

**BHARATHIAR UNIVERSITY,COIMBATORE-641 046**

**M.Com.–CA (Computer Applications) with \*Diploma in Services Marketing /  
\*Diploma in Capital and Commodity Markets/\*Diploma in Insurance Management /  
\*Diploma in International Trade**

(For the students admitted during the academic year 2009-2010 and onwards)

**SCHEME OF EXAMINATIONS : CBCS Pattern**

Study Components	Course Title	Ins. hrs / week	Examinations				Credits
			Dur.Hrs	CIA	Marks	Total	
<b>Semester I</b>							
	Managerial Economics	7	3	25	75	100	4
	Marketing Management	7	3	25	75	100	4
	Database Management System	7	3	25	75	100	4
	Computer Applications Practical-I (MS Office & Oracle)	6	3	40	60	100	4
	<b>Elective/Diploma-I :</b>	3	3	25	75	100	3
<b>Semester-II</b>							
	Cost Accounting	5	3	25	75	100	5
	Management Accounting	5	3	25	75	100	5
	Business Research Methods	5	3	25	75	100	4
	Object Oriented Programming with C++	6	3	25	75	100	4
	Computer Applications Practical-II (Tally & C++)	6	3	40	60	100	4
	<b>Elective/Diploma : II :</b>	3	3	25	75	100	3
<b>Semester-III</b>							
	E-Commerce	7	3	25	75	100	4
	Visual Basic Accounting	7	3	25	75	100	4
	Financial Management	7	3	25	75	100	5
	Computer Applications Practical-III –VB, VB Script, HTML, DHTML	6	3	40	60	100	4
	<b>Elective/Diploma-III :</b>	3	3	25	75	100	3
<b>Semester-IV</b>							
	Investment Management	6	3	25	75	100	5
	Direct Taxes Business	6	3	25	75	100	5
	Java Programming and HTML	6	3	25	75	100	5
	Project Work & Viva-Voce	6	3	50	150	200	8
	Computer Applications Practical-IV (Tally & C++)	3	3	-	-	-	-
	<b>Elective/Diploma-IV :</b>	3	3	25	75	100	3
<b>TOTAL</b>		-	-	-	-	<b>2200</b>	<b>90</b>

\* **Colleges can choose any one of the following Group/Diploma Papers as Electives :**

**1. Diploma in Services Marketing**

1. Principles and Practice of Marketing of Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

**2. Diploma in Capital and Commodity Markets**

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

**3. Diploma in Insurance Management**

1. Principles of Life and Health Insurance
2. Principles of General Insurance
3. Insurance Laws
4. Actuarial Concepts and Principles

**4. Diploma in International Trade**

1. Principles of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

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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 Economics 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 : Managerial Economics
3. G.S.Gupta : Managerial Economics
4. D.Gopalakrishnan : Managerial Economics
5. B.M.Wali & Kalkundrikar : Managerial Economics

Note: Question paper shall cover 100% Theory

**PAPER II - 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.

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
3. Marketing Management : Philip Kotler
4. Modern Marketing : R.S.N.Pillai & Bagavathi
5. Fundamentals of Marketing : William J.Stanton

**PAPER III - DATA BASE MANAGEMENT SYSTEM**

UNIT – I

Database System Architecture Basic concepts : Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures : Representation of Data. Data Structures and corresponding operators : Introduction, Relation Approach, Hierarchical Approach, Network approach.

UNIT – II

Relational Approach : Relational Data Structure : relation, Domain, attributes, keys. Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations, special relational operations.

UNIT – III

Embedded SQL : Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built-in functions, update operations, QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT – IV

Hierarchical Approach: IMS data structure. Physical database, Database description, Hierarchical sequence. External level of IMS : Logical Databases, the program communication block. IMS Data manipulation : Defining the program communication Block : DL/I Examples.

UNIT – V

Network Approach : Architecture of DBTG system. DBTG Data Structure : The Set construct, Singular sets, sample schema, the external level of DBTG – DBTG Data manipulation.

**BOOKS FOR REFERNCE:**

1. Database Systems concepts by Abraham Silberschatz, Henry F Korth
2. An Introduction to Database System – Bipin C Desai.
3. An Introduction to Database System – C.J.Dates.

**PAPER IV Computer Applications Practicals I – MS Office and Oracle**

**SEMESTER II**

**PAPER V - 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 – Standard time.

UNIT – IV

Meaning and classifications of overheads – Classification according to function – variability and elements – Steps in overhead accounting – 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 – Difference between Joint 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 – Cost ledger - integrated accounts – cost audit under companies Act – Benefits of cost audit – Programmes and procedures.

Note: The Question paper shall cover 40 % theory and 60 % problems

**BOOKS FOR REFERENCE:**

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

**PAPER VI -MANAGEMENT ACCOUNTING**

UNIT – I

Nature and Scope of Management Accounting – Meaning – Nature, scope, objectives, functions – Importance – Limitations – Distinction between Financial accounting and Management accounting – Distinction between Cost accounting and Management accounting.

UNIT – II

Analysis – Interpretations of Financial statements – Ratio Analysis – Fund flow statement – Cash flow statement.

UNIT – III

Working capital - concepts, kinds, importance of working capital - working capital requirements and their computation

UNIT - IV

Budgeting and Budgetary control – Meaning, characteristics of good budgeting – Budgetary control – Classification and types of budgets, sales budget, production budget – Cost of production budget, material budget – Flexible budget – Cash budget – Zero based budgeting.

UNIT – V

Marginal costing – Meaning – Techniques – Objectives, application of marginal costing for business decision-making – Break-even analysis (Cost volume Analysis).

Note : The Question paper shall cover 40 % theory and 60 % problems

**BOOKS FOR REFERENCE:**

1. Sharma & Gupta : Management Accounting
2. Khan & Jain : Management Accounting
3. Manmohan Goyal : Management Accounting
4. S.N.Maheswari : Management Accounting
5. I.M.Pandey : Management Accounting

### **PAPER VII - 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 – Field work 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.

Note : The question paper shall cover 60 % theory and 40 % problem

#### **BOOKS FOR REFERENCE:**

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

### **PAPER VIII - OBJECT ORIENTED PROGRAMMING WITH C++**

#### **UNIT – I**

Evaluation of Programming Paradigm – Elements of Object oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – Merits and demerits of OOP – Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

#### **UNIT – II**

Data types – character set – Token, Identifiers and Keywords – variables – operators and expressions –Control flow – IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..while loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays – Multidimensional arrays – strings – string manipulations. Functions – Function components – Library functions – Inline functions.

#### **UNIT – III**

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors – destructors – constructor overloading – order of constructor and destructor – copy constructor.

#### **UNIT – IV**

Operator overloading – overloadable operators – Rules for overloading operators – Data conversion. Inheritance – Forms of inheritance – single, multiple, multi level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

## UNIT – V

Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – Abstract classes – Rules for Virtual functions – Data file operations – Opening of file – closing of file – stream state member functions – reading/writing a character from a file – structure and file operations – classes and file operations.

### BOOKS FOR REFERENCE:

1. E.Balagurusamy, “Object Oriented Programming with C++”, TataMcGraw Hill Publishing Company Ltd.
2. D.Ravichandran, “Programming with C++”, TataMcGraw Hill Publishing Company Ltd.
3. Herbert Schildt, “C++: The Complete Reference”, Tata McGraw-Hill Publishing Company Ltd.
4. K.R.Venugopal, Raj kumar, T.Ravishanker., “Mastering C++”, TataMcGraw-Hill publishing Company Ltd.

## PAPER IX COMPUTER APPLICATIONS PRACTICALS II –TALLY AND C++

### III SEMESTER PAPER X - E-COMMERCE

#### UNIT I

Introduction to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components 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 – Consumer Oriented Applications – 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 Coordination – Customization– Supply Chain Management .

#### UNIT IV

Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

#### 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.

**Note:** Question paper shall cover 100% theory.

### Books for Reference:

1. Frontiers of Electronic Commerce-Ravi Kalakota,Andrew Winston,Addison Wesley, 1998.
2. E-Commerce- A Managerial perspective- P.T.Joseph
3. Designing Systems for Internet Commerce-G.Winfield Treese Lawrence C.Stewart

4. E-Commerce the Cutting Edge Of Business- Kamelesh K Bajaj, Debjani Nag
5. E Business Road Map for Success- Dr.Ravi Kalakota, Marcia Robinson

## **PAPER XI - VISUAL BASIC**

### **UNIT - I**

First steps with Microsoft VB6: Integrated Development Environment - First program in VB -Introduction to forms: Common properties, methods and events.

### **UNIT - II**

Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, list box and combo controls, picture and image controls, drive-list box, dir-list box and file list box controls and other controls, control arrays.

### **UNIT - III**

Variables & Procedures: Scope & Lifetime of variables, native datatypes, aggregate datatypes - Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time.

### **UNIT - IV**

Databases: Data access SAGA, VB Data Base Tools, ADO Data Binding, Data Environment designer, crash course in SQL.

Database Programming: ADO at work-setting up a connection, Processing data.

### **UNIT - V**

Tables and Reports-Datagrid control, Flexgrid control, Data Report - Data Report Designer.

### **Books for Reference**

1. Visual Basic 6 Programming, Black Book-Steven Holzner, Dreamtech Press Publisher, New Delhi
2. Programming Microsoft Visual Basic- Francesco Balenda, WP Publications and Distributors.
3. Visual Basic 6-Gary Cronell, TataMcGraw Hill Publishing Compnay Ltd.
4. Visual Basic 6 – How to Program, H.M.Deitel., P.J.Deital and T.R.Nieto

## **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. Financial Management - Van Horne
6. Principles of Managerial Finance - L.J.Gitman & Dr.M.Manickam

## **PAPER- XIII COMPUTER APPLICATIONS PRACTICAL III – VB**

### **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 Equity Shares, Preference shares, Bonds, 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 Cherunlillum
2. Investment Management - Khan and Jain
3. Investment Management - Preeti Singh
4. Investment Management - V.K.Balla
5. Investment Management - V.Gangadha Ramesh Babu

## PAPER XV - 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 XVI - JAVA PROGRAMMING AND HTML

### UNIT – I

History of java-Java features-Java and internet-Java and www-Java language: Introduction – Simple java program structures-JVM.

### UNIT – II

Constants-Variables-Data types-Arithmetic, relational, logical, assignment operators- if, if...else, else...if ladder-while, do, for-jumps in loops-Defining a class-Creating objects-Method declaration-fields declaration.

### UNIT – III

One dimensional array-creating an array-Strings-Multiple Inheritance-Creating threads-Extending thread classes-Steoping and blocking a thread-Life cycle of a thread.

### UNIT – IV

HTML-History of HTML-HTML generation-HTML documents-Anchor tag-Hyperlinks-Sample HTML documents.

### UNIT – V

Head and body section-Header section-Title-Prologue-Links- Colourful webpage-Comment line-Sample HTML documents-Lists-Ordered lists-Unordered lists-Nested lists.

### Books for Reference:

1. Programming with java-A primer- E.Balagurusamy, TMH Publications, 3<sup>rd</sup> Edition.

2. World Wide Web design with HTML - C.Xavier TMH Publications, 2000.
3. The Complete Reference Java2- Patrick Naughton and Herbert Schildt , 3<sup>rd</sup> Edition TMH Publications, 2000.
4. Programming with java2- C.Xavier, Scitech Publications, 2000.

**PAPER - XVII PROJECT WORK & VIVA VOCE**

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**BHARATHIAR UNIVERSITY**  
**COMPUTER APPLICATIONS PRACTICAL LIST**  
**For M.COM (CA) 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 \***

The students should simultaneously maintain a file to keep a record of the various documents used by them for the various practical exercises done by them.

**Distribution of internal assessment (25%)**

<b>5</b>	<b>Marks for attendance</b>
<b>15</b>	<b>Marks for model exams</b>
<b>5</b>	<b>Marks for file and Record</b>

**Internal 25 marks**

**University Practical Exam 75 marks**

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**List of computer practical to be followed**

**Semester - I M.S. Office & DBMS**

**Semester - II C++ & Tally**

**Semester III Visual Basic**

**Semester IV Java & HTML (Internal Practical only - No University Practical Examinations)**

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**Computer Application practical –I**

**I Semester Practical List (MS – Office & DBMS)**

**M.S.OFFICE**

1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the following:

- Right align and bold face
- Center align and italics
- Justify and center alignment
- Also insert footnote and end note for the same.
- Change a paragraph into two column paragraph

- Insert page number at the bottom
  - Insert date, time and heading in the header section.
2. Using mail merge, send an invitation /notice (by creating the invitation/notice) for the following situation (at least 5 addresses to be entered)  
(Any one of the following)
    - a) For opening a new branch
    - b) Inauguration of ATM
    - c) Informing about new scheme or offer
  3. Preparation of Table using MS word – Sales Analysis for a period of five years for three products
  4. Using EXCEL prepare a table for (any one of the following)
    - a) Employees payroll
    - b) Sales data
    - c) Students marks and perform the following functions  
(Total, Average, Percentage, conditional sum and show the results in chart)
  5. Prepare an Excel sheet and apply the following statistical functions to analyze the data  
(Any one of the following)
    - a) Mean, Median, Mode
    - b) Standard Deviation
    - c) Time Series
  6. Prepare a questionnaire for a research problem by using MS WORD – use word art, reference, borders and shading and insert a table relevant to your research problem.
  7. Prepare a PowerPoint presentation for (any one of the following)
    - a) Product Advertisement
    - b) Company Advertisement
    - c) Annual General Meeting (Minimum 5 slides)

#### Requirements

1. Using Hyperlink to all slides
  2. Different animation effect for text and pictures
  3. Fully automatic – timing – 2 minutes
8. Using Access prepare a table for (any one of the following)
    - a) Pay Roll
    - b) Student record
    - c) Sales data
    - d) Address database of customers –

#### Requirements

(By using Design view/ Wizard view)

1. One of the fields should be Primary Key
2. Apply sort option to display records (at least three different method of sorting)
3. Generate reports by using different queries.

### DBMS

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- 9) Create a table - use name **Software** with the fields and insert the values:

Field name	Field type	Field size
Programmer name	character	15
Title	character	20
Language used	character	15

Software cost	number	10 with 2 decimal places
Development cost	number	10
Software sold	number	3

**Queries:**

- Display the details of software developed by “PRAKASH”.
- Display the details of the packages whose software cost exceeds “2000”.
- Display the details of the software that are developed in “C++”.
- What is the price of costliest software developed in “C”.
- Display the details of the programmer whose language used is same as “Suresh”.

10) Create a table **Company** with the following fields and inserts the values:

Field name	Field type	Field size
Company name	character	15
Proprietor	character	15
Address	character	25
Supplier name	character	15
No of employees	number	4
GP percent	number	6 with 2 decimal places

**Queries:**

- Display all the records of the company which are in the ascending order of GP percent
- Display the name of the company whose supplier name is “Telco”.
- Display the details of the company whose GP percent is greater than 20 and order by GP percent
- Display the detail of the company having the employee ranging from 300 to 1000
- Display the name of the company whose supplier is same as like Tata’s.

10) Create a table named **Employee** with the following fields and insert the values:

Field name	Field type	Field size
Employee Name	character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	Date	-
Salary	number	10 with 2 decimal places

**Queries:**

- Display name of the employees whose salary is greater than “10,000”.
- Display the details of employees in ascending order according to Employee Code
- Display the total salary of the employees whose grade is “A”.
- Display the details of the employee earning the highest salary.
- Display the names of the employees who earn more than “Ravi”

11) Create a table named **Student** with the following fields and insert the values:

Field name	Field type	Field size
Student Name	character	15

Gender	character	6
Roll No.	character	10
Department Name	character	15
Address	character	25
Percentage	number	4 with 2 decimal places

**Queries:**

- Calculate the average percentage of the students.
- Display the names of the students whose percentage is greater than 80
- Display the details of the student who got the highest percentage.
- Display the details of the students whose percentage is between 50 and 70.
- Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

12) Create the table PRODUCT with the following fields and insert the values:

Field name	Field type	Field size
Product no	number	6
Product name	character	15
Unit of measure	character	15
Quantity	number	6with 2 decimal places
Total amount	number	8 with 2 decimal places

**Queries:**

- Using update statements calculate the total amount and then select the record.
- Select the records whose unit of measure is “Kg”
- Select the records whose quantity is greater than 10 and less than or equal to 20
- Calculate the entire total amount by using sum operation
- Calculate the number of records whose unit price is greater than 50 with count operation

13. Create the table PAYROLL with the following fields and insert the values:

Field name	Field type	Field size
Employee no	number	8
Employee name	character	8
Department	character	10
Basic pay	number	8 with 2 decimal places
HRA	number	6 with 2 decimal places
DA	number	6 with 2 decimal places
PF	number	6 with 2 decimal places
Net pay	number	8 with 2 decimal places

**Queries:**

- Up date the records to calculate the net pay.
- Arrange the records of employees in ascending order of their net pay
- Display the details of the employees whose department is: sales”
- Select the details of employees whose HRA $\geq$ 1000 and DA $\leq$ 900
- Select the records in descending order

## **Computer Application practical –II** **II Semester Practical List (Tally & C++)**

### **TALLY**

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1. By using Tally - Create Voucher & ledger with adjustments  
(Using F11 and F12 keys)
2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet  
(With minimum of any 5 adjustments)
3. Prepare Inventory statement using (Calculate Inventory by using all methods)
  - a) FIFO
  - b) LIFO
  - c) Simple Average method
  - d) Weighted Average Method.
4. Prepare a fund flow statement and give your opinion.
5. Prepare a cash flow statement and present your view.
6. Analyze the performance of an organization by using Ratio  
(Minimum 5 Ratios are essential).

### **C++**

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7. Pay Roll calculation (Using simple program)
8. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
9. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class)
10. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
11. Calculate Simple Interest and compound interest using inline functions.
12. Calculate Depreciation – by using constructors and Destructors
13. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.
14. Write a c++ program to prepare cost sheet using inheritance

## **Computer Application practical –III** **III Semester Practical List (Visual Basic)**

### **Visual Basic**

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1. Write a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.
2. Write a VB program to prepare a pay slip.
3. Write a VB program to calculate depreciation.
4. Write a VB program to calculate Various Leverages.
5. Write a VB program to find the PV and FV by using Financial Functions.
6. Write a VB program to use MDI Form and include the image list control.
7. Write a VB program to find the currency conversion.
8. Program to compute cost of capital using Finance function.
9. Program to design advertisement copy using Image and Picture, File, Drive and Directory.
10. Program to prepare Capital Budget using Option Button and check box.
11. Design a form to link it with inventory management table from database.
12. Design a form using option button, combo box, and list box for preparing a supermarket bill.



13. Program to create customer database and prepare report using Flex Grid control and common control.
14. Program to create student database and prepare report using ADO control and common control.

**Computer Application practical –IV**  
**IV Semester Practical List (Java & HTML)**

(There is No University Practical Examinations)  
Practical classes should be conducted during the fourth semester

**HTML**

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1. Using HTML, Creates a web page to show the information of a Departmental Store.
2. Using HTML, Prepare a Resume of your own.
3. Using HTML, Create a video clipping.
4. Using HTML, Create a style sheet with border definition and font attributes.
5. Introduce a new product to the market and create web advertising.
6. Create a web page for your department – by using font effects, filters and linking with in the page.

**JAVA**

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7. Write a Java program to perform the following functions – sum, difference and product.
  8. Write a Java program to calculate the Income Tax
  9. Write a Java program to prepare budget.
  10. Write a Java program for the properties of URL.
  11. Write a Java Script program to calculate the Gross Profit and Net Profit using the Java Script Form Objects
  12. Using Applets create a page for Arithmetic calculation.
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Annexure :  
SCAA : 29.02.2008

BHARATHIAR UNIVERSITY - COIMBATORE - 641046.

## 1. Diploma in Services Marketing

Offered for students undergoing M.Com, M.Com (CA), M.Com (IB), M.Com (F&C) and M.Sc (FCA) from the Academic Year 2007 – 2008 and M.Com (Information Technology), M.Com (Finance & Accounting) , M.Com (Financial & Cost Accounting) and MIB from the Academic Year 2008 – 2009.

Note: The PG Diploma course to be offered for each PG course shall be decided by the concerned college.

### 1. DURATION OF THE COURSE

The course shall extend over a period of two years. Examination shall be conducted at the end of every semester.

### 2. COURSE OF STUDY AND SCHEME OF EXAMINATION

Paper	Subject	Lecture Hrs	Exam Duration	Max Marks
I Semester				
I	Principles and Practice of Marketing of Services.	3	3 Hrs	100
II Semester				
II	Marketing of Financial Services	3	3 Hrs	100
III Semester				
III	Marketing of Health Services	3	3 Hrs	100
IV Semester				
IV	Travel and Hospitality Services	3	3 Hrs	100

### 3. MEDIUM OF INSTRUCTION

The medium of instruction and examination is English only.

### 4. PASSING MINIMUM

- 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 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.

### 5. 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  
(10 questions – 2 each from every unit)

$$5 \times 5 = 25$$

**Section C:** Essay type questions of either or type  
(10 questions – 2 each from every unit)

$$5 \times 8 = 40$$

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

## SEMESTER I

### Paper I – Principles and Practice of Marketing of Services

- Unit I - Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.
- Unit II - Service Marketing: - Concept – Significance – Customer’s expectation in Service Marketing – Managing demand and supply in service business.
- Unit III - Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.
- Unit IV - Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.
- Unit V -Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles guiding improving of service quality.

#### Books for Reference:

1. Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala.
2. Services Marketing - S.M. Jha.
3. Services Marketing - Dr.S. Shajahan.

## SEMESTER II

### Paper II - Marketing of Financial Services

- Unit I - Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds.
- Unit II - Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) – OTCEI.
- Unit III - Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Dis advantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance.
- Unit IV - Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.
- Unit V - Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India.

#### Books for Reference:

- Financial Services – Nalini Prava Tripathy  
Financial Markets & Institutions – Frederic S. Mishkin  
Financial Institutions and Markets - L.M.Bole

### III SEMESTER PAPER III - MARKETING OF HEALTH SERVICES

#### UNIT I

Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model.

#### UNIT II

Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare- Marketing Medicare – Thrust areas for Medicare services.

#### UNIT III

Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix- Strategic Marketing for Hospitals.

#### UNIT IV

Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.

#### UNIT V

Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies.

**Note :** The Question Paper shall cover 100% Theory.

#### **Books for Reference**

1. Marketing Health Services : Richard .K. Thomas
2. Service Marketing : S.M. Jha
3. Changing Trends in Health & Nutrition : Sujata, K.Dass
4. Teaching Today's Health : David J. Ans Paugh & Gene Ezell
5. Marketing for Health services: A framework for communications, evaluation & Total Quality Management : Rod Sheaff
6. Service Marketing : Helen Woodruffe
7. Service Marketing : P.K. Sinha & S.C. Sahoo

### IV SEMESTER PAPER IV - TRAVEL AND HOSPITALITY SERVICES

#### UNIT I

Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism.

#### UNIT II

India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism

**UNIT III**

Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.

**UNIT IV**

Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.

**UNIT V**

Behavioural profile of users – Market Information System for Hotels – Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.

**Note :** The Question Paper shall cover 100% Theory.

**Books for Reference:**

1. Tourism and Travel Management – Bishwanath Ghosh
  2. International Tourism Management – A.K. Bhatia
  3. Services Marketing – S.M.Jha
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**BHARATHIAR UNIVERSITY - COIMBATORE – 641046.**

**2. Diploma in Capital and Commodity Markets**

Offered for students undergoing M.Com, M.Com (CA), M.Com (IB), M.Com (F&C) and M.Sc (FCA) from the Academic Year 2007 – 2008 and M.Com (Information Technology), M.Com (Finance & Accounting) , M.Com (Financial & Cost Accounting) and MIB from the Academic Year 2008 – 2009.

Note : The PG Diploma course to be offered for each PG course shall be decided by the concerned college.

**1. DURATION OF THE COURSE**

The course shall extend over a period of two years. Examination shall be conducted at the end of every semester.

**2. COURSE OF STUDY AND SCHEME OF EXAMINATION**

Paper	Subject	Lecture Hrs	Exam Duration	Max Marks
<b>I Semester</b>				
I	Financial Markets and Institutions	3	3 Hrs	100
<b>II Semester</b>				
II	Indian Stock Exchanges	3	3 Hrs	100
<b>III Semester</b>				
III	Futures and Options	3	3 Hrs	100
<b>IV Semester</b>				
IV	Fundamental and Technical Analysis	3	3 Hrs	100

**3. MEDIUM OF INSTRUCTION**

The medium of instruction and examination is English only.

**4. PASSING MINIMUM**

- 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 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.

**5. 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.

**SEMESTER I**  
**PAPER I**  
**FINANCIAL MARKETS & INSTITUTIONS**

**UNIT I**

Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.

**UNIT II**

Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

**UNIT III**

Financial Services Institutions – Clearing corporation of India Limited (CCIL) – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).

**UNIT IV**

Investment Information and Credit Rating Agency of India Limited (Icra) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

**UNIT V**

Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD.

**Books for Reference:**

1. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.
3. Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd.Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
4. Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.

**SEMESTER II**  
**PAPER II**  
**INDIAN STOCK EXCHANGES**

**UNIT I**

Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-JobbersVs.Brokers-Stock Exchange Dealings-Trading of Securities.

## UNIT II

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

## UNIT III

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling- Investors Vs Speculators – Investor Protection.

## UNIT IV

The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI- Functions and working.

## UNIT V

Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures.

### **Books for Reference:**

1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
2. Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
3. Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
4. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.

## **III-SEMESTER**

### **PAPER III – FUTURES AND OPTIONS**

#### UNIT I

Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.

#### UNIT II

Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.

#### UNIT III

Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option.

#### UNIT IV

Pay off for buyer (long futures ) of futures – pay off for seller ( short futures ) of futures – Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options – pay off profit for writer of call options. Hedging and speculation in options.



## UNIT V

Evolution of Commodity Markets – Commodity markets in India – Newyork Mercentile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange.

### Books for Reference:

1. Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
2. Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
3. Financial Services : Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
4. The Financial and Analysis of Capital : A.J. Merrett, Allen Ykes projects
5. Financial Management : P.V. Kulkarni & B.G. Sathya Prasad
6. Financial Management : M.Y. Khan & P.K. Jain

## IV SEMESTER

### Paper IV - FUNDAMENTAL AND TECHNICAL ANALYSIS

#### UNIT I

Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.

#### UNIT II

Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE

#### UNIT III

Industry analysis – meaning – methods - Company analysis – meaning – methods.

#### UNIT IV

Technical analysis – meaning – Dow Theory – Elliot Wave Theory

#### UNIT V

Moving Averages – Charts – macd -relative strengths.

### Books for Reference:

1. Investment analysis and portfolio management : Reily.
2. Portfolio management : S.K. Baura.
3. Modern portfolio theory and investment analysis : Elton and Gurbar.
4. Securities analysis and portfolio management : Fischer and Jordan.
5. Investment :Jack Clark Francis & Richard w.Taylor.
6. Investment management :V.K.Bhalla.

**Annexure :**  
**SCAA : 29.02.2008**

**BHARATHIAR UNIVERSITY - COIMBATORE - 641046.**

### **3. Diploma in Insurance Management**

Offered for students undergoing M.Com, M.Com (CA), M.Com (IB), M.Com (F&C) and M.Sc(FCA) from the Academic Year 2007 – 2008 and M.Com (Information Technology), M.Com (Finance & Accounting) , M.Com (Financial & Cost Accounting) and MIB from the Academic Year 2008 – 2009.

Note : The PG Diploma course to be offered for each PG course shall be decided by the concerned college.

1. Duration of the course:

The course shall extend over a period of two years. Examination shall be conducted at the end of every semester.

2. Course of Study and Scheme of Examination

Paper	Subject	Lecture Hrs	Exam Duration	Max Marks
<b>I Semester</b>				
I	Principles of Life and Health Insurance	3	3 Hrs	100
<b>II Semester</b>				
II	Principles of General Insurance	3	3 Hrs	100
<b>III Semester</b>				
III	Insurance Laws	3	3 Hrs	100
<b>IV Semester</b>				
IV	Actuarial Concepts and Principles	3	3 Hrs	100

3. Medium of Instruction:

The medium of Instruction and examination is English only.

4. Passing Minimum:

- 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 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.

5. 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

## SEMESTER I

### PAPER I PRINCIPLES OF LIFE AND HEALTH INSURANCE

#### Unit I

Nature of Insurance – advantage of life insurance – Principles of life insurance – objects of life insurance

#### Unit II

Term Insurance – Kinds of policies and plan available – Annuity contracts and their uses.

#### Unit III

Group and Individual Health Insurance Products – Nature of group insurance – types of group insurance.

#### Unit IV

Special need plans – Industrial life insurance – Salary saving schemes – Personal accident insurance – Basic principles – Coverage and benefits.

#### Unit V

Mediclaim benefits – Deferred mediclaim – Overseas medical benefit conditions.

#### Books for Reference:

1. M.N. Mishra : Insurance Principles and Practice
2. Kothari & Bahl : Principles and Practices of Law
3. N.D. Kapoor : Elements of Business Law
4. P. Periyasamy : Principles and Practice of Insurance
5. G.S. Panda : Principles and Practices of Insurance
6. Alka Mittal and S.L. Gupta : Principles of Insurance and Risk Management

## SEMESTER II

### PAPER II PRINCIPLES OF GENERAL INSURANCE

#### Unit I

Risk and Insurance – Nature of Insurance contracts – Functions of Insurance.

#### Unit II

Basic Principles of Insurance – Practice of Insurance.

#### Unit III

Structure of Insurance Market in India – Insurance Legislation.

#### Unit IV

Insurance Marketing Network and Customer Service

#### Unit V

Risk concerned under standard policies – Risk covered by extra premium policy conditions – Ratings and underwriting factors and claim processing.

#### Books for Reference:

1. M.N. Mishra : Insurance Principles and Practice
2. Kothari & Bahl : Principles and Practices of Law
3. N.D. Kapoor : Elements of Business Law
4. P. Periyasamy : Principles and Practice of Insurance
5. G.S. Panda : Principles and Practices of Insurance
6. Alka Mittal and S.L. Gupta : Principles of Insurance and Risk Management

### III SEMESTER

#### PAPER III - INSURANCE LAWS

##### UNIT I

Legal framework of Insurance Business-Torts and Crimes-Indian contract act 1872- Important elements applicable to contract of Insurance.

##### UNIT II

Insurance act,1938-provisions relating to licencing-capital requirements and foreign stake-investments-Tariff advisory committee-Penalties.

##### UNIT III

Regulatory provisions under IRDA act,1999 IRDA regulations2000-General provisions relating to-Licensing of insurance agents-insurance advertisement and disclosures.

##### UNIT IV

IRDA regulations2002-provisions relating to-obligations of insurers to rural or social sectors-Protection of policy holders interests.

##### UNIT V

General agreement on trade in Services and Insurance sector-Insurance penetration in India as compared to global standards.

#### **Books for reference:**

- 1.Principles of insurance and Risk management : Alka Mittal&S.C.Gupta
- 2.Insurance and Risk management : Dr.P.K.Gupta
- 3.Insurance theory &Practice : Nalini Prava Tripathy
- 4.Insurance industry contemporary issues : ICFAI university

### IV SEMESTER

#### PAPER IV - ACTUARIAL CONCEPTS AND PRINCIPLES

##### UNIT I

Actuary - meaning-Functions-Theory of probability-Addition law and Multiplication law.

##### UNIT II

Insurance product design and development-Stages in new product development-major concerns in Indian insurance industry.

##### UNIT III

Insurance pricing-fundamentals-pricing objectives-types of rating-comparison between life insurance pricing and non-life insurance pricing.

#### UNIT IV

Financial management in Insurance industry-importance-financial objectives-the investment criteria-measures of performance-risk-return trade-off.

#### UNIT V

Claims settlement-legal aspects-guidelines for settlement of claims - claim procedure-claim documents.

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

- 1.Principles of insurance and Risk management : Alka mittal&S.C.Gupta
- 2.Insurance and Risk management : P.K.Gupta
- 3.Insurance theory &Practice : Nalini Prava Tripathy
- 4.Insurance industry contemporary issues : ICFAI university

**Annexure :**  
**SCAA : 29.02.2008**

**BHARATHIAR UNIVERSITY - COIMBATORE - 641046.**

## **4. Diploma in International Trade**

Offered for students undergoing M.Com, M.Com (CA), M.Com (IB), M.Com (F&C) and M.Sc (FCA) from the Academic Year 2007 – 2008 and M.Com (Information Technology), M.Com (Finance & Accounting) , M.Com (Financial & Cost Accounting) and MIB from the Academic Year 2008 – 2009.

Note : The PG Diploma course to be offered for each PG course shall be decided by the concerned college.

### **1. DURATION OF THE COURSE**

The course shall extend over a period of two years. Examination shall be conducted at the end of every semester.

### **2. COURSE OF STUDY AND SCHEME OF EXAMINATION**

Paper	Subject	Lecture Hrs	Exam Duration	Max Marks
I Semester				
I	Principles of International Trade	3	3 Hrs	100
II Semester				
II	Export and Import Procedure	3	3 Hrs	100
III Semester				
III	Institutions Facilitating International Trade	3	3 Hrs	100
IV Semester				
IV	India's International Trade	3	3 Hrs	100

### **3. MEDIUM OF INSTRUCTION**

The medium of instruction and examination is English only.

### **4. PASSING MINIMUM**

- c) A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of marks in that paper.
- d) 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.

### **5. 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

## I SEMESTER

### PAPER I – PRINCIPLES OF INTERNATIONAL TRADE

#### Unit I

The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.

#### Unit II

International commodity Agreements – Quota agreements, Buffer stock Agreements – Carats – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.

#### Unit III

Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers.

#### Unit IV

International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Danger of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies.

#### Unit V

Multinational Corporation – Definition and Meaning – Importance of MNCs – benefits of MNCs – Criticism – Globalizations – Meaning – stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favoring Globalization.

#### Books for References:

1. International Trade – Theory and Evidence – By James R.Markusen, James R.Melvin, William H.Kaempfer & Keith E.Maskus.
2. International Trade and Export Management – Francis Cherunilam
3. International Business – Francis Cherunilam

## Second Semester

### Paper II Export and Import Trade Procedures

#### Unit I

Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.

#### Unit II

Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export.

#### Unit III

Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods.

#### **Unit IV**

Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.

#### **Unit V**

Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.

#### **Books for References:**

1. How to Export and How to Import – Nabhi publications
2. Export management – P.K. Khurana
3. Export Management – T.A.S. Balagobal
4. A Guide on Export Policy, Procedure and Documentation – M.I.Mahajan – Snow white publications

### **III SEMESTER**

#### **PAPER III - INSTITUTIONS FACILITATING INTERNATIONAL TRADE**

#### **UNIT I**

Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies- Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC's in India- State export –Promotion agencies- Impediments in export promotion.

#### **UNIT II**

Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC.

#### **UNIT III**

World Trade Organisation – GATT – Objectives-Evolution of WTO-Functions-Principles of WTO- Organisation structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRS-benefits- Limitations-Procedure of dispute settlement –WTO and anti dumping measures- Evaluation of WTO- drawbacks/Criticisms.

#### **UNIT IV**

International Monetary Fund (IMF)-Objectives- Organisation and management-Resources-Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-Purpose-Organisation structure- Guiding principle- Leading programs.

#### **UNIT V**

International Development Association (IDA)-Objectives-Memberships – Loan assistance- International Financial Corporation (IFC)- Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre.

**Note :** The Question Paper shall cover 100% Theory.



**Books for Reference:**

1. International Business (Text & cases) : Francis cherunilam.
2. International Marketing : Rakesh Mohan Joshi.
3. International Business (Text & cases) : P. Sudha Rao
4. International Business Environment : Francis cherunilam.
5. Export Marketing : Achaya and Jain.
6. Export Marketing : B.S. Rathir & J.S. Rathir

**IV SEMESTER**  
**PAPER IV - INDIA'S INTERNATIONAL TRADE**

**UNIT I**

Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features.

**UNIT II**

Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.

**UNIT III**

India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.

**UNIT IV**

Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks

**UNIT V**

Global trade and developing countries – Highlights of Indian's trade performances - Determinants of Export and Import – Major problems of India's export sector – Impact of recent changes in foreign trade policy.

Note : The Question Paper shall cover 100% Theory.

**Books for Reference:**

1. International Trade and Export Management - Francis cherunilam.
  2. Export Management - T.A.S Balagopal
  3. International Trade - M.L. Varma
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