PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR
SALEM – 636 011

M.Com (CA)

(MASTER OF COMMERCE & COMPUTER APPLICATION)
CHOICE BASED CREDIT SYSTEM (CBCS) -SYLLABUS
(FROM THE ACADEMIC YEAR 2017 – 2018)
COURSE OF STUDY AND SCHEME OF EXAMINATION

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, B.Sc (Computer Science), 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.

S.No.	Paper Code	Subject Title	Hours	University Examination			Credits
				Internal (25%)	External (75%)	Total	
I Semester							
1		Marketing Management	6	25	75	100	4
2		Accounting for Managerial Decisions	6	25	75	100	4
3		Financial Management	6	25	75	100	5
4		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		Advanced Cost Accounting	6	25	75	100	4
7		Investment Analysis and Portfolio Management	4	25	75	100	4
8		Advanced Business Statistics	6	25	75	100	4
9		Computer Applications: Tally & C++ -Practical-I	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		**Extra Disciplinary Course (EDC)**	4	25	75	100	4
12		Human Rights (Non-Major, Elective)	2	25	75	100	2
III Semester							
13		Research Methodology	6	25	75	100	4
14		Advanced Corporate Accounting	6	25	75	100	5
15		Income Tax and Tax Planning	6	25	75	100	4
16		Visual Basic	6	25	75	100	4
17		**Elective III** *(Any one of the following)*					
		Paper I: Resource Management Techniques	6	25	75	100	4
		Paper II : Retail Marketing					
IV Semester							
18		Indirect Taxes	6	25	75	100	4
19		Computer Applications Practical II – VB	6	25	75	100	4
20		Project Work :Project – 150 Marks and Viva 50 Marks **(in Commerce)**	12	-	-	200	10
21		**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)

Question Paper Pattern

Time: 3 Hours Max. Marks: 75

Part –A (5 x 5=25 Marks)

(Answer all questions)

All questions carry equal marks.

One question from each unit with internal choice.

Either

(or)

Pattern

Part-B (5 x 10=50 Marks)

(Answer all questions)

All questions carry equal marks.

One question from each unit with internal choice.

Either

(or)

Pattern.

[Question Paper Pattern Modal – Last Page]

I - Semester

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 - Marketing Organisation Structure.

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 - Media of Advertisement - 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

Books for Reference :

1. *Marketing management : C. B. mamoria 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. *Fundamentals of Marketing : William J.Stanton, Cengage Learning.*

I - Semester

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.

Books for Reference:

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

I - Semester

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 20% Theory and 80% Problems.

Books for Reference:

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. *Financial Management - P.C. Tulsian, S. Chand Publishing House, New Delhi.*

I – Semester

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.

BOOKS FOR REFERENCE:

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.*

I - Semester

ELECTIVE –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 – Reajons for formation of group – Stages of group information – Group behavior – Group concesiveness – Factor affecting group concesiveness.

UNIT – V

Interpersonal Behaviour and influencing Relationships – Introduction – Approches 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

Books for Reference:

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.*

I - Semester

ELECTIVE –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 - New 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-ICICI-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

Books for Reference :

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.

II - Semester

ADVANCED COST ACCOUNTING

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

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

Reference Books:

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. *Essentials of Cost Accounting : S.P. Raja Gopalan — Mc Graw Hill.*

II - Semester

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

Books for Reference:

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 Analysis and Portfolio Management* : *M,Ranganatham & R.Madhumathi, Pearson Education (India) Pvt Ltd, New Delhi.*
5. *Investment Management* :*Bhalla, Tuteja, S.Chand & Sons Publisher, New Delhi.*

II - Semester

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 x^2 Test.

UNIT V

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

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

Reference:

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.

II – Semester

COMPUTER APPLICATIONS PRACTICALS-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

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II - Semester

Elective-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 - Public Deposits with Non-Banking Companies – Non bank Statutory Financial Organizations.

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.

Books for Reference:

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*

II - Semester
ELECTIVE –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.

Books for Reference:

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.*

II - Semester

EXTRA DISCIPLINARY COURSE (EDC)

Paper Offered by other Department

[EDC]

II - Semester

[Non-Major]

HUMAN RIGHTS

UNIT- I

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

UNIT- II

Universal declaration 0f Human Rights –Preamble of the General Assembly - The International Covenant on civil and political rights – International Covenent on economics –social and cultural rights.

UNIT-III

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

UNIT-IV

Economic rights –Rights to work – Right for adequate wages –reasonable hours of work – Conventions on Freedom of associations – convention on the abolishion of forced labour.

UNIT-V

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

Note: Question paper shall cover 100% theory

REFERENCE BOOKS

1. *Human Rights (English, Tamil) –Sivakami Paramasivam.*
2. *Human Rights – Appadurai.*
3. *Thoughts on Human Rights and Women Studies – Dr. I. Isai Arasu, Jasper Printers, 71, Vadiyan Street, Virudhunagar.*
4. *Human Rights – Leah leven.*
5. *Dialectics and dynamics of Human Right V.R. Krishna Iyyer.*

III - Semester

RESEARCH METHODOLOGY

UNIT - I

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

UNIT – II

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

Reference Books:

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.*

III - Semester

ADVANCED CORPORATE ACCOUNTING

UNIT – I

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

UNIT – II

Final Accounts of Joint - Stock Companies

UNIT – III

Absorption, Amalgamation and Reconstruction (Internal and external).

UNIT – IV

Liquidator‘s Final Statement of Accounts – Holding Companies.

UNIT – V

Final Accounts of Banking, and Insurance companies (New Format)

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

Reference Books:

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 & Narag.K.L, Kalyani Publishers, Ludhiana.*
6. *Advanced Accountancy :Arulanandam M. A. & Raman . K.S, Himalaya Publishing House. New Delhi.*

III - Semester

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.

Reference Books:

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

III - Semester

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, drivelist 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-Datagrid control, Flexgrid control, Data Report - Data Report Designer.

NOTE: Question Paper shall cover 100% Theory.

Books for Reference:

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.*

Visual Basic 6 – How to Program, H.M.Deitel., P.J.Deital and T.R.Nieto

III - Semester

Elective – 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.

Reference Books.

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

III - Semester

Elective – II

RETAIL MARKETING

Unit I

Retail marketing – Introduction, definition and significance –Characteristics of retailing – Traditional and Non-traditional retailing – Global trends in retailing – Retailing in Indian scenario – New trends in Indian retailing – Future prospectives of retailing in India.

Unit II

Retail Environment - Micro and Macro environmental influences - Changing retail environment in India – Retail consumers – retail consumer buying process , factors affecting consumer decision process.

Unit III

Retail Formats – different types of retail stores – ownership based, store based, non-store based, web based. Retail location – choice of location , store layout and designs – Positioning of retail shops, retail store image – retail service quality management.

Unit IV

Retail Pricing – factors influencing retail pricing – retail pricing policies. Retail Merchandising – phases in developing a merchandise plan – Key areas in merchandise management – Service Retailing vs Product Retailing – Retail Branding and strategies – Retail Marketing Mix.

Unit V

Retail Channel Management – Retail sales promotion techniques – Retail advertising – e-retailing in India – role of information technology in retailing.

Note: Question paper shall cover 100% theory

References :

1. *Retail Marketing : A. Hustafa, Himalaya Publishing House, Mumbai.*
2. *Andrew J. Navman and Peter Cullon .Retailing Environment – Thomson & Organisation*
3. *Berman Retail management, 8th Edn. – Prentice Hall of India*
4. *Patrick M. Nunne, Robert F. Lusch and David A Griffith. 2003.*
5. *Retailing David Gilbrath Retail Marketing Management.Prentice Hall*

IV – Semester

INDIRECT TAXES

UNIT – I

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

UNIT – II

Central Excise Act – objectives – Important definitions – Levy if excise duty – Duty drawback – MODVAT – CENVAT – Distinction between excise duty and sales tax - Value added tax – objectives – important definitions – Merits and demerits – Registration of dealers - Exempted goods under VAT.

UNIT – III

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

UNIT – IV

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

UNIT – V

GST – meaning – process of preparation – Justification for introduction of GST – Advantages – Short comings at the state level – Applicability – apportionment of GST between central and states.

Note: Question paper shall cover 100% theory

Text Books:

1. *Indirect Taxation : Dr.V. Balachandran (Sultan Chands & Sons, New Delhi)*
2. *Indirect Taxes :T.S. Reddy & Y.S.Hari Prasad Reddy (Marghan Publications, Chennai)*
3. *Indirect Taxation : S. Sethurajan & K. Singaravelu - Speed Publishers, Coimbatore.*
4. *Indirect Taxes : V.S. Datey - Taxmann Publications, New Delhi.*
5. *Indirect Taxes Made easy : M.s. Govindan - Sitaraman & Co. Chennai.*
6. *Business Taxation : Dinkar Pagare - Sultan Chans & Sons, New Delhi.*

IV – Semester

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.

IV – Semester

PROJECT WORK IN COMMERCE

Marks Allotted

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 Declaration:

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.

Place : **Signature of the Student**

Date :

IV – Semester

Elective – 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

Insurance Contract: Life Insurance Contract – Features, Policy Conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group, Health and Social Insurance – Schemes.

UNIT – IV

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

UNIT – V

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

NOTE: Question Paper shall cover 100 % Theory.

Books for Reference:

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, Vijya Nicole Publishers, Chennai.*

IV – Semester

Elective – 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

Reference Books:

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. Limited*

ACADEMIC YEAR 2017 – 2018 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		Business Communication	4	25	75	100	4
2		Principles of Commerce	4	25	75	100	4
3		Principles of Accounting	4	25	75	100	4

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
3. Modern Commercial Correspondence – Pillai and Bhagavathi, S.Chand &Co, New Delhi.

PAPER – II

PRINCIPLES OF COMMERCE

Unit – I

Introduction to Business- Concepts – Objectives – Business, Profession and Employment – Essential of a Successful Business – Scope of Business – Commerce, Trade and Industry – Classification of Trade and Industry.

Unit – II

Forms of Business Organisation – Factors Influencing Choice of Suitable form of Organisation – Sole Trade – Definitions – Characteristics – Advantages – Disadvantages – Social Desirability of Sole – Trader- One Man Control – Problems of Expanding.

Unit – III

Partnership – Meaning – Characteristics – Kinds of Partners – Registration – Partnership Deed – Merits and Demerits of Partnership – Rights and Duties of Partners- Implied Authority – Dissolution of Partnership Firm- Joint Hindu Family Firms – Meaning – Characteristics – Advantages and Disadvantages – Difference from Partnership.

Unit – IV

Joint Stock Company – Background and Introduction – Definitions – Characteristics – Kinds of Companies – Distinction between Private and Public Company – Merits and Demerits – Distinction between Partnership and Dissolution of Company.

Unit – V

Co-operative Organisation – Principles of Co-operatives- Types of Co-operative Societies- Advantages and Limitations of Co-operatives – Distinction from Joint Stock Company

– Public Enterprises and Utilities- Characteristics – Objectives – Forms of Public Enterprises – Trade Association and Chamber of Commerce – Functions – Objectives.

Note: Question paper shall cover 100% theory

References:

1. *General Commercial Knowledge – Dr. Vinayagaru – S. Chand & Co, New Delhi.*
2. *Business Organisation & Management – R.K. Sharma & Gupta – Kalyani Publishers – New Delhi.*
3. *Principles of Commerce – O.R.Krishnasamy.*
4. *Business Organisation and Management – Y.K.Bhoosan.*
5. *Business Organisational Management – Dinkar Pagare.*

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 20% Theory and 80% Problems.

References:

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.*

Modal Question

Title of the paper ……

Time: 3 Hours Max. Marks: 75

PART – A (5x5=25)

Answer All Questions.

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .

(or)

b).

UNIT – II

Qn. No.2 a) .

(or)

b).

UNIT – III

Qn. No.3 a) .

(or)

b).

UNIT – IV

Qn. No.4 a) .

(or)

b).

UNIT – V

Qn. No.5 a) .

(or)

b).

PART – B (5x10=50)

Answer All Questions.

All Question carry equal Marks.

UNIT – I

Qn. No.6 a) .

(or)

b).

UNIT – II

Qn. No.7 a) .

(or)

b).

UNIT – III

Qn. No.8 a) .

(or)

b).

UNIT – IV

Qn. No.9 a) .

(or)

b).

UNIT – V

Qn. No.10 a) .

(or)

b).