

Annexure : 56 B**SCAA : 29.02.2008****BHARATHIAR UNIVERSITY: COIMBATORE – 641 046.**

**M.Com Degree Course offered in Affiliated Colleges
COURSE OF STUDY, SCHEME OF EXAMINATION AND SYLLABUS
REGULATIONS AND SYLLABUS (from the academic year 2007– 2008)**

1. ELIGIBILITY FOR ADMISSION TO THE COURSE

B.Com., B.B.M, B.B.A, B.C.S, B.Com(C.A), B.Com (E-Commerce), B.B.M(CA), B.C.S(C.A), B.COM(CS), B.Com(CS with CA) , B.Com (Co-Operation), B.Com (Co-Operation with CA) and Bachelors degree in Bank Management.

2. DURATION OF THE COURSE

The course shall extend over a period of two years comprising of four semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester. Examination shall be conducted at the end of each semester for the respective subjects.

3. COURSE OF STUDY AND SCHEME OF EXAMINATION

Paper	Subject	Lecture Hrs	Exam Duration	Max. Marks
I-SEMESTER				
I	Managerial Economics	7	3 Hrs	100
II	Corporate Accounting	7	3 Hrs	100
III	Information Technology in Business	7	3 Hrs	100
IV	Marketing Management	6	3 Hrs	100
	PG Diploma paper I	3	3 Hrs	100
	Total	30		500
II –SEMESTER				
V	Business Research Methods	5	3 Hrs	100
VI	Business Environment	5	3 Hrs	100
VII	Applied Cost Accounting	6	3 Hrs	100
VIII	Human Resource Management	5	3 Hrs	100
IX	Computer Applications Practicals I (M.S. Office & Internet)	6	3 Hrs	100
	PG Diploma paper II	3	3 Hrs	100
	Total	30		600
III- SEMESTER				
X	Direct Taxes	7	3 Hrs	100
XI	Management Accounting	7	3 Hrs	100
XII	Financial Management	7	3 Hrs	100
XIII	Computer Applications Practicals II (Tally)	6	3 Hrs	100
	Project Work			
	PG Diploma paper III	3	3 Hrs	100
	Total	30		500
IV-SEMESTER				
XIV	Investment Management	6	3 Hrs	100
XV	International Business	6	3 Hrs	100
XVI	Internet & E-Commerce	6	3 Hrs	100
XVII	Project Work & Viva Voce	9		200
	PG Diploma paper IV	3	3 Hrs	100
	Total	30		600

M.Com Degree Course**1800 Marks****PG Diploma Course****400 Marks**

4. PRACTICAL TRAINING AND PROJECT WORK

The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the classroom. One month practical training is to be arranged during the summer vacation after the second semester. The training shall be in banking, financial institution, and industrial enterprise or consultancy organisations. Candidate should submit a report at the end of the study. The principal of the college and Head of the Department shall issue a certificate to the effect that the student had satisfactorily undergone the practical training for the prescribed period.

Project work, which is compulsory, carries 200 marks. A student should select a topic for project work in the third semester itself and submit the project report (dissertation) at the end of the fourth semester. There is a viva for project work carrying 50 marks. The guide and an external examiner shall evaluate the project report and conduct the viva.

5. REQUIREMENT TO APPEAR FOR THE EXAMINATION

a) A candidate will be permitted to appear for the University examination for any semester if:

- i) The student secures not less than 75% attendance during the semester.
- ii) The student earns a progress certificate from the head of the institution of having satisfactorily completed the course of study as required by these regulations and
- iii) The conduct of the student has been satisfactory;
- iv) Provided that it shall be open to the syndicate or any other authority delegated with such powers by the syndicate, to grant exemption to a candidate who has failed to earn 75% attendance prescribed, for a valid reason, subject to usual conditions.

b) A candidate may be permitted to appear for the examination even if the student does not possess the minimum required attendance and allowed to continue to go for the subsequent semester and the student should compensate the attendance requirement for both the present and earlier semester. If the student could not earn the attendance even after continuing the subsequent semester then the student should rejoin the course and redo the semester last attended.

c) A candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the papers of regular study in any semester. If a candidate fails to submit the project report at the end of fourth semester such a candidates may be permitted to submit it with in the next six months.

6. MEDIUM OF INSTRUCTION

The medium of instruction and examination is English only.

7. PASSING MINIMUM

a) 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.

b) A candidate failing to secure the minimum marks prescribed shall be required to reappear for the examination in that paper and obtain the minimum marks required for passing the paper.

8. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the M.Com degree examination securing marks 60% and above shall be declared to have passed the examination in first class. All others successful shall be declared to have passed the examination in second class.

9. CONFERMENT OF THE DEGREE

a) No candidate shall be eligible for conferment of the degree unless the candidate has undergone the prescribed course of study for a period of not less than four semesters in an institution approved by / affiliated to the university or has been exempted there from in the manner prescribed and has passed the examinations as have been prescribed therefore and

b) Has successfully completed the prescribed practical training as evidenced by a certificate issued by the principal of the college.

10. RANKING

A candidate who qualifies for the M.Com 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 first or second class shall be eligible for ranking and such ranking will be confined to 10% of the candidates qualifying for M.Com degree subject to a maximum of 10 ranks.

11. REVISION OF REGULATION AND CURRICULUM

a) The above regulations, scheme of examinations and curriculum will be in force without any change for a minimum period of two years from the date of approval of the regulations. The university may revise, amend or change the regulations and scheme of examinations, if found necessary.

b) If the regulations and curriculum changed, modified or amended, the students who have undergone the M.Com course following the old regulations and have not completed the course may be allowed to follow the old regulations itself for two more years i.e. for four semesters from the date of completion of the course by the last set of students admitted into the M.Com course following the old regulations. Even after the extra chances prescribed, the students having arrear papers may be permitted to appear for the examinations after obtaining specific directions from the university under the revised regulations.

12. QUESTION PAPER PATTERN

Max : 75 Marks

Section A: Objective type questions with no choice (10 Questions)

$$10 \times 1 = 10$$

Section B: Short answer questions of either / or type

$$5 \times 5 = 25$$

(10 questions – 2 each from every unit)

Section C: Essay type questions of either or type

$$5 \times 8 = 40$$

(10 questions – 2 each from every unit)

Note : Only Simple problems may be asked in Section – B in problem oriented subjects.

MASTER OF COMMERCE (M.Com.)

SEMESTER I

PAPER – I MANAGERIAL ECONOMICS

UNIT – I

Nature and Scope of Managerial Economics in relation with other disciplines – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise.

UNIT - II

Demand analysis - Demand determinants – Demand distinctions – Elasticity of demand – Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables – Factor influencing elasticity of demand.

UNIT - III

Cost and production analysis - Cost concepts – Cost and output relationship - cost control – Short run and Long run - cost functions - production functions – Break-even analysis - Economies scale of production.

UNIT - IV

Pricing and output decisions in different market situations – Monopoly and Duopoly competition - Perfect and Imperfect - Pricing policies.

UNIT – V

Business cycles – National income, monetary and fiscal policy – Public finance. TRIM's- Intellectual Property rights – TRIP's – Industrial Sickness – causes –remedies.

BOOKS FOR REFERENCE:

1. Maheswari and Varshney : Managerial Economics
2. P.L.Metha : - do-
3. G.S.Gupta : - do –
4. D.Gopalakrishnan : - do –
5. B.M.Wali & Kalkundrikar : - do –

Note: Question paper shall cover 100% Theory

PAPER - 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.

PAPER-III INFORMATION TECHNOLOGY IN BUSINESS

UNIT – I

Hardware and software: Computer systems – Importance of Computers in business – data and information – Data processing, data storage and data retrieval capabilities – Computer applications in various areas of business – Computer related jobs in business – Recent developments in Hardware and software – Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband.

UNIT - II

Types of computer systems – Micro, Mini, Mainframe and Super computers – Analog, Digital and Hybrid computers – Business and Scientific computer systems – First, Second, Third and Fourth Generation computers – Laptop and Note book computers.

UNIT - III

Data processing systems- batch, online and real time system – Time-sharing – Multi programming and Multi processing systems – Networking – Local area and wide area networks.

UNIT - IV

Components of computer system – input, output and storage devices – Software – System software and application software programming languages – Machine languages –

Assembly languages – High level languages – Flow chart – system flow chart and program flow charts – Steps in developing a computer program.

UNIT - V

E-commerce –Internet –Intranet - Extranet – email its uses and importance- World Wide Web sites .

Note : Question Paper Shall covers 100% Theory

BOOKS FOR REFERENCE :

1. Computers and Commonsense : Roger Hunt and John Shellery
2. Using Micro computers : Brightman and Dimsdale
3. P.C. Software made simple : R.K. Taxali
4. Introduction to Computers : Alexis and Mathews Leon

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 a Advertising copy - Objections against Advertisement copy -

Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition - Benefits or Services of an Advertising Agency.

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 |

SECOND SEMESTER

PAPER-V BUSINESS RESEARCH METHODS

UNIT – I

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of 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 – Path analysis – 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 variants – Business forecasting – Exponential smoothing – Chi-square test.

BOOKS FOR REFERENCE:

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

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

Paper VI - BUSINESS ENVIRONMENT

Unit -1

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 - Industrial Policy up to 1991 - New Industrial Policy - 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. Francis Cherunilam- | Business Environment. |
| 2. Dr.C.B.Gupta- | Business Environment. |
| 3. Gupta.N.S- | Multinational Corporations. |
| 4. Keith Davis and Robert L.Blomstorm. | Business society and Environment |
| 5. Francis E.Merrill | Society and Culture |
| 6. V.A.Avadhani | Investment and Securities markets in India |

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.

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, 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. Reconciliation of cost and financial accounts.

BOOKS FOR REFERENCE:

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

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

PAPER VIII - 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:

- | | |
|-------------------|---|
| 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. |

PAPER IX –COMPUTER APPLICATIONS PRACTICALS I – MS Office and Internet**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.

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 - XI MANAGEMENT ACCOUNTING**UNIT – I**

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management

Accounting – Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation.

UNIT – II

Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements.

UNIT – III

Funds Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Funds Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

UNIT – IV

Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making.

UNIT – V

Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget – Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.

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

Books for Reference:

- | | |
|--------------------------|-----------------------------------|
| 1. Management Accounting | - R.K.Sharma & Shashi k.Gupta |
| 2. Management Accounting | - Manmohan Goyal |
| 3. Management Accounting | -S.N.Maheswari |
| 4. Management Accounting | - T.S.Reddy & Y Hari Prasad Reddy |
| 5. Management Accounting | - Khan & Jain |
| 6. Management Accounting | - R.S.N.Pillai and Bagavathy |

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

Leasing - Nature and Types- Advantages and Disadvantages-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

PAPER - XIII COMPUTER APPLICATIONS PRACTICAL- II (TALLY)

IV SEMESTER

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 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.

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 | - | V.Gangadha Ramesh Babu |
| 6. Investments: Analysis and Management | - | Charles P.Jones |

PAPER - XV 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 |

PAPER- XVI INTERNET & E-COMMERCE

Unit –I

History of Internet & www - Meaning of electronic commerce – advantages and disadvantages – Internet, intranet and extranet – Technology of internet commerce.

Unit-II

Business Process Re-Engineering, Electronic Data Interchange – Advantages, electronic payment systems – Internet banking – ATM

Unit –III

Internet frauds – Internet security – Cyber Crimes - Cyber laws – e-governance

Unit –IV

Issues relating to e-commerce – Technology – Wireless applications, Broad band – Online transactions – use of mobile phones – SMS alerts

Unit – V

Future of Internet commerce – Hardware and Software, Trends – Information and application trends.

Books for References:

- 1) Designing Systems for Internet Commerce - G.Winfield Treese Lawrence C.Stewart
- 2) E-commerce The Cutting Edge of Business - Kamelesh K Bajaj, Debjani Nag
- 3) Frontiers of Electronic Commerce - Kalakota and Whinston
- 4) E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson

PAPER XVII – PROJECT WORK & VIVA VOCE.

BHARATHIAR UNIVERSITY
COMPUTER APPLICATIONS PRACTICAL LIST
For M.COM Course Offered by affiliated Colleges
For the Students admitted during the academic year 2007 – 2008 onwards

General instructions

The students should submit their records by using the format given below.

- **Objective**
- **Requirements**
- **Functions to be performed**
- **Output**

Distribution of internal assessment (25%)

- 5 marks for attendance
- 10 Marks for model exams
- 5 marks for file and
- 5 marks for practical record.

Note: Student should be asked to maintain a file for the original information collected by them (photocopy) to perform the lab exercises apart from the practical record book.

List of computer practical to be followed in Semester - II
M.S. Office and Internet
Computer Application practical – I
II Semester Practical List (MS – Office & Internet)

For the semester II, Practical classes are to be conducted for 6 hours per week.

MS WORD

1. Type a cost audit report and perform the following:
 - A) Right alignments, Bold the important words.
 - B) Center align the second paragraph and perform italics for the important words.
 - C) Change third paragraph into two-column paragraph.
 - D) Insert page numbers at the bottom, Insert date, time and heading in the header section.
 - E) Character spacing for side headings.
2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.
 - Use bullets & numbering
 - Check the spelling according to British
 - Use thesaurus replace a word
 - Use drop cap
3. Type a sample research report and perform the following functions:
Insert symbols, caption, page break, and justification of text, indent a text, rearrange the paragraphs using mouse.

4. Type a published horizontal form of a balance sheet of a company and perform the following
 - Tables: - insert, delete rows & columns
 - Borders: -top & bottom only
 - Auto format tables
 - Change backgrounds to differentiate heading of the table with others.
5. Identify an organization and prepare an organizational chart prevailing in that concern.
6. Prepare a table showing Employees Performance appraisal system, using the following for:
 - Use auto format for tables.
 - Change the text color of the headings.
 - Sort the employees in the alphabetical order.
 - Link the employees' address using hyperlink.
 - Merge two cells.
7. Using three-column format type any 5 differences between Costs, Financial & Management Accounting.
8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.
9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.
10. Perform mail merge operation for sending notice to share holders for AGM.
11. Type your curriculum vitae and perform Template and indent the text.

M.S.POWER POINT

1. Draw diagram of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:
 - a) Product Advertisement, b) Company Advertisement
 Using hyperlink to all slides, different animation effect for text & pictures, fully automatic – timing – 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
 - Delete the customer who had closed the A/c.
 - Insert a row in between the 1st & 2nd customer.
 - Insert a column in between Address & Email ID and Name it as Telephone Number
 - Hide the column 'Address'
2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
 - Copy the production department employees in sheet number 2.
 - Copy the details of the employees staying in Coimbatore city.
 - Find the person who is getting a maximum salary.
3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate

with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following:
 - Select a column and change the number format to Rupees and paise (0.00) format.
 - Change a particular range of cells font as bold
 - Select a row and hide it.
 - Use shortcut key and go to sheet 3 and select a cell.
 - Prepare a bin card for the issue & purchases made during the particular month use Auto format wizard.
5. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years fit it in a chart, and present it in power point.
6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
7. Prepare a break-even chart using Chart Wizard.
8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into different sheets in the name of each company use copying, count function and statistical functions.
9. Find the correlation between demand and price of a product.
10. Create a table showing the following:

1) Years (Minimum 5 years)	2) Profit	3) Depreciation
4) Profit after Depreciation	5) Tax	6) Profit after tax
7) Cash Inflows	8) Cumulative cash inflows	

Of a project and find its **Payback Period**.
12. Prepare Final account of a banking companies in the new format using excel.

M.S.ACCESS

1. Create a students database find Total, Average, Display list where average is greater than 60% and Retrieve the students according to the highest marks.
2. Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:
 - Policy Number should be the primary key.
 - Name should not be empty.
 - Maintain at least 10 records.

- Retrieve the addresses of female policyholders whose residence is at Coimbatore.
3. Create a students database using design view for students mark details:
- a) Add at least 10 records.
 - b) Sort the names in alphabetical order.
 - c) Find Total and Average
 - d) Display list where total is greater than 350.
 - E) Display list where marks are greater than 90 and total greater than 400.
 - F) Apply Sort option to display records.
 - g) Generate reports by using the above queries.
4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS.
5. Using Access ledger Accounts Wizard, prepare the following accounts in the books of State Bank of India, Coimbatore.

A) GAIL Limited B) Indian Oil Corporation C) Reliance Petro Chemicals

April 1 Opening balance in current account

A/C No	Name of the A/C holder	Rs.
CA 250	Gail LTD	30000
CA 251	Indian oil corporation	40000
CA 252	Reliance Petro Chemicals	25000

April 2. Deposits received form GAIL Ltd Rs. 4000

April 2. With drawls by Indian oil Corpn. Rs. 10000

April 3 Reliance Petro Chemicals deposited a cheque issued by Hindustan oils Rs 10000.

April 3. GAIL issued a cheque for Rs 20,000 to Indian Oil Corpn.

April 4. IOC encashed the cheque.

April 4. Insurance premium paid for Rs. 4000 as per standing instruction given by IOC.

April 5. Reliance Petro chemicals withdrawn Rs. 5000

April 6. GAIL issued a cheque to IOC Rs.4000.

April 6. IOC deposited the cheque issued by GAIL.

April 7. Reliance deposited a cheque received from XYZ traders Rs. 5000.

You are required to prepare the general ledger of the bank and View individual accounts, Create accounts summary.

INTERNET

1. Connect the Internet through a browser.
2. Create an E-mail ID.
3. Send an email to your friend and check mail inbox and other facilities in your mailbox.
4. Learn how to use search engines and list some of your search results.
5. Visit any of the stock exchanges website and collect the information regarding share price.
6. Visit www.rbi.com and download some information.
7. Visit the website of commerce & Industries Ministry and collect some information about the trade policy.
8. Visit a website for an online marketing and write the procedures to place an order.
9. Use discussion forums and E-groups
10. Visit the website of National Informatics Centre go to the ministry of finance and collect information's regarding Economic Survey & Union Budget
