :

1. Jain and Narang – Cost Accounting.
2. R.S.N.Pillai and Bagavathy – Cost Accounting.
3. Jain and Narang – Cost and Management Accounting.
4. Sharma and Shashi K.Gupta – Management Accounting.
5. S.N.Maheswari – Management Accounting.