

M. Com (Computer Application)

Non- Semester

(With Effect from the Academic Year 2013-14)

Eligibility for the course:

Candidates seeking admission to M.Com (C.A.) course should have passed any B.Com degree, B.A. (Economics) B.B.E., B.B.A., or any other degree with Accountancy as one of the subjects.

Duration of the Course : 2 Years

Examination:

All the Theory papers and Problem papers are of 3 hours duration each for the maximum of 100 marks. Practical examinations are for 3 hours duration for the maximum of 100 marks.

For Theory cum Lab papers;

Examination for Theory Papers are of 2 Hours duration for 60 Marks and for Practical 1 Hour duration for 40 marks.

Passing Minimum : 50 Marks

For Theory cum Lab Papers:

The Passing marks shall be minimum 30 marks (50%) for theory paper and 20 marks (50%) for practical examination.

Practical Hours:

1. For Theory cum Lab Papers:

Students should undergo a minimum of 30 hours of practical training in any recognized computer lab / college.

2. For Lab Papers:

Students should undergo a minimum of 90 hours of practical training in any recognized computer lab / college.

Programme	Year	Total No. of Courses	Course (Subject) Name	Theory / Practical	Marks
M. Com (Computer Application)	I	4	Marketing Management #		100
			International Trade & Practices #		100
			Advanced Financial Accounting #		100
			Management Accounting #		100
	II	4	E-Commerce		100
			Programming in C++	Lab	100
			RDBMS	TcL	60 + 40
			Computer Application Practical - Ms Office And Tally	TcL	60 + 40
# Courses are Common for all M.Com Programmes					
TcL – Theory cum Lab Course					

M.Com (CA) programme is being offered to create for the students of the Madurai Kamaraj University an avenue for employment in the academics and also to benefit Industry by providing them with suitably trained persons in the field of Accounting, Finance, Marketing and Computer.

I YEAR

MARKETING MANAGEMENT

The objective of this course is to impart knowledge on the framework of marketing management at various environmental constraints. This course covers the evolution of marketing, market analysis and selection, product and pricing decisions, distributional and promotional decisions (with practical cases) and recent developments. It is also designed to encourage students to practice marketing as their profession.

UNIT I

Market Analysis and Selection: Concept, Nature, Scope and importance of marketing; marketing concept and its evolution; Strategic marketing planning – CRM - Marketing environment - macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behavior; Consumption versus Industrial Organizational buyers; Consumer decision-making process.

UNIT II

Product and Pricing Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle - Strategic implications; New product development and consumer adoption process. Pricing decisions: Factors affecting price determination; Pricing policies and strategies.

UNIT III

Distribution and Promotional Decisions: Nature, functions and types of distribution channels; Distribution channel intermediaries; Channel management decisions, Retailing and wholesaling.

UNIT IV

Promotion decisions: Communication process; Promotion mix - advertising, Personal selling, Sales promotion, Publicity and Public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion - Tools and techniques.

UNIT V

Recent Developments in Marketing: Retail Marketing – Online Marketing – MLM – Relationship Marketing

Books for References:

9. Kotler, Philip and Gary Armstrong, Principles of Marketing, Prentice Hall, New Delhi, 2007
10. Ramaswamy vs. and Namakumari S Marketing Management, Macmillon India, New Delhi, 2007
11. Srinivasan R Case Studies in Marketing - the Indian Context, Prentice Hall, New Delhi, 2007
12. Stanton, William J and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company, New York

INTERNATIONAL TRADE & PRACTICES

This course is aimed to impart the knowledge on International Trade and Practices to the commerce students at PG level, as today's business is connected with other international business organisations.

This course covers the meaning of international marketing, scope, international product life cycle, pricing & other marketing mixes, marketing information systems, GATT, international logistics, etc.

UNIT I

International Marketing – Scope, International Marketing vs. Domestic Marketing – Trade Barriers such as Tariff and Non-Tariff Barriers – Transition from Domestic to International Business – Advantages or importance of International Marketing – Obstacles to International Marketing – Balance of Trade and Balance of Payments. International Marketing Environments.

UNIT II

International Product Life Cycle – Export Pricing. International Marketing Decision: Marketing Decision – Market Selection Decision – Market Entry Decision – Marketing Mix Decision. International Marketing Research: Marketing Information System –Marketing Research – International Research Strategy – International Marketing Intelligence.

UNIT III

General Agreement on Tariff and Trade (GATT) – World Trade Organization (WTO) – GATS – UNCTAD – Trade Blocks: Customs Union – EU – European Free Trade Area (EFTA) –North American Free Trade Agreement (NAFTA) – Association of South East Asian Nations (ASEAN), World Bank, IMF, International Finance Corporation

UNIT IV

India's Foreign Trade: Recent Trends in India's Foreign Trade – India's Commercial Relations and Trade Agreements with other countries – Export Assistance – Export Finance – Export Processing Zones (EPZs) – Special Economic Zones (SEZs) – Role of ECGC - Role of EXIM Bank of India – Role of Commodity Boards – Role of State Trading Agencies in Foreign Trade – STC, MMTC, etc.

UNIT V

Globalisation and Role of Multinational Enterprises (MNEs). International Logistics - Basic Objectives, Role and Functions of Export Promotion Councils, Export Regulations: Procedure for export of goods – Quality control and Pre-shipment Inspection – Excise Clearance – Customs Clearance – Port Formalities – Exchange Regulations for Export – Role of Clearing and Forwarding Agents. Procedure for Executing an Export Order – Export and Import Documentation – Different Modes of Payment and Letters of Credit.

Books for References:

19. R.L. Varshney and B. Bhattacharya – International Marketing Management.
20. Francis Cherunilam – International Marketing.
21. M. Sampangi – a) ABC of Export Marketing and b) International Trade
22. Paul V. Horn – International Trade Principles and Practices.
23. John D. Daniels and Lee H. Radebaugh – International Business
24. Export and Import Policy of Government of India issued from time to time.
25. Annual Report of the Department of Commerce, Ministry of Commerce and Industry,
26. Government of India issued from time to time.
27. Economic Survey of India issued from time to time.

ADVANCED FINANCIAL ACCOUNTING

The Objective of this course is to make the students understand the methods of accounting followed by different organizations.

This course deals with issues of shares & debentures, final accounts of the companies, Liquidation, amalgamation, absorption, internal and external reconstruction, accounting for banking companies, hotel & hospital accounting and double accounting system.

UNIT I

Company accounts – Issue of shares, Debentures, Redemption of shares, Redemption of debentures, Final accounts of companies

UNIT II

Liquidation of companies, Amalgamation, Absorption, internal reconstruction, External reconstruction, Holding company accounts.

UNIT III

Accounting of banking companies, Accounting of Insurance companies – General Insurance companies – Life Insurance companies- Insurance Claims

UNIT IV

Economic Value added Accounting standards, Accounting for transfer pricing –Segmented reporting - Hotel accounting, Hospital accounting.

UNIT V

Double account system, Inflation Accounting, Human Resource Accounting.

Books for Reference:

9. Allen. C. Shapiro, Multinational Financial Management, PH I Pvt. New Delhi, 2003.
10. S.P. Iyengar, Advanced Accountancy, Sultan Chand & Sons, 2001
11. R. L. Gupta, Advanced Accountancy, Sultan Chand & Sons, 2001
12. Business Today, Issue on Economic Value added.

MANAGEMENT ACCOUNTING

The objective of this course is to understand the various tools and techniques used for analysis and interpretation of financial statements.

This course covers the fundamentals of financial accounting, analysis of financial statements, fundflow and cash flow analysis, budgeting and marginal costing.

UNIT I

Management accounting – Nature and scope - Financial accounting principles – Basic cost concepts, financial statements – Analysis and interpretation - Ratio analysis.

UNIT II

Funds flow statement - Cash flow statement.

UNIT III

Budgeting - Budgetary control – Different types of budgets

UNIT IV

Standard costing – Variance analysis

UNIT V

Marginal costing and profit planning – Decisions involving alternative choices pricing decisions, Basics involving alternative choices – Basics of capital budgeting – Tools of evaluation under certainty conditions - Management reporting.

Books for References:

9. Gowda, Management Accounting, Tamil Nadu Book House, 2002
10. Agrawal M.R ,Management Accounting, Tamil Nadu Book House, 2002
11. S.N Maheshwari, Principles of management accounting sultan Chand & Sons 2002
12. Ravi M.kishor, Management Accounting, Taxmann Publications (P) Ltd.2003

II YEAR

E-COMMERCE

E-commerce is crux of the modern marketing. This course envisions the fundamentals and the functioning of e-commerce.

This course covers the basics of e-commerce, internet and protocol, www, html and e-payment system.

UNIT I

Introduction to E-Commerce – E-Commerce models – Advantages – Disadvantages – E-Commerce set up, net banking, mobile banking,

UNIT II

Introduction to internet – How the internet works – Topology – Protocol, Transmission – Characteristics

UNIT III

Modem – Types of Modem – isdn, Utilisation – Access. Basic requirement for internet connection – TCP CIP Protocol – FTP, HTTP Protocols.

UNIT IV

World Wide Web – Web Sites – Pages – Browsing web index – Search Engine – Browsers. HTML – Creating small HTML Programmes, E- Mail – Mail Service Managing mails – File attachments – E-Commerce – Effective Transaction recorder – On Line Shopping – Video Conferencing

UNIT V

E-Payment system – conventional vs. e-payment system, security, digital signature, e-filing,

Books for References:

1. David Whiteley, e-Commerce, Strategy, Technologies and Applications, McGraw-Hill, 2000
2. Harley Hahu, The Internet – Complete Reference, TataMcGraw Hill, 2004
3. BASANDRA SURESH K, Suresh K. Basandra, Computer To-day, Galgotia Publications, 1998

PROGRAMMING WITH C++

The objective of this course is to introduce the programming techniques in C to the students.

This course deals with fundamental principles of programming, algorithms and flow chart techniques.

UNIT I

Introduction to Flowchart – Algorithms – Introduction to C language

UNIT II

I/O statements – Control statements – Loop – Arrays – String functions

UNIT III

Data types – structures – pointers – expressions

UNIT IV

I/O functions - files – creation – updating – deletion – Command line arguments

UNIT V

Developing small programs in C++, e.g. addition, subtraction, multiplication and division for given numbers, payroll, etc.

Books for References:

1. E. Balagurusamy, Programming Using C, Tata McGraw Hill Ltd, New Delhi, 1992
2. Kanetkar, Let Us C – BPB, 1999
3. Schildt, H, C- Complete Reference, Tata McGraw Hill Ltd, New Delhi, 2000

RDBMS

This course is aimed at giving a basic understanding of quantitative techniques and database management and database structure

This course includes the statistical techniques and the basics of databases, database structures and models and relational database management system.

UNIT I

Statistical Applications – Tabulation – Measures of central tendency, Measures of dispersion, Correlation & Regression Analysis – multiple and partial, Testing of hypotheses - t-test, z-test, chi-square test, f-test

UNIT II

Introduction to SQL – database types and their usages – Data types – Scalar – Composite – LOB and user defined data types – exception – Cursor – Static, Explicit and Implicit cursor – cursor for loop

UNIT III

Sub Programs – procedures – functions – packages – the package specification – package body cursor in packages – database triggers – types of triggers – Built-in packages – DBMS STANDARD, DBMS OUTPUT, DBMS LOB.

UNIT IV

Database – structuring a RDBMS – understanding table components – creating tables – changing table structures – manipulating data, RDBMS – introduction – Organisation – Access Environment – SQL

UNIT V

Querying the database – querying single table – ordering results – grouping results – sub queries – join – conjunction clauses – defining and using views – one table views – complex – manipulating – dropping views

Books for References:

1. David M.Kroenke, Database Processing, SE, Galgotia Publication, New Delhi 1990.

2. Kevin Loney, George Koch, Oracle 8i The Complete Reference, Tata Mc-Graw Hills Pvt. Ltd, New Delhi 2000

COMPUTER APPLICATION PRACTICAL - MS OFFICE AND TALLY

This course is a Theory cum Lab course, which gives an orientation to the students on MS Office and Tally ERP 9.

This TCL course covers MS Office, Excel, PowerPoint and Tally ERP 9

UNIT I

M.S.OFFICE – Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the editing tools - Right align and bold face, Center align and italics, Justify and center alignment, Also insert footnote and end note for the same, Change a paragraph into two column paragraph, Insert page number at the bottom, Insert date, time and heading in the header section - Using mail merge, send an invitation/notice (by creating the invitation/notice) for the VARIOUS situations (at least 5 addresses to be entered) e.g. For opening a new branch, Inauguration of ATM, Informing about new scheme or offer, Preparation of Table using MS word – Sales Analysis for a period of five years for three products, Prepare a questionnaire for a research problem by using MS WORD

UNIT II

Using EXCEL prepare a table e.g. Employees payroll, Sales data, Students marks and perform the functions (Total, Average, Percentage, conditional sum and show the results in chart), Prepare an Excel sheet and apply the statistical functions to analyse the data - Mean, Median, Mode, Standard Deviation, Time Series.

UNIT III

Prepare a PowerPoint presentation for Product Advertisement, Company Advertisement, Annual General Meeting (Minimum 5 slides)

Requirements

1. Using Hyperlink to all slides
2. Different animation effect for text and pictures
3. Fully automatic – timing – 2 minutes

UNIT IV

Tally – Fundamentals of tally – creation/setting up company – F11 & F12 functions – setting up Account heads – Inventory – stock group, stock items, units of measure & stock categories – Voucher entry – Order processing – bill of materials – stock valuation

UNIT V

Value Added Tax – configuring VAT in tally – entering transactions – accounting for return of goods – Exempt Transaction under VAT – VAT reports, Central Sales Tax (CST) – Basics – enabling CST, Basics of Service Tax – configuring for Service Tax – Concepts of TDS – Payroll Accounting & Compliance – Configuring Payroll in Tally – Creating Payroll Masters – Processing Payroll in tally – generating payroll reports

Reference:

<http://www.tally9book.com/>

Books for reference:

1. Michael Price, MS Office 2007 in easy steps, McGraw Hill Publishers, 2010
2. Marianne Moon, Jerry Joyce, 2007 Microsoft Office System Plain & Simple, Microsoft Publishers
3. Tally. ERP 9 Training Guide, Kitabmahal
4. Tally ERP 9 Learning Manual, Tally ERP Support Center

QUESTION PATTERN FOR M.COM (C A) PROGRAMME

QUESTION PATTERN FOR THEORY COURSES

Time: 3 Hours

Maximum: 100 Marks

SECTION – A

Answer any FOUR of the following (4 x 10 = 40 Marks)

(Answers should not to exceed to Two pages)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

SECTION – B

Answer any FOUR of the following (3 x 20 = 60 Marks)

(Answers should not to exceed to Four pages)

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.

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QUESTION PATTERN FOR PROBLEM COURSES

Time: 3 Hours

Maximum: 100 Marks

SECTION – A

Answer any FOUR of the following (4 x 10 = 40 Marks)

(Answers should not to exceed to Two pages)

1. Theory
2. Theory
3. Theory
4. Theory
5. Small Problem
6. Small Problem
7. Small Problem
8. Small Problem

SECTION – B

Answer any FOUR of the following (3 x 20 = 60 Marks)

(Answers should not to exceed to Four pages)

9. Theory
10. Theory
11. Theory
12. Problem
13. Problem
14. Problem

For Theory cum Lab Courses:

Written Exam for 2 Hours for 60 Marks + Practical Exam for 1 Hour for 40 Marks

QUESTION PATTERN FOR 3 HOURS THEORY PAPER

Section – A

Answer any FIVE questions out of eight questions 5 x 4 = 20 Marks

Section – B

Answer any TWO questions out of four questions 2 x 20 = 40 Marks

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