

Annexure: 56 H
SCAA: 29.02.2008

BHARATHIAR UNIVERSITY: COIMBATORE – 641 046.
M.Com Degree

Course offered in School of Distance Education (SDE)
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 10 papers, with 5 papers per year.

3. COURSE OF STUDY AND SCHEME OF EXAMINATION

I Year

Paper	Subject	Exam Duration	Max. Marks
I	Corporate Accounting	3 Hrs	100
II	Marketing Management	3 Hrs	100
III	Information Technology in Business	3 Hrs	100
IV	Cost and Management Accounting	3 Hrs	100
V	Human Resource Management	3 Hrs	100
	Total		500

II Year

Paper	Subject	Exam Duration	Max. Marks
VI	Internet and E-commerce	3 Hrs	100
VII	Financial and Investment Management	3 Hrs	100
VIII	Business Environment	3 Hrs	100
IX	Direct Taxes	3 Hrs	100
X	International Business	3 Hrs	100
	Total		500

M.Com Degree Course Total 1000 Marks

4. MEDIUM OF INSTRUCTION

The medium of instruction and examination is English only.

5. 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.

6. 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.

7. CONFERMENT OF THE DEGREE

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 two years or has been exempted there from in the manner prescribed and has passed the examinations as have been prescribed therefore.

8. 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.

9. QUESTION PAPER PATTERN

Max : 100 Marks (5*20=100 Marks)

Five out of eight questions to be answered

First Year

PAPER - I 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 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.

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

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 or 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 COST AND MANAGEMENT ACCOUNTING

UNIT – I

Cost Accounting – meaning – objectives – Nature and Scope – methods of costing – techniques of costing - classification and coding of costs - inventory control – stock levels – inventory systems - methods of pricing material issues.

UNIT – II

Labour costs – direct and indirect – importance – Labour remuneration method – labour performance reports – labour turnover and stability – Overheads – Importance – allocation and apportionment of overheads - overhead cost control - absorption costing – activity based costing.

UNIT – III

Job and batch costing – accounting system under job costing – treatment of spoilages, defectives under job costing – Process costing – costing procedure involved in process costing – inter process profit – joint products and by-products.

UNIT – IV

Ratio analysis – marginal costing– cost-volume profit analysis – break-even analysis – utility and limitations of cost volume profit analysis – financial and profit planning – objectives.

UNIT – V

Budget administration – types of budget – advantages – budgeting and budgetary control – - standard costing - Funds flow statement – Cash flow statement.

Note : Question Paper Shall covers 50% Theory and 50% Problems

Text Book:

1. M.E. Thukaram Rao, "Cost and Management Accounting", New Age International (P) Ltd.

BOOKS FOR REFERENCE:

1. M. N. Arora, "Cost and Management Accounting", 8th Edition, Vikas Publishing House (P) Ltd.
2. Hilton, Maher and Selto, "Cost Management", 2nd Edition, Tata McGraw-Hill Publishing Company Ltd.
3. B.M. Lall Nigam and I.C. Jain, "Cost Accounting", Prentice-Hall of India (P) Ltd.

PAPER V - 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.

II YEAR

PAPER VI - 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 – On-line transactions – use of mobile phones – SMS alerts

Unit – V

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

Note: The question paper shall cover 100% Theory.

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 VII - FINANCIAL AND INVESTMENT MANAGEMENT

Unit-I

Nature, Meaning, Scope and Features of Investment Management – Investment Media – Investment Process – Risk and Return – Financial Markets. Capital Market – New Issue Market – Stock Exchange – SEBI & its Regulations – NSE – OTCI – Recent trends.

Unit-II

Fundamental and Technical Analysis and Security Evaluation – Economic, Industrial, company and Technical Analysis – Portfolio analysis and Management – Scope – Markowitz theory – Portfolio selection and Types of portfolio – Diversification.

Unit-III

Merchant Banking – Meaning, Evaluation – Scope of Merchant Banking – Organization and pattern of Management – Role of Merchant Banker – Lease Financing – Types of Lease – Factors influencing lease – Evaluation of leasing – Hire Purchase – Meaning, Growth of Hire Purchase in India – RBI guidelines – Source of Finance.

Unit-IV

Mutual Fund – Concept and Origin of Mutual Fund – Growth of Mutual Fund in India – Mutual Fund Schemes – Money Market Mutual Fund – UTI – LIC – SBI and other commercial banks – Entry of private financing companies in Mutual fund schemes.

Unit-V

Credit Rating – Objectives – Institutions engaged in credit rating – Purpose and procedure of rating for debentures – Fixed deposits – Short term instruments. Role of CRISIL and ICRA. Venture Capital – Difference between Venture capital and Conventional Funding – Venture capital schemes – Legal aspects – Agencies involved in providing venture capital.

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

Books for References:

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|---|--------------------------------|
| 1. Investment Management | - V.A. Avadhani |
| 2. Security Analysis & Portfolio Management | - Preeti Singh |
| 3. Security Analysis & Portfolio Management | - V.Radha |
| 4. Financial Services | - M.Y Khan |
| 5. Financial Services | - V.K Bhalla |
| 6. Financial Markets and Services | - L.M. Bhole |
| 7. Principles of Managerial Finance | - L.J.Gitman and Dr.M.Manickam |

PAPER VIII - 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

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 MNCs-MNCs in India.

Note: The question paper shall cover 100% Theory.

Books for References:

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

PAPER IX - 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:

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|------------------------------|---|-------------------|
| 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 X - 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:

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|---|---|--------------------------|
| 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 |
