

PERIYAR UNIVERSITY SALEM – 636 011



MASTER OF COMMERCE (M.Com)
CHOICE BASED CREDIT SYSTEM (CBCS)
REGULATIONS / SYLLABUS
(From the Academic Year 2008 -2009)

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 2008 - 2009

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 Decision	6	5	25	75	100
	03		Advanced Business Statistics	6	5	25	75	100
	04		Corporate Legal Frame work	6	4	25	75	100
	05		Elective - I	6	4	25	75	100
II	06		Advanced Cost Accounting	6	5	25	75	100
	07		Investment Management	4	4	25	75	100
	08		Financial Management	6	5	25	75	100
	09		E-Commerce	4	2	25	75	100
	10		Elective-II	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		Advertising and Salesmanship	6	4	25	75	100
	17		Elective--III	6	4	25	75	100
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		Elective – IV	6	4	25	75	100
	22		Project Work	6	5	-	-	100
			TOTAL	120	90			2100

ELECTIVE PAPERS

ELECTIVE-I

- Organisational Behaviour
- Business Environment

ELECTIVE-II

- Resource Management Techniques
- International Business

ELECTIVE-III

- Direct Tax
- Co-operation

ELECTIVE – IV

- Principles and Practice of Insurance
 - Strategic Management

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.

Reference:

1. Phillip Kotler - Principles of Marketing- Prentice-hall India Pvt ltd.
2. Stanton, Willliam Jandcharies - Future - Fundamentals of Marketing.
3. C.B. Gupta & Rajan Nair- Sultan Chand & Sons, New Delhi.
4. Sherlerkar - Marketering 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. Rajan Saxena- Marketing Management, Mc Graw Hill,
Noida,U.P.
7. Philip R Cateroa, John L Graham, Prashant Salwan –
International Marketing, Tata Mc Graw Hill – [www. Tatamcgrahill.
com](http://www.Tatamcgrahill.com)

MARKETING MANAGEMENT

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)
All Question carry equal Marks.
Marks.

Answer All Questions.

All Question carry equal

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

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.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

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 - Distinction between Financial Accounting and Management Accounting - Management Accounting and Cost Accounting.

UNIT II

Analysis and Interpretation of Financial Statements - Ratio Analysis -Significance of Ratios - Uses and Limitations.

UNIT III

Fund Flow Statement and Cash Flow Statement.

UNIT IV

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

UNIT V

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

Note:

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

Reference:

- 1) A. Murthy & S. Gurursamy - Essentials of Management Accounting , Vijay Nicole , Imprints Private Limited, Chennai – 29.
- 2) MY Khan and PK Jain – Management Accounting – Mc Graw Hill, U.P.
- 3) Periasamy.P – A textbook of financial cost and management accounting – Himalaya publications Pvt. Limited .
- 4) Maheswari S.M. – Management Accounting – Sultan Chand & Sons, New Delhi.
- 5) Reddy and Murthy – Management Accounting - Margam Publications, Chennai.
- 6) Pillai & Pagavathi – Management Accounting - S. Chand & Co., New Delhi.
- 7) Jerold Zimmerman - Accounting for Decision making and Control, Mc Graw Hill, U.P.

ACCOUNTING FOR MANAGERIAL DECISIONS

QUESTION PAPER PATTERN

Time: 3 hours

Max.

Marks: 75

SECTION – A

Answer all the questions

5x5=25 Marks

Marks

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

Theory

UNIT – II 2. a) Problem
(or)

SECTION – B

Answer all the questions

5x10=50

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

UNIT - II 7. a) Problem
(or)

Problem	b) Problem		b)
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			

ADVANCED BUSINESS STATISTICS

UNIT I

Statistical Analysis - Central Tendency - Dispersion and Skewness
- Simple Correlation and Regression Techniques - Charts - Graphs -
Diagrams.

UNIT II

Probability 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 - Introduction of SPSS.

UNIT V

Multivariate Analysis - Partial and Multiple Correlation and Regression - Factor Analysis - Cluster Analysis - Discriminant 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

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

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.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b)

CORPORATE LEGAL FRAMEWORK

UNIT I

Companies Act, 1956 - Definition - Features - Kinds of Companies
- Memorandum of Association - Articles of Association - Prospectus.

UNIT II

Share Capital and Membership

Company Management: Qualifications and Disqualifications of
Directors - Powers, Duties and Liabilities of Directors.

UNIT III

Meetings and Resolutions - Meaning and Modes of Winding up.

UNIT IV

SEBI Act 1992; Organization - Objectives - Powers - Functions -
Role of SEBI in Controlling Securities Market - Investor Protection.

UNIT V

Corporate Responsibilities towards Consumers; Definition of
Consumer - Consumerism - Consumer Rights - Consumer Protection and

Consumerism in India - Consumer Protection Act, 1986 -Grievance Redressal Machinery.

Reference:

- 1) Kapoor.N.D - Elements of Company Law – Sultan & Chand & Co.
- 2) Avadhani V.D. - SEBI Guidelines and Listing
- 3) Kapoor.N.D - Elements of Industrial Law – Sultan Chand & Co. New Delhi.
- 4) Sherlekar.S.A.- Marketing Management.
- 5) Dr. Gurusamy - Essentials of Financial Services – McGraw-Hill Education (India) Pvt. Ltd., B-4 Sector-63, Dist. Gaudam Budh Nagar, Noida, U.P – 201 301.

CORPORATE LEGAL FRAMEWORK

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

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.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

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.

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

UNIT – III

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 – IV

Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Profit – Equivalent production – Joint and Bye Products Costing.

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b)

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 Problems shall be 20% and 80% respectively, as per the model question paper.

Reference Books:

- Murthy & S. Gurusamy - Essentials of Cost Accounting – Vijay Nicole Imprints Private Limited, 16/17, Ground Floor, Second Street, Anna nagar Extn, Velachery, Chennai- 600 042.
- Khan & Jain – Cost Accounting & Financial Management , Mc Graw Hill, Noida, U.P.
- Arora.M.N – Cost and Management Accounting – Himalaya Publishing
- Maheshwari S.N. - Principles of Cost Accounting – Sultan Chand & Sons, New Delhi.
- Iyengar S.P. – 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

Marks

PART – B

Answer all the questions

5x10=50

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

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

Problem	b) Problem		b)
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			

INVESTMENT MANAGEMENT

UNIT – I

Investment - Definition – Classification – Speculation – Distinction between Investment and speculation -Factors favouring Investments – Features of sound Investment.

UNIT – II

Financial system – Functions – Components - Development of the Financial systems in India - Structure of Financial markets.

UNIT – III

Risk and Return - Meaning – Causes of Risk, Factors Causing Internal Risks in Investments, External Business Risks – Protection against market Risk. Concept of return – Measurement of Return.

Unit –IV

Investment alternatives

Investor classification – Corporate Bonds – Features of Bonds – Types , classification, Convertible Bonds.

UNIT – IV

Sources of Investment Information - Economic and Political Factors – Industry Information – Company Information – Security Market Information.

Note : Theory only

Reference:

1. Preeti Singh: Investment Management
- Himalaya Publishing House
2. Dr. L. Natarajan: Investment Management
- Margham Publications,
Chennai.
3. R. P. Rustagi : Investment Management
- Sultan Chand & Sons, New
Delhi.
4. V. K. Bhalla: Investment Management
- S. Chand, New Delhi.
5. Avadhani V.A: Investment Management
- Himalaya Publishing House

INVESTMENT MANAGEMENT

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

UNIT - I

Qn. No.1 a) .

Qn. No.6 a).

(or)

(or)

b)

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-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)

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

Working Capital Management – Concept, Need and Types of Working Capital, Determinants of Working Capital – Management of Cash – Motives of holding cash, Objectives of cash management, Factors Determining Cash needs – Management of Receivable and Management of Inventory – Objectives and Various Methods of Inventory Valuation.

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. Kulkarni & Satyaprasad - Financial Management – Himalaya Publishing House Pvt Ltd.

FINANCIAL MANAGEMENT

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
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

All Question carry equal

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

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 – Re-Structuring – 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.
Marks.

All Question carry equal

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

UNIT - I

Qn. No.6 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).

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)

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 – 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.

RESEARCH METHODOLOGY

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

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) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

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.

UNIT – II

Final Accounts of Joint - Stock Companies

UNIT – III

Absorption, Amalgamation and Reconstruction of Joint – Stock Companies.

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 AccountingTata McGraw-Hill, www. Tatamcgrawhill.com.
2. Gupta. R. L & Radhaswamy .M. – Corporate Accounting. Sultan Chand And Sons, New Delhi.
3. Shuckla. 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

Marks

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

Problem

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

Problem

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

Problem

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

UNIT –V 5. a) Theory
(or)
b) Problem

Problem

PART- B

Answer all the questions

5x10=50

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

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

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

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

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

HUMAN RESOURCES MANAGEMENT

UNIT – I

HRM – Evolution – Objectives – Importance -Functions – Role of Human Resources Managers.

UNIT – II

Human Resources Planning: Job Analysis - Recruitment – Selection – Training and Development of Resources – Job Evaluation.

UNIT – III

Motivation: Meaning Importance – Theories of Motivation.

UNIT – IV

Leadership: Leadership Styles – Leadership Theories.

UNIT – V

Performance Appraisal - Group Dynamics - Organizational Conflict.

Reference:

1. Aswathappa - Human Resources Management, Tata McGraw-Hill Education (India) Ltd.
2. Saiyadain - Human Resources Management, Tata McGraw-Hill Education (India) Ltd.
3. Memoria, C.B. - Personnel Management
4. Keith Davis - Human Behaviour at Work
5. Tripathi, P.C., - Personnel Management And Industrial Relations
6. Ahuja, K.K - Human Resources Management
7. Subba Rao, P. - HRM – Himalaya Publishing House Pvt Ltd .
8. Biswajeet Pattanayak - Human Resources Management
9. Biswajeet Ghosh - Personnel Management And Industrial Relations.

HUMAN RESOURCES MANAGEMENT

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

Answer All Questions. (5x5=25)
(5x10=50)

All Question carry equal Marks.
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.

All Question carry equal

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).

ADVERTISING AND SALESMANSHIP

UNIT –I

Advertising – Role of advertising – benefits of advertising – Ethical issues in advertising – Economic and social implications – Non Commercial advertising – kinds of advertising.

UNIT – II

Advertising agency – Role and importance – Types of advertising agency – Functions of advertising agencies – Advertisement copy – purpose – characteristics – steps involved in copy writing.

UNIT – III

Advertising media – Role of media – Factors to be considered in the selection of media – various advertising media – media research and advertising decision.

UNIT – IV

Personal selling – Components of personal selling – Salesmanship - Features – objectives – merits and demerits- Difference between salesmanship and advertising – Qualities of a good salesman.

UNIT- V

Personal selling process – steps involved – Locating the potential buyers – Recruitment and selection of salesman – Sources of recruitment – Process of selecting salesman.

Text Books

1. Advertising and Salesmanship – P.Saravanel & S. Sumathi
(Margham Publicatons, Chennai)

Reference Books:

1. Advertising management – P. K. Agarwal (Pragati Prakasam Publishers, Meerut)
2. Theory and Practice of advertising Management – Chunwala
3. Advertising management and Sales promotion – M. N. Mishra
4. Advertising Management – Rathore
5. Contemporary advertisement – Willams. F. and Arenus.

6. Advertising and Promotion - Belch, McGraw - Hill Education(India) Ltd.

7. Advertising and Promotion - An IMC Perspective -Shah, McGraw - Hill Education(India) Ltd.

8. Sales Force Management (SIE) - Johnston, McGraw - Hill Education (India) Ltd.

ADVERTISING AND SALESMANSHIP

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

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)

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.5 a) .

(or)

b).

b).

UNIT-V

Qn.No.10 a).

(or)

b).

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 – MODUAT – 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

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

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 - 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.4 a) .

(or)

b).

UNIT – V

Qn. No.5 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 – New deposit Savings Schemes for Indians abroad.

UNIT – III

Negotiable Instruments 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 – Different innovative financial services offered by Commercial Banks.

UNIT – IV

Payment of cheques – precautions to be taken by paying banker – Statutory Protection – Payment in due course – Refusal of payment – Consequences of wrongful dishonour – Collection of Cheques – Legal Status, Statutory protection - Liability and duties of Collecting banker.

UNIT – V

Loans and Advances – Principles of Sound lending – Style of credit – Secured advances – General principles of Secured advances – Modes of creating charge – Types of Securities – Advances against document of title to goods, Stock exchange securities, Life Insurance policies, Fixed Deposit Receipts and Book debts.

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. Ashok Desai - Indian Banking, Himalaya Publishing house.
4. M.L. Jhigan - Money banking and international trade, S.Chand & Sons, New Delhi.
5. S.N. Maheswari - Banking Law and Practice.
6. Methane D.M. - Money, banking and international trade, Himalaya Publishing House.

PRACTICAL BANKING

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

UNIT - I

Qn. No.1 a) .

Qn. No.6 a).

(or)

(or)

	b).		b).
	<u>UNIT – II</u>		<u>UNIT-II</u>
Qn. No.2	a) .	Qn.No.7	a).
	(or)		(or)
	b).		b).
	<u>UNIT – III</u>		<u>UNIT-III</u>
Qn. No.3	a) .	Qn.No.8	a).
	(or)		(or)
	b).		b).
	<u>UNIT – IV</u>		<u>UNIT-IV</u>
Qn. No.4	a) .	Qn.No.9	a).
	(or)		(or)
	b).		b).
	<u>UNIT – V</u>		<u>UNIT-V</u>
Qn. No.5	a) .	Qn.No.10	a).
	(or)		(or)
	b).		b).

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.

UNIT II

Bank marketing – concept- Importance of Bank services – Market Segmentation – Market Mix for Bank services – The Product mix– Promotion mix – Place mix – MIS in Banking organization.

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.

SERVICES MARKETING

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

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).

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).

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 part fulfillment of the requirement for the Award of the Degree of Master of Commerce To 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 part 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 bonafied 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

ELECTIVE PAPERS

ELECTIVE - 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, Economic Planning
Legal Environment of Business in India – Political Environment , Social
and Cultural Environemnt, Finanacial Environement and International
Environment.

UNIT: III

Consumer Protection and Environment Protection

UNIT: IV

Policy Environment: Liberalization and globalization, Second generation reforms, Industrial policy and implementation. Industrial growth and structural changes.

UNIT: V

Social responsibilities of Business – Meaning and concept – Various areas of social responsibilities.

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

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

UNIT - I

Qn. No.6 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).

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).

ORGANISATIONAL BEHAVIOUR

UNIT I

Concept - Nature - Features - Importance - Role of OB.

UNIT II

Perception - Components - Factors - Models.

Learning - Process - Models - Types and Techniques.

UNIT III

Personality - Determinants - Development - Measurement.

Attitudes and Values - Nature - Components - Formation - Functions.

UNIT IV

Communication - Functions - Process - Barriers - Forms.

Stress Management - Forms - Stages - Causes - Effects.

UNIT V

Organisation Change - Goals - Approaches - Perspectives.

Organisation Culture - Characteristics - Types - Functions - Measurement.

Reference:

- 1) Uma Sekaran - Organisational Behaviour, Tata Mc Graw Hill.
- 2) Saiyadain - Organisational Behaviour, Tata Mc Graw Hill.
- 3) Sekaran - Organisational Behaviour: Text & Cases Tata Mc Graw Hill.
- 4) L.M. Prasad - Organisational Behaviour, Sultan Chand & Sons, New Delhi.
- 5) M.N. Mishra - Organisational Behaviour, Vikas Publishing, House Pvt Ltd, New Delhi.
- 6) K. Aswathappa - Organisational Behaviour, Himalaya Publishing House, Mumbai.
- 7) John. M. Ivancevich - Management and Organisational Behaviour, Mc Graw Hill, U.P.

ORGANISATIONAL BEHAVIOUR

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

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)

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).

(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).

RESOURCE MANAGEMENT TECHNIQUES

UNIT –I

Quantitative Techniques – Concept – Need -Linear Programming – Assumptions – Formulation of Linear Programming –Assumptions- Formulation of Linear Programming - Problems & Solutions – Graphic Method-Simplex method.

UNIT- II

Transformation problem – IBFS – North west Corner Rule – Least Cost Method – Vogels approximation Method – Optimum solution – MODI Method - Assignment Problem – Minimisation – Maximisation – Balanced – Unbalanced.

UNIT – III

Decision theory – Ingredients of decision Theory – Decisions Theory under uncertainty – Max Mini Criterion - Maxi Max Criterion – Mini Max Regret Criterion.

UNIT – IV

Decision Theory under risk – Expected Monetary Value – Expected opportunity loss – Expected Pay off under perfect information – Expected value under perfect information Decision Tree.

UNIT – V

Demand Forecasting – Purpose – Steps – Extrapolation Technique of demand forecasting – Time Series – Secular Trend – Method of moving average – Method of least square – Seasonal indices – Method of simple average – Ratio to moving average – Ratio to trend – Method of link relative.

Note: Theory 20% and Problem 80%

REFERENCE BOOKS

1. Vohra – N.D., Quantitative Techniques in Management, Tata Mcgraw Hill Publishing Company Ltd, New Delhi.
2. Sanchethi. D. C., Kapoor.V. K., and Sons, New Delhi.
3. Suranjan Saha, Rajagopal. D and Chakraborti – Quantitative Methods – Tata McGraw Hill Publishing Company Ltd,
4. C. R. Kothari – Quantitative Techniques in Management - Vikash Publishing House Ltd., New Delhi – 14.

RESOURCE MANAGEMENT TECHNIQUES

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

Qn. No.1 a) .

(or)

UNIT - I

Qn. No.6 a).

(or)

	b).		b).
	<u>UNIT – II</u>		<u>UNIT-II</u>
Qn. No.2	a) .	Qn.No.7	a).
	(or)		(or)
	b).		b).
	<u>UNIT – III</u>		<u>UNIT-III</u>
Qn. No.3	a) .	Qn.No.8	a).
	(or)		(or)
	b).		b).
	<u>UNIT – IV</u>		<u>UNIT-IV</u>
Qn. No.4	a) .	Qn.No.9	a).
	(or)		(or)
	b).		b).
	<u>UNIT – V</u>		<u>UNIT-V</u>
Qn. No.5	a) .	Qn.No.10	a).
	(or)		(or)
	b).		b).

INTERNATIONAL BUSINESS

UNIT: I

Foundations of International Business, Balance of Trade and Balance of Payment.

UNIT: II

Foreign Exchange – Exchange rate, Mechanism, Risk Management, Transfer of international payments, Convertibility of Rupee, Current and Capital Accounts; Issues and Perceptions.

UNIT: III

Structure of India's foreign trade: Composition and direction, EXIM Bank, EXIM Policy of India, Regulation and promotion of Foreign Trade.

UNIT: IV

Foreign Direct Investment and Multinational Corporations – MNC's Culture, MNCs and LDCs.

UNIT: V

International liquidity, International Economic Institutions – IMF, World Bank, IFC, IDA, ADB. World Trade Organisation – its functions and Policies.

Reference:

1.Charles. W. L. Hill & Arun. K. Jain – International Business, Tata McGraw –Hill at www.tatamcgrawhill.com

2.Aswathappa – International Business, Tata McGraw –Hill at www.tatamcgrawhill.com

3.Subba Rao. P – International Business , Himalaya Publishing House Pvt.Ltd

INTERNATIONAL BUSINESS

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

Qn. No.1 a) .

(or)

b)

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT - I

Qn. No.6 a).

(or)

b).

UNIT-II

Qn.No.7 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-III

Qn.No.8 a).

(or)

b).

UNIT-IV

Qn.No.9 a).

(or)

b).

UNIT-V

Qn.No.10 a).

(or)

b).

DIRECT TAXES

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.

UNIT – III

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

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.

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:

1. Income Tax Law and Practice – V.P.Gaur & D.B. Narang (Kalyani Publishers)
2. 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)

DIRECT TAXES

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

UNIT - I Q.No. 6. a) Theory

	(or) b) Problem		(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			

CO-OPERATION

Unit: I

Co-operative Movement – Origin and Growth of Co-operative movement in India – Co-operative Societies – Classification – role of Co-operatives in five year Plans .

Unit: II

Co-operative Organization Structure – Credit societies – Primary, Central and Apex Bank – Regional Rural Banks – Employee Credit Societies, Scope, Objectives and achievement Multipurpose operatives —. RBI and Co-operatives – NABARD.

Unit: III

Non-Credit Co-operative Structure – Need and features – marketing societies – Consumer Co-operatives – Housing Societies – Industrial Co-operative Societies – Co-operative milk Supply Societies

and Unions – Co-operative Education and Training – Central and State Level Organizations.

Unit: IV

Government and Co-operation: Role of Government in Promotion and Development of Co-operatives – Features – Pros and cons- Central and State aid to the development of Co-operatives – Practical Problems faced by Co-operatives – Democratic Management in Co-operatives – The role in uplifting the weaker Sections of society. Need for changes in Government Policy and Law.

Unit: V

Co-operative Movement in Germany, England, Denmark, Italy, Israel and China – international Co-operative Alliance.

Reference Books;

1. Bedi. R.D.-Theory and Practice of Co-operation.
2. Momoria, C.B.Co-operation in India and Foreign Lands
3. Nakkiran.S.A.- Teatise on Co-operative Management.
4. Mathur.B.S- Co-operation in India – Sahitya Bhawan Publishers & Distributara Pvt Ltd.
5. Dr. Kulandaisamy- V. Management of Consumers Co-operatives.
6. Ajit Kumar . N – Co-operation, Himalaya Publishing House Pvt Ltd.
7. Kamat G.S – New Dimensions of Co-operative Management, Himalaya Publishing House Pvt Ltd.

CO-OPERATION

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

PART – A

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

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).

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.

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

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
Marks.

All Question carry equal

UNIT – I

UNIT - I

Qn. No.1 a) .

Qn. No.6 a).

(or)

(or)

b)

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-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).

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

PART – B

Answer All Questions. (5x5=25)
(5x10=50)

Answer All Questions.

All Question carry equal Marks.
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).

All Question carry equal

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).