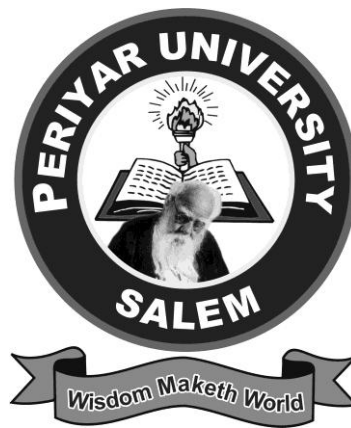


PERIYAR UNIVERSITY

SALEM – 636 011



PERIYAR INSTITUTE OF DISTANCE EDUCATION (PRIDE)

**MASTER OF COMMERCE
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

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 10 including one project work for 100 marks as an elective.

The Project Report must be submitted through the supervisor at the end 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

Above 75% in the aggregate –I Class with Distinction provided that they pass the examination in the first appearance.

6. Scheme of Examinations

M.Com

I YEAR

S. No	Paper Code	Title of the Paper	Duration	Max. Marks
1		Marketing and Strategic Management	3 Hours	100
2		Cost and Management Accounting	3 Hours	100
3		Statistical Analysis and Quantitative Techniques	3 Hours	100
4		Corporate Legal Frame work and Security Analysis	3 Hours	100
5		Financial Management and Project Finance	3 Hours	100

II YEAR

S. No	Paper Code	Title of the Paper	Duration	Max. Marks
6		Research Methodology and E-Commerce	3 Hours	100
7		Taxation	3 Hours	100
8		Global Marketing and Financial Services	3 Hours	100
9		Advanced Corporate Accounting	3 Hours	100
10		Elective (a) Human		

Resources	3 Hours	100
Management (or)		
(b) Project work		
Total		1000

7. Commencement of this Regulation:

These regulations shall take effect from the academic year 2008-09, i.e., for students who are to be admitted to the first year of the course during the academic year 2007-08 and thereafter.

MARKETING AND STRATEGIC MANAGEMENT

Section - A : MARKETING MANAGEMENT

Unit: I

Introduction – Marketing Management – Nature And Scope of Marketing. Concepts - Marketing Process – Marketing Functions- Market Mix-Market Planning – Organizing – Market Environment–market control and Its Implementation.

Unit: II

Product Planning and Policy for Old and New Products and Its Implementation- Product Development- Product Life Cycle, Packaging.

Unit: III

Buying Decision – Consumer Behaviour – Meaning - Nature – Factors Influencing Consumer Behaviour - Controllable and Non Controllable - Buying Decision Process – Market Segmentation–Customer Life Cycle.

Unit: IV

Pricing Decision and Distribution Decisions – Factors Affecting Price Determination – Pricing Policies And Strategies – Nature - Functions, Channel of Distribution –Types Of Channels – Intermediaries – Channel Management.

Unit: V

Promotional Decisions – Communication Process – Promotional Mix – Advertising – Other Tools and Techniques – Marketing Research and Information.

Reference:

1. Doyle – Marketing and Strategy
2. Phillip Kotler – Principles of Marketing
3. Ramasamy and Namanakumari – Marketing Management
4. Stanton, William Jandcharies – Future – Fundamentals of Marketing
5. Czinkota – Marketing Management.

Section - 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 – Industry – Competitor – SWOT Analysis – Factors Affecting Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marking.

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 – Types Of Controls – Primary Measures Of Divisional And Functional Performance – Strategic Information System – Guidelines For Proper Control.

Note: i) At least One Question In Part-B Should be a Case Study.

ii) Each question should have one question from Section - A and one from Section - B.

M.Com

MARKETING AND STRATEGIC MANAGEMENT

Model Question Paper

Time: 3 Hours Max Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) Explain the factors affecting Marketing Mix.
(Or)
b) Enumerate the dynamics of internal environment.
2. a) Enumerate the stages in the development of a new product.
(Or)
b) Write short notes on bench marking
3. a) Explain the types of buying Behaviour.
(Or)
b) Briefly explain information and systems strategies.
4. a) Discuss the pricing objectives.
(Or)
b) In procedural implementation, what is the role of the requirements of capital issue control?
5. a) What are the kinds of sales promotion?
(Or)
b) Write short notes on strategic information system.

PART-B

(Answer All Questions)

(All Questions Carry equal Marks) 5x15=75

6. a) Discuss the facilitating functions of marketing
(Or)
b) Explain the organizational capability factors.
7. a) Explain the factors to be considered before introducing a new product.
(Or)
b) Discuss the techniques used in strategic choice.
8. a) Discuss the factors influencing consumer behaviour.
(Or)

b) What are the various purchasing strategies? Examine the strategy to be adopted while purchasing raw materials at the time of sliding demand for the product.

9. a) Explain the pricing strategies.

(Or)

b) Resource allocation- explain.

10. a) Advertisement Copy – Explain

(Or)

b) What are the guidelines for proper control?

COST AND MANAGEMENT ACCOUNTING

Section-A : 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 Turn Over.

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 By Products – Activity Based Costing

Unit: V

Marginal Costing – meaning and concept – advantage 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:

1. Maheshwari S.N. – Principles of Cost Accounting – Sultan Chand & Sons, New Delhi.
2. Iyengar S.P. – Cost Accounting – Sultan Chand & Sons, New Delhi.
3. Arora – Cost Accounting – Principles and Practice Vikas Publishing House (P) Ltd., New Delhi.
4. Jain. S.P. and Narang – Advanced Cost Accounting – Kalyani Publishers, Ludhiana.

Section-B : MANAGEMENT ACCOUNTING

Unit: I

Accounting for Managerial decisions (Management Accounting) – 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 – Use 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 – Relevance of Variance Analysis to Management Decisions.

Note:

- i) Distribution of Marks between theory and problem shall be 20% and 80% respectively, as per the model question paper.
- ii) Each question should have one question from Section - A and one from Section - B.

Reference Books:

1. Sharma & Gupta – Management Accounting – Kalyani Publishers, Ludhiana.
2. Manmohan & Goyal – Principles of Management Accounting – Sahitya Bhavan, Agra.
3. Maheshwari S.N. – Management Accounting – Sultan Chand & Sons, New Delhi.
4. Hingorani, Ramanathan & Grewal – Management Accounting – Sultan Chand & Sons, New Delhi.

M.Com

COST AND MANAGEMENT ACCOUNTING

Model Question Paper

Time: 3 Hours Max. Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) Prepare cost sheet from the following data

Materials	Rs.30000
Direct wages	Rs.19600
Machine hours	Rs.2000
Machine hours rate	Rs0.50
Administration overheads	10% on works cost
Selling overheads	0.50 per unit sold
Units produced	20000
Units sold at Rs5 per unit	18000

(Or)

- a) Explain the scope of Management Accounting

2. a) From the following data given by the personnel department, calculate labour turnover rate by applying.

- (i) Separation method
- (ii) Replacement method
- (iii) Flux method

No. of workers on the payroll

At the beginning of the month 900

At the end of the month 1,100

During the month, 10 workers left, 40 persons were discharged and 150 workers are recruited. Of these 25 workers are recruited in the vacancies of those leaving, while the rest were engaged for an expansion scheme.

(Or)

- b) From the following figures calculate the creditors turnover ratio and the average payment period of accounts payable:

Particulars	Amount (Rs.)
Credit Purchase in 1999	10, 00, 000
Creditors on 01.01.1999	2, 00, 000

Creditors on 31.12.1999	1, 00, 000
Bills Payable on 01.01.1999	40, 000
Bills Payable on 31.12.1999	60, 000

3. a) From the following information, workout the machine hour rate.

Cost of the machine Rs.90,000

Installation charges Rs.10,000

Life of the machine -10years of 2,000 working hours each. Repairing charges-

50%of depreciation. Machine consumes 10 Units of power per hour at Rs1 per Unit:

Oil expenses-Rs.20 per day of 8hours.

Consumable stores Rs.100per day of 8hours

One operator is engaged on the machine at Rs.40 per day of 8 hours.

(Or)

b) Ramco Cements Presents the following information and you are required to calculate funds from operations:

Profit and Loss Account

To Operational	Rs	By Gross Profit	Rs
Expenses	1,00,000		2,00,000
To Depreciation	40,000	By gain on Sale of Plant	20,000
To Loss on Sale of Building	10,000		
To Advertisement suspense account	5,000		
To Discount Allowed	500		
To Discount on issue of Shares Written off	500		
To Goodwill written off	12,000		
To Net Profit	52,000		
	2,20,000		2,20,000

4. a) From the following information prepare process II account:

Transfer from process I 1,000Units at Rs.4p.u

Labour cost Rs.1,000

Materials Rs.3,500

Production overheads Rs.700

Normal process loss has been estimated at 10% of the input. Which can be sold for Rs.2p.u.actual production realized were 850 Unit:s.

(Or)

b) From the following figures prepare raw material purchase budget for January

2002:

Materials (Unit:s)							
	A	B	C	D	E	F	Estimated
Stock 1 st							
January	16,000	6,000	24,000	2,000	14,000	28,000	
Estimated							
Stock 31 st							
January	20,000	8,000	28,000	4,000	16,000	32,000	
Estimated							
Consumption	1,20,000	44,000	1,32,000	36,000	88,000	1,72,000	
Standard							
Price Per							
Unit:	25 paise	5 paise	15 paise	10 paise	20 paise	30 paise	

5.a) From the following data, which product would you recommend to be manufactured in a factory, time being the key factor?

	Per unit of Product A Rs.	Per unit of product B Rs.
Direct material	24	14
Direct labour @Rs.1perhour	2	3
Variable overhead @2perhour	4	6
Selling price	100	100
Standard time produce	2hours	3hours

(Or)

b) A Manufacturing concern, which has adopted standard costing, furnished the following information:

Standard:

Material for 70 Kg. Finished Products: 100 Kg.

Price of Materials: Rs. 1 per Kg.

Actual:

Output : 2,10,000 Kg.

Material Used : 2,80,000 Kg

Cost of Material : Rs. 2,52,000

Calculate

- i. Material Usage Variance
- ii. Material Price Variance
- iii. Material Cost Variance

PART-B

(Answer All Questions)

(All Questions Carry equal Marks) 5x15=75

6. a) From the following data, prepare a cost sheet for the month of April 2004:-

	Rs		Rs
Stock (1-4-2004)	2,50,000	W.I.P 1-4-2004	82,000
Raw material			
Finished goods	17,300	W.I.P 30-4-2004	91,000
Stock 30-4-2004	2,62,000	Direct wages	1,91,000
Raw material		Non productive	
Finished goods	1,57,000	wages	8,000
Purchases of			
Raw material	2,19,000	Direct expenses	12,000
Carriage on			
purchases	11,000	Factory overheads	83,000
Sale of finished		Administration	
goods	7,23,000	overheads	32,000
		Selling and	
		distribution	
		Overheads	42,000

(Or)

- b) Define Management Accounting. What are its merits and demerits?

7. a) Describe the procedure for purchasing raw materials for a large manufacturing concern.

(Or)

- b) From the following information presented by a firm for the year ended 31st December, Prepare Balance Sheet.

Sales to Net worth – 5 Times

Current Liabilities to Net worth – 50%

Total Debts to Net worth – 60%

Current Ratio – 2

Sales to Stock – 10 Times

Debtors Velocity – 9 Times

Annual Sales – Rs. 15, 00, 000

Cash Sales – 40% of Sales

8. a) Following is the summarized Trading and Profit & loss a/c of XY Ltd., for the year ended 31.03.2002

	Rs		Rs
To Materials purchased	48,000	By Sales	96,000
To Wages	36,000	By Closing stock of finished Goods	20,400
To Works expenses	24,000	By Work in progress Mat.	3,000
To Gross profit	14,400	Wages	1,800
Work exp.	1,200		6,000
	1,22,400		1,22,400
	Rs		Rs
To Administrative expenses	6,000	By Sales	14,400
To Net profit	8,400		
	14,400		14,400

During the year, 6,000 Units were manufactured and 4,800 of these were sold.

The costing records show that works overheads were Rs.3 per unit produced and administrative overheads Rs.1.50 per unit produced.

The costing book shows a profit of Rs.11,040.

Prepare a statement of cost and profit and reconcile them.

(Or)

- b) From the following balance sheet of X Ltd. Make out.
- Statement of Changes in working capital
 - Fund flow Statement

Balance Sheets

Liabilities 1999 (Rs.) 2000 (Rs.) Assets 1999 (Rs.) 2000 (Rs.)

Equity Share

Capital 3,00,000 4,00,000 Goodwill 1,15,000 90,000 8%

Redeemable Preference Share Capital	Land & Buildings		Plant			
1,50,000	1,00,000		2,00,000	1,70,000		General
Reserve	40,000	70,000	Debtors	80,000	2,00,000	Profit and
Loss	30,000	48,000	Stock	1,60,000	2,00,000	Proposed
			Bills			
Dividend	42,000	50,000	Receivable	77,000	1,09,000	Creditors
	55,000	83,000	Cash in Hand	20,000	30,000	Bills Payable
	20,000	16,000	Cash at Bank	15,000	10,000	Provision for
Taxation	40,000	50,000		10,000	8,000	
	6,77,000	8,17,000		6,77,000	8,17,000	

Additional Information

1. Depreciation of Rs. 10,000 and Rs. 20,000 have been charged on plant and land and buildings respectively in 2,000.
2. A dividend of Rs. 20,000 has been paid in 2,000.
3. Income – Tax of Rs. 35,000 has been paid during 2,000
9. a) From the following information relating to process prepare:
 - (i) Statement of equivalent production.
 - (ii) Statement of cost
 - (iii) Statement of evaluation.
 - (iv) Process account.

Operating work-in-progress	200 Units @ 5p.u. stage of completion.
Material	100%
Labour	40%
Overheads	40%
Units introduced	1,050 Unit:s
Transfer to next process	1,100 Unit:s
Closing work – in – progress	150 Unit:s
Materials	100%
Labour	70%
Overheads	70%

Other informantions	Rs.
Material Cost	2,100
Labour	4,500
Overheads	2,250

(Or)

- b) A Company expects to have Rs. 37,500 cash in hand on 1st April and requires you to prepare an estimate of cash position during the three months. April, May and June. The following information is supplied to you:

	Sales (Rs.)	Purchase (Rs.)	Wages (Rs.)	Factory Expenses (Rs.)	Office Expenses (Rs.)	Selling Expenses (Rs.)		
February	75,000	45,000	9,000	7,500	6,000	4,500	March	84,000
	48,000	9,750	8,250	6,000	4,500	April	90,000	52,500
	10,500	9,000	6,000	5,250	May	1,20,000	60,000	13,500
	11,250	6,000	6,570	June	1,35,000	60,000	14,250	14,000
	7,000	7,000						

Other Information

- i. Period of Credit allowed by suppliers 2 months
 - ii. 20% of sales is for cash and period of credit allowed to customers for credit is one month.
 - iii. Delay in payment of all expenses – 1 month
 - iv. Income Tax of Rs. 57,500 is due to be paid on June 15th.
 - v. The company is to pay dividends to share holders and bonus to workers of Rs. 15,000 and Rs. 22,500 respectively in the month of April.
 - vi. Plant has been ordered to be received and paid in May. It will cost Rs. 1,20,0000
10. (a) S.V.Ltd., a multi product company furnishes you the following data relating to the year 1999:

	First half of the year	Second half of the year
Sales (Rs.)	45,000	50,000
Total cost (Rs.)	40,000	43,000

Assuming that there is no change in prices and variable cost and that the fixed expenses are incurred equally in the two half year periods:

Calculate for the year 1999:

- (i) The profit volume ratio.
- (ii) Fixed expenses
- (iii) Break even sales
- (iv) Percentage of margin of safety.

(Or)

- b) The Standard Material cost of 100 kg of Chemical D is made up of:
- Chemical – A – 30 kg @ Rs. 4 per kg
 Chemical – B – 40 kg @ Rs. 5 per kg
 Chemical – C – 80 kg @ Rs. 6 per kg

In a batch, 500 kg of Chemical D were produced from a mix of

Chemical – A – 140 kg @ a cost of Rs. 588

Chemical – B – 220 kg @ a cost of Rs. 1,056

Chemical – C – 440 kg @ a cost of Rs. 2,860

How do the yield, mix and the price factor contribute to the variance in the actual per 100 kg of Chemical D over the standard cost?

STATISTICAL ANALYSIS AND QUANTATIVE TECHNIQUES

Section-A : STATISTICAL ANALYSIS

Unit: I

Statistical Analysis – Concept – Univariate Analysis – An Over View Of Central Tendency – Dispersion and Skewness – Bivariate Analysis – Simple Correlation and Regression Techniques – Charts – Graphs – Diagrams

Unit: II

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

Unit: III

Procedure of Testing Hypothesis – Standard Error And Sampling Distribution – Errors in Testing Hypothesis – Tests of Significance – Z Test – Large Samples – Small Samples- Students 't' Distribution.

Unit: IV

Testing Of Hypothesis – Parametric Tests – F-Test – One – Way- Two- Way- χ^2 - χ^2 Test and goodness of fit – conditions for applying χ^2 test – Yates Correction – Uses Of χ^2 Test – Introduction of SPSS.

Unit: V

Multivariate Analysis – Partial and Multiple correlation and Regression- Factor Analysis – Cluster Analysis – Conjoint analysis - Automatic Interaction Detector.

Note:

1. The distribution of marks between theory and problem shall be 20 percent and 80 percent respectively, as per the model question paper.

Reference Books:

1. Hoodai, R.P., Statistics for Business and Economics, Macmillain, New Delhi
2. Gupta, S.P., Statistical Methods, Sultan Chand & Sons, New Delhi.

STATISTICAL ANALYSIS AND QUANTATIVE TECHNIQUES

Section-B : QUANTITATIVE TECHNIQUES

Unit: I

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

Unit: II Statistical Decision Theory – Meaning and Scope – Decision Framework – Decision Under Uncertainty – Expected Monetary – Expected opportunity loss – Expected Value of Perfect Information – Uses Of Incremental Analysis.

Unit: III

Decisions under Uncertainty – Pay – Off Matrix – Mini Max Criterion – Maxi Max Criterion – Mini Max Regret (Or Savage) Criterion – Hurwicz Criterion- Decision Tree.

Unit: IV

Demand Forecasting – Purpose of Forecasting Demand – Steps involved in Forecasting – Extrapolation Technique of Demand Forecasting – Time Series – Seasonal Indices- Method of Simple Average – Ratio – To Trend Method – Moving Average Method-Method of Link Relatives.

Unit: V

Assignment Problems – A Variant of The Transportation Problem-Complete Enumeration Method – Transportation Method – Simplex Method – Hungarian Assignment Method (Ham)-Unbalanced Assignment Problems-constrained assignment problems - Unique Versus Multiple Optimal Solutions-Maximization Case – Dual of The Assignment Problem.

Note:-

- i) The distribution of marks for problem and theory shall be 80 percent and 20 percent respectively, as per the model question paper
- ii) Each question should have one question from Section - A and one from Section - B.

References 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 Metha.P.C., Quantitative Methods, Sultan Chand and Sons, New Delhi.

M.Com
STATISTICAL ANALYSIS AND QUANTATIVE TECHNIQUES
Model Question Paper

Time: 3 Hours

Max. Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) What are the advantages of diagrammatic and graphic representation of data?

(Or)

- b) A manufacturer wishes to produce two commodities A and B. He can sell any quantity of them that he makes. He has two machines M_1 and M_2 . M_1 is available for 200 minutes per day and M_2 is available for 300 minutes per day. Product A requires 4 minutes of the first machine's time and 3 minutes of the second machine's time. Product B requires 2 minutes of the first machine's time and 5 minutes of the second machine's time. The profit contribution (Sale Price – Variable Cost) is Rs.3 for each unit of A and Rs. 2 for each unit of B. How many Units of A and how many Units of B he should produce in order to maximize his profit?

2. a) Five coins are tossed 96 times:
- i. Construct the theoretical frequency table for 0, 1....5 heads.
 - ii. Find the expected no of times of getting at least 3 heads

(Or)

- b) Distinguish between a deterministic and probabilistic decision problem.

3. a) 250 Oranges are taken at random from a basket and 25 are found to be bad. Estimate the proportion of bad Oranges in the basket and assign limits within which the percentage most probably lies.

(Or)

- b) A Physician purchases a particular vaccine on Monday of each week. The vaccine must be used within the week following, otherwise it becomes worthless. The vaccine costs Rs.2 per dose and physician charges Rs5 per dose. In the past 50 weeks, the physician has administered vaccine in the following quantities.

Dose per week	:	20	25	40	60
No of weeks	:	5	15	25	5

Obtain a regret matrix

4. a) The distribution of typing mistakes committed by a typist is given below. Would you say that typing mistakes are subject to Poisson model at 5% level of significance?

Mistakes Per Page	:	0	1	2	3	4	5
No. of Pages	:	142	136	69	27	5	1

(Or)

- b) Assuming the trend is absent; determine if there is any seasonality in the data given below:

Year	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter
2000	3.7	4.1	3.3	3.5
2001	3.7	3.9	3.6	3.6
2002	4.0	4.1	3.3	3.1
2003	3.3	4.4	4.0	4.0

What are the seasonal indices for various quarters?

5. a) Is it possible to get the following from a set of experimental data?
 $r_{12} = 0.6$ $r_{23} = 0.8$ $r_{13} = -0.5$

(Or)

- (b) Using the following cost matrix determine optimal job assignment

	Job				
Machinist	1	2	3	4	5
A	10	3	3	2	8
B	9	7	8	2	7
C	7	5	6	2	4

D	3	5	8	2	4
E	9	10	9	6	10

PART-B

(Answer All Questions)

(All Questions Carry equal Marks) 5x15=75

6. a) In two sets of variables X and Y with 50 observations each, the following data were observed. Mean of X = 10; S.D. of X = 3; Mean of Y = 6; S.D. of Y = 2

Co-efficient of correlation between X and Y is 0.3. However, on subsequent verification it was found that one value of X (= 10) and one value of Y (=6) were inaccurate and weeded out. With remaining 49 pairs of values, how is the original value of correlation co-efficient affected?

(Or)

- b) Maximize $Z = 8x_1 + 16x_2$

Subject to

$$\begin{aligned} x_1 + x_2 &\leq 200 \\ x_2 &\leq 125 \\ 3x_1 + 6x_2 &\leq 900 \text{ and } x_1, x_2 \geq 0 \end{aligned}$$

7. a) In an intelligence test administered to 1000 students the average score was 42 and standard deviation 24. Find (a) The number of students exceeding a score 50, (b) the no of students lying between 30 and 54, (c) The value of score exceeded by the top 100 students.

(Or)

- b) Apply (i) Maxmin (ii) Minmax and (iii) Minimax regret to the following pay off matrix:

		Stats of Nature	
		A	B
	X	-10	3
Acts	Y	5	-1
	Z	8	-5

8. a) 10 persons were appointed in a clerical position in an office. Their performance was noted by giving a test and the means recorded out of 50. They were given 6 months training and again they were given a test and marks were recorded out of 50.

Employees:	A	B	C	D	E	F	G	H	I	J
Before Training:	25	20	35	15	42	28	26	44	35	48
After Training:	26	20	34	13	43	40	29	41	36	46

By applying the t- test can we conclude that employees have benefited by the training? (you are given for $V = 9$, $t_{0.05} = 2.262$)

(Or)

b) Describe the steps involved in the Process of decision making.

9. a) Perform a Two – Way ANOVA for the data given below:

Plot of Land	Treatment			
	A	B	C	D
I	38	40	41	39
II	45	42	49	36
III	40	38	42	42

(Or)

b) Calculate seasonal indices by the “ratio moving average method” from the following data:

Year	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
2001	68	62	61	63
2002	65	58	66	61
2003	68	63	63	67

10. a) Write Notes on :

- i. Factor Analysis
- ii. Cluster Analysis
- iii. Conjoint Analysis

(Or)

b) ABC Airline operating 7 days a week has given the following time table. Crews must have a minimum day over of 5 hours between flights. Obtain the pairing flights that minimizes day over time away from home. For any given pairing the crew will be based at the city that results the smallest day over.

Hyderabad – Delhi

Delhi – Hyderabad

	Flight No.	Departure	Arrival	Flight No.	Departure	Arrival
a.m.	A1	6 a.m.	8 a.m.	B1	8 a.m.	10
a.m.	A2	8 a.m.	10 a.m.	B2	9 a.m.	11
	A3	2 p.m.	4 p.m.	B3	2 p.m.	4 p.m.
	A4	8 p.m.	10 p.m.	B4	7 p.m.	9 p.m.

CORPORATE LEGAL FRAMEWORK AND SECURITY ANALYSIS

Section-A : CORPORATE LEGAL FRAMEWORK

Unit: I

Companies Act, 1956-Definition-Features-Kinds of Companies – Memorandum of Association-Articles of Association-Prospectus-Share Capital and Membership.

Unit: II

Company Management: Qualifications and Disqualifications of Directors-Powers, Duties and Liabilities of Directors-Meetings and Resolutions-Meaning and Modes of Winding Up.

Unit: III

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

Unit: IV

Corporate Responsibilities towards Consumers; Definition of Consumer-Consumerism-Consumer Rights-Consumer Protection and Consumerism in India-Consumer Protection Act, 1986-Grievance Redressal Machinery.

Unit: V

Corporate Responsibilities Towards Environment: The Environment (Protection) Act, 1986-Definition of Environment- Functions – Powers Of The

Central Government To Make Rules To Regulate Pollution- To Inspect Units-
Prevention And Control Of Pollution- Abatement Of Environmental Pollution

Reference Books:

1. Kapoor.N.D- Elements Of Company Law
2. Avadhani.V.D.- SEBI Guidelines and Listing
3. Kapoor.N.D- Elements of Industrial Law
4. Francis Cherunilam – Business Environment-Text and Cases
5. Francis Cherunilam – International Business-Text and Cases.
6. Sherlekar.S.A.- Marketing Management

Section-B : SECURITY ANALYSIS

Unit: I

Nature and Scope of Security Analysis – Concept of Risk and Return –
Measurement of Risk.

Unit: II

Fundamental Analysis – Economic Analysis, Industry Analysis and
Company Analysis – Technical Analysis – Trends, Indications, Indices and
moving average applied in Technical Analysis.

Unit: III

Valuation of Securities – Equity Shares – Preference Shares – Debentures
Bonds.

Unit: IV

Efficient Market Hypothesis – Weak, Semi-Strong and Strong Market and
its Testing Techniques – Markowitz – Risk Return Optimization – Sample
Sharpe's Optimization Solution – Random Walk Theory – Dow Theory.

Unit: V

CAPM Model – Capital Market Line, Security Market Line – Risk Free
Lending and Borrowings.

Note:

- i. Only Theory Questions
- ii. Each question should have one question from Section - A and one
from Section - B.

Reference:

1. Dr. Ranganatham.M, & Madhumathi.R, Investment Analysis & Portfolio Management, Pearson Education, New Delhi.
2. Dr. Bhalla.V.K, Investment Management.
3. Fisher & Jordan, Security Analysis & Portfolio Management, Prentice Hall India.
4. Sharpe, William, Gordan, Investments, Prentice Hall India.

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CORPORATE LEGAL FRAMEWORK AND SECURITY ANALYSIS

Model Question Paper

Time: 3 Hours

Max. Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) "The Memorandum of Association is the fundamental law or a Charter defining the objects and limiting the powers of a company" Explain.

(Or)

- b) What are the methods of risk management?

2. a) Discuss the powers of a Director of a company under the Companies Act, 1956.

(Or)

- b) What is MACD?

3. a) What are the objects of SEBI?

(Or)

- b) How do you value preference shares?

4. a) What is Consumerism?

(Or)

- b) Differentiate between certainty and uncertainty risk?

5. a) Define environment. State the functions of Environment (Protection) Act, 1986.

(Or)

- b) Under the CAPM, at what common point to the characteristic lines of individual's securities interact?

PART-B

(Answer All Questions)

(All Questions Carry equal Marks) 5x15=75

6. a) What is a private company? When does it become a deemed public company?

(Or)

- b) Explain various approaches for management of business returns

7. a) What are the different types of resolutions which may be passed in a meeting of shareholders?

(Or)

- b) "Fundamental analyst's estimate of intrinsic value is different from the present value of all income". Is this statement true, false or uncertain? Explain

8. a) Examine the role of SEBI in controlling securities market.

(Or)

- b) Write about Yield To Maturity (YTM)

9. a) Discuss the salient provisions of the consumer protection Act, 1986

(Or)

- b) Explain how the efficient frontier is determined using the Morkowitz approach

10. a) What are the powers of the Central Government to prevent pollution and for pollution control?

(Or)

- b) Identify the relationship between the Security Market Line and the Characteristic Line

FINANCIAL MANAGEMENT AND PROJECT FINANCE

Section-A : FINANCIAL MANAGEMENT

Unit: I

Financial Management: Meaning, nature and scope of finance; Objectives of Financial Management – Profit Maximization, Wealth Maximization – Conflict of Goals between management and owners, Finance Functions – Traditional approach, Modern approach – Investment Decisions, Financing Decisions, Dividend Decisions and Working Capital Management Decisions (Theory Only).

Role of Finance Manager; Interface of the finance function with other areas (Theory Only).

Unit: II

Financing Decisions: Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt; preference shares, equity capital and retained earnings; Overall cost of capital (Weighted) (Problem and Theory).

Leverages: Concept, measurement, importance and implications of Operating, Financial and Combined leverages (Problem and Theory).

Unit: III

Capital Structure: Meaning, Features of appropriate capital structure: Factors determining capital structure: Capital structure Theories – Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach (Problem and Theory).

Dividend Policy and Decisions: Meaning, Nature and Forms of Dividends, Factors influencing dividend policy: Dividend Theories: Dividend Relevance – Walter's Model, Gordon's Model – Dividend Irrelevance – MM's Hypothesis (Problem and Theory).

Unit: IV

Investment Decisions: Capital Budgeting – Nature of Investment Decisions, Importance, Kinds of Investment decisions – Accept – reject, Mutually Exclusively, Capital Rationing decision; Capital Budgeting Process, Determination of relevant cash flows (Problem and Theory).

Capital Budgeting Evaluation Techniques: Discounted Cash Flow criteria – Net Present Value, Internal Rate of Return and Profitability Index and Non-Discounted cash flows – payback period, Accounting Rate of Return (Problem and Theory).

Unit: V

Working Capital Management: Concept, Need and types of working capital; Determinants of working capital; Estimation of Working Capital Needs; Financing of current assets – Matching, Conservative Approach, Aggressive Approach (Problem and Theory).

Management of Cash – Motives of holding cash; objectives of cash management; Factors determining cash needs. Management of Receivables – objectives, cost associated with receivable and benefits of receivable management. Inventory Management – objectives, Cost of holding inventory and benefits of Inventory Management (Theory Only).

Reference Books:

1. Khan.M.Y and Jain.P.K, Financial Management, Text and Problems, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
2. Pandey.I.M, Financial Management, Vikas Publishing House (P) Ltd. New Delhi.
3. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Ravi.M Kishore, Financial Management, Taxmann Allied Services (P) Ltd., New Delhi.
5. Van Horne.J.C., Financial Management and Policy, Prentice-Hall of India, New Delhi.
6. Sharma.P.K and Shashi K.Gupta, Financial Management, Kalyani Publishers.
7. Srivastava.R.M, Financial Management, Pragati Prakashan, Meerut.

Section-B : PROJECT FINANCE

Unit: I

Project Identification and Formulation – Stages in a Project Cycle: Project Identification, Formulation, Evaluation and Implementation – Role of Consultants in Project Management.

Sources of Project Financing: Conventional financing and non-conventional financing.

Unit: II Estimation of Project Finance – Estimating the total capital requirements – Factors determining the Fixed Capital and Working Capital – Judicious Financing Plan – Capital Gearing – Matching of Project requirements with available assistance from various sources.

Unit: III

Project Appraisal: Process of Lending for a project – pre-sanction Appraisal – Managerial Appraisal: Fundamentals of Managerial appraisal – Evaluation of Managerial skills, past records, Management and Working of the group companies.

Unit: IV

Technologies Appraisal: Objectives – Classification of technology – Essential of Technologies appraisal – Availability of Raw materials and Utilities and Safeguard against Pollution, Effluent disposal / treatment.

Socio-Economic Appraisal: Economies of Scale, Employment Generation, Social Cost Benefit Analysis, Contribution to Government Revenue, Political Stability, Priority and Evaluation of International Competitiveness.

Unit: V

Project Monitoring – Post Sanction Supervision and Follow up – How to Improve Recovery? Project Review – Post audit – Abandonment Analysis – General approach – Behavioural issues.

Industrial Sickness: Role of the Board for Industrial Financial Reconstruction (BIFR).

Note:-Each question should have one question from Section - A and one from Section - B.

Reference Books:

1. Machiraju.H.R, Project Financing, Vikas Publishing House Private Limited, New Delhi.
2. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
3. Vasant Desai, Project Management, Himalaya Publishing House, Mumbai.

4. Rao.P.C.K., Project Management and Control, Sultan Chand & Sons, New Delhi.

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FINANCIAL MANAGEMENT AND PROJECT FINANCE

Model Question Paper

Time: 3 Hours Max. Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) Define: Financial Management. What are its objectives?
(Or)
b) What is Venture Capital? State its relevance to project finance.
2. a) Radiant Ltd. has disbursed a dividend of Rs.30 on each Equity Shares of Rs.10. The current market price of share is Rs. 80. Calculate the cost of equity as per dividend yield method.
(Or)
b) What is pre-sanction appraisal? State its significance.
3. a) State the basic factors on which investment decisions are taken.
(Or)
b) How will you forecast the demand of a product?
4. a) What is optimum capital structure? Briefly explain.
(Or)
b) State the objectives of social cost benefit analysis.
5. a) Define: Working Capital, State its importance
(Or)
b) Suggest measures to rehabilitate the sick industrial Units:.

PART-B

(Answer All Questions)

(All Questions Carry equal Marks) 5x15=75

6. a) Describe the functions of modern finance manager.
(Or)
b) Compare the features of different sources of finance for a project to identify the best one.

7. a) Explain the different approaches to the calculation of the Cost of Equity, with an example of your own.

(Or)

- b) Elucidate how you would appraise the managerial aspects of a project before funding.

8. a) Two Projects Moon and Stars which are mutually exclusive are being under consideration. Both of them require an investment of Rs.2,00,000 each. The net cash inflows are estimated as under:

Year	Moon Rs.	Star Rs.
1	20,000	60,000
2	80,000	1,00,000
3	60,000	1,60,000
4	1,20,000	80,000
5	1,80,000	1,20,000

The company's targeted rate of return on investments is 12%. You are required to assess the projects on the basis of their present values, using (i) Net present value and (ii) profitability index method

(Or)

- b) As a banker, how would you estimate the demand and supply gap to gauge the strength of the project to be financed?

9. a) Summer Ltd. And Winter Ltd. are identical in all respects including risk factors except for debt/equity mix. Summer Ltd. having issued 12% debentures of Rs. 30lakhs, while Winter Ltd. issued only equity capital. Both the companies earn 24% before interest and taxes on their total assets Rs. 50 lakhs. Assuming the corporate effective tax rate 40% and capitalization rate 18% for an all-equity company. Compute the value of Summer Ltd. and Winter Ltd. using Net Income approach.

(Or)

- b) Illustrate the social-cost benefit appraisal of a project with suitable example.

10. a) What factors determine the working capital requirements of a firm?

(Or)

- b) Enumerate the causes of industrial sickness? How can sickness be predicted?

RESEARCH METHODOLOGY AND E-COMMERCE

Section-A : RESEARCH METHODOLOGY

Unit: I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Empirical, Historical and Case Study. Identification, Selection and Formulation of Research Problem – Research Design – Components of the Research Design.

Unit: II

Census – Universe/ Population – Sample – Sampling Techniques – Random and Non Random Sampling – Sampling Frame – Size of the Sample – Sampling and Non Sampling Errors.

Unit: III

Collection of Data, Primary And Secondary Data – Tools of Collection of Data – Questionnaire – Personal Interview – Interview Schedule – Observation – Precautions to be Taken While Applying Tools – Pilot Study and Pretesting.

Unit: IV

Analysis And Interpretation Of Data – Hypothesis Characteristics of A Good Hypothesis – Formulation and Testing of Hypothesis – Methods of Testing Hypothesis – Parametric and Non Parametric Tests, Test of Significance – ‘t’ Test – ‘F’ Test – Correlation, Regression, Simple. Partial and Multiple – (χ^2) Tests – Analysis of Variance.

Unit: V

Research Report – Types of Reports – Target Audience – Steps in Drafting A Research Report – Contents of A Research Report – Title Pages – Table of Contents – Body of The Report – Appendices – Bibliography – Footnotes.

Note : Theory only

References:

1. Kothari.C.R: Research Methodology: Wiley Eastern Ltd., New Delhi:
2. Amarchand.D: Research Methods in Commerce – Emerald Publishers, Chennai.
3. Anderson .J.Berry H.D& Poole: Thesis and Assignment Writing – Wiley Limited, New Delhi.
4. Thanulingom/N: Research Methodology in Social Sciences, Himalaya Publishing House.

Section-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 – Network of Hyper Text – Commercial Uses of Hyper Text – URLs, HTTP, HTTPD Servers, 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 – Past Sale Services.

Unit: III

Web Site Meaning – Web Site in B2C E-Commerce – 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 – Alternative Models Of B2B E- Commerce – 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 - Threats- Sources of Threats – Risk Management Approaches – Legal Framework of E-Commerce – Cyber Laws – Feature of Cyber Laws – Multi Media and – E-Commerce – Multimedia

Technologies – Desk Top Video Conferencing – Broad Band Networks – Related Concepts – ATM And Cell relay – Visa Cards.

Note:-

- i. Each question should have one question from Section - A and one from Section - B.

Books for reference:

1. Agarwala, K.N And Deeksha Agarwala, Business on the Net: What's and How's of E-Commerce ; Macmillan, New Delhi.
2. Diwan, Prag and Sunil Sharma, Electronic Commerce, Micro Soft Press Washington.
3. SchNeider, Gray D, Electronic Commerce, Course Technology, Delhi
4. Prag Diwar and Sunil Sharma, E-Commerce – A Manager's Guide to E-Business, Eal Books New Delhi.

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RESEARCH METHODOLOGY AND E-COMMERCE

Model Question Paper

Time: 3 Hours

Max. Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) What are the objectives of Social Research?
(Or)
b) Explain the features of E-Commerce
2. a) Define sampling and explain its elements/
(Or)
b) What do you mean by electronic cataloguing?
3. a) What are the merits of interview method in data collection?
(Or)
b) Define B2C E-Commerce
4. a) Explain the functions of hypothesis.
(Or)
b) What do you mean by mass customerization?
5. a) What is the significance of report writing?
(Or)
b) What are the features of Cyber Laws?

PART-B

(Answer All Questions)

(All Questions Carry equal Marks)

5x15=75

6. a) Explain the types of Research.
(Or)
b) Write Notes on:
 - i. Global Publishing Concept
 - ii. Universal Reader Concept
 - iii. Client Server Concept
7. a) Explain the methods of probability sampling methods.
(Or)
b) Write Notes on

- i. Cost Estimation and Pricing
 - ii. Order Selection
 - iii. Order Finalization
8. a) Explain the tools for collection of data.
(Or)
b) Explain the significance of Various E-Payments
9. a) What are the different types of hypothesis?
(Or)
b) Write Note on:
 - i. Logistics Management
 - ii. Knowledge Management
 - iii. Work Flow Management
10. a) Explain the types of Research Reports.
(Or)
b) Write Note on:
 - i. Desk Top Video Conferencing
 - ii. Broad Band Networks
 - iii. VISA Cards

TAXATION

Section-A : DIRECT TAXES

Unit: I

Basic concepts – Definitions – Previous year, Assessment year, Income, Assessee, Person - Residential Status – Tax Free Income, Agricultural Income.

Unit: II

Heads of Income – Computation of Income under the head salaries – Income from House Property – Profits and Gains of Business (or) Profession – Depreciation and other Allowances – Deemed Income.

Unit: III

Capital Gains – Income from other sources – Deductions From Gross Total Income.

Unit: IV

Computation of Total Income – Individuals – Assessment of Firm – Tax Deducted at Source – Advance Tax – Penalties – PAN – Income Tax Authorities.

Unit: V

Aggregation of Income – Set off and Carry Forward of Losses – Classification of Companies for Income Tax Purpose – MAT – TAX on Distributed Profits – An Outline of Wealth Tax.

Note:

- i. Distribution of Marks between Theory and Problems shall be 20% and 80% respectively, as per the Model Question Paper.
- ii. Each question should have one question from Section - A and one from Section - B.

Reference Books:

1. Gaur. V.P & Narang.K.L, Income Tax Law & Practice, Kalyani Publishers.
2. Dr.Vinod Singharia, Direct Taxes, Taxman Publications.
3. Dinkar Pagare, Income Tax Law & Practice, Sultan Chand & Sons.
4. Dr. Jayakumar.A, Income Tax Law & Practice, Vijay Nicole, Chennai.

Section-B : INDIRECT TAXES

Unit: I

Basic Principles of Taxation – Direct and Indirect Taxes – Significance of Indirect Taxes and Limitations.

Unit: II

Central Excise – Levy – Clearance of Excisable goods – Physical Control – Self Removal Procedure – Compounded Levy Scheme – Exemption – Duty Drawback – MODVAT – CENVAT.

Unit: III

Customs Duty – Definitions – Assessable Baggage, Bill of Entry, Dutiable goods – Clearance Procedure – Import by post – Prohibited exports – Export of Cargo – Land, Sea And Air Routes – Importance Of Cargo, Personal Baggages, Import Of Stores.

Unit: IV

Central Sales Tax Act, 1956 – Dealer, Declared goods, place of Business, Sale, Sale Price, Turnover, Year, Appropriate authority, Interstate Sale – Registration of Dealers – Procedure for levy and Collection – Rate of Tax – Exemption of subsequent sales.

Unit: V

VAT Implementation in India - White paper on VAT - Differences between General Sales Tax and VAT - Registration of Dealers - TIN - Rates of VAT - Exempted goods under VAT.

Note:

1. Question paper must contain theory Questions Only.
2. Each question should have one question from Section - A and one from Section - B.

Reference Books:

1. Govindan.M.S, Indirect Taxes Made Easy, Sitaraman & Co., Chennai.
2. Datey.V.S, Indirect Taxes, Taxmann Publications, New Delhi.
3. Balachandran.V, Indirect Taxation, Sultan Chand & Sons, New Delhi.
4. Dinakar Pagare, Business Taxation, Sultan Chand

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TAXATION

Model Question Paper

Time: 3 Hrs.

Max. Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) Define Previous Year and Assessment year
(Or)
b) What are the differences between Direct and Indirect Taxes?
2. a) X, an employee of ABC (P) Ltd., posted at Ajmer, draws Rs. 3,00,000 as basic salary, Rs.10,000 as dearness allowance (forming part of salary) and Rs.5,000 as commission. Besides, the company provides a rent free unfurnished accommodation in Ajmer. The company owns the house; Fair rent of the accommodation is Rs.50,000 per annum. Determine the taxable value of the perquisite for the assessment year 2006-07.
(Or)
b) What is Compounded Levy Scheme?
3. a) Mr. Rajendran owned a residential a house at Trichy which acquired in 1996 and the original cost of which was Rs. 15,00,000. He disposed the house in 2001 for Rs. 20,00,000 and purchased another house for Rs. 10,00,000. He sold the second house at Trichy at Rs. 12,00,000 on 15-06-2004. Calculate Capital Gain and the exemption availed by Mr.Rajendran.
(Or)
b) What is the Clearance Procedure for Import by Post?
4. a) Mr. Ramkumar is a Professor in a reputed Govt. College at Chennai and draws the following emoluments
Basic Pay Rs. 16, 400
Dearness Allowance 71% of Basic Pay
House Rent Allowance 30% of Basic Pay
City Compensatory Allowance 15% of Basic Pay

Medical Allowance Rs. 100 Per Month

He received Rs. 20,000 for valuation and question paper settings of various universities (Expenses Rs. 2000).

Calculate his Gross Total income.

(Or)

- b) What are Declared Goods?
5. a) What is Net wealth?

(Or)

- b) Write a note on TIN.

PART-B

(Answer All Questions)

(All Questions Carry equal Marks) 5x15=75

6. a) "Incidence of Taxation depends on residential status of an Assessee"
Discuss.

(Or)

- b) Give a brief outline of Direct and Indirect Taxes levied in India
7. a) X gives the under noted particulars of his income for the year ending
March 31, 2005:

Salary after deduction of income-tax at source and own contribution to the office provident fund which is recognized	Rs. 2,00,000
Income-tax deducted at source	23,400
Own contribution to the recognized provident fund	35,000
Employer's contribution to the provident fund	31,408
Interest Credited to the provident fund calculated at the rate of 14% per annum on December 31, 2004	5,000
Holiday home facility provided by the employer	12,500
House rent allowance (actual rent paid by X for the house in Delhi was Rs. 6,000)	11,800

His employer gives X free use of 1200cc car for domestic official purpose (with effect from November 5, 2004) all the expenses including salary of driver being met by the latter. A sum of Rs. 1,200 is, however, recovered from X.

X is also provided free service of a watchman (with effect from May 10, 2005) and a sweeper (with effect from December 1, 2004). Salary (Rs.300 per month per person) is paid by employer.

X pays life insurance premium of Rs. 7,860 on his own life (sum assured: Rs. 2 lakh). Income of X from other source is Rs. 1,18,000 which includes income-tax refund of Rs. 3,000 and Rs. 600, being interest thereon.

Calculate the taxable income for the relevant assessment year.

(Or)

b) Write an outline of VAT implementation in India.

8. a) Mr. Surinder furnishes the following particulars for the previous year ending 31.03.2005 and requests you to compute the taxable capital gain:

He had a residential house, inherited from father in 1993, the fair market value of which on 01.04.1991 is Rs. 5 lakhs. In the year 1995-96, further construction and improvements costed Rs. 6 lakhs.

On 10.05.2004, the house was sold for Rs. 50 lakhs. Expenditure in connection with transfer is Rs. 50,000.

On 20.12.2004 he purchased a residential house for Rs. 15 lakhs.

(Or)

b) What are prohibited exports under customs Duty? What are Dutiable Goods?

9. a) Compute the taxable income of Mr. Ramesh for the Assessment year 2006-07:

Rs.

Net Income from tyre Business	30,000
Interest on Post Office Savings Bank	900
Share of Profit from a partnership Concern	22,000
Short-term capital gains on sale of Land	24,000
Long-term capital gain on House Property	1,20,000
Share of income from HUF in which he is a member	8,200
Winning form camel Race	10,000
Interest on Bank Deposits	
- Deposit in his own name	4,000
- In the name of minor son	1,300

Expenditure incurred for the medical treatment of his handicapped 67 years old brother (Dependant of Mr. Ramesh)	42,000	
Repayment of loan taken for part-time studies for graduate course In Management	10,000	Donation to
Prime Minister's National Relief Fund	20,000	

(Or)

- b) Define Under Sales Tax Act 1956:
- i. Sale
 - ii. Turnover
 - iii. Appropriate Authority
10. a) What do you mean by a company in which public are substantially interested? Describe the concessions that are available to such companies under the income-tax act 1961.

(Or)

- b) Explain the procedure of Registration of Dealers under VAT.

GLOBAL MARKETING AND FINANCIAL SERVICES

Section-A : GLOBAL MARKETING

Unit: I

Introduction To Global Marketing: Definition, Scope, And Significance – Global Marketing Versus Domestic Marketing – Factors Responsible For Transition From Domestic To Transnational Marketing – Barriers To Global Marketing – Need For Effective Global Marketing.

Unit: II

Marketing Environment and Decisions: Controllable and Uncontrollable Environments – Marketing Strategies and Policies – Market Selection Decision, Strategy for Market Entry Decision.

Unit: III

Product and Pricing Decisions: Product – Concept – Product Strategy – Standardization versus Product Adoption – New Product Development – Product Positioning Strategy. Pricing – Concept – Objectives – Policies and Strategies.

Unit: IV

Promotion Decisions: Factors Determining Promotion Strategy – Promotional Methods – Packaging and Labeling.

Unit: V

Institutional Infrastructure: Export Promotion Councils – Indian Institute Of Foreign Trade (IIFT)- Indian Trade Promotion Organization (IIPO) –National Centre For Trade Information (NCTI) –Export Credit Guarantee Corporation (ECGC) –State Trading Corporation(STC)- Minerals And Metal Trading Corporation (MMTC)- World Trade Organization (WTO)

Reference Books:

1. Varshney,R.L And Bhattacharyya.B.-International Marketing Management – (An Indian Perspective) – Sultan Chand And Sons, New Delhi.
2. Francis Cherunilam – International Marketing (Including Export Management). Himalaya Publishing House, Mumbai-4.
3. Mishra M.N – International Marketing Management, Oxford & IBH Publishing Co.Pvt Ltd, New Delhi.
4. Cherian Jacob and Parab B- Export Marketing – Himalaya Publishing House Mumbai-4.
5. Dubey, V.K-Export Management, Common Wealth Publishers, New Delhi.

Section-B : FINANCIAL SERVICES

Unit: I

Marketing Concept in Financial Services Market: Marketing Concept – Scope – Characteristic Features of Services – Causes for Financial Innovations – Challenges Facing the Financial Service Sectors – Financial Products and Services – Emerging Scenario

Unit: II

Marketing Environment and Buyer Behaviour: Environment: Micro and Macro Environments- Buyer Behaviour: Motivation - Maslow's Theory – Factors Influencing Consumer Behaviour in Financial Services.

Unit: III

Product Development And Promotional Programmers: Product Development Strategy – Stages In New Product Development – Product Life Cycle Promotional Programmes: Steps Involved In Developing Promotional Campaign – Advertising – Media Option – Message Option – Personal Selling – Corporate Image And Approaches For Its Establishment – Consumer Loyalty – Factors Influencing Consumer Loyalty.

Unit: IV

Financial Markets: Money And Capital Markets: Money Market: Meaning Constituents – Features – Money Market Vs Capital Market – Money Market Instruments – Call Money, Commercial Paper – Treasury Bills, Certificate Of Deposits – Inter Bank Participation Certificates, Trade Bills. Capital Market : Primary And Secondary Markets – Depository System.

Unit: V

Role of Financial Institutions: Development Banks: IDBI, IFCI, IIBI, SIDBI - Investment Institutions; LIC, GIC, Mutual Funds- New Generation Banks: ICICI, IDFC, UTI – Venture Capital Funds/Companies.

Note:-

- i. Each question should have one question from Section - A and one from Section - B.

References:

1. Varshney. P.N. & Mittal.D.K.- Indial Financial System, Sultan Chand & Sons, New Delhi.

2. Gordon E. & Natarajan.K.- Financial Markets And Services , Himalaya Publishing House, Mumbai-4.
3. Avadhani V.A.–Marketing Of Financial Services And Markets Himalaya Publishing House Mumbai-4
4. Chawla A.S And Others- Indian Banking Towards 21st Century – Deep And Deep Publications. New Delhi.
5. William J.Stanton – Marketing Management, Tata Magraw Hill, New Delhi
6. Subba Rao P.–Principles And Practice Of Bank Management, Himalaya Publishing House, Mumbai-4
7. Aurbech , Robert D – Money, Banking And Financial Markets, Macmillan Publishing Co., Newyork And Collier Macmillan Publisher, London.

M.Com

GLOBAL MARKETING AND FINANCIAL SERVICES

Model Question Paper

Time: 3 Hours

Max Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks)

5x5=25

1. a) Define "Global Marketing".
(Or)
b) What are the causes for financial innovation?
2. a) "The success of marketing operations abroad depends upon an understanding of the differences between the cultures"-explain.
(Or)
b) Motivation is an internal factor which energizes the consumer Behaviour – explain.
3. a) Distinguish between "product adoption" and "product standardization".
(Or)
b) What is "Corporate Image?"
4. a) How far "trade fairs and exhibitions" will be useful in transnational marketing?
(Or)
b) What is "Depository System"?
5. a) "Export Promotion Councils" have been established in India to promote and strengthen commodity specialization – explain.
(Or)
b) Write a note on SIDBI.

PART-B

(Answer All Questions)

(All Questions Carry equal Marks)

5x15=75

6. a) Explain the factors governing transition from domestic to international business.
(Or)

- b) Define a financial service industry and discuss the various products and services rendered by it.
7. a) “Global marketers are facing a diversity of marketing environment in which they have to operate their business” – Discuss

(Or)

- b) “Human behaviour is goal directed and revolves around the desire to satisfy needs”. Discuss.
8. a) State the need for product planning for exports. Enumerate the various factors to be considered while designing a product for the international marketing.

(Or)

- b) What are the various factors which are responsible for customer loyalty?
9. a) Explain various product promotional methods in international market.

(Or)

- b) “Depository system in India has not been unqualified success” Discuss.
10. a) What are the functions of WTO? How is WTO different from GATT?

(Or)

- b) Examine the services rendered by the ICICI bank in the banking sector.

ADVANCED CORPORATE ACCOUNTING

Unit: I

Accounting Standards – GAAP – Indian Accounting Standards – Issue, Forfeiture and Re-Issue of Shares – Issue and Redemption of Debentures- Redemption of Preference Shares.

Unit: II

Final Accounts of Joint – Stock Companies – Consolidated Balance Sheet (Excluding Inter – Company Holdings)

Unit: III

Absorption, Amalgamation and Reconstruction (Internal and External) Of Joint – Stock Companies.

Unit: IV

Liquidator's Final Statement of Accounts – Valuation of Shares and Goodwill.

Unit: V

Final Accounts of Banking Companies, Life Insurance and General Insurance (Fire and Marine) Companies.

Note

1. Distribution of marks for problem and theory shall be 80 percent and 20 percent respectively, as per the model question paper.

Reference Books:

1. Gupta.R.L And Radhaswamy .M.- Corporate Accounting. Sultan Chand And Sons, New Delhi.
2. Shuckla.M.C. And Grewal.T.S: Advanced Accounts S. Chand & Co. New Delhi.
3. Maheshwari.S.N And Maheshwari.S.K.: Advanced Accountancy. Vol. II Vikas Publishing House, New Delhi.
4. Jain.S.P And Narang.K.L Corporate Accounting, Kalyani Publishers, Ludhiana.
5. Arulanandam M.A.And Raman.K.S Advanced Accountancy, Himalaya Publishing House. New Delhi.
6. Iyengar.S.P. Advanced Accounting, Sultan Chand & Sons, New Delhi.

M.Com
ADVANCED CORPORATE ACCOUNTING

Model Question Paper

Time: 3 Hours Max. Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) What are the legal provisions regarding the redemption of preference shares?

(Or)

- b) ABC Ltd. was incorporated with a share capital of Rs 10,00,000 in Rs10 per share. The company purchased plant and machinery for Rs 3,00,000 payable in fully paid shares of the company. The directors also decided to allot 1,500 shares as fully paid shares to the promoters for their services. The remaining shares were issued for cash and were taken up by the public and fully paid for. Give journal entries and show the balance sheet.

2. a) The Wee Ltd has issued 20,000 equity shares of Rs.20,00,000 paid up; at Rs. 6,60,000 10% preference share fully paid. For the year ending 31-12-2004 it earned a profit of Rs. 6,00,000 which is appropriated as follows:

- (i) A transfer of Rs60,000 towards debenture redemption fund.
- (ii) A 10% preference dividend for preference share holders.
- (iii) 10% ordinary dividend
- (iv) Rs.75,000 to general reserve
- (v) Balances to be carried forward Prepare profit and loss appropriation account.

(Or)

- b) H Ltd acquires $\frac{3}{4}$ of share capital of S Ltd. On 31-12-1997, when the Balance Sheets of the two companies are as under. Balance sheets as on 31-12-1997

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
	Rs	Rs		Rs	Rs
Share capital	20,000	10,000	Fixed Assets	20,000	10,000

(Rs 10 each)

General reserve	5,000	3,000	Current Assets	13,000	12,000
P&L a/c	3,000	2,000	Shares in S Ltd	10,000	-
10% Debentures	10,000	5,000			
Creditors	5,000	2,000			
	43,000	22,000		43,000	22,000

You are required to prepare the consolidated balance sheet as on 31-12 -1997

3. a) What is Absorption? How does it differ from Amalgamation?

(Or)

b) The EGC Ltd

Balance sheet as on 31-12-2004

Liabilities	Rs	Assets	Rs
Share capital 2000 shares of Rs100 each fully paid-up	2,00,000	Land & Building	75,000
Sundry Creditors	30,000	Plant & Machinery	1,00,000
Reserve Fund	50,000	Stock	45,000
Profit & Loss a/c	10,000	Debtors	35,000
	2,90,000	Cash at bank	35,000
			2,90,000

The SPG Ltd agreed to take over the assets and liabilities of EGC Ltd and pay the purchase consideration in fully paid shares of Rs.100 each. Calculate the number of shares to be given to EGC Ltd towards purchase consideration.

4 a) Govinda Ltd decided to sell its business to another company and has earned an average past profit of Rs1,60,000 p.a and the same amount of profit is likely to be earned in future also except that.

(i) Directors fees of Rs 12,000 p.a charged against such profits will not be payable by the purchasing company whose existing board can manage the new business also.

(ii) Rent at Rs.28,000 p.a. charged against such profit will not be payable by the purchasing company as it owns its premises and the necessary accommodation can be provided.

The net assets, other than goodwill, were Rs. 18,00,000 and it was considered that a reasonable return on investment in this type of business would be 10%

Calculate the goodwill under capitalization of average profit method.

(Or)

b) A Ltd went into voluntary liquidation. The following are the details:

Assets realized Rs. 40,000

Liquidator's remuneration	Rs. 5,000
Unsecured creditors	Rs. 20,000
Preference share capital is	Rs 20,000

(2,000 shares of Rs10 each).

Equity share capital consists of:

1000 shares of Rs 10each, Rs 9 called and paid up Rs 9,000

2000shares of Rs 10each, Rs5 called and paid up Rs10,000

Prepare the liquidator's final statement of account.

5. a) The trial balance of Hindu Bank Ltd. As on 31-12-2000 shows the following balances:

- (i) Interest and discount Rs45,40,600
- (ii) Rebate on bills discounted (1-1-2000)Rs 4,750
- (iii) Bills discounted and purchased Rs3,37,400

The unexpired discount as on 31-12-2000 estimated to be Rs5,560. Draft necessary adjusting journal entries and calculate the amount of interest and discount to be credited to Profit & Loss account.

(Or)

b) The revenue account of a Life Insurance Company showed the Life Fund at Rs73,17,000 on 31-12-2000 before taking into account the following items

- (i) Claims intimated but not admitted Rs. 98,250
- (ii) Bonus utilized in reduction of premium Rs. 13,500
- (iii) Interest accrued on investments Rs. 29,750
- (iv) Outstanding premiums Rs. 27,000
- (v) Claims covered under re-insurance Rs. 40,500
- (vi) Provision for taxation Rs. 31,500

PART-B

(Answer All Question)

(All Questions Carry equal Marks) 5x15=75

6. a) Epic Ltd invited applications for 10,000 shares of Rs 100 each at a discount of 5% payable as follows:

On application Rs 25

On allotment Rs 34

On 1st and final call Rs 36

Applications were received for 9000 shares and all the shares were accepted. And moneys due were received except 1st & final call on 100

shares which were forfeited. Of the forfeited shares, 50 shares were re-issued at the rate of Rs90 as fully Paid.

Show necessary journal entries in the books of Epic Ltd.

(Or)

- b) On 1-1-2001 Good Ltd issues 2000 6% debentures of Rs100 each repayable at the end of four years at a premium of 5% It has been decided to institute a Sinking fund for the purpose, the investment being expected to realize 4% net Sinking fund table shows that 0.235490 annually amounts to one @ 4% in 4years. Investments were made in multiples of hundred only. On 31-12- 2004 the balance at bank was Rs.59,000 and the investments realized Rs.1,56,800. The debentures were paid off. Prepare Sinking Fund Account and Sinking Fund Investment Account.

7. a) Big Co. Ltd with an authorized capital of Rs 5,00,000 divided into 5,000 equity of Rs100 each. On 31-12-2000, 2500 shares were fully called up. The following are the balances taken from the ledger of the company as on 31-12-2000

	Rs.		Rs.
Stock	50,000	Advertising	3,800
Sales	4,25,000	Bonus	10,500
Purchases	3,00,000	Debtors	38,700
Wages	70,000	Creditors	35,200
Discount (Dr)	4,200	Plant & machinery	80,500
Discount (Cr)	3,150	Furniture	17,100
Insurance upto 31-3-2001	6,720	Cash in hand	34,700
Salaries	18,500	Reserves	25,000
Rent	6,000	Loan from MD	15,700
General expenses	8,950	Bad debts	3,200
Profit & loss a/c	6,220	Calls in Arrears	5,000
Printing and stationery	2,400		

Additional information

1. Closing stock Rs. 91,500
2. Depreciation on plant & machinery and furniture was 15% and 10% respectively.
3. Outstanding liabilities: Wages Rs. 5200, Salary Rs.1200 and Rent Rs. 600
4. Dividend @ 5% on paid up share capital to be provided
Prepare final accounts of the company for the year 2000

(Or)

- b) The Balance Sheets of H Ltd and S Ltd on 31-12-2003 were as under:

Shares were acquired by H Ltd on 1-7-2003. Bills Receivables held by S Ltd are all accepted by H Ltd. Included in debtors of S Ltd is Rs6000 owing by H Ltd in respect of goods supplied.

Prepare the consolidated Balance Sheet.

8. a) The following is the Balance Sheet of ABC Ltd as on 31-12-2003

2,80,100The company is absorbed by XYZ Ltd on the above date. The consideration for the absorption in the discharge of debentures at a premium of 5% taking over the liability in respect of creditors and a payment of Rs7 in cash and one share of Rs5 in XYZ Ltd at the market value of Rs8 per share in exchange for one share in ABC Ltd. The cost of liquidation of Rs5,000 is to be met by the purchasing company. Give journal entries in the books of ABC Ltd.

(Or)

- b) Balance sheet of Lgo Ltd as on 31-12-2000

On the above date, the company adopted the following scheme of reconstruction:

- (i) The equity shares are to be reduced to shares of Rs 40 each fully paid and the preference shares to be reduced to fully paid shares of Rs75 each
- (ii) The debenture holders took over stock and debtors in full satisfaction of their claims
- (iii) The land and building is to be appreciated by 30% and plant and machinery to be depreciated by 30%
- (iv) The fictitious and intangible assets are to be eliminated.

9. a) What is goodwill? Explain different methods of valuation of goodwill.

(Or)

- b) Balance sheet of A Ltd as on 31-3-1993

The company went into liquidation on 1-4-1993. The assets were realized as follows:

Machinery	1,66,000
Furniture	8,000

Rs

Stock	1,10,000
Debtors	2,30,000
Liquidation expenses	4,000

The liquidators are entitled to a commission at 2% on amount paid to unsecured creditors excluding preferential creditors. Calls on partly paid shares were made but the amounts due on 200 shares were found to be irrecoverable.

Prepare liquidator's statement of account.

Expenses of reconstruction amounted to Rs. 5,000

Give journal entries and reconstructed balance sheet.

10. a) From the following Balances of safe Insurance co Ltd as on 31-12-2004, prepare revenue accounts of fire and marine business and Profit and Loss A/c

Provision for unexpired risk on 1-1-2004	fire	5,00,000
	Marine	16,40,000
Additional reserve 1-1-2004	Fire	1,00,000
Bad debts	Fire	10,000
	Marine	24,000
Auditors Fees		2,400
Directors Fees		10,000
Share Transfer Fees		1,600
Bad Debts Recovered		2,400
Claims Paid	Fire	3,80,000
	Marine	7,60,000
Commission Paid	Fire	1,80,000
	Marine	2,16,000
Depreciation		70,000
Interest and Dividend Received		28,000
Difference in Exchange (Cr)		600
Other Receipts		10,000
Profit on Sale of Land		1,20,000
Premium Received	Fire	12,00,000
	Marine	21,60,000
Management Expenses	Fire	2,90,000
	Marine	8,00,000
Commission on Re-Insurance Ceded	Fire	60,000

Marine 1,20,000

Provision For Unexpired Risk Is To Be Kept At 50% Of The Premium Received For Fire And At 100% For Marine Business. The Additional Reserve For Fire Business Is To Be Increased By 5% Of The Net Premium.

(Or)

- b) Explain the legal provisions relating to the final accounts of a banking company.

HUMAN RESOURCES MANAGEMENT

Unit: I

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

Unit: II

Human Resources Planning: Meaning – Definition – Importance – Objectives – Job Analysis – Recruitment – Selection – Learning, Training, and Development of Human Resources – Job Evaluation and Merit Rating – Job Satisfaction.

Unit: III

Human Motivation: Meaning – Objectives – Importance of Motivation – Classification of Motives – Types of Motivation – Theories of Motivation – Malsow, Herzberg, X And Y Theories, Victor H. Vrooms Expectancy Theory And Pareks Integrated Theory of Three Level Motivation.

Leadership: Definition and Characteristics – Qualities of a Leader – Functions and Responsibilities of a Leader – Leadership Styles – Leadership Theories.

Unit: IV

Personality – Performance Appraisal – Group Dynamics.

Unit: V

Organizational conflicts – human engineering – QWL.

References

1. Memoria, C.B. - Personnel Management
2. Keith Davis - Human Behaviour At Work
3. Tripathi, P.C., - Personnel Management And Industrial Relations
4. Ahuja, K.K - Human Resources Management
5. Subba Rao, P. - HRM 2000
6. Biswajeet - Human Resources
Pattanayak Management
7. Biswajeet Ghosh - Personnel Management And Industrial Relations.

M.Com

HUMAN RESOURCES MANAGEMENT

Model Question Paper

Time: 3 Hours

Max Marks: 100

PART-A

(Answer All Questions)

(All Questions Carry equal Marks) 5x5=25

1. a) Why HRM is essential for a business enterprise?
(Or)
b) Enumerate the qualities of a personnel manager.
2. a) Explain the importance of HR planning.
(Or)
b) Write the meaning and objectives of job evaluation
3. a) Examine the meaning and types of motivation
(Or)
b) What do you understand by leadership styles? Explain any two styles.
4. a) What are the benefits of successful performance appraisal system?
(Or)
b) How does personality relate to organizational behaviour?
5. a) Identify the structural (external) and personal (internal) factors that contribute to conflict.
(Or)
b) What do you mean by QWL? What constitutes QWL?

PART-B

(Answer All Questions)

(All Questions Carry equal Marks) 5x15=75

6. a) "HRM is an integral part of the total management"- comment.
(Or)
b) Discuss in detail the role to be played by HR manager.
7. a) What is the meaning of training and explain different methods of training.
(Or)
b) Examine the various stages of selection of personnel.

8. a) Explain Victor H.Vrooms expectancy theory of motivation.
(Or)
b) Define leadership and explain the qualities necessary to become a leader in a business organization.
9. a) Discuss the various methods of performance appraisal
(Or)
b) What is group behaviour? Explain the major elements of work group behaviour.
10. a) How can goal conflicts be reduced in the organization? Does goal conflict reduction solve the problem of conflict?
(Or)
b) What is human engineering? Briefly explain human engineering process.

PROJECT REPORT AND VIVA VOCE

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 first year.

(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) Bona fide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) List of Charts
- (f) Table of Tables

- (g) Text
- (h) Appendices
- (i) Bibliography

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 :
University Department : Commerce
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 Periyar University, Salem is a record of
bonafide project work carried out by _____ under my
supervision and guidance that no part of the project report 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