PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR

SALEM - 636011

DEGREE OF MASTER OF COMMERCE

CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR

M.COM. (COMPUTER APPLICATION)

(SEMESTER PATTERN)

(For Candidates admitted in the Colleges affiliated to Periyar University from 2021-2022 onwards)

REGULATIONS

1. ELIGIBILITY FOR ADMISSION TO THE COURSE

Pass in B.Com, B.Com (CA), B.Com (e-com), B.B.A, B.B.M, BBA/BBM (CA), B.COM (Corporate Secretaryship), B.Com (Corporate Secretaryship) with CA, BCS, BCS (CA), B.A (Corporate Secretaryship), B.A (Corporate Secretaryship) with CA, BCA and B.Com (Co-operation).

2. DURATION OF THE COURSE

The course shall extend over a period of two years comprising four semesters, with two semesters per year. There shall not be less than ninety instructional days for each semester. Examination shall be conducted at the end of each semester for the respective subjects.

3. 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.

4. SUBJECTS OF STUDY

The total number of subjects of study will be 21 including one project work for 200 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.

COURSE OF STUDY AND SCHEME OF EXAMINATION

S.No.	Paper Code	Subject Title	Hours	Internal(25 %)	External(75 %)	Total	Credits
				University Examination			
I SEMESTER							
1	Core I	Marketing Management	6	25	75	100	4
2	Core II	Accounting for Managerial Decision	6	25	75	100	4
3	Core III	Financial Management	6	25	75	100	5
4	Core IV	Programming in C++	6	25	75	100	4
5	Elective I	*(Any one of the following)*					
	Paper I:	Organisational Behaviour	6	25	75	100	4
	Paper II :	Business Environment					
II SEMESTER							
6	Core V	Advanced Cost Accounting	6	25	75	100	5
7	Core VI	Investment Analysis and Portfolio Management	4	25	75	100	5
8	Core VII	Advanced Business Statistics	6	25	75	100	4
9	Core VIII	Computer Applications: Practical-I (Tally & C++)	4	25	75	100	4
10	Elective II	*(Any one of the following)*					
	Paper I:	Financial Markets and Institutions	4	25	75	100	4
	Paper II:	Export- Import Management					
11	(EDC)	Extra Disciplinary Course	4	25	75	100	4
12	Common Paper	Human Rights	2	25	75	100	-
13	Add on Course	Internship Training				50	-

S.No.	Paper Code	Subject Title	Hours	University Examination			Credits
III SEMESTER							
14	Core IX	Research Methodology	6	25	75	100	4
15	Core X	Advanced Corporate Accounting	6	25	75	100	5
16	Core XI	Income Tax and Tax Planning	6	25	75	100	4
17	Core XII	Visual Basic	6	25	75	100	4
18	Elective III	*(Any one of the following)*					
	Paper I:	Resource Management Techniques	6	25	75	100	4
	Paper II :	Retail Marketing					
IV SEMESTER							
19	Core XIII	Goods and Service Tax	6	25	75	100	4
20	Core XIV	Computer Applications Practical II - VB	6	25	75	100	4
21		Project Work in Commerce Project - 150 Marks Viva - 50 Marks	12	-	-	200	10
22	Elective IV	*(Any one of the following)*					
	Paper I :	Insurance and Risk Management	6	25	75	100	4
	Paper II :	Strategic Management					
	Total		**120**			**2200**	**90**

6. **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:

Test   :   10 Marks

Seminar   :   5 Marks

Assignment   :   5 Marks

Attendance   :   5 marks

Total   :   25 Marks

7. **Passing Minimum:**

   ❖ Separate passing minimum is prescribed for Internal and External

   ❖ The passing minimum for CIA shall be 50% out of 25 marks (i.e. 12.5 Marks).

   ❖ The passing minimum for University Examination shall be 50% out of 75 marks (i.e. 37.5 Marks)

8. **Internship Training (Non credit course)**

8(a) The students should undergo a compulsory minimum ten days internship Training during the second semester to any commerce related industries, Banking companies, Insurance companies and Audit offices. At the end of the Training, the students should submit the report.

8(b) For the internship training a candidate should secure 50% of the marks for passing. The candidate should compulsorily submit and report an oral presentation to secure pass in that paper.

Maximum Marks	50 Marks
Submission of Report	40 Marks
Oral Presentation	10 Marks

Passing minimum- 25 Marks

Question Paper Pattern

Time: 3 Hours   Max. Marks: 75

Part -A (15 x 1=15 Marks)

(Answer all questions)

Three questions from each unit with Multiple Choice.

Part-B (2 x 5=10 Marks)

(Answer any Two questions out of Five)

Part-C (5 x 10=50 Marks)

(Answer all questions)

All questions carry equal marks.

One question from Each Unit.

Either (or) Pattern.

[Question Paper Pattern Model - Last Page

M.Com (COMPUTER APPLICATION)
SEMESTER I
CORE I - MARKETING MANAGEMENT

Unit - I

Definition and Meaning of Marketing and Marketing Management - Scope of Marketing Management - Nature and Importance of Marketing Management - Problems of Marketing Management - Difference between Sales Management and Marketing Management - Functions of Marketing Management – Principles of Marketing Management - Organisation Structure of Marketing.

Unit-II

Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

Unit-III

Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel- Middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.

Unit-IV

Sales promotion - Meaning and Definition - Objectives and Importance of Sales Promotion - Causes for Sales Promotion Activities - Types of Sales Promotion Programmes - Salesmanship and Personal Selling - Steps in selling - essentials of Salesmanship - Importance of Salesmanship - Qualities of a good salesman.

Unit-V

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of an Advertising copy - Objections against Advertisement copy - Online Advertisement and Multimedia - Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition - Benefits and Services of an Advertising Agency.

Recent trends in Marketing – E. Marketing – Green Marketing – Retailing – features, merits and demerits.

Note: Question paper shall cover 100% theory

REFERENCES :

1. Marketing management   :   C. B. memoria And Joshi, Kita Mahal, 2014, New Delhi

2. Marketing management   :   Dr.C.B. Gupta and Dr.N. Rajan Nair, Sultan Chand & Son, New Delhi

3. Marketing Management   :   Philip Kotler, Pearson Education P ltd, New Delhi

4. Modern Marketing   :   R.S.N.Pillai & Bagavathi, S. Chand& Co, New Delhi

5. Principles of Marketing   :   Senthilkumar and Sasikumar, Himalaya Publishing House, Mumbai.

M.Com (COMPUTER APPLICATION)
SEMESTER I
CORE II - ACCOUNTING FOR MANAGERIAL DECISION

Unit - I

Nature and scope of Management Accounting – Functions – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation.

UNIT - II

Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position.

UNIT - III

Funds Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Funds Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

UNIT - IV

Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget

UNIT - V

Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES:

1. Management Accounting : R.K.Sharma & Shashi K.Gupta, Kalyani   Publisher, New Delhi
2. Management Accounting : Manmohan Goyal, Sahitya Bhawan Publishers and Distributors Pvt Ltd, Uttar Pradesh
3. Management Accounting : S.N.Maheswari, Vikas Publications, New Delhi
4. Management Accounting : T.S.Reddy & Y Hari Prasad Reddy, Margan Publication, Chennai.
5. Management Accounting : Khan & Jain, Tata McGraw Hill Publishing Company Limited, Noida, UP

M.Com (COMPUTER APPLICATION)
SEMESTER I
CORE III - FINANCIAL MANAGEMENT

UNIT - I

Financial Management - Meaning, Nature, scope and objectives – Role and functions of Financial Management – Financial decisions – relationship between Risk and Return – Sources of finance – Short-term and Long-term finance.

UNIT - II

Cost of Capital - Meaning and importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital – Capital budgeting – Techniques– ROI, Payback period and Discounted cash flow.

UNIT - III

Leverages - Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income Approach. MM Hypothesis – Determinants of capital structure- Capitalisation – Over and Under Capitalisation- Merits and Demerits.

UNIT - IV

Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of dividend policy.

UNIT - V

Working Capital Management – Cash Management – Receivables Management – Inventory Management – Determinants and Computation of Working Capital.

Note: Question paper shall cover 40% Theory and 60% Problems

REFERENCES :

1. Financial Management - Prasanna Chandra , MeGraw hill Edu. Pvt. Ltd, new Delhi.

2. Financial Management - I.M.Pandey, Vikas publishing House P Ltd, New Delhi

3. Financial Management - Khan & Jain, Mc Graw Hill Education Pvt Ltd, new Delhi

4. Financial Management - S.N.Maheswari, sultan Chand & Son, New Delhi.

5. Principles of Managerial Finance - L.J.Gitman and Dr.M.Manickam

M.Com (COMPUTER APPLICATION)
SEMESTER I
CORE IV - PROGRAMMING IN C++

UNIT - I

Evaluation of Programming Paradigm – Elements of Object oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – Merits and demerits of OOP – Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

UNIT - II

Data types – character set – Token, Identifiers and Keywords – variables – operators and expressions –Control flow – IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..while loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays – Multidimensional arrays – strings – string manipulations. Functions – Function components – Library functions – Inline functions.

UNIT - III

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors – destructors – constructor overloading – order of constructor and destructor – copy constructor.

UNIT - IV

Operator overloading – overloadable operators – Rules for overloading operators – Data conversion. Inheritance – Forms of inheritance – single, multiple, multi level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

UNIT - V

Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – Abstract classes – Rules for Virtual functions – Data file operations – Opening of file – closing of file – stream state member functions – reading/writing a character from a file – structure and file operations – classes and file operations.

NOTE: Question Paper shall cover 100% Theory.

REFERENCES:

1. E.Balagurusamy   - "Object Oriented Programming with C++", TataMcGraw Hill Publishing Company Ltd.
2. D.Ravichandran   - "Programming with C++", TataMcGraw Hill Publishing Company Ltd.
3. Herbert Schildt   - "C++: The Complete Reference", Tata Mcgraw-Hill Publishing Company Ltd.
4. K.R.Venugopal, Raj kumar, T.Ravishanker.,   - "Mastering C++", TataMcGraw-Hill publishing Company Ltd.
5. Principles of Banking   - P.N.Varshney, S.L.Gupta and T.D.Malhotra, S.Chand & Sons Publisher, New Delhi.

M.Com (COMPUTER APPLICATION)
SEMESTER I
ELECTIVE -I
PAPER - I - ORGANISATIONAL BEHAVIOUR

UNIT - I

Introduction- Concept of Organisation – Characteristics of Organization – Types of organization – Importance of Organisation – Organisational behavior – Definitions, Nature and Scope – Evolution of organizational behavior, Hawthorne studies.

UNIT - II

Personality- Meaning and nature – Determinats of personality measurement of personality – Theories of personality – Personality facts influencing behavior at work.

UNIT - III

Motivation – Concept of motivation – nature of motivation – importance of motivation in an organization –Tools and Techniques of motivation or incentives. Maslow's Need priority Model – Maslow's Need Hierarchy – Theories of motivation. Theory X and Y and its assumptions.

UNIT - IV

Group Behaviour – Concepts of group – Definition of Group, Characteristics of group – Types of groups – Reasons for formation of group –Stages of group information – Group behavior – Group concesiveness – Factor affecting group concesiveness.

UNIT - V

Interpersonal Behaviour and influencing Relationships – Introduction – Approaches explaining inter personal attraction – Basic principles of inter personal attraction – Developing inter personal relational ships different ways of influencing Behaviour.

Note: Question paper shall cover 100% theory

REFERENCES :

1. Organisational Behaviour   - K. Aswathappa, Himalaya Publishing House, Mumbai.
2. Organisational Behaviour   - L.M. Prasad, Sultan Chand & Sons, New Delhi.
3. Organisational Behaviour   - M.N. Mishra, Vikas Publishing, House Pvt Ltd, New Delhi.
4. Organisational Behaviour   - Uma Sekaran -, Tata Mc Graw Hill.
5. Organisational Behaviour   - Sekaran , Text & Cases Tata Mc Graw Hill.

M.Com (COMPUTER APPLICATION)
SEMESTER I
ELECTIVE –I
PAPER - II - BUSINESS ENVIRONMENT

UNIT - I

Concept of Business Environment- Significance-Types of Environment-External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business .

Unit-II

Industrial Policies and Regulations - Industrial Policy 2013 - Pubilc, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

Unit-III

Economic Systems – Meaning – Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

Unit-IV

Technological environment - Factors - Governing - Technological Environment - Management of Technology - Patents and Trademarks - Financial Institution in India- IFCI-IDBI-IIBI-SIDBI-SFC's.

Unit-V

Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants-India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's-MNC in India.

Note: Question paper shall cover 100% theory

REFERENCES :

1. Business Environment	-	Francis Cherunilam, Himalaya Publishing House, Mumbai.
2. Business Environment	-	Dr.C.B.Gupta, Sultan Chand & Son, New Delhi
3. Multinational Corporations	-	Gupta.N.S, McGraw – hill Lnc, US.
4. Investment and Securities Markets in India	-	V.A.Avadhani, Himalaya Publishing House, Mumbai.

M.Com (COMPUTER APPLICATION)
SEMESTER II
CORE V - ADVANCED COST ACCOUNTING

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing – Equivalent production – Transport Costing.
Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :

1. Cost Accounting	:	Jain & Narang –, Mc Graw Hill, Noida, U.P.
2. Practical Costing	:	Arora.M.N –– Himalaya Publishing, Mumbai.
3. Cost Accounting	:	Maheshwari S.N. -– Sultan Chand & Sons, New Delhi..
4. Advanced Cost Accounting	:	Senthilkumar & Maruthamuthu, Vikas Publishing House, New Delhi (Revised Edition)
5. Cost Accounting	:	Murthy 7 Gurusamy, Vijay Nicole Publication, Chennai.

M.Com (COMPUTER APPLICATION)
SEMESTER II
CORE VI - INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Unit-I

Investment –Meaning- Nature and Scope – objectives – Speculation – Gambling – investment process – Financial System in India – Risk & Return – Measurement of Risk & Return - Nature-scope-Elements of Investment - Approaches to investment analysis - Securities - types - Features.

UNIT II

Investment alternatives and strategies: Financial investment - Non financial investment - Inbound and outbound investments – Sources of Investment Information - valuation of fixed income securities and variable income securities (excluding Derivatives).

UNIT III

Fundamental Analysis: Economic – Industry and company analysis – Sources of information for analysis.

UNIT IV

Technical Analysis – Types of charts – Dow Theory, Elliott wave theory, Odd-lot Theory, Breadth of Market, Relative Strength Analysis – Moving Average analysis - Efficient Market Hypothesis.

UNIT V

Portfolio analysis & Management: Portfolio risk and return – Diversification - Markowitz model – Sharpe model: Single index model – CAPM –Arbitrage pricing theory.

Note: Question paper shall cover 100% theory

REFERENCES :

1. Security Analysis and Portfolio Management: S.Kevin, PHI Learning Pvt Ltd, New Delhi.

2. Security Analysis and Portfolio Management: V.A.Avadhani, Himalaya Publishing House, Mumbai.

3. Security Analysis and Portfolio Management: Punithavathy Pandian, Vikas Publishing House Pvt Ltd, New Delhi.

4. Investment Management   :   L. Natarajan, Margham Publiction, Chennai.

5. Investment Management   :   Bhalla, Tuteja, S.Chand & Sons Publisher,   New Delhi.

M.Com (COMPUTER APPLICATION)
SEMESTER II
CORE VII - ADVANCED BUSINESS STATISTICS

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

Testing of Hypothesis - Parametric Tests - F -Test - One - way - Two - way - x2 Test and Goodness of fit - Yates Correction - Uses of x2 Test.

UNIT V

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

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :

1. Statistical Methods : Gupta- S.P., Sultan Chand & Sons, New Delhi.

2. Business Statistics : Wilson.M., Himalaya Publishing House, Mumbai.

3. Business Statistics : P.A. Navaneethan, Jai Publishers, Trichy.

4. Statistical Methods : Pillai & BagavathiS. Chand & Co. Ltd, NewDelhi.

5. Business Statistics & Operations Research : S. P. Rajagopalan & R. Sattanathan – McGRaw-Hill Education (India) Pvt. Ltd. B-4 Sector-63, Gautam Budh Nagar, Noida, U.P – 201 301.

M.Com (COMPUTER APPLICATION)
SEMESTER II
CORE VIII
COMPUTER APPLICATIONS PRACTICAL -I :
TALLY & C++

TALLY :

1. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys)

2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet (With minimum of any 5 adjustments)

3. Prepare Inventory statement using (Calculate Inventory by using all methods)

    a) FIFO

    b) LIFO

    c) Simple Average method

    d) Weighted Average Method.

4. Prepare a fund flow statement and give your opinion.

5. Prepare a cash flow statement and present your view.

6. Analyze the performance of an organization by using Ratio (Minimum 5 Ratios are essential).

PROGRAMMING IN C++

7. Pay Roll calculation (Using simple program)

8. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)

9. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class)

10. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.

11. Calculate Simple Interest and compound interest using inline functions.

12. Calculate Depreciation – by using constructors and Destructors

13. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.

14. Write a c++ program to prepare cost sheet using inheritance

M.Com (COMPUTER APPLICATION)
SEMESTER II
Elective-II
PAPER - I - FINANCIAL MARKETS AND INSTITUTIONS

UNIT I

Nature and Role of Financial System: An overview of the Indian Financial System – Financial Sector Reforms – RBI - Securities and Exchange Board of India.

UNIT - II

Banking Institutions: Commercial Bank - Co-operative Banks – Functions - Small Savings - Unit Trust of India Mutual Funds - Non Banking Financial Institutions: Role – Types - Loan Companies – Investment Companies – Hire Purchase Finance – Equipment Leasing Company – Housing Finance – Mutual Benefit Financial Company – Residuary – Non - Banking Company.

UNIT III

Merchant Banks – Venture Capital Funds - Credit Rating – Factoring and Forfeiting Services.

UNIT - IV

Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.

UNIT - V

Industrial Securities Market - International Dimensions of Financial Markets Foreign Exchange Market and Foreign Capital Market.
.NOTE: Question Paper shall cover 100% Theory.

REFERENCES :

1. Financial Institutions and Markets   : L.M.Bhole, Tata McGraw Hill Publishing Company Limited, Noida, UP.

2. Financial Instruments and Services   : Nalini Prava Tripathy, Prentice Hall Pvt Ltd, New Delhi.

3. Financial Markets and Institutions   : S. Gurusamy, "Vijay Nicole Imprints Pvt Ltd, Chennai.

4. Financial Services and Markets   : Pandian .P, Vikas Publications, New Delhi.

5.Financial Services   : Dharmaraj .E, S.Chand & Sons Publisher, New Delhi

M.Com (COMPUTER APPLICATION)
SEMESTER II
Elective-II
PAPER - II - EXPORT- IMPORT MANAGEMENT

UNIT I

Meaning and Definition of Export – Classification – Strategy and preparation of Export marketing – Export Marketing organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms –Letter of Credit.

UNIT - II

Export import Documentation – Aligned Documentation system – Commercial invoice – Shipping Bill – Certificate of origin – consular invoice – Mate's Receipt – Bill of lading – GR form – ISO 9000 – Procedures for obtaining ISO 9000 – BIS 14000 Certification – Types of marine Insurance Policies. Import Documents – Transport Documents _ bill to Entry – Certificate of inspection – certificate of Measurements – Freight Declaration.

UNIT - III

Export Procedure – Export contract – forward Cover – Export finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment inspection – Methods of pre-shipment inspection – Marine insurance – Role of clearing and Forwarding Agents – Shipping and customs formalities – Customs EDI system – Negotiation of Documents – Realization of Exports proceeds.

UNIT - IV

Import procedure – Pre-import procedure – steps in import Procedure – Legal Dimensions of import procedure – customs formalities for imports – Warehousing of imported goods – Exchange control provisions for imports – Retirement of Export Documents.

UNIT - V

Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – Star Exports Houses – EPCG Scheme – Incentive for Exporters - Export promotion Councils – Commodity boards – ECGC – EXIM Bank.

NOTE: Question Paper shall cover 100% Theory.

REFERENCES :

1. Export Marketing - TAS Balagopal, Himalaya Publishing House, Mumbai.

2. Export Management - D.C. Kapoor, Vikas Publishing House, New Delhi.

3. Handbook of Import-Export Procedures – Ministry of Commerce, Govt. of India.

4. Export Documentation and procedures – Nabhi Publications, New Delhi.

5. Import - Do it Yourself - M.I. Mahajan, Snow White Publications, New Delhi.

M.Com (COMPUTER APPLICATION)
SEMESTER II
EXTRA DISCIPLINARY COURSE (EDC)

Paper Offered by other Department

[EDC]

M.COM(COMPUTER APPLICATION)
SEMESTER - II

INTERNSHIP TRAINING PROGRAMME

1. A staff member of a department (Guide) will be monitoring the performance of the candidate.

2. The internship training programme falls in the semester II. Students are expected to undergo this training during second semester.

3. Organisations for internship training must be confirmed before the commencement of the second semester examinations

4. The students has to spend a total of 10 working days in the respective field Students are expected to submit reports with daily timesheets to the respective supervisors

5. The reports will be used to evaluate the student's performance.Students should submit a letter of completion from the organization duly signed by the authorities

6. If the staff is satisfied with the performance of the student, he/she will be marked "COMPLETED" at the end of the semester and the details will be submitted to COE office through the HOD

M.Com (COMPUTER APPLICATION)
SEMESTER III
CORE IX - 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 - Sampling Error.

UNIT - III

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

UNIT -IV

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

UNIT - V

Research Report – Types of Reports - Steps in Drafting a Research Report- Quality of Research Report.

Note: Question paper shall cover 100% theory

REFERENCES :

1. Research Methodology   :Kothari C. R. - Wiley Eastern Ltd. New Delhi.

2. Research Methods in commerce   :Amar Chand D.,Emerald Publishers, Chennai.

3. Project Methodology   :Senthilkumar & Sasikumar, Himalaya Publishing House Pvt Ltd. Mumbai.

4. Research Methodology & Statistical Tools : Krishnaswamy & Obul Reddy –, Himalaya Publishing House Pvt Ltd.

5. Research Methodology   :   Methods and Techniques, C.R.Kothari, Gourav Garg – New age international publishers, New Delhi.

M.Com (COMPUTER APPLICATION)
SEMESTER III
CORE X - 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

Amalgamation and Reconstruction (Internal and external).

UNIT - IV

Liquidator's Final Statement of Accounts – IFRS – Disclosure Norms – Segment reporting.

UNIT - V

Final Accounts of Banking Companies (New Format)

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :

1. Corporate Accounting : P. C.Tulsian –Tata McGraw-Hill,

2. Corporate Accounting : Gupta. R. L & Radhaswamy .M. –Sultan Chand And Sons, New Delhi.

3. Advanced Accounts : Sukhla. M.C. & Grewal. T.S: S. Chand & Co., New Delhi.

4. Advanced Accountancy : Maheshwari. S.N.& Maheshwari. S.K. Vol. II Vikas Publishing House, New Delhi.

5. Corporate Accounting : Jain.S.P& Narang.K.L, Kalyani Publishers, Ludhiana.

6. Advanced Accountancy : Arulanandam M. A. & Raman. K.S, Himalaya Publishing House. New Delhi.

M.Com (COMPUTER APPLICATION)
SEMESTER III
CORE XI - INCOME TAX AND TAX PLANNING

UNIT I

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

UNIT - II

Computation of Salary Income – Salary items – Allowances – perquisites – Savings eligible for deduction -Calculation of house property income – Annual value – Deductions – Exempted house property incomes – Tax planning.

UNIT - III

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

UNIT - IV

Computation of income from other sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses – Tax planning.

UNIT - V

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

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :

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)

3. Income Tax Law and Practice 2008-09   -   Hariharan (McGraw-Hill Educations (India) Ltd.

4. Income Tax Law and Practice   -   T.S. Reddy &Y.S. Hari Prasad Reddy (Margham Publications, Chennai)

5. Income Tax Law and Practice   -   Dr. Vinod K.Sighania (Taxmann Publications, New Delhi)

M.Com (COMPUTER APPLICATION)
SEMESTER III
CORE XII - VISUAL BASIC

UNIT I

First steps with Microsoft VB6: Integrated Development Environment - First program in VB -Introduction to forms: Common properties, methods and events.

UNIT - II

Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, list box and combo controls, picture and image controls, drive list box, dir-list box and file list box controls and other controls, control arrays.

UNIT - III

Variables & Procedures: Scope & Lifetime of variables, native datatypes, aggregate data types - Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time.

UNIT - IV

Databases: Data access SAGA, VB Data Base Tools, ADO Data Binding, Data Environment designer, crash course in SQL. Database Programming: ADO at work-setting up a connection, Processing data.

UNIT - V

Tables and Reports-Data grid control, Flex grid control, Data Report - Data Report Designer.

NOTE: Question Paper shall cover 100% Theory.

REFERENCES :

1.   Visual Basic 6 Programming, Black Book-Steven Holzner, Dreamtech
      Press Publisher, New Delhi

2.   Programming Microsoft Visual Basic- Francesco Balenda, WP Publications and
      Distributors.

3.   Visual Basic 6-Gary Cronell, TataMcGraw Hill Publishing Compnay Ltd.

4.   Visual Basic 6 – How to Program, H.M.Deitel., P.J.Deital
      and T.R.NietoPublications, New Delhi)

M.Com (COMPUTER APPLICATION)
SEMESTER III
Elective – III
PAPER - I - RESOURCE MANAGEMENT TECHNIQUES

UNIT I

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

UNIT - II

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

UNIT - III

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

UNIT-IV

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

UNIT-V

Network analysis – Basic concepts – Construction of Network – Critical path Method (CPM) – Program Evaluation Review Technique (PERT)
Demand Forecasting – Time series – Secular Trend – Method of Moving Average – Method of Least Squares – seasonal Indices – Method of simple average method of link relatives.

Note: Question Paper shall cover 20% Theory and 80% Problems.

REFERENCES :

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

M.Com (COMPUTER APPLICATION)
SEMESTER III
Elective - III
PAPER - II - RETAIL MARKETING

UNIT I

Retail marketing – Definition, Features and importance of retailing –Retail marketing – Retailing and Marketing–Need for a strategic approach–Organized retailing in India – Functions, Characteristics and Types of retailers.

UNIT II

Retail location strategies –Issues to be considered in site selection–Decision on geographic locations of a Retail store–Location site and types of Retail development–Types of planned shopping area –Branding in retailing–Definition-Advantages – Objectives of brand positioning strategy–Brand loyalty–Type of store and consumer loyalty–Risks of poor positioning–Own brands–Types of own brands– Advantages.

UNIT III

Retail communication and promotion –Definition and objectives–SMARRTT objectives–Promotional advertising–Types and merits–Sales promotion–Definition–Objectives–Kinds of sales promotion–Supply chain management–Definition-Supply channel and channel flows-Objectives and problems in supply chain-Retail logistics–Definition and functions–Travel retail–Reasons for the use of retail travel agents.

UNIT IV

Role of information technology in retailing–Definition–Advantages of IT in retail trade–Limitations–Advantages of EPOS data–Elements of data capture–E–tailing –Merits–System of electronic retailing––meaning–Reasons for the growth of e-tail market-Challenges to the growth of e-tailing.

UNIT V

Merchandise management–Methods of planning and calculating inventory levels –Merchandiser's skill and Profile–Retail pricing–Retail price mix–Factors influencing retail pricing–Consumer behaviour and retail operations-Retail buying roles-Need for studying consumer behaviour in the retail context– Retail pricing policies–International retailing– Factors involved in International retailing.

 Note: Question paper shall cover 100% theory

REFERENCES :

| 1. Retail Marketing | Dr.L.Natarajan, Margham Publications–2020 |
| 2. Retail Marketing | A. Hustafa, Himalaya PublishingHouse, Mumbai. |

	Andrew J. Navman and Peter Cullon, Prentice Hall of India
3. Retailing Environment	
4. Retail Management	Berman 8th Edn. : Prentice Hall of India
5. Retail Marketing Management	DavidGilbrath.Prentice Hall of India

M.Com (COMPUTER APPLICATION)
SEMESTER IV
CORE XIII – GOODS AND SERVICE TAX

UNIT I

Indirect Tax and GST: Direct and Indirect Taxes – Features of Indirect Taxes – Genesis of GST in India – Concept of GST – Need for GST in India – Conceptual Framework of GST – Historical Background of GST – Subsuming of Taxes – Constitutional Amendment – GST Council – Role – Features of GST – Benefits of GSt – Limitations of GST.

UNIT - II

Supply and Turnover: Supply – Meaning – Taxable Supply – Types of Supply – Composite and Mixed Supply – Exempted Supply – Supply in the course of Furtherance of Business – Aggregate Turnover – Time of Suplly of Goods and Service – Plays of Supply – GST on Export.

UNIT - III

Registration and Valuation: Registration – Person liable for registration – Registration Procedure – Registration Process. Composition Scheme – Valuation – Value of Supply – Determinants of Value of Supply – Transaction value – Valuation of Service – Tax Invoice – Credit and Debit Note – Prohibition of unauthorized collection of tax – E-way Bill – Reverse Charge.

UNIT - IV

CGST, IGST, SGST AND Input Tax Credit: External and commencement of GST Law – CGST Act – IGST Act – SGST Act. Input Tax Credit – Eligibility and condition – apportionment of Credit and Blocked Credit – Credit in Special Circumstances – ITC Reversal – Input Service Distribution Credit – ISD – Rates and Schedule – Exempted Products.

UNIT - V

Returns and Refunds, Penalties and Offences: Returns – Introduction – Types of Returns – Furnishing the details of outward supplies – Furnishing of Returns – Default in Furnishing Returns. Offence – Types – Compounding of Offences – Penalty for Offences – Inspection, Search and Seizure. Appeals – Types of Appeals.

Note: Question paper shall cover 100% theory

REFERENCES :

1. GST – Laws and Practice	:	Gupta S.S. 2017, Taxmans Publications New Delhi.
2.GST Goods and Service .Tax	:	Sareen V K and Ajay (Kalyani Publications, 2nd Revised Edition 2019, New Delhi)

WEB SITES:

1. www.idtc.icai.org
2. www.gstindia.com
3. www.gst.gvo.in

M.Com (COMPUTER APPLICATION)
SEMESTER IV
CORE XIV - COMPUTER APPLICATIONS PRACTICAL II - VB

1.   Write a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.

2.   Write a VB program to prepare a pay slip.

3.   Write a VB program to calculate depreciation.

4.   Write a VB program to calculate Various Leverages.

5.   Write a VB program to find the PV and FV by using Financial Functions.

6.   Write a VB program to use MDI Form and include the image list control.

7.   Write a VB program to find the currency conversion.

8.   Program to compute cost of capital using Finance function.

9.   Program to design advertisement copy using Image and Picture, File, Drive and Directory.

10.   Program to prepare Capital Budget using Option Button and check box.

11.   Design a form to link it with inventory management table from database.

12.   Design a form using option button, combo box, and list box for preparing a supermarket bill.

13.   Program to create customer database and prepare report using Flex Grid control and common control.

14.   Program to create student database and prepare report using ADO control and common control.hi.

M.Com (COMPUTER APPLICATION)
SEMESTER IV
PROJECT WORK IN COMMERCE

MARKS ALOTTED

Dissertation	-	150
Viva Voce	-	50
Total	-	200

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
to
Periyar University in partial fulfillment of
the requirement for the Award of the
Degree of Master of Commerce (CA)**

*Submitted
by*
(Student Name& Reg. No.)

Under the Guidance
[Guide Name & Designation]

College Logo

Department Name with College Address

Month -Year

Format of the Certificate:

CERTIFICATE

This is to certify that the Project Report entitled _____ _____submitted to the Periyar University, Salem in partial fulfillment of the requirement for the award of the degree of Master of Commerce (CA) is a record of bonafied project work carried out by_____under my supervision and guidance. No part of this project report work has been submitted for the award of any degree, diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :

Place:

Signature of the Head of the Department   Signature of the Supervisor

Date of Viva-Voce Exam:_____

Internal Examiner   External Examiner

Format of the Certificate:

DECLARATION

I hereby declare that the project work entitled ……………………………………… …………………………………… submitted to the Periyar University in partial fulfillment of the requirements for the award of the degree of MASTER OF COMMERCE (CA) is a record of original research work done by me, under the supervision and guidance of ……………………………….. ………………………………….. and it has not formed the basis for the award of any Degree/Diploma/Associate Ship/Fellowship or other similar title to any candidate of any University.

Date :   Signature of the Supervisor

Place:

M.Com (COMPUTER APPLICATION)
SEMESTER IV
Elective - IV
PAPER - I - INSURANCE AND RISK MANAGEMENT

UNIT I

Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk – Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance.

UNIT II

Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders" Interest. Actuary – Meaning – SOA.

UNIT III

Introduction to Risk Management – Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management process – Objectives of Risk Management

UNIT IV

Risk management and control – Methods of Risk management – Risk management by individuals and corporations – Tools for Controlling Risk

UNIT V

Introduction to Life-Fire-Marine – Insurance – Characteristics, Principles and types of Life, Fire and Marine insurance policy – Risk coverage in Life, Fire and Marine Insurance.

Note: Question paper shall cover 100% theory

REFERENCES :

1. Insurance and Risk Management   : Dr. P.K.Gupta, Himalaya Publishing House, Mumbai.

2. Principles of Insurance and Risk Management : Alka Mittal and S.L Gupta, S.Chand & Sons Publisher, New Delhi.

3. Insurance – Theory and Practice   : Nalini Prava Tripathy and Prabir Pai, Prentice Hall Pvt Ltd, New Delhi

4. Introduction to Risk Management and Insurance : Mark S. Dorfman, , Prentice Hall Pvt Ltd, New Delhi

5. Fundamentals of Insurance   : P.Periyasamy, Vijay Nicole Publication, Chennai.House, Mumbai - 2002.

6. Services Marketing concepts, Practices & cases : Dr. S. Shajahan -, Himalaya- 2001.

M.Com (COMPUTER APPLICATION)
SEMESTER IV
Elective - IV
PAPER - II - STRATEGIC MANAGEMENT

UNIT I

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

UNIT: II

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

UNIT: III

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

UNIT: IV

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

UNIT: V

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

Note: Question paper shall cover 100% theory

REFERENCES :

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

ACADEMIC YEAR 2021 - 2022 ONWARDS

[EDC] EXTRA DISCIPLINARY PAPERS
MASTER OF COMMERCE (CA) OFFER TO OTHER DEPARTMENT STUDENTS

S.No.	Paper Code	Subject Title	Hours	University Examination			Credits
				Internal(25%)	External(75%)	Total	
II Semester [Select any one of the subject]							
1	Paper - I	Business Communication	4	25	75	100	4
2	Paper - II	Principles of Marketing	4	25	75	100	4
3	Paper - III	Principles of Accounting	4	25	75	100	4

M.Com (COMPUTER APPLICATION)
EDC - PAPER - I
BUSINESS COMMUNICATION

UNIT I

An Introduction to Communication – Historical Background – Meaning – Objectives of Communication – Role of Communication – The Significance of Communication – Essentials of Good Communication – Communication Networks
– Guidelines for Effective Communication – Types of Communication – Media of Communication – Barriers of Effective Communication.

UNIT II

An Effective Business Letters – Essentials of an Effective Business Letters – Objectives– Functions of a Business Letters – Kinds of Business Letter – Principles of Letter Writing – Structure and Layout of Business Letters – Styles of Presentation.

UNIT III

Sales Letter – Main Objectives – Characteristics – Functions – Advantages and Qualities of a Sales Letter – Types of Sales Letter – Hints for Drafting Sales Letters – Enquiries and Replies – Specimen of Enquiry Letters – Goodwill Letters

UNIT IV

Circular Letter – Salient Features – Objectives – Situation that need Circular Letters – Circular announcing Reduction Sale- Circular announcing Opening of a Branch – A Circular Letter announcing Expansion of Business and Opening of a New Branch – Agency Letters.

UNIT V

Banking Correspondence – Types of Bank Correspondence – Request to Open an Savings Account – Current Account – Overdraft facilities- Online Banking – ATM Services – Insurance Correspondence – Types of Insurance Correspondence-Enquiry for Surrender Value – Asking for Loan – Assignment of Policy – What are Complaint Letters? – How Complaints are made? – How to write letters –Revival – Death Claims.
Note: Question paper shall cover 100% theory

REFERENCES :

1. Business Communication   – Dr. Rajendra Paul

2. Business Communication   – Pattanchatty

0437

M.Com (COMPUTER APPLICATION)
EDC - PAPER - II
PRINCIPLES OF MARKETING

UNIT-I

Marketing -Definition - Meaning -Modern Concept of Marketing.

UNIT-II

Marketing Functions – Buying – Selling-Assembling- Transportation – Warehousing

UNIT-III

Marketing Functions – Financing - Risk Bearing- Standardisation – Grading –Marketing Information System (MIS).

UNIT-IV

Product Planning and Development – Introduction of a new Product.

UNIT-V

Product Life Cycle – Product Diversification.

Note: Question paper shall cover 100% theory

REFERENCE BOOKS:
1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi.

2. Marketing Management – Sherlekhar S.A, Himalaya Publishing Pvt Ltd, Mumbai.

3. Marketing Management – V.S.Ramasamy and Namakumari Macmillan

4. Essential of Human Recourse Management – K. Sundar, Vijay Nicole Imprints Pvt Ltd, Chennai.

M.Com (COMPUTER APPLICATION)
EDC - PAPER - III
PRINCIPLES OF ACCOUNTANCY

UNIT I

Basic Accounting Concepts and Conventions – Meaning of Accounting – Definitions – Functions – Principles of Accountancy – Groups interested in accounting information – Rules of Double Entry System- Distinction between Single and Double entry system.

UNIT II

Journal – Ledger – Balancing of Accounts – Bank Reconciliation Statement – Trail Balance – Types of Errors – Opening and Closing Entries – Depreciation Accounting – Methods of providing Depreciation.

UNIT III

Subsidiary Books – Cash Book – Simple Cash Book – Two Column Cash Book – Three Column Cash Book- Petty Cash Book- Single Entry- Definition and Salient Features – Statement of Affairs – Conversion Method.

UNIT IV

Final Accounts – Trading, Profit and Loss Account – Balance Sheet – Adjustments – Classification of Assets and Liabilities – Difference between Trial Balance and Balance Sheet. [Simple Problems]

UNIT V

Accounting for Non- Trading Concern – Receipts and Payments Account – Income and Expenditure Account – Distinction between Capital and Revenue Expenditure.

Note: Question paper shall cover 100% theory

REFERENCES :

1

1. Principles of Accounting – Reddy & Murthy – Margam Publications, Chennai.

2. Advanced Accounting – S.P.Jain & K.L.Narang – Kalyani Publishers, New Delhi.

3. Advanced Accounting – R.L.Gupta – Sultan Chand & Co, New Delhi.

4. Principles of Accounting – Dr. N. Vinayagam - Sultan Chand & Co, New Delhi.

Model Question

Sub. Code :					
Sub Title :					
Time:	**3.00 Hrs**			Maximum :	**75 Marks**

PART – A		CHOOSE THE BEST ANSWER		(15 * 1 =15 Marks)	
		(3 Questions from each Unit)			
1.	Question				
	Ans: a)	b)	c)	d)	
2.	Question				
	Ans: a)	b)	c)	d)	
3.	Question				
	Ans: a)	b)	c)	d)	
4.	Question				
	Ans: a)	b)	c)	d)	
5.	Question				
	Ans: a)	b)	c)	d)	
6.	Question				
	Ans: a)	b)	c)	d)	
7.	Question				
	Ans: a)	b)	c)	d)	
8.	Question				
	Ans: a)	b)	c)	d)	
9.	Question				
	Ans: a)	b)	c)	d)	
10.	Question				
	Ans: a)	b)	c)	d)	
11	Question				

	Ans: a)	b)	c)	d)
12	Question			
	Ans: a)	b)	c)	d)
13	Question			
	Ans: a)	b)	c)	d)
14	Question			
	Ans: a)	b)	c)	d)
15	Question			
	Ans: a)	b)	c)	d)

PART – B	ANSWER ANY TWO QUESTIONS	(2 * 5 =10 Marks)
16.	From Unit – I	
17.	From Unit – II	
18.	From Unit – III	
19.	From Unit – IV	
20.	From Unit – V	

PART – C		ANSWER ALL THE QUESTIONS	(5 * 10 =50 Marks)
21.	(a)	From first half of Unit - I	
		(OR)	
	(b)	From second half of Unit - I	
22.	(a)	From first half of Unit - II	
		(OR)	
	(b)	From second half of Unit - II	
23.	(a)	From first half of Unit - III	
		(OR)	
	(b)	From second half of Unit - III	
24.	(a)	From first half of Unit - IV	
		(OR)	
	(b)	From second half of Unit - IV	
25.	(a)	From first half of Unit - V	
		(OR)	
	(b)	From second half of Unit - V	