

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

M.Com. – CA (Computer Applications)

(For the students admitted from the academic year 2017-2018 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	6	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 :	6	3	25	75	100	4
Semester-II							
	Corporate Accounting	6	3	25	75	100	4
	Human Resource Management	4	3	25	75	100	4
	Business Research Methods	5	3	25	75	100	4
	Object Oriented Programming with C++	5	3	25	75	100	4
	Computer Applications: Tally & C++ -Practical-II	4	3	40	60	100	4
	Elective-II :	6	3	25	75	100	4
Semester-III							
	Cost and Management Accounting	6	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 :	6	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	10	3	50	150	200	8
	(OR) In lieu of Project work, the following two papers may be opted.				(100 Marks – Project and 50 Marks Viva-Voce)		
		5	3	25	75	(100)	(4)
	1. Principles and Practice of Insurance	5	3	25	75	(100)	(4)
	2. Industrial Law						
	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. Services Marketing
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: CIA – 50 marks – project – 150 marks (100 marks for project and 50 marks for viva voce exams)

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 title of the Elective paper Principles and Practice of Marketing Services is changed as Services Marketing, the papers Human Resource Management, Corporate Accounting and Investment Management are revised and furnished below and for the remaining papers existing syllabi be followed.

HUMAN RESOURCES MANAGEMENT

Objectives: To understand the nature of human resources and its significance to the organization.

UNIT I

Human Resource Management –Definition-Objectives-Functions-Evolution and growth of HRM-Qualities of good HR Manager-Changing roles of a HR Manager-Problems and challenges of a HR Manager-Planning the Human resources-Objectives –Steps in human resources planning –Dealing with surplus and deficient man power-job analysis-Jobdescription-Job specification.

UNIT II

Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment-sources-Internal and External recruitment –Application blank-Testing-Interviews-Types.

UNIT III

Training and Development-Principles of Training-Assessment of training needs-On the Job training methods-Off the job training methods-Evolution of effectiveness of training programmes.

UNIT IV

Discipline-Meaning-Causes of indiscipline-Acts of indiscipline-Procedure for Disciplinary Action-Organisation conflict-Conflict in organizational behaviours-Individual aspect of conflict-Organisational conflict-Management of conflict.

UNIT V

Performance Appraisal-Process-Methods of performance appraisal-Appraisal counseling-
Motivation process-Theories of Motivation-Managing grievances and discipline.

TEXT BOOKS:

L.M.Prasad.Human Resource Management,Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE:

1. P.C.Tirupathi,Personnel Management & Industrial Relations,Sultan Chand & Sons,New Delhi.
2. S.S.Khanka,Human Resource Management,S.CHAND,New Delhi.
3. Keith Darvis, Human Behaviours at work,McGraw Hill Higher Education.
4. C.B.Memoria,Personnel Management,Himalaya Publishing House.

SEM. II -CORPORATE ACCOUNTING

UNIT – I

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – 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.

(Theory only)

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.

SEMESTER IV
PAPER XIV - 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 – OTCEI – 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 Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office 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 Assets Pricing Models (CAPM)

Note: The question paper shall cover 100% Theory.

Books for Reference:

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|--------------------------|---|------------------------|
| 1. Investment Management | - | Francis Cherunlillum |
| 2. Investment Management | - | Khan and Jain |
| 3. Investment Management | - | Preeti Singh |
| 4. Investment Management | - | V.K.Balla |
| 5. Investment Management | - | V.Gangadha Ramesh Babu |