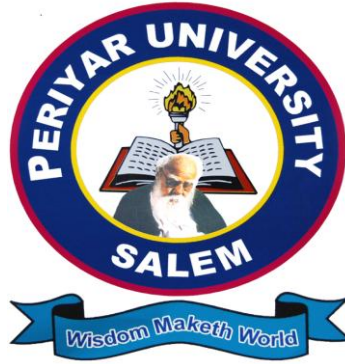


**PERIYAR UNIVERSITY
PERIYAR PALKALAI NAGAR
SALEM – 636 011**



DEGREE OF MASTER OF COMMERCE

CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR M.COM

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2012 – 2013 ONWARDS**

M.Com Regulations

1. Objectives of the Course

1. To impart knowledge in advanced concepts and applications in various fields of Commerce.
2. To teach the recent developments in the various areas of Commerce.
3. To orient the students in the applied aspects of different advanced business practices.
4. To provide the students the avenues of studies in parallel professional Courses.
5. To equip the students to occupy the important positions in business, industries and related organizations.
6. To inspire the students to apply the knowledge gained for the development of society in general.

2. Eligibility for Admission

Candidates seeking admission to the first year of the Master of Commerce degree course shall possess

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

3. 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 duration of each semester will be about 16 weeks. The subjects of study shall be in accordance with the syllabus prescribed from time to time.

4. Subjects of Study

The total number of subjects of study will be 21 including one project work for 100 marks.

The Project Report must be submitted through the supervisor and the Head of the Department on or before 31st March of the Second year.

5. Classification of the successful Candidates

Successful candidates passing the examinations and securing marks

50% and above Pass-Second Class

60% and above Pass- I Class.

The CBCS System

The PG programme shall be conducted on **Choice Based Credit System (CBCS)**. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education. The term 'credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. However, in no instance the credits of a course can be greater than the hours allotted to it. Each **Course** is designed variously under lectures / tutorials / laboratory or field work /

seminar / practical training / Assignments / Report writing etc., to meet effective teaching and learning needs.

Evaluation

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a **Continuous Internal Assessment (CIA)** by the course teacher concerned as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

PG

Test : 10 Marks

Seminar : 5 Marks

Assignment : 5 Marks

Attendance : 5 marks

Total -----
25 Marks

In addition to continuous evaluation component, the end semester examination, which will be a written-type examination of 3 hours duration, would form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 25 : 75.

Passing Minimum:

1. Theory **Internal** 25 marks, **External** 75 marks

2. Separate passing minimum is prescribed for Internal and External

The passing minimum for CIA shall be 50% out of 25 marks (i.e. 12 Marks).

The passing minimum for University Examination shall be 50% out of 75 marks (i.e. 38 Marks)

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

Part –A

(5 x 5=25 Marks)

(Answer all questions)

All questions carry equal marks.

One question from each unit with internal choice.

Either (or) pattern

Part-B

(5 x 10=50 Marks)

(Answer all questions)

All questions carry equal marks.

One question from each unit with internal choice.
Either (or) pattern.

M. Com 2012 - 2013

Semester	S.No.	Code	Title of the Paper	Hrs	Cr	C/A	EA	Total
I	01		Marketing Management	6	4	25	75	100
	02		Accounting for Managerial Decisions	6	5	25	75	100
	03		Financial Management	6	5	25	75	100
	04		Advanced Management Concepts	6	4	25	75	100
	05		<u>Elective - I</u> Paper-I Organisational Behaviour Paper-II Business Environment	6	4	25	75	100
II	06		Advanced Cost Accounting	6	5	25	75	100
	07		Investment Analysis and Portfolio Management	4	4	25	75	100
	08		Advanced Business Statistics	6	5	25	75	100
	09		E-Commerce	4	2	25	75	100
	10		<u>Elective-II</u> Paper – I Corporate Legal frame work. Paper-II International Business	4	4	25	75	100
	11		Extra Disciplinary Course	4	4	25	75	100
	12		Human Rights (Non major elective)	2	2	25	75	100
III	13		Research Methodology	6	4	25	75	100
	14		Advanced Corporate Accounting	6	5	25	75	100
	15		Human Resource Management	6	5	25	75	100
	16		Income Tax and Tax Planning	6	4	25	75	100
	17		<u>Elective—III</u> Paper-I Resource Management	6	4	25	75	100

			Techniques Paper-II Retail Marketing					
IV	18		Indirect Taxes	6	5	25	75	100
	19		Practical Banking	6	5	25	75	100
	20		Service Marketing	6	4	25	75	100
	21		Project Work	6	5	-	-	100
	22		<u>Elective – IV</u> Paper – I Principles and Practice of Insurance Paper - II Strategic Management	6	4	25	75	100
			TOTAL	120	90			2200

MARKETING MANAGEMENT

UNIT I

Introduction - Marketing Management - Nature and Scope of Marketing – Marketing Concepts - Marketing Process - Marketing Functions - Market Mix - Market Planning - Organizing - Market Environment.

UNIT II

Product Planning and Policy - Product Mix - Product Development- Product Life Cycle - Grading - Standardisation - Packaging.

UNIT III

Buying Decision - Consumer Behaviour - Meaning - Nature - Factors Influencing Consumer Behaviour - Buying Decision Process - Market Segmentation.

UNIT IV

Pricing Decision - Factors affecting Price Determination - Pricing Policies and Strategies - Distribution Decision - Nature - Functions - Channels of Distribution - Types of Channels - Intermediaries.

UNIT V

Promotional Decisions - Promotional Mix - Communication Process - Advertising and Salesmanship - Marketing Research and Information – Green Marketing.

Reference:

1. Phillip Kotler - Principles of Marketing- Prentice-hall India Pvt Ltd.
2. Stanton, William Jandcharies - Future - Fundamentals of Marketing.
3. C.B. Gupta & Rajan Nair– Sultan Chand & Sons, New Delhi.
4. Sherlerkar - Marketing Managemen-Himalaya Publishing House Pvt Ltd.
5. Dhruv Grewal and Michael Levy – Mc Graw Hill Education India Private Ltd, B-4 Sector – 63, Gautam Budh Nagar, Noida, U.P.-201301.
6. Mamoria & Joshi

MARKETING MANAGEMENT

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

ACCOUNTING FOR MANAGERIAL DECISIONS

UNIT I

Accounting for Managerial Decisions - Meaning, Scope and Importance.

UNIT II

Fund Flow Statement and Cash Flow Statement.

UNIT III

Budgeting - Meaning and Concept - Essentials of Good Budgeting - Types of Budgets - Sales, Production, Material, Purchase Budgets - Flexible Budgets - Cash Budget - Zero Based Budgeting.

UNIT IV

Standard Costing - Techniques - Different Variances and their Analysis - Material – Labour - Overhead and Sales Variances.

UNIT – V

Marginal Costing –Meaning and Concept –Advantages and Limitations –Application of marginal costing techniques –Make or Buy, Import or Make, Own or Lease –Key factor –Break even analysis.

Note:

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

Reference:

- 1) Maheswari S.N. – Management Accounting – Sultan Chand & Sons, New Delhi.
- 2) Reddy and Murthy – Management Accounting - Margam Publications, Chennai.
- 3) Pillai & Pagavathi – Management Accounting - S. Chand & Co., New Delhi.
- 4) Jerold Zimmerman - Accounting for Decision making and Control, Mc Graw Hill, U.P.
- 5) A. Murthy & S. Gurursamy - Essentials of Management Accounting , Vijay Nicole , Imprints Private Limited, Chennai – 29.
- 6) MY Khan and PK Jain – Management Accounting – Mc Graw Hill, U.P.
- 7) Dr.V.R. Palanivelu – Accounting for Management, University Science Press, NewDelhi-110002.

ACCOUNTING FOR MANAGERIAL DECISIONS
QUESTION PAPER PATTERN

Time: 3 hours

Max. Marks: 75

SECTION – A

SECTION – B

Answer all the questions

Answer all the questions

5x5=25 Marks

5x10=50 Marks

UNIT - I Q. No. 1. a) Theory
(or)
b) Theory

UNIT - I Q.No. 6. a) Theory
(or)
b) Theory

UNIT – II 2. a) Problem
(or)
b) Problem

UNIT - II 7. a)Problem
(or)
b) Problem

UNIT – III 3. a) Problem
(or)
b) Problem

UNIT - III 8. a)Problem
(or)
b) Problem

UNIT – IV 4. a) Problem
(or)
b) Problem

UNIT - IV 9. a) Problem
(or)
b) Problem

UNIT –V 5. a) Theory
(or)
b) Problem

UNIT -V 10. a) Theory
(or)
b) Problem

II nd Semester

FINANCIAL MANAGEMENT

UNIT – I

Financial management – Meaning and Nature – Scope of Finance,
Objectives of Financial management – Profit maximization and wealth maximization – Finance Functions
– Role of Finance manager.

UNIT –II

Cost of Capital – Meaning and Significance of Cost of Capital, Calculation of Cost of debts, Equity shares, Preference shares and Retained earnings – Leverages - concept and Importance, Operating leverage, Financial leverage and Combined leverages.

UNIT – III

Capital structure – Meaning and Feature, Theories of Capital Structure – Factors Determining Capital Structure.

UNIT- IV

Investment Decision – Nature of Investment Decision, Importance, Kinds of Investment Decision, Capital Budgeting – Evaluation Techniques – Pay back Period, NPV, IRR and ARR.

UNIT – V

Dividend Policy and Theories – M M Hypothesis – Gordon Model – Walter Model.

Reference Books:

1. Khan- M.Y. and Jain, *FM Test and Problems*, Tata McGraw Hill Co.
2. Pandey I.M *Financial Management*, Vikas Publications.
3. Prasanna Chandra – *FM Theory and practice* – Tata Mc Graw Hill Co.
4. Sharma PK and Shasti –*Financial Management* Kalayani Publishers.
5. Srivastara R.M. *Financial Management* – Pragati Prakashan, Meerat.
6. Knlkarni & Satyaprasad - *Financial Management – Himalaya Publishing House Pvt Ltd.*
7. Dr. V.R. Palanivelu, *Financial Management* – S.Chand Publishing, New Delhi-110 055.

Note: Theory - 60%, Problem - 40%.

FINANCIAL MANAGEMENT

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All

Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) Theory

(or)

b) Theory

UNIT – II

Qn. No.2 a) Theory

(or)

b) Problem

UNIT – III

Qn. No.3 a) Theory

(or)

b) Problem

UNIT – IV

Qn. No.4 a) Theory

(or)

b) Problem

UNIT – V

Qn. No.5 a) Theory

(or)

b) Problem

UNIT - I

Qn.No.6 a) Theory

(or)

b) Theory

UNIT-II

Qn.No.7 a). Theory

(or)

b) Problem

UNIT-III

Qn.No.8 a) Theory

(or)

b) Problem

UNIT-IV

Qn.No.9 a) Theory

(or)

b) Problem

UNIT-V

Qn.No.10 a) Theory

(or)

b) Problem

COM 207 ADVANCED MANAGEMENT CONCEPTS

Objectives

1. To provide expert knowledge in the emerging management techniques and ideas.
2. To build conceptual clarity and the skill of concept applications.

Unit I

Managing in 21st century – Global environment – cultural and ethical environment – Managing for quality – Japanese Management.

Unit II

Strategic Management and Learning organizations – Decision making and creativity.

Unit III

TQM – what is TQM – ISO 9000 and 14000 Overview – Importance steps in ISO Registration – ISO in Indian Companies.

Unit IV

Business process reengineering – Managing – need, responsibility and implementation of BPR limitations, BPR in Indian Industry.

Unit V

Information Technology and its impact on management – Indian contribution to the Management thought vedic management concepts – Bhagavat Gita – Tirukkural – contemporary issues – women in management.

Reference

1. Stephen Robbins, Management 7th Ed Pearson Education, New Delhi, 2002.
2. Gary Dressler, Management Prentice Hall (Pearson Education) 2001
3. Doede Keuning, Management A Contemporary Approach Prentice Hall (Pearson Education) 1998.
4. Gregory Bounds, Beyond Total Quality Management, McGraw-Hill, 1994.
5. Luis Gomez – Meijia et.al. Management, McGraw Hill-2001.

ELECTIVE - I

PAPER - I - ORGANISATIONAL BEHAVIOUR

UNIT I

Concept - Nature & Scope – approaches and models. - Importance - Role of OB.

UNIT II

Individual Behaviour - Components - Factors – Models Learning - Process – Models - Personality Theories - Determinants - Attitudes and Values – IQ , EQ-SQ .

UNIT III

Group Behaviour – Theories of Group – Group Cohesiveness and Group Dynamics.

UNIT IV

Inter Personal Communication - Functions - Process - Barriers – Forms – Transactional analysis - Stress Management - Forms - Stages - Causes – Effects – Stress bustors.

UNIT V

Organisational Change – Organisational Climate & Culture – OD & Organisational effectiveness, and Organisational Commitment.

Reference:

- 1) L.M. Prasad - Organisational Behaviour, Sultan Chand & Sons, New Delhi.
- 2) Fred Luthans –
- 3) Keith Devis -
- 4) K. Aswathappa - Organisational Behaviour, Himalaya Publishing House, Mumbai.
- 5) M.N. Mishra - Organisational Behaviour, Vikas Publishing, House Pvt Ltd, New Delhi.
- 6) Uma Sekaran - Organisational Behaviour, Tata Mc Graw Hill.
- 7) Saiyadain - Organisational Behaviour, Tata Mc Graw Hill.
- 8) Sekaran - Organisational Behaviour: Text & Cases Tata Mc Graw Hill.

ORGANISATIONAL BEHAVIOUR

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

ELECTIVE - II
PAPER – I - BUSINESS ENVIRONMENT

UNIT: I

Meaning – Nature - Importance and Elements of Business Environment – Components of Business Environment. Business Strategy and its relation to Environment.

UNIT: II

Economic Environment, Economic Policies, LPG policies and II & IIIrd Generation of Economic Reforms, Political Environment.

UNIT: III

Social & Cultural Environment.

UNIT: IV

Technological & Ecological Environment

UNIT: V

Global Business Environment – Global Financial Environment – Integration of Economies.

Reference:

1. Namitha Gopal – Business Environment , McGraw Hill Education (India) Pvt. Ltd. Noida, U.P- 201 301.
2. Cherunilam, Francis – Business Environment , Himalaya Publishing House Pvt Ltd.
3. Aswathappa.K – Business Environment for Strategic Environment , Himalaya Publishing House Pvt Ltd .

BUSINESS ENVIRONMENT

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

II - Semester

ADVANCED COST ACCOUNTING

UNIT – I

Cost Accounting – Meaning and Definition – Importance – Cost concept – Differences between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of cost – Classification of cost - Preparation of Cost Sheet including Tender.

UNIT – II

Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification.

UNIT – III

Labour cost control – Time keeping – Wage payment and Incentive schemes – Idle Time and Overtime – Labour turnover.

UNIT – IV

Overheads – Meaning, Classification according to functions and variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine hour rate – Reconciliation of cost and financial Profits.

UNIT – V

Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing – Equivalent production – Joint and By Products Costing.

Note:

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

Reference Books:

- Jain & Narang – Cost Accounting & Financial Management , Mc Graw Hill, Noida, U.P.
- Arora.M.N – Practical Costing – Himalaya Publishing.
- Iyengar S.P. – Cost Accounting - Sultan Chand & Sons, New Delhi.
- Maheshwari S.N. - Principles of Cost Accounting – Sultan Chand & Sons, New Delhi..

- S.P. Raja Gopalan –Essentials of Cost Accounting – Mc Graw Hill.

ADVANCED COST ACCOUNTING
QUESTION PAPER PATTERN

Time: 3 hours

Max. Marks: 75

PART – A

Answer all the questions

5x5=25 Marks

PART – B

Answer all the questions

5x10=50 Marks

UNIT - I Q. No. 1. a) Theory
(or)
b) Problem

UNIT - I Q.No. 6. a) Theory
(or)
b) Problem

UNIT – II 2. a) Problem
(or)
b) Problem

UNIT - II 7. a)Problem
(or)
b) Problem

UNIT – III 3. a) Problem
(or)
b) Problem

UNIT - III 8. a)Problem
(or)
b) Problem

UNIT – IV 4. a) Problem
(or)
b) Problem

UNIT - IV 9. a) Problem
(or)
b) Problem

UNIT –V 5. a) Theory
(or)
b) Problem

UNIT -V 10. a) Theory
(or)
b) Problem

COM 229 – INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives

1. To provide knowledge on basics of investment management.
2. To develop skill for investment analysis and portfolio building.

UNIT – I

Nature and scope of investment management – investment objectives, constraints – factors – investment process – investment management and portfolio management – factors for investment analysis – impact of economic analysis – impact of industrial analysis role of capital markets. Understanding the investment environment – sources of investment information.

UNIT –II

Approaches to security analysis – market indicators – security price movements – fundamental analysis – technical – analysis – Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis – technical analysis Vs. efficient markets hypothesis – common stock analysis – economic analysis – economic indicators – industry analysis.

UNIT-III.

Company analysis components – non financial aspects – financial analysis – financial statement – analysis of prospectus – ratio analysis – BPS, dividend yield – payout ration-ROI, ROCI – Risk return – market risk – interest rate – risk – purchasing power risk – business risk – financial risk – measurement of risk.

UNIT-IV

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory. Diversification – Markowitz's approach – portfolio management process – portfolio planning – portfolio analysis – portfolio selection – portfolio evaluation – portfolio revision – various steps involved in the development of portfolio.

UNIT – V

Capital market theory – assumptions – risk, investors preference – capital asset pricing model (CAPM) – estimating Betas – significance of betas in portfolio theory – securities market line arbitrage pricing theory – options pricing model – put and call – valuation of various options – futures trading – hedging and forward contracts – Indian stock market and the institutional investors.

Note

The proportion between theory and problems shall be 80 : 20

REFERENCES

1. Prsanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill, 1999
2. Elron, Edwin J & Grruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons, 1999.
3. Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill, 1989.

- 4.D.Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India, 1999.
- 5.JC Francis and S H Arclean, Portfolio Analysis, Prentice Hall of India.
- 6.Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill 1987.

ADVANCED BUSINESS STATISTICS

UNIT I

Computation of Basic Statistics – Measures of Central Tendency –Dispersion and Relations – Excel work and SPSS

UNIT II

Probability theorems distributions - Binomial, Poisson and normal distributions - Characteristics and Applications.

UNIT III

Testing of Hypothesis - Standard Error and Sampling Distribution - - Errors in Testing Hypothesis – Large Samples Test-Tests of Significance - Z test-Small Samples Test-‘t’ test.

UNIT IV

Testing of Hypothesis - Parametric Tests - F -Test - One - way - Two - way - χ^2 Test and Goodness of fit - Yates Correction - Uses of χ^2 Test.

UNIT V

Multivariate Analysis - Partial and Multiple Correlation and Regression - Factor Analysis.

Note:

The distribution of marks between theory and problem shall be 20 percent and 80 percent respectively, as per the Question Paper Pattern.

Reference:

- 1) Gupta- S.P. - Statistical Methods, Sultan Chand & Sons, New Delhi.
- 2) Pillai & Bagavathi –Statistical Methods- S. Chand & Co. Ltd, New Delhi.
- 3) S. P. Rajagopalan & R. Sattanathan – Business Statistics & Operations Research - McGraw-Hill Education (India) Pvt. Ltd. B-4 Sector-63, Gautam Budh Nagar, Noida, U.P – 201 301.

ADVANCED BUSINESS STATISTICS

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b)

E-COMMERCE

UNIT – I

E-Commerce – Meaning and concept – E-Commerce Vs Traditional Commerce – Features of E-Commerce – Need for E-Commerce – Channels of E-commerce

Internet – concepts and Technologies – Web Technologies – Global Publishing Concept – Universal Reader Concept – Client Server – Concept – Hyper Text Concept – Commercial Uses of Hyper Text – URLs, HTTP, HTML, HTML Forms And CGI Gateway Services.

UNIT – II

E-Commerce Models - Infrastructure for E-Commerce Models - Supply Chain Management - Remote Servicing - Digitalization of Prospectus and Servicing - Online Advertising and Marketing.

E-Commerce – Electronic Cataloguing – Order Generation – Cost Estimation – Pricing – Accounting – Order Selection – Order Prioritization – Order Scheduling – Order Fulfilling – Delivery Order – Receipt Management – Post Sale Services.

UNIT – III

Web Site Meaning – Web Site Design Principles – Technologies of Web Site – Various Methods of Customer Communication through Web Site.

Electronic Payment Systems – Features – Types of E-Payment – Use of Various E-Cards for Business Payments – Implications – Probable Risks in Using E-Cards – Managing The Risks - Recent Trends In Electronic Payment And Receipt.

UNIT – IV

Business To Business Contract Through E-Commerce – Need – Technologies – Paperless Trading – Concept EDI – Standards – VANS – EDI Service – Internet Based EDI – FTP Based Messaging.

Using E-commerce – Workflow Management – Product Differentiation – Organization – Restructuring – Logistics Management – Knowledge Management – Mass Customerization.

UNIT – V

Features of IT Act 2000 – Security Risks – Risk Management Approaches – Legal Framework of E-commerce- Multi Media and – E-commerce – Multimedia Technologies – Desk Top Video Conferencing – Broad Band Networks – Related Concepts – ATM and Cell relay – Visa Cards.

Books for Reference:

1. Bhasker, Electronic Commerce and Applications – McGraw – Hill Education (India) Ltd.,
2. Agarwala, K.N And Deeksha Agarwala, Business on the Net: What's and How's of E-Commerce; Macmillan, New Delhi.

3. Diwan, Prag and Sunil Sharma, Electionic Commerce, Micro Soft Press Washington.

4. SchNeider, Gray D.Electronic Commerce, Course Technology, Delhi.

Prag Diwar and Sunil Sharma, E-Commerce – A Manager’s Guide to E-Business, Eal Books
New Delhi.

E-COMMERCE

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All

Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

UNIT – I

UNIT - I

Qn. No.1 a) .

Qn. No.6 a).

(or)

(or)

b)

b).

UNIT – II

UNIT-II

Qn. No.2 a) .

Qn.No.7 a).

(or)

(or)

b).

b).

UNIT – III

UNIT-III

Qn. No.3 a) .

Qn.No.8 a).

(or)

(or)

b).

b).

UNIT – IV

UNIT-IV

Qn. No.4 a) .

Qn.No.9 a).

(or)

(or)

b).

b).

UNIT – V

UNIT-V

Qn. No.5 a) .

Qn.No.10 a).

(or)

(or)

b).

b)

CORPORATE LEGAL FRAME WORK

HARD CORE

Objectives:

To give an overview about contemporary legislation very well applicable to Modern Business units.

UNIT – I

Competition Law Definitions – Anti Competitive agreements – prohibitions of abuse of dominant position – combinations – competition Commission of India – Inquiry into certain agreements and dominant position – inquiry on complaints u/s 19 – power to grant interim relief power to forward compensation – Execution of orders of commission – appeal duties of Director – general penalties – Competition advocacy.

UNIT - II

Foreign Exchange Management Regulation Act Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

UNIT - III

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

UNIT – IV

Consumer Protection Act Genesis of the law – objects and definitions – Rights of consumers under the consumer protection act – Nature and scope of remedies – Consumer protection – appearance before consumer dispute Redressal Forums.

UNIT – V

Insurance Law Current Legal Environment – Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act – An overview – Insurance Sector Reforms – The Insurance Regulatory Development Authority (IRDA) Act, 1999 – ARDA (Investment) Regulations 2000-IRDA Guidelines for insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992-SEBI Guidelines.

Text Books:

Kapoor, N.D. “Elements of mercantile laws”, Sultan Chand & Sons New Delhi, 1999 Maheshwari, S.N & Maheshwari, S.K “A Manual of Business laws”, Himalaya Publishing House Bombay, 2003

Reference Books:

K.C Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi,2005

Kenneth A.Abraham, Kenneth S. Abraham Insurance laws Regulation: Cases and Material, Foundation Press, 2005.

Law, Julton D.M and Clive Stand Brook (eds), International Trade Law & Practice, Euromoney Publications, London.

Shukla, M.C “ A Manual of Mercantile Laws Sultan Chand & Sons, New Delhi.

CORPORATE LEGAL FRAME WORK

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

UNIT – I

UNIT - I

Qn. No.1 a) .

Qn. No.6 a).

(or)

(or)

b)

b).

UNIT – II

UNIT-II

Qn. No.2 a) .

Qn.No.7 a).

(or)

(or)

b).

b).

UNIT – III

UNIT-III

Qn. No.3 a) .

Qn.No.8 a).

(or)

(or)

b).

b).

UNIT – IV

UNIT-IV

Qn. No.4 a) .

Qn.No.9 a).

(or)

(or)

b).

b).

UNIT – V

UNIT-V

Qn. No.5 a) .

Qn.No.10 a).

(or)

(or)

b).

b)

INTERNATIONAL BUSINESS

UNIT - I

International Business Environment: International business – An overview – concept of international business – Classification of international business – Factors influencing international business – Economic and policy environment – Regulation of international business.

UNIT - II

Multinational Corporations (MNCs): Concept, strategy and organization – Marketing management – Technology and MNCs – UN Code of conduct of MNCs.

UNIT - III

Economic Integration and Training Blocks: Structure of various regional economic agreements such as ASEAN, SAARC/ SAPTA, NAFTA, EC – their procedure and impact on the trading activities of the member states.

UNIT - IV

Foreign Collaborations and Joint Ventures: Industrial policy and foreign direct investment – kinds of collaboration and joint ventures – Negotiating foreign collaboration/joint venture – Drafting of agreement – Restrictive clauses in the foreign collaboration/ joint venture – UN Code of conduct of transfer of technology – Indian joint ventures abroad.

UNIT - V

World Trade Organisations: Origin and development – UNCTAD World Trade Organisation (WTO) – Structure, functions and areas of operations – Dispute settlement international Trade – Trade related aspects of intellectual property rights – Competition and trade in services.

UNIT - VI

Settlement of International Commercial Disputes: International commercial arbitration – International institutions – Drafting of arbitration agreements – Procedure for international commercial arbitration.

REFERENCE BOOKS:

- 1, Alkhafaji A.F, Competitive Global Management: Principles and Strategies.
- 2, Thakur D, International Business for Third World Countries.
- 3, Devendra Thakur, Globalisation and International Business.
- 4, Rathnaswamy P, Communication Management: Theory and Practice.
5. Trilok N Sindhwani, The Global Business Game: A Strategic Perspective.

HUMAN RIGHTS

UNIT- I

Definition of Human Rights- Characteristics – Classifications -Theories of Human Rights.

UNIT- II

Universal declaration Of Human Rights –Preamble of the General Assembly - The International Covenant on civil and political rights –International Covenant on economics –social and cultural rights.

UNIT-III

Constitutional guarantee on Human Rights –Fundamental rights – Directive principles –Civil and political rights.

UNIT-IV

Economic rights –Rights to work – Right for adequate wages –reasonable hours of work – Conventions on Freedom of associations-
con vention on the abolishment of forced labour.

UNIT-V

Economic rights –Children’s rights –Educational rights- Right of inheritance – Right of divorce-
Violation of human rights and the U.N.O.

TEXT BOOKS

1. Human Rights (English, Tamil) –Sivakami Paramasivam.
2. Human Rights – Appadurai.
3. Thoughts on Human Rights and Women Studies – Dr. I. Isai Arasu, Jasper Printers, 71, Vadiyan Street, Virudhunagar.

REFERENCE BOOKS

1. Human Rights – Leah leven.
2. Dialectics and dynamics of Human Right V.R. Krishna Iyyer.
3. Human Rights in India – C.J. Nirmal.
4. Violations of democratic rights in India – Desan.
5. The Rights to be Human – Upendre Baxi.

HUMAN RIGHTS
Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)
All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)
All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

III – Semester

RESEARCH METHODOLOGY

UNIT - I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Empirical, Historical and Case Study – Research Design - Components of the Research Design.

UNIT – II

Census – Sample – Sampling Techniques – Random and Non Random sampling – Size of the sample.

UNIT – III Collection of Data - Primary and Secondary Data – Tools of collection of Data – Questionnaire – Scaling Techniques - Personal Interview – Interview schedule – Observation, Pilot study and pre-testing.

UNIT –IV

Analysis and Interpretation of Data – Hypothesis – Characteristics of A Good Hypothesis – Formulation and testing of Hypothesis – Methods of testing Hypothesis – T -Test – F- Test, CHI square Test.

UNIT – V

Research Report – types of Reports - Steps in Drafting a Research Report.

Reference Books:

1. Kothari C. R. - Research Methodology – Wiley Eastern Ltd. New Delhi.
2. Amar Chand D. - Research Methods in commerce – Emerald Publishers, Chennai.
3. Thanulingum.N –Research Methodology-Himalaya Publishing House Pvt Ltd.
4. Krishnaswamy & Obul Reddy – Research Methodology & Statistical Tools, Himalaya Publishing House Pvt Ltd.
5. Dr. Umasekar, - Research Methods.
6. Dr. Zijment – Research Methods.

RESEARCH METHODOLOGY

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All

Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

ADVANCED CORPORATE ACCOUNTING

UNIT – I

Issue, Forfeiture and Re-Issue of Shares – Issue and Redemption of Debentures – Preference Shares – IFRS – Disclosure Norms – Segment reporting.

UNIT – II

Final Accounts of Joint - Stock Companies

UNIT – III

Absorption, Amalgamation and Reconstruction (Internal and external).

UNIT – IV

Liquidator's Final Statement of Accounts – Holding Companies.

UNIT – V

Final Accounts of Banking, and Insurance companies.

Reference Books:

1. P. C.Tulsian – Corporate Accounting Tata McGraw-Hill, [www. Tatamcgrawhill.com](http://www.Tatamcgrawhill.com).
2. Gupta. R. L & Radhaswamy .M. – Corporate Accounting. Sultan Chand And Sons, New Delhi.
3. Sukhla. M.C. & Grewal. T.S: Advanced Accounts S. Chand & Co. New Delhi.
4. Maheshwari. S.N.& Maheshwari. S.K.: Advanced Accountancy. Vol. II Vikas Publishing House, New Delhi.
5. Jain. S.P & Narag.K.L Corporate Accounting, Kalyani Publishers, Ludhiana.
6. Arulanandam M. A. & Raman . K.S Advanced Accountancy, Himalaya Publishing House. New Delhi.
7. Iyengar. S.P. Advanced Accounting, Sultan Chand & Sons, New Delhi.

ADVANCED CORPORATE ACCOUNTING
QUESTION PAPER PATTERN

Time: 3 hours

Max. Marks: 75

PART– A

Answer all the questions

5x5=25 Marks

PART– B

Answer all the questions

5x10=50 Marks

UNIT - I Q. No. 1. a) Theory
(or)
b) Problem

UNIT - I Q.No. 6. a) Theory
(or)
b) Problem

UNIT – II 2. a) Problem
(or)
b) Problem

UNIT - II 7. a)Problem
(or)
b) Problem

UNIT – III 3. a) Problem
(or)
b) Problem

UNIT - III 8. a)Problem
(or)
b) Problem

UNIT – IV 4. a) Problem
(or)
b) Problem

UNIT - IV 9. a) Problem
(or)
b) Problem

UNIT –V 5. a) Theory
(or)
b) Problem

UNIT -V 10. a) Theory
(or)
b) Problem

HUMAN RESOURCE MANAGEMENT

UNIT – I

Human Resource Management – Definition – Objectives and functions – Role and structure of personnel function in organizations – Personnel principles and policies.

UNIT – II

Human Resource Planning – Characteristics – Need for planning – HRP Process – Job analysis – Job design – Job description – Job specification.

UNIT – III

The Selection Process – Placement and induction – Training and development – Promotion – Demotions – Transfers – Separation.

UNIT – IV

Wage and Salary Administration – Factors – Principles – Compensation plan – Individual – Group – Incentives – Bonus – Fringe benefits – Job evaluation systems – Wage and salary administration in relation to personal taxation.

UNIT – V

Employee Maintenance and Integration – Welfare and safety – Accident prevention – Administration of discipline – Employee motivation – Need and measures.

UNIT – VI

Personnel Records/Reports – Personnel research and personnel audit – Objectives – Scope and importance.

REFERENCES:

1. Venkataraman C.S & Srivastava B.K, Personnel Management and Human Resources, Tata McGraw Hill, 1991.
2. Arun Monappa, Industrial Relations, Tata McGraw Hill, 1987.
3. Dale Yodder & Paul D Standohar, Personnel Management and Industrial Relations, Strling Publishers, 1990.

HUMAN RESOURCES MANAGEMENT
Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

INCOME TAX AND TAX PLANNING

UNIT – I

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

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 – Tax planning.

UNIT – III

Income from business – Expenses allowed – Expenses disallowed – Computation of professional income – Calculation of capital gain – meaning – types – Exempted capital gain – Tax planning.

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 – Tax planning.

UNIT – V

Deductions from gross total income –Clubbing of income – Assessment of individual – Rates of Income Tax.

Note:

Distribution of Marks: Theory 25 Marks and Problems 50 Marks.

Text Books:

2. Income Tax Law and Practice – V.P.Gaur & D.B. Narang (Kalyani Publishers)
3. Income Tax Law and Practice - Dr. H.C. Mehrotra & S.P. Goyal (Satiya Bhava Publication, Agra)

Reference Books:

1. Income Tax Law and Practice 2008-09 - Hariharan (McGraw-Hill Educations(India) Ltd.
2. Income Tax Law and Practice – T.S. Reddy &Y.S. Hari Prasad Reddy (Margham Publications, Chennai)
3. Income Tax Law and Practice –Dr. Vinod K.Sighania (Taxmann Publications, New Delhi)

4. Income Tax Law and Practice – Dinkar Pagare (Sultan Chand & Sons, New Delhi)
5. Tax Planning – Lokotia.

INCOME TAX AND TAX PLANNING
QUESTION PAPER PATTERN

Time: 3 hours

Max. Marks: 75

PART– A

PART– B

Answer all the questions

Answer all the questions

5x5=25 Marks

5x10=50 Marks

UNIT - I Q. No. 1. a) Theory
(or)
b) Problem

UNIT - I Q.No. 6. a) Theory
(or)
b) Problem

UNIT – II 2. a) Problem
(or)
b) Problem

UNIT - II 7. a)Problem
(or)
b) Problem

UNIT – III 3. a) Problem
(or)
b) Problem

UNIT - III 8. a)Problem
(or)
b) Problem

UNIT – IV 4. a) Problem
(or)
b) Problem

UNIT - IV 9. a) Problem
(or)
b) Problem

UNIT –V 5. a) Theory
(or)
b) Problem

UNIT -V 10. a) Theory
(or)
b) Problem

Elective – III
Paper - I

RESOURCE MANAGEMENT TECHNIQUES

UNIT – I

Resource Management Techniques – Introduction Nature – Application of RMT in decision Making – Modeling – classification of models – Principles of Modeling.

UNIT – II

Linear Programming Problem – Assumptions – Formulation of Linear Programming – Problems and Solutions – Graphic Method – Simplex Method – Big . M Method (Not exceeding Z variables).

UNIT – III

Transportation problem – IBFS North west corner rule – least cost Method – vogets approximation Method – optimum solution – Modi method – Assignment Problem – Minimisation – Balanced – un Balanced.

UNIT-IV

Decision Theory – Decision Theory under uncertainty – Maxinein Criterion – Maximax Criterion – Miximax Regret Criterion – Decision Theory under risk – Expected Monetary value – Expected opportunity loss – Expected value under perfect information – Decision Tree.

UNIT-V

Network analysis – Basic concepts – Construction of Network – Critical path Method (CPM) – Program Evaluation Review Technique (PERT)

Demand Forecasting – Time series – Secular Trend – Method of Moving Average – Method of Least Squares – seasonal Indices – Method of simple average method of link relatives.

Reference Books.

1. Resource Management Technique (or) Prof. V. Sundaresan, K.S. Ganapathy Subramanian, K. Ganesan – A.R. Publications.
2. Quantitative Techniques in Management. Tata Mcgraw Hill Publishing Company Ltd, New Delhi – vohra – N.D.
3. Statintical Methods (Sultand chand & sons Publi.) – Guptha S.P.(2007).
4. Quantitative Method (- Agarwal D.R. (2003)
5. Statistics for Management – Richard Levi. (2000).

RESOURCE MANAGEMENT TECHNIQUES

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

Elective – III
Paper – II
Retail Marketing

UNIT – I

Retail Marketing – Introduction, Definition and Significance – Retail Environment – Role of Retailers – Overview of Retail Industry – Classification of Retail Stores - Retailing in Indian Scenario – Future Prospectives of Retailing - New Trends in Indian Retail Marketing.

UNIT – II

Retail Consumers – Retail Consumer Buying behavior process – Decision making and its Implications on retailing – Consumerism and Ethics in Retailing - Servicing Retail Consumers – Changes and Gaps in Retail Consumers – Retail Communication.

UNIT – III

Types of stores - Product retailing vs. Service retailing - Non- store retailing - Retail strategy - Achieving competitive advantage and positioning - Retail store location and layout – Types - Store Image and Store Design – Site evaluation and selection - Comprehensive store planning.

UNIT – IV

Retail Merchandising – Concept and evolution – Planning and needs – Merchandise Budgets – Retail branding and strategies – Retail Marketing Mix - Retail pricing.

UNIT – V

Retail channel management – Retail sales promotional techniques – Retail advertising – Retail database – Virtual store – e- Retailing – Globalization and retail market.

References :

1. Andrew J. Navman and Peter Cullon .Retailing Environment – Thomson & Organisation
2. Berman Retail management, 8th Edn. – Prentice Hall of India
3. Patrick M. Nunne, Robert F. Lusch and David A Griffith. 2003.
4. Retailing David Gilbrath Retail Marketing Management.Prentice Hall
5. A. Nag . Marketing Strategy
6. Sherlekhar, Dr. K. Nirmala Prasand and S.A. Salvardine Victor.Principles of Marketing
7. Ron Hasty and James Reardon: RETAIL MANAGEMENT.
8. Rona Ostrow and Sweetman R. Smith: DICTIONARY OF RETAILING
9. Lucas, Robert Bush & Larry Gresham: RETAILING (Hononghton Miffin, AIPD, India)

INDIRECT TAXES

UNIT – I

Principles of Taxation – Federal finance system – Indirect Taxes merits and demerits – Direct taxes advantages and disadvantages – Difference between direct tax and indirect tax.

UNIT – II

Central Excise Act – objectives – Important definitions – Levy if excise duty – Duty drawback – MODVAT – CENVAT – Distinction between excise duty and sales tax.

UNIT – III

Customs Act – objectives – types – important definitions – Exemptions – Powers to prohibit import and export of goods – prohibited items of exports and imports.

UNIT – IV

Central sales Tax Act – objectives – important definitions – Interstate trade of Commerce – Difference between inter state and infra state trade – procedure for levy and collection.

UNIT – V

Value added tax – objectives – important definitions – Merits and demerits – Registration of dealers _ Exempted goods under VAT.

Note: Theory only

Text Books:

1. Indirect Taxation – Dr.V. Balachandran (Sultan Chands & Sons, New Delhi)
2. Indirect Taxes _ T.S. Reddy & Y.S.Hari Prasad Reddy (Marghan Publications, Chennai)

Reference Books:

1. Indirect Taxation – S. Sethurajan & K. Singaravelu - Speed Publishers, Coimbatore.
2. Indirect Taxes – V.S. Datey - Taxmann Publications, New Delhi.
3. Indirect Taxes Made easy – M.s. Govindan - Sitaraman & Co. Chennai.
4. Business Taxation – Dinkar Pagare - Sultan Chans & Sons, New Delhi.

INDIRECT TAXES

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

PRACTICAL BANKING

UNIT – I

Banker and Customer – Meaning and Definition – General relationship between banker and Customer – obligations of a banker – banker's Rights – Rule in Clayton's case – Garnishee order.

UNIT – II

Customer's Accounts with the Banker – Fixed deposit Accounts – Savings bank accounts – Recurring deposit accounts – current accounts special types of Banker's customers.

UNIT – III

Negotiable Instrument Act 1881 – Definition features and types of Negotiable instruments – Holder and Holder in due course – Endorsements – Meaning definition – Legal provisions and kinds of Endorsements – crossing of cheques – Types of crossing and their significance.

UNIT – IV

Payment of cheques – precautions to be taken by paying banker – statutory Protection – payment in due course – Refusal of payment – consequences of wrongful dishonor – collection of cheques – Legal status statutory protection – Liability and duties of collecting banker.

UNIT – V

Recent Developments – Recent Trends in Indian Banking – ATM – Procedure for cash with drawals – PIN – E-Banking – meaning – Functions and Benefits of E-banking – Internet Banking – Credit Card – meaning – workings Types and uses of Credit card and Debit Card.

Text Books

1. P.N. Varshney – Banking Law and Practice, Sultan Chand & Sons.
2. Prof. E. Gordon & Dr. K. Natarajan, Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai

Reference Books:

1. Dr. S. Gurusamy – Banking Theory Law and Practice, McGraw Hill Education [India] Pvt. Ltd.
2. S. Sankaran – Money banking and international Trade.
3. B. Santhanam – Banking Theory. Law & Practice Margam Publication Chennai/
4. S. Natarajan. R. Pramaeswaran S. Chand & Company Ltd.

SERVICES MARKETING

UNIT I

Services – the concept – Salient features of Marketing Services – Significance of services marketing – emerging key services - Benefits and Limitations of marketing of services – Service Mix.

UNIT II

Financial Services – Merchant Banking, D-mat services – Leasing services – Securitisation Practices – Venture Capital.

UNIT III

Transport marketing – concept – marketing management of Rail Transport – Road Transport - AIR Transport – Water Transport – Product Planning and Development – Marketing mix for Transportation.

UNIT IV

Tourism marketing – The concept – Users of Tourism services – Product planning and Development – Marketing mix for Tourism Marketing – Merits and Demerits of Tourism Marketing

UNIT V

Courier Service Marketing – Conceptual Frame work – Rationale Behind Courier Service – Marketing mix for courier service – Telecommunication service marketing – concept – Importance – marketing mix for Telecommunication service.

References:

1. Nargundkar - Services marketing: Text & Cases, McGraw-Hill (India) Pvt. Ltd.
2. Zeithaml - Services marketing (SIE) , McGraw-Hill (India) Pvt. Ltd.
3. S. M. Jha - Services marketing, Himalaya Publishing House, Mumbai -2003
4. Dr. B. Balaji - Services Marketing and Management, S. Chand & Co. Ltd, New Delhi-2002.
5. Vasanthi Venugopal & Raghu, V.N. - Services Marketing, Himalaya Publishing House, Mumbai - 2002.
6. Dr. S. Shajahan - Services Marketing concepts, Practices & cases, Himalaya-2001.
7. Gordon and Natarajan. – Financial Services

SERVICES MARKETING
Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All

Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

UNIT – I

UNIT - I

Qn. No.1 a) .

Qn. No.6 a).

(or)

(or)

b)

b).

UNIT – II

UNIT-II

Qn. No.2 a) .

Qn.No.7 a).

(or)

(or)

b).

b).

UNIT – III

UNIT-III

Qn. No.3 a) .

Qn.No.8 a).

(or)

(or)

b).

b).

UNIT – IV

UNIT-IV

Qn. No.4 a) .

Qn.No.9 a).

(or)

(or)

b).

b).

UNIT – V

UNIT-V

Qn. No.5 a) .

Qn.No.10 a).

(or)

(or)

b).

b).

PROJECT WORK

Marks Allotted

Dissertation	75
Viva Voce	25
Total	100

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 college library and one copy can be returned to the student.

(c) Format to be followed:

The formats / certificate for project 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 partial fulfillment of the requirement for the Award of the Degree of Master of Commerce in Periyar University, Salem-636 011.

By

Name of the Student :

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 partial fulfillment of the requirement for the
award of the degree of Master of Commerce in the Periyar University, Salem, is a record of bonafied
project work carried out by _____ under my supervision and
guidance. No part of this 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

Elective – IV
Paper - I
PRINCIPLES AND PRACTICE OF INSURANCE

UNIT-I

Introduction to Insurance – Meaning – Definition – Features – Principles of Insurance – Evolution of Insurance and Insurance organization.

UNIT – II

Life Insurance – Nature – Classification of policies – Annuities – Selection of Risks - Measurement of Risk – Calculation of Premium.

UNIT – III

Fire Insurance – Nature – Uses – Kinds - Policy conditions

UNIT – IV

Marine Insurance – Nature – Policies – Policy conditions – Premium Calculation- marine losses.

UNIT – V

Miscellaneous Insurance – Motor Insurance – Burglary – Personal Accident Insurance – Insurance for Disaster.

Note: Theory only

Reference:

1. Dr. G.S.Panda: Principles & Practice of Insurance
– Kalyani Publishers, New Delhi.
2. M. N. Mishra : Insurance Principles and Practice
– S.Chand & Company Ltd, New Delhi.
3. Dr. Periyasamy: Principles and Practice of Insurance
– Himalaya Publishing House.
4. A. Murthy : Elements of Insurance
– Margham publications, Chennai.
5. Harrington: Risk Management & Insurance
- McGraw-Hill (India) Pvt. Ltd.

PRINCIPLES AND PRACTICE OF INSURANCE
Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

Elective – IV
Paper - II
STRATEGIC MANAGEMENT

UNIT: I

Defining Strategy – Strategic Management – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis.

UNIT: II

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marketing.

UNIT: III

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information Systems Strategies.

UNIT: IV

Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation.

UNIT: V

Evaluation and Control in Strategic Management – measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control.

Reference Books:

1. **S.Sankaran** - Business policy and Strategic management-Margham Publications.
2. **Kazmi**-Strategic Management and Business Policy-McGraw –Hill Education (India) Ltd.
3. **Pearce**:Strategic.Management:Formulation,Implementation and Control –McGraw-Hill Education(India).
4. **Periasamy.P**:Himalaya publishing house Pvt.Limited

STRATEGIC MANAGEMENT

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B

Answer All Questions. (5x10=50)

All Question carry equal Marks.

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 a).

(or)

b).

UNIT-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).