

MASTER OF COMMERCE WITH COMPUTER APPLICATION M.Com. (CA)

I. SCOPE OF THE COURSE

M.Com.(CA) is a high profile postgraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global accounting and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of two years and equips a student with knowledge, ability, skills and other qualities required for a professional accountant, Teaching professional, Auditors, Financial Advisor etc.,

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship, case study and research work. Focus is also on developing soft skills of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professional Men will be arranged to enable the students to get wider exposure. Students joining in this program can also enroll for any one of the professional courses offered like M.Phil., Ph.D., CA, ICWA, ACS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for a higher level Career Placement.
- ✓ Special Guest lectures from Industrialists, Bankers, Company Secretaries and Auditors will be arranged.

- ✓ Exclusively caters to students interested in pursuing professional courses like M.Phil., Ph.D., CA,ICWA, ACS, etc.
- ✓ Special Industry Orientations and Training are parts of the Degree Course.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & deductive skills.

III. OBJECTIVES OF THE COURSE

- ❖ To enable the students to acquire professional knowledge over Commerce and other related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of commerce.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- ❖ To enable the students to gain knowledge over the recent developments in the various areas of commerce.
- ❖ To orient the students in the applied aspects of different advanced business practices.
- ❖ To equip the students to occupy important positions in Business, Industries and related organizations.
- ❖ To inspire the students to apply their knowledge gained for the development of society in general.

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year Degree course

(M.Com. CA) shall be required to have passed

- a) B.Com. / B.Com(CA) (or)
- b) Any other degree with one paper in Accountancy.

V. DURATION OF THE COURSE

- The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March.

- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.
- Each subject will have six hours of lecture per week apart from practical training at the end of each semester.

VI. CONTINUOUS INTERNAL ASSESSMENT

The performance of the students will be assessed continuously and the

Internal Assessment Marks will be as under :

1. Average of two Tests - 10 Marks
2. Seminar - 5 Marks
3. Assignment - 5 Marks
4. Attendance - 5 Marks

Total = 25 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

| Attendance Percentage | Marks |
|-----------------------|-------|
| 76% - 80% | 1 |
| 81% - 85% | 2 |
| 86% - 90% | 3 |
| 91% - 95% | 4 |
| 96% - 100% | 5 |

PASSING MINIMUM

EXTERNAL

In the University Examinations, the passing minimum shall be 50 % out of 75 Marks. (38 Marks)

VII. ELIGIBILITY FOR EXAMINATION

A candidate will be permitted to appear for the University Examination only on earning 75 % of attendance and only when his / her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the examination of Core Courses (main and allied subjects) and securing marks

- a) 75 % and above shall be declared to have passed the examination in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.
- b) 60% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.
- c) 50% and above but below 60% shall be declared to have passed the examinations in second class.
- d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of two consecutive academic years from the year of admission only will be eligible for University rank.

IX. ELIGIBILITY FOR AWARD OF THE DEGREE

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than two academic years comprising of four semesters and passed the examinations prescribed and fulfilled such conditions have been prescribed therefore.

X. PROCEDURE IN THE EVENT OF FAILURE

If a candidate fails in a particular subject, she may reappear for the end semester examination in the concerned subject in subsequent semesters and shall pass the examination.

XI. COMMENCEMENT OF THESE REGULATIONS

These regulations shall take effect from the academic year 2011-12 (i.e.) for the students who are to be admitted to the first year of the course during the academic year 2011-12 and thereafter.

X11. TRANSITORY PROVISIONS

Candidates who were admitted to the UG programme of study before 2011-2012 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., upto and inclusive of the examinations of April/May 2013-2014. Thereafter, they will be permitted to appear for the examinations only under the regulations then in force

XIII. COURSE PATTERN

| Sem | Subject Code | Course | Subject Title | Hrs /Week | Credits | Int. Mark | Ext. Mark | Total Mark |
|--------------------|--------------|-----------|--|-----------|---------|-----------|-----------|------------|
| I | 14P1CC01 | Core – 1 | 1.Marketing Management | 6 | 4 | 25 | 75 | 100 |
| | 14P1CC02 | Core – 2 | 2.Accounting for Managerial Decision | 6 | 5 | 25 | 75 | 100 |
| | 14P1CC03 | Core – 3 | 3. .Programming in C++ | 6 | 4 | 25 | 75 | 100 |
| | 14P1CCP01 | | 4 Programming in C++-LAB | 6 | 5 | 40 | 60 | 100 |
| | 14P1CCE01 | | 5. .Elective – I | 6 | 4 | 25 | 75 | 100 |
| | <i>Total</i> | | | | 30 | 22 | 140 | 360 |
| II | 14P2CC04 | Core -4 | 1.Advanced Cost Accounting | 6 | 5 | 25 | 75 | 100 |
| | 14P2CC05 | Core -5 | 2.Security Analysis & Portfolio Management | 6 | 4 | 25 | 75 | 100 |
| | 14P2CC06 | Core- 6 | 3.Dabase Management System | 6 | 4 | 25 | 75 | 100 |
| | 14P2CCP02 | | 4.Data base Management System LAB | 6 | 4 | 40 | 60 | 100 |
| | 14P2CCE03 | | 5.Elective – II | 6 | 5 | 25 | 75 | 100 |
| | <i>Total</i> | | | | 30 | 22 | 140 | 360 |
| III | 14P3CC07 | Core – 7 | 1.Business Research Methodology | 5 | 5 | 25 | 75 | 100 |
| | 14P3CC08 | Core – 8 | 2.Advanced Corporate Accounting | 6 | 5 | 25 | 75 | 100 |
| | 14P3CC09 | Core – 9 | 3.Visual Basic | 5 | 3 | 25 | 75 | 100 |
| | 14P3CCP03 | | 4.Visual Basic – LAB | 4 | 3 | 40 | 60 | 100 |
| | 14P3CCE05 | | 5.Elective – III | 5 | 5 | 25 | 75 | 100 |
| | 14P3CCED1 | EDC | 6. Fundamentals of Computer and Networking | 3 | 2 | 25 | 75 | 100 |
| | 14P3HR01 | | Human Rights | 2 | 1 | 25 | 75 | 100 |
| <i>Total</i> | | | | 30 | 24 | 190 | 510 | 700 |
| IV | 14P4CC10 | Core – 10 | 1.Indirect Tax | 6 | 5 | 25 | 75 | 100 |
| | 14P4CC11 | Core – 11 | 2.Financial Management | 6 | 5 | 25 | 75 | 100 |
| | 14P4CC12 | Core – 12 | 3. Web Technology | 6 | 4 | 25 | 75 | 100 |
| | 14P4CCE07 | | 4.Elective – IV | 6 | 4 | 25 | 75 | 100 |
| | 14P4CCPR01 | | 5.Project Work | 6 | 5 | 25 | 75 | 100 |
| | <i>Total</i> | | | | 30 | 23 | 125 | 375 |
| GRAND TOTAL | | | | 120 | 91 | 595 | 1605 | 2200 |

M.Com-CA

Elective — I

- | | |
|---|------------------|
| 1. Business Statistical Analysis | 14P1CCE01 |
| 2. Organisational Behaviour | 14P1CCE02 |

Elective — II

- | | |
|--|------------------|
| 1. Resource Management Techniques | 14P2CCE03 |
| 2. Global Business Management | 14P2CCE04 |

Elective — III

- | | |
|--|------------------|
| 1. Direct Tax | 14P3CCE05 |
| 2. International Business Environment | 14P3CCE06 |

Elective — IV

- | | |
|--|------------------|
| 1. International Financial management | 14P4CME07 |
| 2. International Marketing | 14P4CME08 |

Subject code : 14PICC01 Semester : 1 Credit : 4 Hours : 60

MARKETING MANAGEMENT

UNIT-I

Introduction — Marketing Management — Nature and Scope of Marketing — Marketing Concepts — Marketing Process — Marketing Functions — Market Mix — Market Planning — Organization — Market Environment. (10 Hours)

UNIT—II

Product Planning and Policy — Product Mix — Product Development — Product Life Cycle — Grading — Standardization — Packaging. (10 Hours)

UNIT-III

Buying Decision — Consumer Behaviour — Meaning — Nature — Factors Influencing Consumer Behaviour — Buyer Behaviour Theories- Marshallin Model- Psychological Theories- Psychoanalytic Theories- Social psychological Theories- Buying Decision Process - Market Segmentation-Requirements for Successful Segmentation- Bases for Market Segmentation. (15 Hours)

UNIT-IV

Pricing Decision — Factors affecting Price Determination — Pricing Policies and Strategies — Nature — Functions, Channel of Distribution — Types of Channels — Intermediaries. (13 Hours)

UNIT-V

Promotional Decisions — Promotional Mix — Communication Process — Advertising and Salesmanship — Marketing Research and Information. (12 Hours)

Text Books:

1. R.S.Pillai & Baghuvathi - Modern Marketing — S.Chand and Sons 2006
2. C.B. Gupta & Rajan Nair—Marketing Management— Sultan Chand & Sons, New Delhi.2007

References:

1. Phillip Kotler — Principles of Marketing — Prentice — Hall India Pvt Ltd. 2006
2. Sherlekar — Marketing Management — Himalaya Publishing House Pvt Ltd.2008
3. Rajan Saxena — Marketing Management, Mc Graw Hill, Nodia, U.P.2008

Subject code : 14PICC02 Semester : 1 Credit : 5 Hours : 60

ACCOUNTING FOR MANAGERIAL DECISIONS

UNIT I

Accounting for managerial decisions - Meaning, Scope, Advantages, Limitations & Importance - Distinction between Financial Accounting and Management Accounting - Management Accounting and cost accounting (10 Hours)

UNIT II

Analysis and interpretation of Financial Statements - Ratio Analysis - Significance of Ratios - Uses and Limitations (12 Hours)

UNIT III

Fund Flow Analysis - Meaning, Importance, Advantages and Limitations. Cash Flow Analysis - Uses and Limitations - Difference between Fund Flow Analysis and Cash Flow Analysis (15 Hours)

UNIT IV

Budgeting - Meaning and concept - Essentials of Good Budgeting - Types of Budgets-Sales, Production, Material, Purchase budgets- Flexible Budgets - Cash Budgets — Zero Based Budgeting (13 Hours)

UNIT V

Standard Costing — Techniques - Different Variances and their Analysis — Material - Labour - Overhead and Sales Variances. (10 Hours)

Note:

Distribution of marks between theory and problem shall be 20% and 80% respectively, as per the model question paper

Text Book:

1. Reddy and Murthy - Management Accounting Himalaya Publishing House Pvt Ltd.2008

References:

1. Sharma Sasi.k. Gupta - Management Accounting Himalaya Publications 2006
2. S.N.Maheswari - Management Accounting Sultan Chand & Sons, New Delhi.2007
3. Pillai & Bagavathy - Management Accounting Himalaya Publishing House Pvt Ltd.2008

Subject code : 14P1CC03 Semester : 1 Credit : 5 Hours : 60

PROGRAMMING IN C++

UNIT – I

Principles of object oriented programming : Procedure oriented programming – object oriented programming – Features of OOP – Basic Concepts of OOP – Benefits of OOP – Object Oriented Languages – Applications of OOPs – Beginning with C++ : what is c++ – comments – input/ output operators – cascading I/O operators – Structure of C++.

(13 Hours)

UNIT – II

Introduction to C++ : Tokens – Keywords – Identifiers – constants. Data Types – Variables – Declaration of variables – Operators in C++ – manipulators – Expressions and their types – Control Structures.

(12Hours)

UNIT – III

Function in c++ : Main Function – Function Prototyping – Call by reference – Return by reference – Inline Functions – Function overloading – Friend and Virtual Functions.

(10 Hours)

UNIT – IV

Classes and Objects – Constructors and Destructors : Constructors –Types of Constructors – Destructors – Operator Overloading : Operator Overloading – Unary and Binary operator overloading .

(11Hours)

UNIT – V

Inheritance : Single Inheritance – Multilevel Inheritance – MultipleInheritance – Hierarchical Inheritance – Hybrid Inheritance. Pointers,Virtual Functions and Polymorphism : pointers – pointers to objects – this pointer – pointers to derived classes – virtual functions – Managing console I/O operations.

(14 Hours)

Text Book:

Balagurusamy. E- Object Oriented Programming with C++,
TMH, 2001.

Reference Books:

1. Venugopal. K.R, Rajkumar and T. Ravishankar- Mastering C++,
TMH, 1998.
2. Ravichandran.D - Programming with C++, TMH, 1998.

PROGRAMMING IN C++ LAB

LIST OF PRACTICALS

1. Write a program in C++ for Pay Roll calculation (Using simple class and objects concept).
2. Write a program in C++ to sort the given name in alphabetical order using array.
3. Write a program in C++ for calculate area of different Shapes (Circle, Triangle, Rectangle) using **function overloading**.
4. Write a program in C++ to find Mean using **friend function**
5. Write a program in C++ to Calculate Simple Interest and compound interest using **inline functions**.
6. Write a program in C++ to Calculate Depreciation – by using **constructors and Destructors**.
7. Write a C++ program to calculate the sum and product of two complex numbers **using operator overloading**.
8. Write a program in C++ to concatenate two strings using **operator overloading**.
9. Write a program in C++ to prepare student mark statement using **inheritance** concepts.

Subject code : 14PICCE01 Semester : I Credit : 4 Hours : 60

BUSINESS STATISTICAL ANALYSIS

Unit I

Definition of Probability – Theorems on Probability – Complementary Events – Application of Permutation and Combination – Probability – Bayes Theorem and related problems.

(13 Hours)

Unit II

Probability distributions – Binomial, Poisson and normal distributions – characteristics and applications.

(10 Hours)

Unit III

Testing of Hypothesis – standard errors and sampling distributions – large samples –Types of errors based on Mean, Means, Proportion and Properties – Test of significance - Z test.

(13 Hours)

Unit IV

Testing of hypothesis – F test – one way – two way – Independence of attributes – χ^2 test – uses of χ^2 test.

(12 Hours)

Unit V

Multiple correlation and Partial correlation – Concept of Factor analysis, cluster analysis and discriminant analysis.

(12 Hours)

Text book

Statistical Methods by Gupta S.P – S.Chand & company Ltd. 2008

Reference book:

1. Statistics by Pillai and Bagavathi Sultan Chand and co New Delhi 2007
2. Statistics by P. R. Vittal 2008

ORGANIZATIONAL BEHAVIOUR

UNIT-I

Organizational Behaviour Concept — Nature — Features — Importance -- Role of OR.

(10 Hours)

UNIT-II

Perception — Components — Factors — Models — Learning — Process — models — Types and Techniques.

(11 Hours)

UNIT-III

Personality — Determinants — Development — Measurement — Attitudes and Values — Nature — Components — Formation — Functions.

(12 Hours)

UNIT -IV

Organisational Conflicts— Definition- Sources- Types – Conflicts Process- Conflicts Management in India-Emotional, Intelligence, Anger Management and Counseling-Stress Management-Forms-Stages-Causes-Effects. .

(14 Hours)

UNIT-V

Organizational Change — Goals — Approaches — Perspectives — Organization Culture — Characteristics — Types — Functions — Measurement. Comparison on India Vs Other Countries of Organisational Change .

(13 Hours)

Text books :

1. L.M.Prasad — Organizational Behaviour, Sultan Chand & Sons, New Delhi. 2007
2. K. Aswathappa — Organizational Behaviour, Himalaya Publishing House, Mumbai.2008

References:

1. Uma Sekaran — Organizational Behaviour, Tata Mc Graw Hill. 2006
2. Saiyadain — Organizational Behaviour, Tata Mc Graw Hill. 2006
3. M.N.Mishra — Organizational Behaviour ,Vikas Publishing House Pvt Ltd, New Delhi.2008

Subject code: 14P2CM05/ 14P2CC04 Semester: II Credit : 5 Hours : 60

**M.Com / M.Com (CA)
ADVANCED COST ACCOUNTING**

UNIT-I

Cost accounting: Concept, Importance and scope — Comparison of financial accounts with cost accounts — Elements of cost — Classification of costs — Cost sheet — Tender.

(11 Hours)

UNIT —II

Materials: Methods of pricing: FIFO, LIFO and average cost methods — Cost control: importance Technique and Losses.

Labor: Computation of Labor cost — Cost Control: Labor Turnover, idle Time, and Over time, Wage payment and Incentive schemes.

Overhead: Primary and Secondary Distribution of Overhead. *(15 Hours)*

UNIT -III

Process Costing: Process Accounts — Inter Process Profit — Equipment production — Joint — Products and By Products. *(13 Hours)*

UNIT -IV

Job Costing, Contract Costing Reconciliation of cost and financial profits — Integrated Accounts. *(11Hours)*

UNIT-V

Marginal Costing: Concept, advantages and Liriitations — Problems on Decision — Making — Break-Even Analysis —Differential Costing.

(10 Hours)

Note:

1. 80% Problems and 20% Theory

Text Books:

1. Cost Accounting — Principles & Practice by Lall nigarn, B.M.K.Jain. 2005
2. Cost Accounting by Iyengar. Kalyani Publishers Kalyani Publishers 2008

References:

1. Cost Accounting by Prasad N.K Chatterjee S.Chand & Co Ltd.2008
2. Principles of Cost Accounting by Maheswari S.N. S.Chand & Co Ltd.

Subject code : 14P2CC05 Semester : II Credit : 4 Hours : 60

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

UNIT-I

Investments: Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis: Concept of return and risk: Security return and risk. Financial Assets: Types and their characteristics, sources of financial information.

(10 Hours)

UNIT -II

Security Markets: Primary and Secondary market- Capital Market- Role, functions – Financial Agencies in Capital Market-Allotment Procedure; New financial instruments. Secondary Market: Role, importance, types of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository - role and need: Depositories Act, 1996.

(13Hours)

UNIT —III

Public Issue: SEBI guidance lines on public issue, size of issue, pricing of issue, promoter's contribution, appointment of Merchant bankers, broker, register and managers, bankers and allotments of shares.

(12 Hours)

UNIT -IV

Valuation of Securities: Bonds, Debentures, Preference shares, Equity shares. Fundamental analysis: Trends, indicators, indices and moving average applied in technical analysis. *(10 Hours)*

UNIT -V

Portfolio Analysis: Estimating rate of return and standard Deviation of portfolio. Effect of combining the securities: Markowitz Risk Return optimization: single Index Model or Market Model: Portfolio total risk, Portfolio Market risk and unique risk, simple Sharpe's optimization solution. Capital Market Theory: Capital Market line, Security Market line, Risk free lending and borrowings: factor models: Arbitrage pricing theory, two factor and multi factor models: principle of arbitrage, arbitrage portfolios. *(15 Hours)*

Text Book:

1 .V.K.Bhalla : Investment Analysis Kalyani Publications 2010

REFERENCE:

1.K.R.Chandratre :Capital issue, SEBI & Listing Tata M.C Grawhill 2008

2.Clark, James, Francis: Investment Analysis and Management. Excel Publications 2008

3.Donal E Fisher and J.Jorden: Security Analysis and portfolio Management Pearson Education India 2005

Subject code : 14P2CC06 Semester : II Credit : 5 Hours : 60

DATABASE MANAGEMENT SYSTEM

Unit I

Introduction: Database System Applications- Database System Vs File System – View of Data- Data Models- Database Languages- Transaction Management – Storage management – Database Users- Database System Architecture. **E-R Model :** Basic Concepts – Mapping constraints- Keys- Design Issues – E-R diagram- Weak Entity sets – Extended E-R features.

(12Hours)

Unit II

Relational Model: Structure of relational database – Relational Algebra- Extended relational algebra operations- Modification of database – Views – Tuple Relational Calculus – Domain Relational Calculus.

(11Hours)

Unit III

SQL: Background-Basic structure-set operations-aggregate function-null values-nested sub queries-views-complex queries- Modification of database-joined relations-DDL-embedded SQL-dynamic SQL. **Other Relational Languages:** QBE. **Integrity Constraints:** Domain Constraints-Referential Integrity-Assertions-Triggers- Functional dependencies.

(12Hours)

Unit IV

Relational Database Design: Decomposition- Normal Forms- BCNF-3NF-4NF.**Object**

Oriented Databases: Need for new databases-New database Applications- The object oriented data model.

(11 Hours)

Unit V

Transactions: Transactions Concept- Concurrent Execution- Recoverability.**Database System Architectures:** Centralized Systems-Client-Server Systems-Transaction Servers-Data Servers-Parallel Systems-Parallel Database architecture- Distributed Systems.

(14 Hours)

Text Book:

A.Silbescatz,N.F.Korth,S.Sudharshan,"Database System Concepts", 4th Edition-Mcgraw Hill Higher Education,International Edition 2002.

Reference Books:

1. Raghu Ramakrishnan and Johannes Gehrke,"Database management System", Mcgraw Hill, 2000.
2. Alexis Leon,Mathews Leon,"Essentials of Database management Systems", Vijay Nicole imprints PVT LTD,2006

PRACTICAL II ORACLE

Subject code : 14P2CCP02 Semester : II Credit : 5 Hours : 60

1. Simple Queries Using DDL,DML base tables.
2. Simple Queries Using DDL,DML base views
3. Simple queries using built in functions
4. Simple queries using set operations
5. Database Triggers creation
6. Report creation
7. PL/SQL procedure to prepare a student mark sheet
8. PL/SQL procedure to Design Electricity Bill
9. PL/SQL procedure to design Pay Bill

Subject code : 14P2CCE03 Semester : II Credit : 4 Hours : 60

Resource Management Techniques

Unit I:

Quantitative techniques – concepts –Linear programming – Assumptions – Formulation of Linear programming – Solving LPP – Graphical method – Simplex Method (Only slack variables).
(12Hours)

Unit II:

Transportation problems – Finding an Initial Basic Feasible Solution (IBFS) – North-West corner rule – Least Cost Method – Vogel’s approximation method(VAM) –Finding the optimum solution - MODI method. Assignment problems – Hungarian method.

(15Hours)

Unit III:

Network Analysis – Construction of the Network – Programme Evaluation and Review techniques - Time & critical path calculation – CPM and PERT applicatioPn.

(10Hours)

Unit IV:

Decision Theory under risk – Expected monetary value – Expected opportunity loss – Expected pay off under perfect information – Decision Tree

(10Hours)

Unit V:

Demand forecasting – purpose – steps – extrapolation demand forecasting – time series – secular trend – method of moving average – method of least square – seasonal indices – method of simple average.

(13Hours)

Text Book :

Resource Management Techniques, Sundaresan, Ganapathy Subramaniam, Ganesan.

Reference Books :

1. Prem Kumar Gupta, Operation Research – Sulton Chand & Co.
2. P.K. Man mohan, Operation Research – Sulton Chand & sons
3. Vittal .P.R , Introduction to Operation Research, Marghan Publication
4. Vohra. N.D, Quantitative techniques in Management, Tata McGraw Hill
5. S. Kalavathy, Operation Research, Vikas Publishing House.

Subject code : 14P2CCE04 Semester : II Credit :4 Hours : 60

GLOBAL BUSINESS MANAGEMENT

Unit-I

Global business — Meaning and Scope — Reasons for Globalization —MNC- concept and role- Criticism of MNC- International Orientations — Drivers and Restrainers of Globalization — Market Entry Strategies — Barriers of Global Business. (12 Hours)

Unit-II

Global Business Environment — Economic Socio-Cultural — Demographic — Political — Technological — Free trade v/s Protection — Trading Blocs — Regional Integration Agreements — World Trade Organization — GATTs — TRIMs — TRIPs. (12 Hours)

Unit-III

Foreign Exchange Market — Functions —Theories of Foreign Exchange Transactions in Foreign Exchange Market — Exchange Rate Systems — Fixed and Flexible — Currency Exchange risks and their management —FEMA 1999. (11Hours)

Unit-IV

International Investment and Finance — Types of Foreign Private Investment — Limitations of Foreign Capital — Payment Terms in International Trade Financing Institutional Finance for Export — EXIM Bank - ECGC — INCOTERMS. (13Hours)

Unit-V

Export Promotion Council and Export Promotion Incentives — Export Procedure& Documentation — Import Procedure — International Pricing — Transfer Pricing — Dumping — Retrograde Pricing- Counter Trade.

(12 Hours)

Text Book:

International Business - Francis Cherunilam Margham Pub 2008

Reference Books:

1. International Management - Richard M. Hodgetts and Fred Luthans M.C.Graw hill
2. International Business - Justin Paul Sultan Chand & Sons 2009
3. International Business Environment - Anant K.Sundram & Stewans Black Sultan Chand & Sons

Subject code : 14P3CC07 Semester :III Credit : 5 Hours : 60

BUSINESS RESEARCH METHODOLOGY

UNIT-I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Historical and Case Study – Research Design – Components of the Research Design. (10 Hours)

UNIT-II

Census – Sample - Sampling Techniques – Probability, Non Probability Sampling -Random and Non Random Sampling – Size of the Sample. (12 Hours)

UNIT-III

Collection of Data – Primary and Secondary Data – Tools of Collection of Data – Questionnaire – Personal Interview – Interview Schedule – Observation, Pilot Study and Pre- testing. (13 Hours)

UNIT-IV

Analysis and Interpretation of Data – Hypotheses – Characteristics of A Good Hypothesis – Formulation and Testing of Hypotheses – Methods of Testing Hypotheses – T – Test – F- Test, Chi square Test. (Simple Problems Only) (15 Hours)

UNIT-V

Research Report – Types of Reports – Steps in Drafting a Research Report. (10 Hours)

Note: Distribution of marks 80% Theory and 20% Problems

Text books:

1. Research Methodology – Kothari C.R. – Wiley Eastern Ltd, New Delhi. 2009
2. Research Methods in Commerce – Amar Chand.D – Emerald Publishers, Chennai. 2008

Reference Books:

1. Research Methodology – Thanulingum.N- Himalaya Publishing House Pvt Ltd. 2007
2. Research Methodology & Statistical Tools – Krishnaswamy & Obul Reddy - Himalaya Publishing House Pvt Ltd. 2009

Subject code : 14P3CC08 Semester :III Credit : 5 Hours : 60

**M.COM (CA)
ADVANCED CORPORATE ACCOUNTING**

UNIT- 1

Issue of Shares Forfeiture and Re-Issue - Issue and Redemption of - Preference Shares and Debentures. *(12 Hours)*

UNIT – II

Amalgamation - As merger, As Purchase –Absorption – External and Internal Reconstruction- Calculation of Purchase Consideration under various methods – Realization of Various Assets and Liabilities- As Per Accounting Standard 14. *(12 Hours)*

UNIT – III

Accounts of Banking Companies – Preparation of Profit & Loss Account and Balance Sheet- Accounts of Electricity Company. *(12 Hours)*

UNIT – IV

Accounts of Insurance Companies– Final Accounts of Life Insurance and General Insurance Business – Fire and Marine Insurance. *(12 Hours)*

UNIT – V

Accounts of holding companies – Calculation of Capital and Revenue Profits, Goodwill, Capital Reserve and Minority Interest - Un-Realized Profit - Mutual Owings – Consolidated Balance Sheet- As per Accounting Standard 21. *(12 Hours)*

Note: Distribution of marks 80% Theory and 20% Problems

Text book:

1. Jain and Narang, Advanced Accounting – Kalyani Publishers, New Delhi. 2008
2. Shukla Mc, Grewal TS & Gupta SC, Advanced Accounts Volume I and II , S.Chand and Company Ltd, New Delhi. 2007

Reference Books:

1. 2. Gupta and Radhasamy, Advanced Accounts Vol II – Sultan Chand and Sons, New Delhi. 2008
3. Maheswari SN, Corporate Accounting – Vikas Publishing House, New Delhi. 2007

Subject code : 14P3CC09 Semester :III Credit : 3 Hours : 60

VISUAL BASIC

UNIT -I

Welcome to visual Basic –What is visual basic- Features of visual Basic – developing an Applications. Creating an Application: Objectives-What does visual basic 6 have to create applications-OLE- form layout window. Forms and controls: objectives- The from-Working with a control- opening the code window. (12 Hours)

UNIT -II

Variables in visual basic: Objectives-what is a variable-Declaring variable-data types-the null value-Error value-empty value-scope of a variable –module level variables- Declaring variable-constant-creating your own constant-scope of a constant. Writing code in visual basic-objectives- the code window –The Anatomy of procedure-Editing features. Working with files- objectives –visual basic file system controls. (12 Hours)

UNIT -III

Menus: objectives- Building the user interface. Multiple document interface applications – Why MDI forms- features of an MDI form-loading MDI forms and child forms. The common dialog control-working with the common dialog control. Introduction to database -Why database –what is database- which database. (12 Hours)

UNIT -IV

Working with the data control: The data control-The bound controls-caution-coding. Data access objects: The JET database engine-functions of the JET database engine-SQL-The DAO objects model-Why ADO-Establishing a reference. (12 Hours)

UNIT -V

Crystal and data reports: Crystal reports-Data report-.Distributing your application. ActiveX: objectives-What is ActiveX –Why ActiveX. ActiveX and Web pages: objectives-ActiveX and internet.ActiveX documents. (12 Hours)

Text book:

1. Mohammed. Azam, Programming with Visual Basic 6.0- VIKAS publishing House pvt. Ltd.2008

Reference Book:

1."Mastering Visual Basic 6" Evangelus Petroustos BPB Puhlnata. 2009

VISUAL BASIC - LAB

LIST OF PRACTICALS

1. Construction of an Arithmetic Calculator (Simple)
2. Preparation of Students Mark Sheet.
3. Personal Information System (Using Tables)
4. Railways Reservation System (Using Tables)
5. Library Information System (Using Tables).

Subject code : 14P3CCE05 Semester :III Credit : 5 Hours : 60

DIRECT TAX

UNIT-1

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U / S 10. (10 Hours)

UNIT- II

Computation of Salary Income – Salary items – Allowances – Perquisites – Savings eligible for deduction – Calculation of House property income – Annual value – Deductions - Exempted House property incomes. (13 Hours)

UNIT- III

Income from Business – Expenses allowed – Expenses disallowed – Computation of Professional income – Calculation of Capital Gain – Meaning – Types – Exempted Capital Gain. (13 Hours)

UNIT-IV

Computation of Income From Other Sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses. (12 Hours)

UNIT-V

Deductions from Gross Total Income – Clubbing of income – Assessment of Individual – Assessment of Companies and Social Clubs - Rates of Income Tax . (12 Hours)

Note: Distribution of marks 80% Theory and 20% Problems

Text books:

1. Income Tax Law & Practice – V.P. Gaur & D.B. Narang, Kalayani Publishers. 2011
2. Income Tax Law & Practice – Dr. H.C. Mehrotra & S.P. Goyal, Satiya Bhava Publication.2010

Reference Books:

1. Income Tax Law & Practice – Hariharan, McGraw-Hill Educations (INDIA) Ltd.2009
2. Income Tax Law & Practice – T.S. Reddy & Y.S. Hari Prasad Reddy, Margham Publications, Chennai. 2009
3. Income Tax Law & Practice – Dr.Vinod K.Sighania, Taxmann Publications,New Delhi. 2007
4. Income Tax Law & Practice – Dinkar Pagare, Sultan Chan & Sons, New Delhi. 2008

INTERNATIONAL BUSINESS ENVIRONMENT

UNIT 1

Evolution of International business – characteristic features of International business – factors affecting the international business – Changing scenario of International Business. (12 Hours)

UNIT – 2

International Business Environment – economic – political – legal, social – culture, technological - Management of Multinational corporations – Structure -Global companies – international business houses – concepts, structures and functions.
(13 Hours)

UNIT 3

International finance; Foreign Exchange – convertibility of rupee (Basics) forex market – structure and functions. World Bank, IMF, UNCTAD. (12 Hours)

UNIT 4

International Marketing: product – packing – promotion, Regional Trading Blocks: EU, NAFTA, SAARC, WTO. (12 Hours)

UNIT 5

International Human Development: recruitment – selection and development policies.
(11 Hours)

Text books:

1. Dr. K Aswathappa - International Business TMH. 2006
2. Subba Rao- International Business HPH. 2007
3. Bennet – International Business, Pearson Education.2005

Reference Books:

1. Daniels – International Business : Environment and Operations, Pearson. 2005
2. Joshi – International Business Environment. Sultan Chan & Sons, New Delhi.2007
3. Rugman – International Business. Sultan Chan & Sons, New Delhi. 2005
4. Sharan – International Business. Sultan Chan & Sons, New Delhi.2004

Subject code : 11P3CCED1 Semester :III Credit : 2 Hours : 60

EDC- FUNDAMENTALS OF COMPUTER AND NETWORKING

UNIT - I

Introduction to Information Technology: Information Technology – Understanding the Digital Domain – Representing Numbers and text in Binary- binary codes. (12 Hours)

UNIT - II

Fundamentals of Computers: Computer Hardware – Software – system software- application software- Translators- Computer languages-MLL-HLL-ALL. (12 Hours)

UNIT - III

Transmission of Information: Fundamentals of Communications – Fiber Optics – Wireless Communications –ISDN. (12 Hours)

UNIT - IV

Computer Networking: Goals – Topologies - Local Area Networks – Wide Area Networks – Communication Protocols. (12 Hours)

UNIT - V

Internet: Internet Architecture -- Types-Network Security-Internet applications- Internet address- domain name- E-mail. (12 Hours)

Text book:

Introduction to Information Technology Pelin Aksoy, Laura DeNardis,Cengage Learning India Private Limited, First Indian Reprint 2008.

HUMAN RIGHTS

UNIT-1

Definition- characteristics- Principles-Theories. theory of natural rights, social welfare theory, legal theory, classification-international instruments of human rights universal declaration of FIR – International covenant on civil, economic, social and cultural and political rights. (12 Hours)

UNIT-II

Fundamental rights part iii of the constitution- directive principles part iv of the constitution- the criminal procedure code 1973-protection of civil rights 1955-the schedule caste and scheduled tribe act 1989- optional protocol to international covenant on civil and political rights. (12 Hours)

UNIT- III

National HR commission- state human rights commission- national commission for women 1990- national commission for minorities- national commission for scheduled caste and scheduled tribe- their powers and functions. (12 Hours)

UNIT-IV

Constitutional provisions: articles 14,15,15(3),16,39(a),39(b),39(c) and 42 of the constitution- legal provisions the employees state insurance act 1948, family court act 1954, the special marriage act 1954, the Hindu marriage act 1955, the maternity benefit act, 1901(amended in 1955), dowry prohibition act 1961, the equal remuneration act 1976, prohibition of child marriage act 2006, the factories act 1986. The protection of women from domestic violence act 2005. (12 Hours)

UNIT-V

Instruments on the rights of children- refugees and HR- certain incidents that pose a threat to hr- educational rights- rights to employment- right to information act 2005. (12 Hours)

INDIRECT TAX

UNIT – 1

Indirect taxes – An Introduction – Special features – Contribution to Government Revenues – Taxation under the constitution – Advantages – Limitations – Changes made in the latest Budget.
(10 Hours)

UNIT –II

Central excise act 1944 – Applicable laws for central excise – Levy and collection of Excise Duty – Administrative setup – Composition of board – Powers of the Board – Excitability and manufacture – Valuation of excisable goods – Registration.
(12 Hours)

UNIT – III

Origin of MODVAT – its implications – CENVAT – Difference between MODVAT and CENVAT – Advantages of CENVAT – VAT – Exemptions – Excise concessions for promotion of exports – Export procedures – Demand, Refund, Rebate of excise duty.
(13 Hours)

UNIT – IV

Customs Act 1962 – Historical background – Important concepts – Levy and collection – Types of customs duties – Re importation of goods – Abatement of duty on damaged or deteriorated goods – Valuation of goods – Problems on Valuation – Customs duty drawback. (13 Hours)

UNIT – V

Central Sales Taxes Act 1956 – Constitutional background – Objectives – Scope – Key definition levy and collection – Sales and deemed sales – Inter –State and intra –State Sales – Movement of goods from head office to branch office – Consignment transaction – Registration – GST – Concepts of Implications.
(12 Hours)

Text book:

1. Subramainyam, Indirect tax , Taxman publication, New Delhi.2013

Reference Book:

1. Balachandran . V, Indirect Taxes, Sultan ChandPublishers, New Delhi. 2008

FINANCIAL MANAGEMENT

UNIT -I

Financial Management- finance function – aims of finance function – financial planning – objectives and principles of sound financial planning Goals of financial management – financial decisions — long term and short term financial plan – factors affecting financial plan. (12 Hours)

UNIT -II

Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS – analysis - leverage – problems – Cost of Capital. (10 Hours)

UNIT -III

Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method – (simple problems only) (13 Hours)

UNIT -IV

Dividend Decisions – dividend policy – Dividend Theory- Determinants of dividend policy – types of dividend policy – forms of dividend. (12 Hours)

UNIT-V

Working Capital Management – meaning – importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital. (Simple Problems Only) (13 Hours)

Note: Distribution of marks 60% Theory and 40% Problems

Text books:

1. S N Maheshwari, Financial Management. Margham Publications, Chennai. 2009
2. Khan and Jain, Financial Management. Sultan Chan & Sons, New Delhi.2008
3. I M Pandey, Financial Management. Tata McGraw Hill Company Ltd, New Delhi. 2006

Reference Books:

1. Sharma and Sashi Gupta, Financial Management. Himalaya Publication, Bombay. 2007
2. James C Vanhorne, Financial Management. Himalaya Publication, Bombay. 2006
3. Prasanna Chandra, Financial Management. Sultan Chan & Sons, New Delhi. 2009
4. PN Reddy & Appanaiah, Financial Management. Margham Publications, Chennai. 2009

Subject code : 14P4CC12 Semester :IV Credit : 4 Hours : 60

WEB TECHNOLOGY

UNIT-I

TCP/IP: TCP/IP Basics – Why IP address – Logical Address - TCP/IP Example- The concept of IP address – Basics of TCP – Features of TCP – Relationship between TCP and IP – Ports and Sockets. (12 Hours)

)

UNIT –II

Active Open and Passive Open - TCP Connections – What makes TCP reliable? – TCP Packet format - Persistent TCP connections – UDP – Differences between TCP and UDP. (12 Hours)

)

UNIT-III

DNS – E-mail – FTP – TFTP – History of WWW – Basics of WWW and Browsing.

(12 Hours)

)

UNIT –IV

Local information on the internet – HTML – Web Browser Architecture – Web Pages and Multimedia – Remote Login (TELNET). (12 Hours)

UNIT-V

Introduction to Web Technology: Web pages – Tiers – Concept of a Tier – Comparison of Microsoft and Java Technologies– Exchange Standards – EDI Architecture – Significance of EDI – Financial EDI – EDI and internet. (12 Hours)

Text books:

1. WEB TECHNOLOGIES TCP/IP to Internet Applications Architectures – Achyut S Godbole & Atul Kahate, 2007 ,TMH.(UNIT-I,UNIT-II, UNIT III,UNIT IV, UNIT-V)

Subject code : 14P4CCE07 Semester : IV Credit : 4 Hours : 60

INTERNATIONAL FINANCIAL MANAGEMENT

Objectives

It enables the students to understand various forms of market imperfections and their implications for financial manager and also to identify the advanced knowledge of financial data relating to a number of key concepts regarding fund raising and capital structure in a variety of business context.

Unit I:

International Finance – Introduction – Growth of International Trade – International Financial Management – Currency derivatives – Foreign exchange risk and its management- International investment – IFS-IMS International Monetary System - Balance of payments.

(12 Hours)

Unit II:

Foreign exchange delays and transactions – Exchange rate Mechanism-Quotation and Arbitrage – Spot and Forward market – Cross rates – factors influencing exchange rate – Parity theory- Financial management in India.

(12 Hours)

Unit III:

Global financial market and Interest Rate – Introduction – domestic and offshore market – EURO markets – Interest rate in global money markets – An overview of money market Investments.

(12 Hours)

Unit IV:

Foreign investment decision : International Project Appraisal, Exchange Rate Risk & Cost of capital, International Joint Ventures, A review of NPV Approach, Repositioning of funds, FDI & FII in India.

(14 Hours)

Unit V:

FDI – Theories – Cost and Benefits Strategy – Control of MNC

(10 Hours)

Reference Books:

1. Apte P.G. Multinational Financial Management, Tata-McGraw Hill, New Delhi, 1998.
2. Eun, cheol and Bruce Resnick, International Financial Management, McGraw Hill, New York, 1998.
3. Vyuptakesh Sharan IFM. Publication: PHI Learning private Limited New Delhi – 110001-2012.
4. R.L.varshney & S.Bhashyam - International Financial Management, Sultan Chand & Sons, New Delhi.

Subject code: 14P4CCE08

Semester : IV Credit :4

Hours : 60

Objectives:

The principal objective of this course is to help you develop a critical appreciation of both the opportunities and challenges associated with the increasing globalization of markets the key environmental forces shaping consumer needs and preferences, the impact of foreign political and economic factors on companies, the influence of international competition.

INTERNATIONAL MARKETING

Unit I:

Introduction: Historical Perspectives and Objectives of Global Marketing – Key Concepts – Drivers toward Globalization – Localized Global Marketing – Developing Knowledge Assets. **(12 Hours)**

Unit II:

Foreign Entry: Country Attractiveness: Introduction – Political Risk Research – Environmental research – Entry Evaluation Procedure – Country Data Sources – Forecasting Country Sales – Industry Sales – Forecasting Market Share. Export Expansion: Introduction – Four Modes of Entry – Exporting – Impact of Entry Barriers – Exporting Option – Export Expansion Strategy – Licensing – Strategic Alliances . **(12 Hours)**

Unit III:

Global Segmentation and Positioning: Introduction – The Global Marketer’s Mindset – Global Market Segmentation – Targeting Segments – Global Product Positioning. Global Products: Global Product Lines – Developing New Global Products – Globalizing successful Products – Global Brand Management **(12 Hours)**

Unit IV:

Global Pricing: Introduction – Global Pricing Framework – Pricing Basics – Financial Issues – Transfer Pricing – Counter Trade – Systems Pricing – Price and Positioning – Global Pricing Policies. Global Distribution: Distribution as a Competitive Advantage – Rationalizing Local Channels – Wholesaling – Retailing – Global Logistics – Parallel Distribution – Global Channel Design. **(12 Hours)**

Unit V:

Global Advertising and Promotion: Promotion as a Competitive Advantage – Global Advertising Pros and Cons – Global Advertisers Decision – Global Advertising Agency – Publicity – Global Public Relations – International Trade Fairs – Direct Marketing – E-Commerce – Global Personal Selling. **(12 Hours)**

Text Books:

1. Francis Cherunilam, 2010, International Marketing, Himalaya Publishing House

References

1. Johny K Johansson, 2008, Global Marketing, 4th Edition, Tata McGraw Hill Companies, New Delhi.
2. Philip Cateora ,Grahamand Salwan Prasanth, 2010, International Marketing, 13th Edition, Tata McGraw Hill.
3. Doole, 2010, International Marketing Strategy, 5 th Edition, Cengage Learning.
4. Keegan, 2010, Global Marketing, 6 th Edition, Pearson Education..
5. Srinivasan , 2010, International Marketing, 3rd Edition, PHI Learning

PROJECT WORK

Marks Allotted

Dissertation : 50

Viva Voce : 25

Total : 75

Guidelines for Project Work:

(a) Topic :

The topic of the project work shall be assigned to the candidate before the end of second semester .

(b) No. of copies of the Project Report :

The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the library and one copy can be returned to the student.

(c) Format to be followed :

The format/ certificate for the report to be submitted by the students are given below:

Format for the preparation of project report:

- (a) Title page
- (b) Bonafide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) Text of the project
- (f) Bibliography
- (g) Appendix

Format of the title page:

TITLE OF THE PROJECT REPORT

Project Report Submitted in part fulfillment of the requirement for the award of the Degree of Master of Commerce To Periyar University, Salem- 636011.

By

Name of the Students :

Register number :

Name of the Supervisor :

College / University Department :

Year :

Format of the Certificate :

CERTIFICATE

This is to certify that the project Report entitled

_____ submitted in part of fulfillment of the requirement for the award of the degree of Master of Commerce to the award of the degree of Master of Commerce to the Periyar University , Salem is a record of bonafide project work carried out by

_____ under my supervision and guidance that no part of the project report work has been submitted for the award of any degree ,diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :

Place :

Signature of the supervisor

Signature of the Head of the Department

QUESTION PAPER PATTERN

(For Theory & Problem oriented subjects)

Time : 3 Hours

Max. Marks: 75

SECTION A (5 X 5 = 25 Marks)

ANSWER ALL QUESTIONS (either or type)

SECTION B (5 X 10 = 50 Marks)

ANSWER ALL QUESTIONS (either or type)

