

**BHARATHIAR UNIVERSITY,COIMBATORE-641 046**

**M.Com. (Master of Commerce)**

(For the students admitted during the academic year 2016-2017 and onwards)

**SCHEME OF EXAMINATIONS : CBCS Pattern**

Study Components	Course Title	Ins. hrs / week	Examinations			Credit	
			Dur.Hrs	CIA	Marks		Total
<b>Semester I</b>							
	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
<b>Semester-II</b>							
	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
<b>Semester-III</b>							
	Direct Taxes	5	3	25	75	100	4
	Management Accounting	5	3	25	75	100	4
	Financial Management	5	3	25	75	100	4
	Internet & E-commerce	5	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 :	4	3	25	75	100	4
<b>Semester-IV</b>							
	Investment Management	7	3	25	75	100	4
	International Business	6	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.	12		-	-	200	8
	1. Principles and Practice of Insurance	6	3	(25)	(75)	(100)	(4)
	2. Industrial Law	6	3	(25)	(75)	(100)	(4)
	Elective-IV :	5	3	25	75	100	4
<b>TOTAL</b>						<b>2250</b>	<b>90</b>

# **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

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\* 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.  
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# **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.

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**Note: The following papers are revised and for the remaining papers existing syllabi be followed.**

**I SEMESTER: PAPER IV- MARKETING MANAGEMENT**

**Unit-I**

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

**Unit-II**

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

**Unit-III**

Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel- Middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.

**Unit-IV**

Sales promotion - Meaning and Definition - Objectives and Importance of Sales Promotion - Causes for Sales Promotion Activities - Types of Sales Promotion Programmes - Salesmanship and Personal Selling - Steps in selling - essentials of Salesmanship - Importance of Salesmanship - Qualities of a good salesman.

**Unit-V**

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of an Advertising copy - Objections against Advertisement copy - Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition - Benefits and Services of an Advertising Agency. Recent trends in Marketing – E. Marketing – Green Marketing – Retailing – features, merits and demerits.

**Books for Reference :**

- |                              |                                       |
|------------------------------|---------------------------------------|
| 1. Marketing Management      | : C.B.Mamoria and Joshi               |
| 2. Marketing management      | : Dr.C.B. Gupta and Dr.N. Rajan Nair. |
| 3. Marketing Management      | : Philip Kotler                       |
| 4. Modern Marketing          | : R.S.N.Pillai & Bagavathi            |
| 5. Fundamentals of Marketing | : William J.Stanton                   |
| 6. Marketing Management      | : Dr. Radha                           |

## **II-SEMESTER      PAPER-V BUSINESS RESEARCH METHODS**

### **UNIT – I**

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities a good researcher – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

### **UNIT – II**

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection – Interview schedule - Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

### **UNIT – III**

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports.

### **UNIT – IV**

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – OLS ordinary least square methods – Multiple regression.

### **UNIT – V**

Test of significance – ‘t’ Test - large sample and ‘F’ Test, test of significance for attributes, analysis of variance – Business forecasting – Exponential smoothing – Chi-square test.

### **BOOKS FOR REFERENCE:**

1. Business Research Methods : Emory
2. Business Research Methods : Rummel & Ballaine
3. Statistical Methods : S.P. Gupta
4. Research Methodology : C.R. Kothari

Note: Question paper shall cover 60% Theory and 40% Problems.

## **Paper VI - BUSINESS ENVIRONMENT**

### **Unit -I**

Concept of Business Environment- Significance-Types of Environment-External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business .

## **Unit-II**

Industrial Policies and Regulations - New Industrial Policy 2013 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

## **Unit-III**

Economic Systems – Meaning – Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

## **Unit-IV**

Technological environment-Factors Governing Technological Environment-Management of Technology - Patents and Trademarks - Financial Institution in India-IFCI-ICICI-IDBI-IIBI-SIDBI-SFC's.

## **Unit-V**

Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's-MNC in India.

## **Books for Reference**

- |   |                                       |
|---|---------------------------------------|
| 1. Business Environment                       | -Francis Cherunilam-                  |
| 2. Business Environment                       | -Dr.C.B.Gupta-                        |
| 3. Multinational Corporations                 | -Gupta.N.S-                           |
| 4. Business society and Environment           | - Keith Davis and Robert L.Blomstorm. |
| 5. Society and Culture                        | -Francis E.Merrill                    |
| 6. Investment and Securities markets in India | - V.A.Avadhani                        |

## **PAPER VII - APPLIED COST ACCOUNTING**

### **UNIT – I**

Introduction of Cost Accounting – Meaning and definitions – Difference between financial and cost accounting – Relationship with Management accounting – Nature and significance of cost accounting – Installation of Costing system – Characteristics of ideal costing system – Methods of costing – Elements of costing – cost concept, fixed cost and variable costs – Preparation of cost sheet – Tender and Quotation – Reconciliation of cost and Financial Accounts.

## **UNIT – II**

Material classification and coding of material - fixation of maximum, minimum and reorder level – Economic order quantity – purchase procedure – storage of materials - Issue of materials – pricing of material issues and returns – Inventory control – Physical verification – periodical and perceptual inventory – Analysis of discrepancies – Correction measures.

## **UNIT – III**

Labour: Classifications of labour – Time keeping – Preparation of pay roll – Wage payment and incentive system – Idle time – Over time – Accounting of labour cost – Work study – Merit rating – Time and motion study – Labour turnover.

## **UNIT – IV**

Meaning and classifications of Overheads – Classification according to function – variability and elements – Absorption of overhead cost – Difference between cost allocation and apportionment and reapportionment – Predetermined overhead recovery rates – Over absorption and Under absorption – Meaning and causes – Accounting of under, and over absorbed overheads.

## **UNIT - V**

Features of process costing – Comparison between Job costing and Process costing – Process losses – Inter – process Profits - Equivalent Production – Joint – Products and by products – Distinction between by – products, main products and joint products.

Contract costing – operating costing.

## **BOOKS FOR REFERENCE:**

1. Cost accounting with Managerial emphasis :Horngren
2. Cost accounting :Wheldon
3. Cost accounting : Biggs
4. Principles and practices of cost accounting :N.K.Prasad
5. Cost accounting :S.P.. Jain & K.L. Narang

Note: Question paper shall cover 40% Theory and 60% Problems.

## **PAPER VIII - HUMAN RESOURCE MANAGEMENT**

### **UNIT – I**

Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – recognition of Participation –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 motivation – Maslow’s, X and Y Theory and Vroom Theory.

### **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:**

- |   |                    |
|---|--------------------|
| 1. Management of Human Resources              | : P.C.Dinuvedi     |
| 2. Organizational behaviours                  | : Fred Luthans     |
| 3 Human behaviours at work                    | : Keith Darvis     |
| 4. Personal Management & Industrial Relations | : P.X. Tirupathi   |
| 5. Human Resource Management                  | : Dr. L. M. Prasad |
| 6. Human Resource Management                  | : Dr. C.B. Gupta   |
| 7. Human Resource Management                  | : P. Subba Rao     |
| 8. Organizational Behavior                    | : Dr.L.M. Prased   |
| 9. Human Resource Management                  | : Dr.P.C.Tripathi  |

### **III SEMESTER PAPER -X DIRECT TAXES**

#### **UNIT – I**

Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

#### **UNIT – II**

Computation of Income from Salaries and Income from House property.

#### **UNIT – III**

Computation of Profits and Gains of Business or profession – Calculation of Capital gain.

#### **UNIT – IV**

Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.

#### **UNIT – V**

Income Tax Authorities – Procedure for Assessment – Collection of Tax – Procedure of e-filing.

**Note:** Question paper shall cover 40% Theory and 60% Problems.

#### **Books for Reference:**

- |                              |   |                   |
|------------------------------|---|-------------------|
| 1. Direct Taxes              | - | B.B. Lal          |
| 2. Income Tax Law & Practice | - | Gaur & Narang     |
| 3. Income Tax Law & Practice | - | Dr.H.C.Mehorotra  |
| 4. Tax Laws                  | - | Dingar Pagare     |
| 5. Income Tax                | - | Bhagavathi Prasad |

### **PAPER - XII FINANCIAL MANAGEMENT**

#### **UNIT – I**

Financial Management - Meaning, Nature, scope and objectives – Role and functions of Financial Management – Financial decisions – relationship between Risk and Return – Sources of finance – Short-term and Long-term finance.

#### **UNIT – II**

Cost of Capital - Meaning and importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital – Capital budgeting – Techniques – ROI, Payback period and Discounted cash flow.

#### **UNIT – III**

Leverages - Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income Approach. MM Hypothesis – Determinants of capital structure- Capitalisation – Over and Under Capitalisation- Merits and Demerits.



#### **UNIT – IV**

Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of dividend policy.

#### **UNIT – V**

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

**Note:** Question paper shall cover 60% Theory and 40% Problems

#### **Books for Reference:**

1. Financial Management - Prasanna Chandra
2. Financial Management - I.M.Pandey
3. Financial Management - Khan & Jain
4. Financial Management - S.N.Maheswari
5. Principles of Managerial Finance - L.J.Gitman and Dr.M.Manickam
6. Financial Management - Sharma and Shashi K.Gupta

### **SEMESTER IV: PAPER - XV INVESTMENT MANAGEMENT**

#### **UNIT – I**

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

#### **UNIT – II**

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

#### **UNIT – III**

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

#### **UNIT – IV**

Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.

#### **UNIT – V**

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model(CAPM)

**Note:** The question paper shall cover 100% Theory.

**Books for Reference:**

- |                          |   |                         |
|--------------------------|---|-------------------------|
| 1. Investment Management | - | Francis Cherunilam      |
| 2. Investment Management | - | Khan and Jain           |
| 3. Investment Management | - | Preeti Singh            |
| 4. Investment Management | - | V.K.Bhalla              |
| 5. Investment Management | - | Dr. R.P. Rustogi        |
| 6. Investment Management | - | Radha and Panameshwaran |
| 7. Investment Management | - | Avadhanl                |

**PAPER – XVI INTERNATIONAL BUSINESS**

**UNIT – I**

International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.

**UNIT – II**

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

**UNIT – III**

Export marketing – Meaning – An overview of export marketing – differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export market analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.

**UNIT – IV**

Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.

**UNIT – V**

Foreign exchange – Theories of foreign exchange – administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

**Note:** The question paper shall cover 100% Theory.

**Books for Reference:**

- |   |   |                          |
|---|---|--------------------------|
| 1. International Marketing Management       | - | Varshney & Bhattachariya |
| 2. International Business                   | - | Francis Cherunilam       |
| 3. Export Marketing                         | - | T.A.S. Balagopal         |
| 4. Money, Banking & International Trade     | - | M.L.Seth                 |
| 5. International Business                   | - | T.N. Chhara and M.Biswas |
| 6. International Business                   | - | Subba Rao                |
| 7. International Business                   | - | C.Jeevanandam            |
| 8. Export Marketing                         | - | Rothor and Rothor        |
| 9. International Trade & Export Management- | - | Francis Cherunilam       |