

Annexure No.	47 D
SCAA Dated	29.02.2008

BHARATHIAR UNIVERSITY: COIMBATORE-46

M.Com (Corp.Secretaryship with Computer Applications)

M.Com (CS with CA) (Regular) (with effect from 2007-2008)
Regulations with Semester System

1. Eligibility for Admission to the Course

A candidate who has passed the B.Com (any branch), BBM, BCS, BBA (any branch) and BA (Economics) and BA (Co-op) subject of study of this University or an examination of some other University accepted by the syndicate as equivalent thereto shall be eligible for admission to the Master Degree of this University.

2. Duration of the Course

This Course of Study shall be based on Semester System. This Course shall consist of four Semesters covering a total of two Academic Years. For this purpose, each Academic Year shall be divided into two Semesters; the first and third Semesters; July to November and the second and the fourth Semesters; December to April. The Practical Examinations shall be conducted at the end of even Semester.

3. Course of Study

The Course of the Degree of Master of Science/Arts/Commerce shall be under the Semester System according to the Syllabus to be prescribed from time to time. This Course consists of Core Subjects and Elective Subjects. There shall be one Paper on applied Skill Oriented, subject preferably in each semester as part of the adjunct Diploma Programme.

4. Scheme of Examinations

As given in the respective Board.

Distribution of Marks	
Core	- 1800
Diploma	- 400
Total Marks	- 2200

5. Requirement to appear for the Examinations

- a) A candidate will be permitted to take the University Examination for any Semester, if
- he/she secures not less than 75% of attendance out of the 90 instructional days during the Semester.
 - A candidate who has secured attendance less than 75% but 65% and above shall be permitted to take the Examination on the recommendation of the Head of the Institution to condone the lack of attendance as well as on the payment of the prescribed fees to the University.
 - A candidate who has secured attendance less than 65% but 55% and above in any Semester, has to compensate the shortage of attendance in the subsequent Semester besides, earning the required percentage of attendance in that Semester and take the Examination of both the Semester papers together at the end of the latter Semester.

d) A candidate who has secured less than 55% of attendance in any Semester will not be permitted to take the regular Examinations and to continue the study in the subsequent Semester. He/she has to re-do the Course by rejoining the Semester in which the attendance is less than 55%.

e) A candidate who has secured less than 65% of attendance in the final Semester has to compensate his / her attendance shortage in a manner to be decided by the Head of the Department concerned after rejoining the Course.

6. Restriction to take the Examinations

a) Any candidate having arrear paper(s) shall have the option to take the Examinations in any arrear paper(s) along with the subsequent regular Semester papers.

b) Candidates who fail in any of the papers shall pass the paper(s) concerned within 5 years from the date of admission to the said Course. If they fail to do so, they shall take the Examination in the revised Text / Syllabus, if any, prescribed for the immediate next batch of candidates. If there is no change in the Text / Syllabus they shall take the Examination in that paper with the Syllabus in vogue, until there is a change in the Text or Syllabus.

In the event of removal of that paper consequent to the change of Regulations and / or Curriculum after a 5 year period, the candidates shall have to take up on equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per Regulations/Curriculum for the award of the Degree.

7. The Medium of Instruction and Examinations

The medium of instruction and Examinations shall be in English, except languages.

8.Submission of Record Notebooks for Practical Examinations

Candidates taking the Practical Examinations should submit bonafide Record Note Books prescribed for the Practical Examinations. Otherwise the candidates will not be permitted to take the Practical Examinations.

9. The Minimum (Pass) Marks : A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of marks in that paper. A candidate shall be declared to have passed the whole Examination if the student passes in all the papers.

10. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks secured in their first attempt shall reappear once within the subsequent Semester. The improved marks shall be considered for classification but not for ranking. If there is no improvement there shall not be any change in the original marks already awarded.

11. Classification of successful candidates

A candidate who passes all the Examinations in the first attempt within a period of two years securing 75% and above marks in the aggregated shall be declared to have passed with First Class with Distinction.

Successful candidates passing the P.G. Degree Examinations, securing 60% marks and above shall be declared to have passed the examination in First Class. All other successful candidates shall be declared to have passed the Examination in Second Class.

12. Ranking

A candidate who qualifies for the PG Degree Course passing all the Examinations in the first attempt, within the minimum period prescribed for the Course of Study from the date of admission to the Course and secures 1st or 2nd Class shall be eligible for ranking and such ranking will be confined to 10% of the total number of candidates qualified in that particular subject to a maximum of 10 ranks.

The improved marks will not be taken into consideration for ranking.

13. Conferment of the Degree

No candidate shall be eligible for conferment of the Degree unless he / she has undergone the prescribed Course of Study for a period of not less than four Semesters in an Institution approved of by and affiliated to the University or has been exempted there from in the manner prescribed and has passed the Examinations as have been prescribed.

14. Evening College

The above Regulations shall be applicable for candidates undergoing the respective Courses in the Evening Colleges also.

15. Checklist for Inspection

a. Qualification for

- i. Teaching faculty: Master Degree in
- ii. Technical Faculty, if any: Corporate Secretaryship
- iii. Laboratory Staff, if any: with MPhil / Ph.D

b. Infrastructure Facilities

- i. Building
- ii. Number of Staff rooms
- iii. Furniture (For all the above annexure is enclosed).

C. Equipments

- i. Hardware: ii. Software: (For all the above annexure is enclosed).

16. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations will be in vogue without any change for a minimum period of three years from the date of approval of the Regulations. The University may revise /amend/ change the Regulations and Scheme of Examinations, if found necessary.

17. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2007-2008 will be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2012 thereafter they will be permitted to take the Examination only under the Regulations in force at that time.

M.COM (Corporate Secretaryship with Computer Applications)
M.COM CS with CA (Regular) - SCHEME OF EXAMINATION

Part	Subjects	Exam Durations	Durations (Hrs.)	6Marks	
SEMESTER I					
1.1	Company law and Practice	3	5	100	
1.2	Cost and Management Accounting	3	6	100	
1.3	Financial services	3	5	100	
1.4	E-Commerce	3	5	100	
1.5	Computer application Practicals	-	6	-	
SEMESTER II					
2.1	Company Accounts Theory and Practice	3	6	100	
2.2	Securities and Financial Markets	3	5	100	
2.3	Corporate Financial Management	3	5	100	
2.4	Object oriented programming with C++	3	5	100	
2.5	Computer Practical - I	3	6	100	
SEMESTER III					
3.1	Economic and Other Legislations	3	7	100	
3.2	Tax law I	3	8	100	
3.3	Secretarial Management Audit	3	6	100	
3.4	Information Technology and Computer Application	3	6	100	
SEMESTER IV					
4.1	General Laws and Practice	3	6	100	
4.2	Tax law II	3	6	100	
4.3	Oracle & Java/ Multimedia	3	5	100	
4.4	Computer Practical II	3	4	100	
4.5	Industrial training & Project Viva Voce	-	6	100	
<u>Diploma in Foreign Trade</u>				Total	1800
1.	Export Trade Procedure	-	-	100	
2.	Import Trade Procedure	-	-	100	
3.	International Marketing	-	-	100	
4.	Foreign Exchange Management	-	-	100	
				Total	2200

SEMESTER – I

PAPER – 1.1 COMPANY LAW AND PRACTICE

Unit – I

Introduction

The company as a business medium – nature and form of business enterprise: types of business enterprise. Nature and functions of companies: Concepts of Corporate personality and nature of corporeteness – company as a person, resident, citizen.

Unit – II

Incorporation and its Consequences

Formation of a company and types of companies – Memorandum of Association – Articles of Association, additional documents required for incorporation, certificate of incorporation , commencement of business.

Government and foreign companies Alteration of Memorandum and Articles and Limitations on power of alteration promoters – Meaning and importance; position, duties and liabilities – Corporate transaction. Pre-incorporation contracts; doctrine of ultra-vires and common seal. Protection of persons dealing with a company – the doctrine of constructive notice; doctrine of indoor management and lifting of corporate veil.

Unit – III

Financial Structure and Membership

The concept of capital and financing of companies – Sources of capital; classes and types of shares; equity with differential right: issue of shares at par, premium and discount; bonus issues, rights issues of sweat equity shares employee stock option scheme; private placement.

Shares capital alteration – alteration of share capital; reduction of paid-up capital; forfeiture and surrender of shares; prospectus-definition; abridged prospectus; statement in lieu of prospectus; shelf prospectus; information memorandum; contents, registration , misrepresentation and penalties therefore. Debt capital – debenture, debenture stock, bonds; new developments in corporate debt a financing debenture trust deed and trustees; conversion of and redemption of debentures. Creation of charges – fixed, floating and registration thereof.

Allotment and certificates – contracts to subscribe for shares, debenture and other securities, letters of allotment and renunciation; calls and forfeitures; share certificates and share warrants. Membership modes of acquiring membership including through depository mode, restriction on membership; rights and privileges of members. Transfer and transmission of securities in physical and depository modes.

Unit – IV

Management and control of companies

Directors – appointment / re-appointment of directors – qualifications, disqualifications remuneration, vacation of office, retirement, resignation and removal; loans to directors; their powers and duties office or place of profit; role of directors. Managing and whole time directors, manager, company secretary – appointment, re-appointment, powers and duties. Meeting of directors and committees – frequency convening and proceedings of board / committee meeting, minutes and evidence.

General meetings – kinds of meeting and resolution; law, practice and procedure relating to convening to minutes; role of chairman; teleconferencing, postal ballot. Distribution of powers of a company – division of powers between Board and general meeting; acts by directors in excess of authority; monitoring and management.

Unit – V

Deposits

Invitation, acceptance, renewal, repayment, default and remedies. Law relating to making investments in and giving guarantees and providing security.

BOOKS RECOMMENDED

1. Romaiah, Companies Act 2000.
2. Kapoor N.D. Elements of Company Law.
3. Gogna P.P.S., A Text of Company Law.
4. Ghosh P.K. & Balachandran. V., Company law & Practice.
5. ICSI study material on Company Law.

SEMESTER – I

PAPE – 1.2 COST AND MANAGEMENT ACCOUNTING

Unit – I

Meaning and nature of cost accounting – various cost concepts and installation of cost. Components of Cost: Material cost – meaning of inventory – methods of inventory control – pricing of issues and receipts of materials – accounting and control of normal and abnormal wastage – spoilage and defectives.

Labour cost – meaning and control of labour cost – treatment and control of labour turn over – idle time – leave with pay – casual workers – overtime – apprenticeship – and training cost labour cost control reports to the management.

Direct expenses – meaning and control.

Overheads – classification of overheads – collection and allocation of overheads – absorption and control of overheads.

Unit – II Methods of Costing

Single or output costing – operating costing – job – contract.

Process costing – treatment of by-products and joint products.

Unit – III

Control and integrated accounts – reconciliation of cost accounts with financial accounts.

Budgets and budgetary control

Preparation – advantages – various types of budgetary control reports to management.

Unit – IV Standard costing and Variance Analysis

Meaning and advantages – distinguishing standard costing from budgetary control – types of standards – determination of standards – Variance analysis – disposal and reporting of variances to management.

Marginal Costing

Meaning and uses of marginal costing – determination of income under marginal and absorption costing – application of marginal costing – contribution and decision making –

limitation of marginal costing – cost – volume – profit relationship – break even analysis – profit planning and pricing – meaning uses and construction of break even charts – profit planning and price decisions.

Unit – V Management Accounting

Meaning and nature of management accounting – management accounting distinguishes from financial and techniques of financial management.

Financial statement Analysis

Meaning – nature preparation – analysis and interpretation of financial statements – effects of changes in the price level on the financial statements – limitation of financial statements.

Tools of financial statement Analysis

Statements – Ratio Analysis cash flow and fund – their analysis – meaning and nature steps involved in the preparation of these statements.

BOOKS RECOMMENDED

1. N.K. Prasad, principles & Practice of Cost accounting, Book Syndicate.
2. Bierman & Drebenig, Managerial Accounting, Macmillong.
3. L.M. Pandey, Managerial Accounting, Vikas Pub House.
4. Advanced Cost Accounting, Jarn & Narang, Kalyani Pub.
5. Management Accounting and Financial control, S.N.Maheswari, Sultan Chand.
6. Hobert N. Aanthony, Management Accounting – Text and Cases, Irwin.

SEMESTER – I
PAPER – 1.3 FINANCIAL SERVICES

Unit – I

Merchant banking – Meaning, Origin and Growth – Evolution and merchants banking in India – Scope of merchant Banking Services – Organisation and management patterns of merchant banks – Merchant bank and management of public issues – Role of merchant bankers in maintaining health and credibility of the capital market.

Unit – II

Mutual Fund – Concepts and Origin of mutual fund – Growth of mutual fund in India – Mutual fund schemes – Money market – Mutual funds – Institutions involved in mutual fund business. Unit Trust of India, Life Insurance Corporation, Commercial banks, Entry of private financing companies in mutual fund business – Safety, liquidity and profitability of mutual funds- Need for regulation.

Unit – III

Lease Financing – Why leasing – Types of leasing – Fixation of lease Rentals – Factors influencing Lease Vs. Buy Decision – Accounting treatment for leasing – Growth and prospects of leasing Industry in India – Source of finance – RBI guidelines for hire purchase companies in India – hire purchase companies and transport industry – problems and prospects of hire purchase – Hire purchase VS. Leasing.

Unit – IV

Factoring – Concept of factoring – Types of factoring – Factoring mechanism – Factoring in India – Cost and benefits of factoring – Issues involved in factoring business. Credit cards – concept Evolution of credit cards – varieties of credit cards – operational procedure – Acceptability of credit cards from the point view of bankers, members – Establishments.

Unit – V

Credit rating – Objectives – Institutions engaged in credit rating – purpose and procedure of rating for debenture – Fixed deposits – Short – term instruments. Role of CRISIL and ICRA. Venture Capital – Concept and characteristics – Origin Growth of venture capital – Difference between venture capital financing and conventional funding – venture capital schemes – Legal aspects – Agencies involved in providing venture capital.

REFERENCE BOOKS:

1. J.C. Varma; Merchant-Organisation and Management, Tata McGraw publishing Co. Ltd.,
2. C.R. Kothari; Investment Banking and Customer Services – Arihand publishers, Jaipur, India.
3. I.M. Pandey; Financial Management, Vikas Publishing House Pvt. Ltd.,
4. R.K. Srivastavaa; Financial Decision Making; Problem and Cases.
5. K.V. Kamathi; S.S.Kerbon and T. Viswanath; The principles and practice of Leasing, Lease Asia, English, 1990.

SEMESTER – I
PAPER – 1.4 E-COMMERCE

Unit – I

Introduction to E-commerce – Electronic Commerce Frame work – Electronic commerce and media convergence – The anatomy of E-Commerce Application – Component of the I-way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET; Architecture and Components – National Research and Educational Network.

Unit – II

Electronic Commerce and World Wide Web: Architectural Frame work for E-Commerce – WWW Architecture – Hypertext Publishing – Security and the Web – Consumer Oriented Application – Mercantile Process Models – Consumer’s Perspective – merchant’s perspective – Electronic Payment Systems (EPS) – Types – Designing EPS – Smart cards and EPS – Credit Cards and EPS.

Unit – III

Electronic Data Interchange (EDI) – Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work – Flow Automation and Co-ordination – Customization and Unternal Commerce – SCM.

Unit – IV

Advertising and marketing on the internet, Advertising on the Internet – Charting the On-line Marketing Process – Market Research – E-Commerce – Catalogs or Directories – Information Filtering – Consumer – Data Interface, Emerging Tools, Software Agents History – Characteristics and Properties of Agents – Technology behind Software Agents – Telescript agent language safe – TCI – Applies and browsers – Software Agents in Action.

Unit – V

Multimedia and Digital Video Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay Asynchronous Transfer Mode – Mobile Computing Frame work – Wireless delivery Technology – Mobile Information Access Devices – Cellular Data Communication Protocols – Mobile Computing Applications.

BOOKS FOR REFERENCE

1. Ravi Kakakota Andrew Winstor “Frontors of Electronic Commerce”. Addison Wesley, 1998.
2. P.T. Joseph, “E-Commerce – A Managerial Perspective”.

COMPUTER APPLICATION PRACTICAL – I
MS-WORD

1. With the help of MS-WORD draw a product life cycle.
2. Draft a letter to a foreign supplier negotiating Import terms and conditions.
3. Using MS-WORD prepare and present Export procedures and mention the Documents.
4. Prepare an application form for the Export assistant to be published in a Newspaper.
5. Present the annual report of an Export firms using MS-WORD.
6. Give the outline of a Research report by using MS-WORD.

MS-EXCEL

1. Using your own data draw pie chart of national income level. Explain the contribution of various sectors with the help of bar chart.
2. Using statistical function present a percentage analysis & Trend analysis for the following information using excel.
3. Using statistical function present a trend analysis for the given information using Excel.
4. With the help of given data, draw population growth rate chart using Excel.
5. Using Statistical function present a correlation analysis for the following information using excel.

MS-POWERPOINT

1. Using PowerPoint draft out the steps / procedures for customs clearance of imports.
2. Using PowerPoint prepare Export Import documents.
3. Draw a flow chart using PowerPoint to find the sum of 25 numbers.
4. Explain the methods in data processing by using slides in PowerPoint.
5. Using PowerPoint list out the members of SAARC / EEC / EFTA / LAFTA.
6. Design an effective advertisement copy for a product of your choice using PowerPoint.

MS-ACCESS

1. Create Debtors table with the following structure---
Debtor's No., Debtor's Name, Amt out standing, Discount, Net amount due.
 - a) Find the net amount due for all the records.
 - b) Display only the debtors name for net amount due > 10000
 - c) Increase the rate of discount by Rs. 100 for all the records.
2. With the given data prepare a table using design view in MS-Access.
3. Using MS-ACCESS create a table giving employee details with minimum 10 records.
4. With the given data prepare a report in wizard view in MS-ACCESS>

Emp No.

Emp name

Designation

Department

Experience

INTERNET

1. Create an E-mail ID.
2. Create an E-mail message and send it with attachment.
3. Visit the website of any Regional grouping, down load about a page on the main features and take a print out.
4. Browse the website of RBI and collect details, download any recent circular and take a print out.
5. Browse a website of EXIM bank, down load any EXIM bank related news of your interest for about 3 to 4 pages and take a print.

TALLY / EX-GEN (Version 7.2)

1. Prepare a cost sheet.
2. Prepare a bank reconciliation statement.
3. Prepare a final account.
4. Prepare a purchase book.
5. Prepare a sales and cash book.

HTML

1. Create a Web page with Ballon help option and apply 10 text oriented tags.
2. Develop a Web page with sound features and insert a picture with tool tip text facility.
3. Develop a Web page, with a table and apply the following conditions.
 - Merge two columns and two rows.
 - Padding your cells and widening the cell spacing.
 - Aligning your data horizontally and vertically
 - Create a table caption and set colours for individual cell.
 - Aligning text and tables and use images in tables.
4. Develop a web page, containing 3 or 4 frames with initial pages in each and every frame.
5. Develop a Web page, with a link to two or three pages and also provide facility to get back to home page.
6. Design a form in order to submit an application for any UG degree.

SEMESTER – II

PAPER – 2.1 COMPANY ACCOUNTS – THEORY AND PRACTICE

Unit – I

Accounting for share capital & loan capital treatment of preliminary expenses.
Acquisition of business & treatment of profits prior to incorporation.

Unit – II

Preparation and presentation of final accounts of companies. Divisible profits & accounting treatment for dividends issue of bonus share.

Unit – III

Accounting treatment for amalgamation – adsorption & reconstruction of companies Accounts of holding & subsidiary companies.

Unit – IV

Valuation of goodwill & shares. Liquidation of companies – Accounting treatment.

Unit – V

Final accounts of Banking companies – insurance companies, Electricity & Hotel companies.

BOOKS RECOMMENDED

- | | | |
|-------------------------------|---|-----------------------|
| 1. M.C. Shukla & T.S. Grewal | : | Advanced Accounts. |
| 2. R.L. Gupta & S. Radhaswamy | : | Advanced Accountancy |
| 3. H. Chakraborty | : | Advanced Accountancy. |
| 4. William Pickles | : | Accountancy. |

SEMESTER – II PAPER – 2.2 SECURITIES AND FINANCIAL MARKETS.**Unit – I** An overview of financial system

Constituents of financial system, significance, development & growth of financial & capital markets in India. Financial reforms & present scenario, regulatory authorities governing financial & capital markets.

Unit – II Capital Market

An Introduction, meaning & Significance of capital Market, capital market vis-à-vis money market; market players – investors & companies; securities laws / regulatory framework governing Indian capital market; an overview of international capital market.

Unit III Securities & exchange Board of India & Investor Protection

Role & power of SEBI, Meaning & significance of investor protection, regulatory measures o promote investor confidence.

Unit – IV Financial Instruments & Instruments issued outside India

Capital market instruments equity. Debentures, preference shares, sweat equity shares, non-voting shares, New instruments of capital markets-pure, hybrid & derivatives; money market instruments treasury bills, commercial bills, certificate of deposits; new money Market instruments. foreign currency convertible debentures, global Depository receipts, American depository receipts External commercial borrowings, etc., - their characteristics, advantages & disadvantages, Procedure for issue of various instruments & their cost.

Unit – V Primary Market & Secondary markets

Meaning, significance & scope, developments in primary market; various agencies & institutions involved in primary market; role of intermediaries – merchant bankers, registers, underwriters, bankers to issue, portfolio manager, debentures, trustees, etc – their rules, regulations & code of conduct framed by securities & exchange Board of India. Meaning significance function & scope of secondary market; secondary markets in intermediaries-stock brokers, sub-brokers, advisors their rules, regulations & code of conduct framed by securities & exchange Board of India.

BOOKS RECOMMENDED

1. Balakrishnan & Narta. S. Securities market in India.
2. Machiraju H.R. Merchant Banking.
3. Gordon & Natarajan, Financial service.
4. Maheswari. S.N. Financial Management.
5. Donald & Fischer & Ronald T. Jordan Securities Analysis & Portfolio Management.
6. ICSI study Material, Securities Laws & regulation of Financial Markets.

SEMESTER – II

PAPER: 2.3 CORPORATE FINANCIAL MANAGEMENT

Unit – I Nature of Financial management

Scope of finance functions – changing role of financial a manager – traditional role – new role meaning and definition of objectives of financial management – the art & science of financial management.

Financial analysis

Financial leverage – operating & combine leverage in financial forecasting.

Unit – II Management of working capital

Determination of the size of working capital – risk factor Management of cash including bank credit.

Management of accounts receivables – management of inventory effect of inflation on working capital management – Financing of working capital requirement.

Unit – III Methods Financing:

Instruments of long term finance-equity & preference shares-debentures & bonds – marketing of corporate securities – basic consideration of rights issue – leasing & sub Contracting-Financial institution-internal financing depreciation & retained earnings.

Dividends Policies & Decision

Nature of factors affecting dividend decision – different theories of dividend-alternative form of dividend – developing dividend policies-dividend polices of corporate enterprises with special reference to India.

Unit – IV Investment & Capital structure Decision

Meaning & Significance of capital budgeting – difficulties-rational of capital expenditure – kinds of capital Budgeting decision – its various components – methods of appraising investment proposals – pay-back period – accounting rate of return – discount cash flow method – net present value method – internal rate of return & profitability index – analysis of risk & uncertainty.

The concept of cost of capital cost of equity stock – debt-capital, retained earning & preference stock – Weighted average cost of capital – rational of optimum capital structure & financing decision.

Unit – V Preparation of project report

Analysis the economic feasibility & commercial profitability – Estimation of Market – prospectus – capital cost – working capital – needs –sale revenue – operation costs – earning & cash flows.

Project Appraisal By Financing Institution

Financing & other aspects of appraisal-criteria for judging the value of industrial projects to the economy the main terms of loan & underwriting covenants with Financing institutions-security against-special problems regarding terms of lending to small scale enterprises.

BOOKS RECOMMENDED

1. I.M. Pandey, Financial Management, Vikas Pub. House.
2. S.C. Kuchal, Financial Management – An Analytical & Conceptual approach- Chaitanaya Pub. House.
3. Prasana Chan. Lra-project preparation-Appraisal & implementation. TataMc.Grawhill.
4. James C.Van Horne Fundamental of Financial Management-Prentice Hall.

SEMESTER II

PAPER 2.4 OBJECT ORIENTED PROGRAMMING WITH C++

Unit – I

Principles of object – oriented programming – A look at procedure and object oriented paradigm – Basic concepts of object – oriented programming- Basic concepts of object oriented programming – benefits of OOP – Object oriented Languages – Applications of OOP. Beginning with C++ - What is C++?-Application of C++ - C++ Statements – Structure of C++ program.

Unit II

Tokens, Expressions & Control Structures – Token – Keywords – Identifiers – Basic & user defined data types – Operators in C++ - Operator Overloading – Operator Precedence – Control structures. Functions in C++ - the Main Function – Function Prototyping – Call by reference – return by reference – in-line function – Function overloading – Friend & Virtual function.

Unit III

Classes & objects – Introduction – Specifying a class – Defining member function – Nesting of member functions – Private functions – Arrays within a class – Static data members – Static member functions – Array of objects – Object as function – Arguments friendly functions – Pointers – Members. Constructors – Constructing two dimensional arrays – Destructors.

Unit IV

Operator overloading – Type conversions – Introduction – Defining operator overloading, Unary & Binary operators – Overloading Binary operators using friend function – manipulation of string using operators – Rules for overloading operators – Types conversions – Inheritance – Extending classes – Defining derived classes – Simple, Multilevel, Multiple, Hierarchical & Hybrid inheritance – Virtual base classes – Abstract classes.

Unit V

Pointers, Virtual functions & Polymorphism – Pointer to object – This pointer – Pointers to Derived Classes – Virtual functions. Working with files – Classes for file stream operations – Opening & Closing a file – File pointers & their manipulations – Sequential I/O operations.

REFERENCE BOOKS:

1. K.R.Venugopal, Rajkumar, T.Ravishankar, “Mastering C++” Tata McGraw-Hill Publishing Company Ltd, 1998.
2. D.Ravichandran, “Programming with C++”, Tata McGraw-Hill Publishing Company Ltd.
3. E.Balaguruswamy, “Object Oriented Programming with C++”, Tata McGraw-Hill Publishing Company Ltd, 1998.

SEMESTER III

3.1 ECONOMIC AND OTHER LEGISLATIONS

Unit I:

Monopolistic Trade Practice - MTP under the Act - control over MTP - investigation into MTP, Remedial orders - MTP exemptions, inquires into MTP.

Restrictive Trade Practices - Registration of certain agreements relating to RTP, categories of register able agreements, Refusal to deal, Tie-up sales, exclusive dealing, collective price fixation, discriminatory dealing, resale price maintenance, territorial allocation, controlling of manufacturing process, boycott, price control agreement - Exemption from registration.

Unfair Trade Practice - definition - detailed analysis of various unfair trade practices.

Unit II:

The Competition Act 2002 - definition- Anti competitive agreements, prohibition of abuse of competitive position, combinations - Competition Commission of India - Benches of the Commission - Procedure for inquiry on complaints, investigation of combination, power to grant interim relief, compensation - Appearance before the commission.

Consumer Protection act 1986 - objects - definitions- district forum, state commission and national commission - Nature and scope of remedies under the act - Limitation period for filing complaints.

Unit III:

Industrial (Development and Regulation) Act, 1951 - objects and definition - central advisory council and development council - regulation of scheduled industries - registration and licensing of industrial undertaking Investigation and take over of management of industrial undertaking by central Government - effect of central Government's order - Management/control of undertaking owned by companies - liquidation power to provide relief measures power to exempt in special cases - penalties.

Pollution Control Laws

- a) Object and salient features of the Air (Prevention and control of pollution Act) 1981 - Various Board and their functions and powers - duties of occupier of specified industries to ensure adherence to standard - offences by companies.
- b) Object and salient features of the Water (Prevention and control of pollution Act) 1974 - functions and powers of Central, State and Joint Boards - Compliance regarding discharges causing pollution - penalties and offences.

Unit IV:

Foreign Exchange Management Regulation Act, 1999 - definition - Regulation and Management of Foreign Exchange - Dealing holding current and capital account transactions - Export of goods and services - Realisation and repatriation of Exemptions authorized persons - RBI powers, penalties, appeals and enforcement.

Unit V:

Intellectual Property Laws

- a) **Trade Mark Act, 1999** - objects of trade mark law - registration of trade marks - licensing and assignment of trade mark - rectification and removal of marks from the register - passing off and infringement of mark - certification of trade marks.
- b) **Indian Patents Act, 1970** - objects of patents - registration of patents - secrecy directions - powers of controller of patents - surrender and revocation of patent - infringement of patents and remedies therefore patent agents, international arrangements.
- c) **Copy Right Act, 1957** - objects and schemes of the Act - important definitions (secs 2-8) - copy right office and copyright board - Works in which copyright subsists (sec 13) - Ownership of copyright and rights of the owner - Licensing and registration of copyrights - International copyrights - Infringement of copyright - civil remedies.

BOOKS RECOMMENDED

- 1. Bare Act of all relevant legislations.
- 2. MRTP - A Manual - ICSI's publications.
- 3. Foreign Exchange Law and Practice - Texman pub Gupta & Jain
- 4. ACS study material on "Economic Labour and Industrial Laws" 2005 - Edn.

SEMESTER III

3.2 TAX LAW I

Unit I:

Income Tax Act, 1961 - Definition - Basis of charges (a) Scope of total income, (b) Residential status of assesses - Importance of income received or deemed to have been received; or income accrued or deemed to have arisen with levy of income tax - Exempted incomes.

Unit II:

Computation of income under various heads - Salaries - House property - Profit and gains of business or profession - Capital Gains - Other Sources.

Unit III:

Income of other persons included in assesses total income - Aggregation of income and set off or carried forward of loss - Arrival of Gross Total Income - Deduction under chapter VI. A.

Unit IV:

Computation of total of income and assessment of Individual's - Registered and Unregistered firms - Companies.

Unit V:

Income Tax Authorities - Their appointments and control - Jurisdiction and powers of various Income Tax Authorities - Appeals - Revisions and reference.

Collection and Recovery of Tax - General - Tax deduction at source - Advance payment of Tax - Refunds, Penalties and Prosecutions.

BOOKS RECOMMENDED

1. S Bhattacharya - Indian Income law & Practice.
2. Dr V K Singhanian - Direct Taxes Law & Practice, Taxman Pub.
3. B B Lal - Income law & Practice - Allied Publications.
4. Dr Bhagwathi Prasad, Law & Practice of Income Tax in India.
5. Taxman Journal - Taxman - New Delhi.
6. Direct Tax law & Practice - Dr H C Mehrotra & Goyal.
7. DrV K Singhanian - Students Guide to Income Tax.
8. Dinkar Pagare - Tax Laws.

SEMESTER III

3.3 SECRETARIAL AND MANAGEMENT AUDIT

Unit I:

Need objectives and scope of secretarial audit process - Periodicity and format for secretarial audit report - Appointment, duties and power of secretarial auditor - Check list work sheet for secretarial audit under various corporate laws and covenants of loan agreements entered into with financial institutions.

Unit II:

Preparation of search and status report from registrar of companies record for banks and financial institutions scope and importance - Verification of documents relating to charges - Requirements of various financial institution and other corporate lenders.

Unit III:

Secretarial Audit - Meaning need and scope - Ensuring proper compliance of provisions relating to issue and transfer of securities - Preventing fraudulent and unfair trade practices including Securities and Exchange Board of India regulation framed thereon - Protecting the interest of investors.

Unit IV:

Management Audit - Meaning, nature and scope - Principals and fundamentals of management audit - Appraisal of management methods and performance - Organizing needs for management audit.

Unit V:

Corporate Governance - Listing agreement - Clause 49 - Compositions of Board - Independent Directors - Audit Committee - Whistle Blowing - Compliance of Corporate Governance.

BOOKS RECOMMENDED

1. Dr. V.Balanchandran & Dr.K.S.Ravinchandran - Secretarial, Securities and Management Audit
2. ICSI Publications - Guidance notes on secretarial audit
3. A R Ramanathan - Cost and Management Audit.

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SEMESTER III

3.4 INFORMATION TECHNOLOGY AND COMPUTER APPLICATION

Unit I:

Management Information System - Meaning - Nature and basic requirements of MIS - Its needs - Purpose and significance - Recognizing the need to provide different types of information at different levels of management.

Unit II:

Word Processors and Word Processing - What it is and the can do getting started word star - Entering and editing texts - Finding and replacing texts - Marking and moving blocks - Formatting - text on screen - Special print features - Dot commands - Mail merge.

Unit III:

Electronic Spreadsheet- Concept of an electronic spreadsheet - introduction to Lotus 1-2-3 - Basic worksheet screen - Entering information - Entering formula - Changing entries and formula - Marking calculations - Replication - Global changes - Leading, saving, printing and erasing a worksheet.

Unit IV:

Database Management System - Introduction to dbase III - Record structure - Creating a database - Entering and edit data viewing data - Modifying data - Base structure - Duplication printing formatted reports working with multiple databases - Common files - Setting up screen displays.

Unit V:

Introduction to Internets - Resources of internet - Hardware and software requirements of internet - Internet Service Providers (ISP) - Internet addressing - Mail - Using mail from self account - Introduction to web - Using web.

BOOKS RECOMMENDED

1. Joyce Cox, Pollyurban, "Quick course in Microsoft Office", Galgotia Publications Pvt Lts 1996
2. R K Taxali "PC Software for windows made simple", Tata McGraw Hill Publications Pvt Lts 1998
3. Fundamentals of Information Technology - Alexis Leon Mathews.
4. Information Technology C S V Murthi
5. The Internet - complete reference - Harley Hahn - Tata McGraw Hill.

SEMESTER IV

4.1 GENERAL LAWS & PRACTICE

Unit I:

Interpretation of statutes – General principles of interpretation - Internal and external aids to interpretation - Primary and other rules.

Constitution of India - Nature of Indian constitution - Fundamental Rights - Directive Principles of State Policy - Freedom of Trade - Commerce and Intercourse - Constitutional provisions relating to state Monopoly.

Unit II:

Civil Procedure Code, 1908 - Elementary knowledge of structure of civil courts - their jurisdiction - basic understanding of certain terms - Orders judgement and decree, stay of suits - standing of summary proceedings - appeals - reference - review and revision.

Limitation Act, 1963 - Computation of period of limitation for different types of suits - extension of periods of limitation.

Unit III:

Transfer of Property Act, 1882 - Movable and immovable property - Properties which cannot be transferred - Provisions relating to sale - Mortgage - Charge - Lease - Gift and Actionable claims.

Indian Trust Act, 1882 - General concepts relating to trusts creation of trust - duties and liabilities of trustees and beneficiaries - Rights and power of trustees, disabilities of trustees.

Unit IV:

Arbitration Act, 1940 - Arbitration agreement - Definitions - Appointment of arbitrator - Powers of the arbitrator - award - remission - setting - abide - modification and filling there of - stay of legal proceedings.

Registration Act, 1908 - Registrable documents - compulsory and optional time and place of registration - consequences of non-registration - miscellaneous provisions.

Unit V:

Indian Stamp Act, 1989 - Method of stamping - consequences of non-stamping and under stamping- impounding of instruments construction of instruments for stamp duty payable - allowance & refund.

Consumer Protection Act, 1986 - Definitions - Consumer protection councils - Consumer dispute redressal - Agencies Chapter I to V of the Act.

BOOKS RECOMMENDED

1. A manual of Mercantile Law's, Chand & Company (p) Ltd - M C Shukla.
2. Commercial Law - The World press Ltd - Sen and Mitra.
3. Mulla on the Transfer of Property Act,1882 - N M Tripathy (p) Ltd.
4. Civil Procedure Code - Allahabad Law Agency - M P Tanton.
5. V N Shukal's the constitution of India - Dr D K Singi.
6. Principles of Statutory interpretation - G P Singh.
7. All Indian Reporter - Published by All Indian Reporter Ltd, congress nagar, Nagpur.

8. Relevant bare Acts.

SEMESTER IV

4.2 TAX LAW II

Unit I:

Wealth Tax Act – definition – basis of charge – asset exempt from wealth tax – valuation of various assets under wealth tax. Filing of wealth tax return assessment procedure penalties and prosecution appeal

Unit II:

Central Excise Act, 1944 – excise duty – levy and collection of excise duty – central excise traffics act 1985- special features – excisable goods – concept of manufacture and manufacturer – classification – valuation of excisable goods – normal price – exemption form excise duty.

Registration law under central excise procedural aspects of registration – clearance or removal of excisable goods – methods of removal of such goods- concept of MODVAT – procedure for availing MODVAT facility – powers and duties of central excise officer – appeals to various authorities – offences and penalties

Unit III:

Customs Act, 1962 – Customs duty – prohibition on importation and exportation – deduction illegally imported goods and export of goods and their prevention – levy of and exemption from customs duty – valuation of goods under customs act.

Clearance of imported goods and export goods – concept of customs duty draw – conditions and procedures for availing duty draw back – powers of customs officer – search & seizure – confiscation of goods – appeals, offences & penalties.

Unit IV:

Central Sales Tax Act, 1956 – objects of CST – levy and collection of tax concept of inter state sales and intra state sales – sales in the course of import and export – liability to tax on inter state sales.

Registration of dealers – taxable turnover and determination of turnover – goods of special importance of declared goods – appeals, offences and penalties.

Unit V:

Tamil Nadu General Sales Tax Act - Definition of business, dealer, casual trader, goods, sales, turnover – registration of dealers – procedure for registration – methods of charging sales tax – single point and multi point tax – schedules.

Levy of purchase tax – surcharge on sales tax – assessment of goods – authorities and their powers – offences and penalties and prosecution – appeals.

BOOKS RECOMMENDED

1. Law of Central Sales Tax - Eastern book company, Lucknow- SD- Singh
2. Commentaries on Customs Act, 1962 with rules and notification - Eastern book company, chapter I – XVI- P.L.Malik.
3. Central Excise Law Guide (1982 edition), Central Law of Office, Delhi – R.K.Jain
4. Gift and Wealth Tax - Mehrotra & Goyal, Sahitya Bhavan, Agra.
5. Tax Laws - Dinker Pagare, Sultan Chand Son's, New Delhi.
6. Datey Vs Indirect Taxes – Taxmann Publications, New Delhi

SEMESTER: IV

PAPER NO: 4.3: ORACLE, JAVA & MULTIMEDIA

UNIT -1:

Object oriented fundamentals: Object oriented programming-encapsulation, inheritance, polymorphism-java genesis – how java is better than c++ - java programming techniques- variables-types-arrays-operators

Unit-2:

Flow control: branching-looping-Classes: object references-new operator-dot operator-methods-this-constructors-overloading-overriding

UNIT -3:

Special string syntax: string creation, concatenation, operator precedence issues, string conversion-character extraction-comparison.

Exception handling: fundamentals-types-uncaught exception-nested try statements.

Applets: HTML Applet tags-order of applet initialization-sizing graphics-draw arc and fill arc

Unit -4:

ORACLE: Introduction-familiar language of oracle-dangers in a relational database: what is the risk-importance of new vision-normalization . Basic parts of speech in SQL - using SQL to create and select data from tables – logic and values.

Unit -5:

Introduction-what is multimedia-making multimedia. Multimedia building blocks: Text-using text in multimedia-computers and text-font editing & designing tools-hypermedia & hypertext-images.

Text books:

1.Patrick Naughton ,”Java HandBook”, TataMcGrawHill 1997 .

(Unit-1,2,3 –Chapters-2,3,4,5,6,7,9,10,15)

2.Kelvin lonely,George Koch,”Oracle 8i –the complete reference” ,TataMcGrawHill publishing company,2000.

(Unit-4 –Chapters-1,2,3)

3.Tay Vaughan, ”Multimedia making it work” , TataMcGrawHill publishing company,2001.

(Unit-5 –Chapters-1,8,10)

Reference Book:

1. Herbert Schildt, ”Java 2 Complete reference”- TataMcGrawHill publishing ,4th edition.

SEMESTER: IV
PAPER NO:4.4: ORACLE, JAVA & MULTIMEDIA

LIST OF LAB PRACTICALS.

JAVA:

1. Program to generate prime numbers.
2. Program to get 5 marks in an array, calculate total & percentage of marks.
3. Program using constructor overloading.
4. Program for string manipulation.
5. Program to handle arithmetic exception.
6. Program using applet for different shapes.

ORACLE:

7. Creation of table ,insertion ,delition, updation of records.
8. Creation of table retrieval of records using where, like .

HTML:

9. Creation of a college webpage
10. Program to display an image.

Bharathiar University : Coimbatore-46
Compulsory Diploma Course Syllabus for
M.Com (CS) and M.Com (CS & CA) (Common for both)

Name of the Course : Diploma in Foreign Trade

Subjects of study

Paper I	Export Trade Procedure
Paper II	Import Trade Procedure
Paper III	International Marketing
Paper IV	Foreign Exchange Management

Paper –I Export Trade Procedure

Unit I

Export trade – Different categories of exporters – Export Licencing Procedures – Role of ECGC in Export promoter – Deemed export and its benefits.

Unit II

Export promotion council – functions and role of the councils in India Foreign trade – commodity board and its function

Unit III

Project exports and consultancy exports – warehousing and customs procedure for exports

Unit IV

Registered exporters – Export hours and trading houses – 100% EOU, EPZ – Salient features – Benefits – Rules governing the establishment of units.

Unit V : Export procedures - Documents and procedures

Text Books :

Export Marketing	-	TAS Balagopal
How to Export	-	Wab hps publication

Paper –II Import Trade Procedure

Unit I

Import trade – Licence – Advance licencing – Special import licences – Duty Entitlement pass book scheme – Import trade control items – classification and its IEC code number.

Unit II

Import of goods under EPLG scheme – Import of raw materials and components under OGL – Restricted and banned items for import – Various canalizing affairs

Unit III

Import documentation – Documents and Procedures – approved methods of RBI regulations – Suppliers credit.

Unit IV

Warehousing in connection with imports – bonded warehousing – provision relating to NRI and their imports.

Unit V

Customs practice and procedure settlement of international trade disputes.

Text Book

1. Francis Cherrunilam

Paper –III International Marketing

Unit I

International marketing – meaning, definition – Difference between domestic and international marketing – Features of International marketing – Barriers in international marketing – Future of global marketing.

Unit II

Channels of Exports marketing – The growth and benefits of direct marketing – Indirect marketing – Major channels of direct marketing – Online marketing.

Unit III

International marketing decision – Product strategies and product planning – Branding and packaging decision

Unit IV

Pricing strategies in international marketing

Unit V

INMKS information, MIS – source of foreign marketing intelligence – methods of identifying foreign market.

Text Books

International Marketing : Varshney and Bhattacharya

In Trade and Export Management – Francis oherunilam

Paper IV Foreign Exchange Management

Unit I

Foreign exchange – Meaning – definition – Administration of foreign exchange – Foreign exchange transaction – Purchases and sales transactions – Authorized dealers of foreign currency accounts – vostro accounts

Unit II

Foreign exchange Market functions – exchange rates – spot and forward transaction – merchant rates – TT buying and selling rate

Unit III

Fixed Vs Floating exchange rate – Managing foreign exchange reserves – fiscal and monetary policies in India.

Unit IV

Inter bank deals – Cover deals trading – Swap deals – Arbitrage operations – Devaluation – Pros and cons.

Balance of payment – meaning – BOP account – disequilibrium – reasons for disequilibrium in BOP – measures to control disequilibrium

Unit V

Theories of foreign exchange – mint parity theory – balance of payment theory – Heckscher-Ohlin theory

Text Books

Foreign – exchange and international finance – A.V. Rajwade
International economics – Methathie

M.COM (CS)

MODEL QUESTION PAPER

SEMESTER III

ECONOMIC AND OTHER LEGISLATIONS

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. Competition Act 2002 came into force from _____.
2. Chairman of the MRTP commission shall be a person who is a judge of a _____.
3. According to FEMA 1999, Foreign Currency means _____.
4. No industrial license is required for _____.
5. Any mark capable of being represented graphically may be called _____.
6. Define patentee.
7. When an industrial license is not necessary?
8. What you mean by small scale industry?
9. Write short note on MRTP commission.
10. Define stock exchange.

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) Define the term “Monopolistic Trade Practice” listing atleast five practices.
(OR)
(b) Give any five practices which are identified as unfair trade practice.
12. (a) Write notes on
 - I. New articles
 - II. Industry(OR)
(b) Define
 - I. Air pollution
 - II. Air pollutant
 - III. Control Equipment
13. (a) Explain FEMA 1999 and state its objectives.
(OR)
(b) Who is an authorized person? When authorization can be revoked?
14. (a) Write short notes on patent for a new substance under the Patents Act 1970.
(OR)
(b) What are the provision Trade Mark Act in relation to rectification and removal of marks?
15. (a) For what cases, securities contract (R) Act shall not apply.
(OR)
(b) Explain rules regarding membership in the stock exchange.

SECTION C (5*8=40 Marks)
Answer FIVE questions

16. (a) List out any eight restrictive Trade practices. Which are to be registered?
(OR)
(b) What are the remedies given by MRTPC against restrictive trade practices?
17. (a) Discuss the provision of industries (D & R) Act 1951 in relation to investigation and take over of management of industrial undertaking.
(OR)
(b) Discuss the steps taken under the Air (P & C of C) Act 1981 to control Air pollution.
18. (a) What are the duties and powers of the authorized person under FEMA 1999?
(OR)
(b) Describe the provision of FEMA regarding the powers of RBI.
19. (a) Describe the procedure for registration of trade mark.
(OR)
(b) State any eight Act not be considered as infringement of copyright.
20. (a) Explain SEBI's role in investor protection.
(OR)
(b) Discuss the powers and functions of board under the SEBI Act 1992.

MODEL QUESTION PAPER
SEMESTER III
SECRETARIAL AND MANAGEMENT AUDIT

TIME: 3 hours

Max: 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. Management audit is a _____.
2. Cost audit is concerned with _____, _____ of records.
3. Management audit is a tool of _____.
4. Securities audit travels from the root of issue of _____.
5. Status report is prepared in the form of _____ for money lenders.
6. Define Secretarial audit.
7. What is meaning of listing agreement?
8. What is the qualification of qualified secretarial auditor?
9. What is meaning of audit report?
10. Define status report.

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) Discuss the need of secretarial audit?
(OR)
(b) What are the benefits of secretarial audit?
12. (a) Define search/ status reports?
(OR)
(b) Give the need of securities audit?
13. (a) Discuss the scope of securities audit?
(OR)
(b) Give the checklist for conducting securities audit?
14. (a) Give the nature of management audit?
(OR)
(b) Give the fundamentals of management audit?
15. (a) Discuss the listing agreement.
(OR)
(b) What are the duties of audit committee?

SECTION C (5*8=40 Marks)

Answer FIVE questions

16. (a) Discuss the scope of secretarial audit?
(OR)
(b) Appointment duties and powers of secretarial auditor.

17. (a) Give the scope of search / status reports?
(OR)
(b) Give the importance of status reports?
18. (a) What are the provisions relating to issue and transfer of securities?
(OR)
(b) Protection of interest of investors- Explain?
19. (a) List out the scope of management audit.
(OR)
(b) Give the principle of management audit?
20. (a) Appraisal of management methods and performance - Explain?
(OR)
(b) How to prevent the fraudulent activities in securities audit?

M.COM (CS)
MODEL QUESTION PAPER
SEMESTER III

INFORMATION TECHNOLOGY AND COMPUTER APPLICATION

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. MIS denotes _____.
2. DBMS means _____.
3. Ctrl + N _____.
4. Ctrl + A _____.
5. Define Mail Merger.
6. Define data file.
7. What is word processing?
8. What is meaning of W.W.W.
9. Define internet.
10. Define Lotus1-2-3.

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) What are the basic requirements of management information system?
(OR)
(b) Explain the entering and editing text in word star.
12. (a) Explain the need and importance of MIS.
(OR)
(b) Explain internet addressing & mailing system.
13. (a) How many resources available in internet facilities? Explain.
(OR)
(b) Explain the characteristics and advantages of MIS.
14. (a) How to create electronic spreadsheet.
(OR)
(b) How to create DBMS.
15. (a) Explain the record structure.
(OR)
(b) Explain the modifying structure.

SECTION C (5*8=40 Marks)

Answer FIVE questions

16. (a) Explain Hardware and software requirements of internet
(OR)
(b) Explain the following terms:
 - I. Command files in DBMS
 - II. Screen display setting.

17. (a) Send an application form to attend an interview at Software Company using in mail merge.

(OR)

(b) Write a short note on:

I. Marking and moving blocks

II. Word opening screen

III. Saving the document in a disk file.

18. (a) Write short note on

I. DOT Commands

II. Formatting

(OR)

(b) Explain if any 8 file menu in word star in screen.

19. (a) How to create a student name, roll no, marks in 5 subjects. Calculate the total% and result details of every student in electronic spread sheet.

(OR)

(b) Explain the formula information & formula bar.

20. (a) Explain global changes in leading, saving, printing and erasing a worksheet.

(OR)

(b) Explain a brief notes on introduction to web and using web.

SEMESTER IV

M.COM (CS)
MODEL QUESTION PAPER

TAX LAW II

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. Sales tax Act was passed in Tamilnadu in _____.
2. Sales Tax may be classified into _____ categories.
3. The central sales tax act 1956 came into force on _____.
4. Sec7 of the central sales tax act of 1956 deals with _____.
5. The customs act was introduced in the year _____.
6. Define Customs duty.
7. What is the meaning of duty draw back?
8. Expand MODVAT.
9. Define CENVAT.
10. Define Wealth tax.

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) Define causal dealer.
(OR)
(b) Explain self assessment.
12. (a) Define dealer under CST Act.
(OR)
(b) What is compulsory registration under CST Act?
13. (a) Explain the different types of Custom's Tariff?
(OR)
(b) State different types of Custom's import duties?
14. (a) What are the differences between Excise duty & Sales tax?
(OR)
(b) Explain the features of MODVAT
15. (a) Define wealth tax under the Act.
(OR)
(b) What are the various bases of charges in Wealth tax?

SECTION C (5*8=40 Marks)
Answer FIVE questions

16. (a) Explain the assessment procedure under TNGST Act.
(OR)
(b) Explain the procedure for registration under TNGST Act.
17. (a) What is penultimate sale in an export transaction?
(OR)
(b) How will you determine a sale as an inter state sale under the CST Act?
18. (a) Explain the provisions regarding levy & collection of customs duty?
(OR)
(b) What are the methods by which goods are valued under customs Act?
19. (a) What are the objectives of Excise duties?
(OR)
(b) Explain the powers and duties of Central Excise officer?
20. (a) What are the penalties and prosecutions appeals of Wealth Tax?
(OR)
(b) Explain the assets exempt from levy of Wealth Tax?
