

PERIYAR UNIVERSITY

SALEM – 636 011

**MASTER OF COMMERCE**  
**(COMPUTER APPLICATION)**  
CHOICE BASED CREDIT SYSTEM(CBCS)  
REGULATIONS / SYLLABUS

(From the Academic Year 2008 -2009)

## **M.Com (C.A) Regulations**

### **1. Objectives of the Course**

1. To impart knowledge in advanced concepts and applications in various fields of Commerce.
2. To teach the recent developments in the various areas of Commerce.
3. To orient the students in the applied aspects of different advanced business practices.
4. To provide the students the avenues of studies in parallel professional Courses.
5. To equip the students to occupy the important positions in business, industries and related organizations.
6. To inspire the students to apply the knowledge gained for the development of society in general.

### **1. Eligibility for Admission**

Candidates seeking admission to the first year of the Master of Commerce degree course shall possess

- (a) B. Com / B. Com (CA) or
- (b) Any other degree with one paper in Accountancy.

### **2. Duration of the Course**

The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from ember to March.

The duration of each semester will be about 16 weeks. The subjects of study shall be in accordance with the syllabus prescribed from time to time.

### 3. Subjects of Study

The total number of subjects of study will be 20 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 31<sup>st</sup> March of the Second year.

### 4. 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.

M.Com (CA) 2008-2009

Sem ester	Sl.NO	Code	Title of the Paper	Hrs	Cr	C/A	EA	Total
I	01		Marketing Management	6	4	25	75	100
	02		Accounting for Managerial Decisions	6	5	25	75	100
	03		Elective -I	6	5	25	75	100
	04		Programming in C++	6	4	25	75	100
	05		Programming in C++ Lab	6	5	25	75	100
II	06		Advanced Cost Accounting	6	5	25	75	100
	07		Investment Management	6	4	25	75	100
	08		Data Base Management System	6	5	25	75	100
	09		DBMS-Lab	4	3	25	75	100
	10		Elective-II	6	4	25	75	100
	11		Extra Disciplinary Course	4	4	25	75	100
	12		Human Rights (Self Development)	2	2			100

III	13		Research Methodology	6	4	25	75	100
	14		Advanced Corporate Accounting	6	5	25	75	100
	15		Visual Basic	6	5	25	75	100
	16		Visual Basic Lab	6	4	25	75	100
	17		Elective-III	6	5	25	75	100
IV	18		Indirect Tax	6	4	25	75	100
	19		Practical Banking	6	5	25	75	100
	20		System Analysis and Design	6	4	25	75	100
	21		Elective-IV	6	5	25	75	100
	22		Project work	6	5	-	-	100
			TOTAL					<b>2200</b>

## **ELECTIVE PAPERS**

### ***ELECTIVE – I***

- Advanced Business Statistics
- Organisational Behaviour

### ***ELECTIVE – II***

- Resource Management Techniques
- International Business

### ***ELECTIVE – III***

- Direct Taxes
- Human Resource Management

### ***ELECTIVE – IV***

- Principles and Practice of Insurance
- **Strategic Management**

## **Commencement of this Regulation:**

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

**Transitory Provision:**

Candidates who were admitted to the PG course of study before 2008-09 shall be permitted to appear for the examinations under those regulations for a period of three years. i.e., up to and inclusive of the examination of April / May 2011. Thereafter, they will be permitted to appear for the examination only under the regulations then in force.

**MARKETING MANAGEMENT****UNIT- I**

Introduction - Marketing Management - Nature and Scope of Marketing – Marketing Concepts - Marketing Process - Marketing Functions - Market Mix - Market Planning - Organizing - Market Environment.

**UNIT- II**

Product Planning and Policy - Product Mix - Product Development- Product Life Cycle - Grading - Standardisation - Packaging.

**UNIT- III**

Buying Decision - Consumer Behaviour - Meaning - Nature - Factors Influencing Consumer Behaviour - Buying Decision Process - Market Segmentation.

**UNIT- IV**

Pricing Decision - Factors affecting Price Determination - Pricing Policies and Strategies - Distribution Decision - Nature - Functions - Channels of Distribution - Types of Channels - Intermediaries.

**UNIT- V**

Promotional Decisions - Promotional Mix - Communication Process - Advertising and Salesmanship - Marketing Research and Information.

## Reference:

1. Phillip Kotler - Principles of Marketing- Prentice-hall India Pvt ltd.
2. Stanton, William Jandcharies - Future - Fundamentals of Marketing.
3. C.B. Gupta & Rajan Nair– Sultan Chand & Sons, New Delhi.
4. Sherlerkar - Marketing Managemen-Himalaya Publishing House Pvt Ltd.
5. Dhruv Grewal and Michael Levy – Mc Graw Hill Education India Private Ltd, B-4 Sector – 63, Gautam Budh Nagar, Noida, U.P.-201301.
6. Rajan Saxena- Marketing Management, Mc Graw Hill, Noida,U.P.
7. Philip R Cateroa, John L Graham, Prashant Salwan – International Marketing, Tata Mc Graw Hill – www. Tatamcgrahill. com

## MARKETING MANAGEMENT

### Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

#### PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

#### UNIT – I

Qn. No.1 a) .

(or)

b)

#### UNIT – II

Qn. No.2 a) .

(or)

b).

#### PART – B

Answer All Questions. (5x10=50)

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.3 a) .

**(or)**

b).

**UNIT – IV**

Qn. No.4 a) .

**(or)**

b).

**UNIT – V**

Qn. No.5 a) .

**(or)**

b).

**UNIT-III**

Qn.No.8 a).

**(or)**

b).

**UNIT-IV**

Qn.No.9 a).

**(or)**

b).

**UNIT-V**

Qn.No.10 a).

**(or)**

b).

**ACCOUNTING FOR MANAGERIAL DECISIONS**

**UNIT I**

Accounting for Managerial Decisions - Meaning, Scope and Importance - Distinction between Financial Accounting and Management Accounting - Management Accounting and Cost Accounting.

**UNIT II**

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

**UNIT III**

Fund Flow Statement and Cash Flow Statement.

**UNIT IV**

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

## **UNIT V**

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

### **Note:**

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

### **Reference:**

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



# ACCOUNTING FOR MANAGERIAL DECISIONS

## QUESTION PAPER PATTERN

Time: 3 hours

Max. Marks: 75

### SECTION – A

Answer all the questions

5x5=25 Marks

- UNIT - I Q. No. 1. a) Theory  
(or)  
b) Theory
- UNIT – II 2. a) Problem  
(or)  
b) Problem
- UNIT – III 3. a) Problem  
(or)  
b) Problem
- UNIT – IV 4. a) Problem  
(or)  
b) Problem
- UNIT –V 5. a) Theory  
(or)  
b) Problem

### SECTION – B

Answer all the questions

5x10=50 Marks

- UNIT - I Q.No. 6. a) Theory  
(or)  
b) Theory
- UNIT - II 7. a)Problem  
(or)  
b) Problem
- UNIT - III 8. a)Problem  
(or)  
b) Problem
- UNIT - IV 9. a) Problem  
(or)  
b) Problem
- UNIT -V 10. a) Theory  
(or)  
b) Problem

# **PROGRAMING IN C++**

## **UNIT – I**

Principles of Object Oriented Programming - Basic Concepts and benefits of OOP – Object Oriented Languages – Applications of OOP – Structure of C++ - Applications of C++.

## **UNIT – II**

Introduction to C++, Tokens, Keywords, Identifiers Variables, Operators, manipulators, Expressions and Control Structures in C++.

## **UNIT – III**

Function in c++: Main Function – Function Prototyping – Call by reference – Return by reference Function overloading – Friend and Virtual Functions.

## **UNIT – IV**

Classes and Object – Constructor and Destructors Operator Overloading and Type Conversions.

## **UNIT – V**

Inheritance: Single Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Pointers, Virtual Functions and Polymorphism – Managing console I/O operations.

### **Text Book:**

Balagurusamy. E- Object Oriented Programming with C++, TMH, 2001.

### **Reference Books:**

1. Venugopal. K.R, Rajkumar and T. Ravishankar- Mastering C++, TMH, 1998.
2. Ravichandran.D - Programming with C++, TMH, 1998.

**PROGRAMING IN C++**  
**Question Paper Pattern**

Time: 3 Hours

Max. Marks: 75

**PART – A**

**PART – B**

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

**UNIT – I**

**UNIT - I**

Qn. No.1 a) .

Qn. No.6 a) .

**(or)**

**(or)**

b) .

b) .

**UNIT – II**

**UNIT-II**

Qn. No.2 a) .

Qn.No.7 a) .

**(or)**

**(or)**

b) .

b) .

**UNIT – III**

**UNIT-III**

Qn. No.3 a) .

Qn.No.8 a) .

**(or)**

**(or)**

b) .

b) .

**UNIT – IV**

**UNIT-IV**

Qn. No.4 a) .

Qn.No.9 a) .

**(or)**

**(or)**

b) .

b) .

**UNIT – V**

**UNIT-V**

Qn. No.5 a) .

Qn.No.10 a) .

**(or)**

**(or)**

b) .

b) .

# **PROGRAMMING IN C++ LAB**

1. Classes and Objects
2. Functions
  - i. Inline functions
  - ii. Friend functions
  - iii. Function with default arguments
  - iv. Virtual functions
3. Constructors and Destructors
  - Empty Constructor
  - Parameterized Constructor
  - Constructor with default arguments
  - Copy Constructor
4. Polymorphism
  - Function overloading
  - Operator overloading
5. Inheritance
  - a. Single
  - b. Multilevel
  - c. Multiple
  - d. Hierarchical
  - e. Hybrid

# **ADVANCED COST ACCOUNTING**

## **UNIT – I**

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

## **UNIT – II**

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

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

## **UNIT – III**

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

## **UNIT – IV**

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

## **UNIT – V**

Marginal Costing –Meaning and Concept –Advantage and Limitations –Application of marginal costing techniques –Make or Buy, Import or Make, Own or Lease –Key factor –Break even analysis.

### **Reference Books:**

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

**ADVANCED COST ACCOUNTING**  
**QUESTION PAPER PATTERN**

Time: 3 hours

Max. Marks: 75

**PART – A**

**PART – B**

Answer all the questions

Answer all the questions

5x5=25 Marks

5x10=50 Marks

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

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

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

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

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

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

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

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

UNIT –V 5. a) Theory  
(or )  
b) Problem

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

# INVESTMENT MANAGEMENT

## UNIT – I

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

## UNIT – II

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

## UNIT – III

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

## Unit –IV

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

## UNIT – IV

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

Note : Theory only

### Reference:

1. Preeti Singh: Investment Management  
- Himalaya Publishing House
2. Dr. L. Natarajan: Investment Management  
- Margham Publications, Chennai.
3. R. P. Rustagi : Investment Management  
- Sultan Chand & Sons, New Delhi.

4. V. K. Bhalla: Investment Management  
- S. Chand, New Delhi.

**INVESTMENT MANAGEMENT**  
**Question Paper Pattern**

Time: 3 Hours

Max. Marks: 75

**PART – A**

**PART – B**

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

**UNIT – I**

**UNIT - I**

Qn. No.1 a) .

Qn. No.6 a).

**(or)**

**(or)**

b)

b).

**UNIT – II**

**UNIT-II**

Qn. No.2 a) .

Qn.No.7 a).

**(or)**

**(or)**

b).

b).

**UNIT – III**

**UNIT-III**

Qn. No.3 a) .

Qn.No.8 a).

**(or)**

**(or)**

b).

b).

**UNIT – IV**

**UNIT-IV**

Qn. No.4 a) .

Qn.No.9 a).

**(or)**

**(or)**

b).

b).

**UNIT – V**

**UNIT-V**



Qn. No.5 a) .

(or)

b).

Qn.No.10 a).

(or)

b).

## **DATABASE MANAGEMENT SYSTEM**

### **Unit I:**

Introduction: Database system applications – Database systems versus file systems - View of data – Data models – Database language – Database users and administrators – Transaction management – Database system structure – Application architecture – Data models ER-model: Basic concepts – constraints – keys – design issues – E-R diagram – weak entity sets.

[Chapters:1.1 – 1.9, 2.1 – 2.6]

### **Unit II:**

Relational model: Structure of relational Database – relational algebra – extended relational algebra operations – modification of Database – views – tuple relational calculus – domain relational calculus.

[Chapter: 3.1 – 3.7]

### **Unit III:**

SQL: Background – basic structure – set operations – aggregate function – null values – nested sub queries – views – complex queries – modification of Database – joined relations – DDL – embedded SQL – dynamic SQL.

[Chapters: 4.1 – 4.13]

### **Unit IV:**

Integrity and security: Domain constraints – referential integrity – assertions – triggers – security and authorization. Relation DB design: First

normal form – functional dependencies – decomposition – Boyce – Codd normal form – third and fourth normal form.

[Chapters: 6.1 – 6.5, 7.1, 7.3, 7.4, 7.6, - 7.8]

**Unit V:**

Transaction: Transaction concept – state – concurrent executions – serializability – recoverability. Concurrency control: Lock based protocols – time stamp based protocols – validation based protocols – multiple granularity - dead lock handling – insert and delete operations.

[Chapters: 15.1, 15.2, 15.4, 15.5, 15.6, 16.1 – 16.4, 16.6, 16.7].

**Text Book:**

1. A.Silberschatz, N.F. Korth, S. Sudarshan, “Database System Concepts”, 4<sup>th</sup> Edition – McGraw Hill Higher Education, International Edition 2002.

**Reference Books**

1. Peter Rob Carlos Coronel, “Database Systems – Design, Implementation and Management “, Thomson Course Technology, Fifth Edition – 2002.
2. Alexis Leon, Mathews Leon, “Essentials of Database Managements Systems”, Vijay Nicole imprints PVT LTD, 2006.
3. C.J.Date, “An Introduction to Database Systems”, 7<sup>th</sup> Edition, Pearson.
4. Raghu Ramakrishnan and Johannes Gehrke, “Database Management System”, Mc Graw Hill, 2000.
5. Gerald V.Post, “Database Management Systems –Designing & Building Business Applications”, Mc Graw Hill, 2000.

**DATABASE MANAGEMENT SYSTEM**  
**Question Paper Pattern**

Time: 3 Hours

Max. Marks: 75

**PART – A**

Answer All Questions. (5x5=25)

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**

Answer All Questions. (5x10=50)

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).

## **DBMS LAB**

1. Simple Queries Using DDL, DML Base Tables.
2. Simple Queries Using DDL, DML Base Views.
3. Column Report Creation
4. Database Triggers Creation.
5. Report Creation.
6. PL/SQL procedure to Design Electricity Bill
7. PL/SQL procedure to Design Pay Bill

## **RESEARCH METHODOLOGY**

### **UNIT - I**

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

## **UNIT – II**

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

## **UNIT – III**

Collection of Data - Primary and Secondary Data – Tools of collection of Data – Questionnaire – Personal Interview – Interview schedule – Observation, Pilot study and pretesting.

## **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.

*Note: Theory Only*

### **Reference Books:**

1. Kothari C. R. - Research Methodology – Wiley Eastern Ltd. New Delhi.
2. Amar Chand D. - Research Methods in commerce – Emerald Publishers, Chennai.
3. Thanulingum.N –Research Methodology- Himalaya Publishing House Pvt Ltd.
4. Krishnaswamy & Obul Reddy – Research Methodology & Statistical Tools, Himalaya Publishing House Pvt Ltd.

# RESEARCH METHODOLOGY

## Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

### PART – A

Answer All Questions. (5x5=25)

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)

### PART – B

Answer All Questions. (5x10=50)

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)

b)

## **ADVANCED CORPORATE ACCOUNTING**

### **UNIT – I**

Issue, Forfeiture and Re-Issue of Shares – Issue and Redemption of Debentures – Preference Shares.

### **UNIT – II**

Final Accounts of Joint - Stock Companies

### **UNIT – III**

Absorption, Amalgamation and Reconstruction of Joint – Stock Companies.

### **UNIT – IV**

Liquidator's Final Statement of Accounts – Holding Companies.

### **UNIT – V**

Final Accounts of Banking, Insurance companies.

### **Reference Books:**

1. P. C.Tulsian – Corporate Accounting Tata McGraw-Hill, [www.Tatamcgrawhill.com](http://www.Tatamcgrawhill.com).
2. Gupta. R. L & Radhaswamy .M. – Corporate Accounting. Sultan Chand And Sons, New Delhi.
3. Shuckla. M.C. & Grewal. T.S: Advanced Accounts S. Chand & Co. New Delhi.
4. Maheshwari. S.N.& Maheshwari. S.K.: Advanced Accountancy. Vol. II Vikas Publishing House, New Delhi.
5. Jain. S.P & Narag.K.L Corporate Accounting, Kalyani Publishers, Ludhiana.
6. Arulanandam M. A. & Raman . K.S Advanced Accountancy, Himalaya Publishing House. New Delhi.
7. Iyengar. S.P. Advanced Accounting, Sultan Chand & Sons, New Delhi.

**ADVANCED CORPORATE ACCOUNTING**  
**QUESTION PAPER PATTERN**

Time: 3 hours

Max. Marks: 75

**PART– A**

Answer all the questions

5x5=25 Marks

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

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

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

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

UNIT –V 5. a) Theory  
(or )  
b) Problem

**PART– B**

Answer all the questions

5x10=50 Marks

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

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

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

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

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

**VISUAL BASIC**

**UNIT – I**



Introduction : Starting VB – Working with VB – Overview of Developing a VB Application – VB Environment :- Initial VB Screen – SDI – Toolbars – The ToolBox and Custom Controls – Components of IDE – Property Window – Common Form Properties.

## **UNIT – II**

Building the User Interface: Toolbox – Creating Controls – Text Boxes – Labels – Message Boxes and Properties of Controls Anatomy of a VB Application – The Code Window – The object list box – procedure list box – Statements – Variables – Data Types – Input Boxes. Events: Keyboard and Mouse events.

## **UNIT – III**

Displaying Information : - Displaying information on a form – The Format Function – Picture Boxes – Rich Text Boxes. Controlling Program Flow:- Determinate Loops – Indeterminate Loops – Making Decisions – Select Case – Nested If-Then – The Goto.

## **UNIT – IV**

Built-In Functions:- String Functions – Rnd Function – Numeric Function – Date and Time Function – Financial Function – Function Procedures – Sub Procedures – Advanced uses of procedures and function. Database Connectivity:- Data Control – ODBC – ADO – DAO – ADODC – Flex Grid Control- Data Report.

## **UNIT – V**

Finishing the Interface:- Common Dialog Boxes – Menus – MDI Forms. Graphics:- Line and Shape Control – Graphics Via Code – Line and Boxes – Circles, Ellipses, and pipe charts.

**TEXT BOOK:-**

1. Gary Cornell, “Visual Basic 6 from the Ground Up”, TATA McGraw-HILL, 2005.

### Reference Books

1. Harold Davis, “Visual Basic 6: Visual Quick Start Guide”, Peachpit Press, 1999.
2. Richard M. Jones, “Introduction to MFC Programming with Visual C++” Prentice Hall, 1999
3. Steve Brown, “Visual Basic 6 Complete”, Sybex Inc, 1999.
4. Francesco Balena, “Programming Microsoft Visual Basic 6.0”, Microsoft Press, 1999.
5. Charles Petzold, “Programming Windows”, Microsoft Corporation, Fifth edition 1999.

## VISUAL BASIC Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

### PART – A

Answer All Questions. (5x5=25)

All Question carry equal Marks.

#### UNIT – I

Qn. No.1 a) .

(or)

b)

#### UNIT – II

Qn. No.2 a) .

(or)

### PART – B

Answer All Questions. (5x10=50)

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.3 a) .

**(or)**

b).

**UNIT – IV**

Qn. No.4 a) .

**(or)**

b).

**UNIT – V**

Qn. No.5 a) .

**(or)**

b).

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).

**VISUAL BASIC LAB**

1. Develop an Application in VB to test the Properties and Methods of Various Standard Controls.
2. Develop to Implement the Mouse and Key Events.
3. Develop a Program to Implement the Graphics With Timer Control.
4. Create a Report for Student Information
5. Create an Application to Implement Editor Like Notepad.
6. Develop an Application for Payroll Processing.
7. Design and Develop an Application for Inventory Control.

8. Develop a Program to Create and access a Text File.
9. Develop an application for personal information system
10. Develop a program to generate the calendar for given year without using calendar control

## **INDIRECT TAXES**

### UNIT – I

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

### UNIT – II

Central Excise Act – objectives – Important definitions – Levy if excise duty – Duty drawback – MODUAT – CENVAT – Distinction between excise duty and sales tax.

### UNIT – III

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

### UNIT – IV

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

### UNIT – V

Value added tax – objectives – important definitions – Merits and demerits – Registration of dealers \_ Exempted goods under VAT.

Note: Theory only

Text Books:

1. Indirect Taxation – Dr.V. Balachandran (Sultan Chands & Sons, New Delhi)
2. Indirect Taxes \_ T.S. Reddy & Y.S.Hari Prasad Reddy (Marghan Publications, Chennai)

Reference Books:

1. Indirect Taxation – S. Sethurajan & K. Singaravelu - Speed Publishers, Coimbatore.
2. Indirect Taxes – V.S. Datey - Taxmann Publications, New Delhi.
3. Indirect Taxes Made easy – M.s. Govindan - Sitaraman & Co. Chennai.
4. Business Taxation – Dinkar Pagare - Sultan Chans & Sons, New Delhi.

## **INDIRECT TAXES**

### Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

**PART – A**

**PART – B**

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

**UNIT – I**

**UNIT - I**

Qn. No.1 a) .

**(or)**

b)

**UNIT – II**

Qn. No.2 a) .

**(or)**

b).

**UNIT – III**

Qn. No.3 a) .

**(or)**

b).

**UNIT – IV**

Qn. No.4 a) .

**(or)**

b).

**UNIT – V**

Qn. No.5 a) .

**(or)**

b).

Qn. No.6 a).

**(or)**

b).

**UNIT-II**

Qn.No.7 a).

**(or)**

b).

**UNIT-III**

Qn.No.8 a).

**(or)**

b).

**UNIT-IV**

Qn.No.9 a).

**(or)**

b).

**UNIT-V**

Qn.No.10 a).

**(or)**

b).

**PRACTICAL BANKING**

**UNIT –I**

Banker and customer – Meaning and definition – General relationship between banker and customer – Obligations of a banker – Banker’s Rights – Rule in Clayton’s case – Garnishee order.

**UNIT – II**

Customer’s Accounts with the Banker – fixed deposit Accounts – Savings bank accounts – Recurring deposit accounts – Current accounts –

Special types of Banker's customers – New deposit Savings Schemes for Indians abroad.

### **UNIT – III**

Negotiable Instruments Act, 1881 – Definition, features and types of negotiable instruments – Holder and Holder in due course – Endorsements – Meaning, definition, Legal provisions and kinds of endorsements – crossing of cheques – Types of crossing and their significance – Different innovative financial services offered by Commercial Banks.

### **UNIT – IV**

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

### **UNIT – V**

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

### **Text Books**

1. P.N. Varshney – Banking Law and Practice, Sultan Chand & Sons.
2. Prof. E. Gordon & Dr. K. Natarajan, Banking theory, Law and Practice, Himalaya Publishing House, Mumbai.

### **Reference Books:**

1. S. Sankaran Money banking and international trade.
2. Ashok Desai, Indian Banking , Himalaya Publishing house.

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

## **PRACTICAL BANKING**

### Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

#### PART – A

#### PART – B

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

#### UNIT – I

#### UNIT - I

Qn. No.1 a) .

Qn. No.6 a).

**(or)**

**(or)**

b)

b).

#### UNIT – II

#### UNIT-II

Qn. No.2 a) .

Qn.No.7 a).

**(or)**

**(or)**

b).

b).

#### UNIT – III

#### UNIT-III

Qn. No.3 a) .

Qn.No.8 a).

**(or)**

**(or)**

b).

b).

#### UNIT – IV

#### UNIT-IV

Qn. No.4 a) .

Qn.No.9 a).



(or)

b).

**UNIT – V**

Qn. No.5 a) .

(or)

b).

(or)

b).

**UNIT-V**

Qn.No.10 a).

(or)

b).

**SYSTEM ANALYSIS AND DESIGN**

**UNIT – I**

Introduction to Database Management Systems – Database Architecture – Data Abstraction – Physical and Logical data independence – Database Language – Data Models – Entity – Relationship Modeling.

**UNIT – II**

Data Normalization – SQL Basic Concepts (CREATE, SELECT, INSERT, DELETE, UPDATE) – Database security – Client/server Database – Distributed Databases.

**UNIT – III**

Systems Concepts and the information systems environment: Introduction – The Systems Concepts – Characteristics of Systems – Elements of a System – Types of Systems – System Development Life Cycle: Introduction – The System Development Life Cycle – Considerations for candidate systems – Prototyping.

**UNIT –IV**

Systems planning and initial investigations: introduction – bases for planning in Systems Analysis – Initial Investigation – Case Scenario – Problem Definition and Project Initiation – Background Analysis – Fact finding – Fact Analysis – Determination of feasibility – Information

gathering: Introduction – What Kinds of information do we need – where does information originate – information gathering tools – Types of interviews and Questionnaires.

## **UNIT – V**

Input/Output and Form Design: Introduction- Input Design – Output Design – Forms Design – Requirements of Form Design – Carbon Paper as a form Copier – Types of Forms – Layout Considerations – Forms Control - System Testing and Quality Assurance: Introduction – Why System Testing – What do we test for – The test plan – Quality Assurance – Trends in Testing – Role of Data processing Auditor.

### **Text Books:**

1. Alexis Leon, Mathews Leon, “ Essentials of Database Management Systems”, Vijay Nicole Imprints Private Limited, 2006.(Unit I and II)
2. Elias M. Awad, “Systems Analysis and Designs”, Galgotia Publications (P) Ltd., 2002.((Unit III, IV and V)

### **Reference Books:**

1. “Analysis and Design of Information system”, James A. Senn, MGH,1989.
2. “Introducing Systems Analysis and Design Vol.1. and 11”, Lee, Galgotia, NCC.
3. Henry F.Korth and Abraham Silberschatz ,”Database System Concepts”, MGH, 1998.
4. C.J. Date, “ An Introduction to Data Base Systems”, Edn.3, Narosa, 1985.
5. Peter Rob Carlos Coronel – “Database Systems – Design, Implementation and Management”, Thomson Course Technology, Fifth Edition – 2002.

# SYSTEM ANALYSIS AND DESIGN

## Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

### PART – A

Answer All Questions. (5x5=25)

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

Answer All Questions. (5x10=50)

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).

## **PROJECT WORK**

### **Marks Allotted**

Dissertation	75
Viva Voce	25
Total	100

### **Guidelines for Project Work:**

#### **(a) Topic:**

The topic of the project work shall be assigned to the candidate before the end of second semester.

#### **(b) No. of copies of the Project Report:**

The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the college library and one copy can be returned to the student.

#### **(c) Format to be followed:**

The formats / certificate for project report to be submitted by the students are given below:

Format for the preparation of project report:

- (a) Title page
- (b) Bonafide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) Text of the project
- (f) Bibliography
- (g) Appendix

#### **Format of the Title Page:**

**TITLE OF THE PROJECT REPORT**

Project Report Submitted in part fulfillment of the requirement for the Award of the Degree of Master of Commerce To Periyar University, Salem-636 011.

By

Name of the Student :

Register Number :

Name of the Supervisor :

College / University Department :

Year :

Format of the Certificate:

### **CERTIFICATE**

This is to certify that the Project Report entitled \_\_\_\_\_  
\_\_\_\_\_ submitted in part fulfillment of the requirement for the award of the degree of Master of Commerce to the award of the degree of Master of Commerce to the Periyar University, Salem is a record of bonafied project work carried out by \_\_\_\_\_ under my supervision and guidance that no part of the project report work has been submitted for the award of any degree, diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :

Place:

Signature of the Supervisor

Signature of the Head of the Department

## **ELECTIVE PAPERS**

### **ELECTIVE I**

#### **ADVANCED BUSINESS STATISTICS**

##### **UNIT I**

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

##### **UNIT II**

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

##### **UNIT III**

Testing of Hypothesis - Standard Error And Sampling Distribution - Large Samples - Small Samples - Errors In Testing Hypothesis - Tests of Significance - Z test.

#### **UNIT IV**

Testing of Hypothesis - Parametric Tests - F -Test - One - way - Two - way -  $\chi^2$  Test and Goodness of fit - Yates Correction - Uses of  $\chi^2$  Test - Introduction of SPSS.

#### **UNIT V**

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

#### **Note:**

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

#### **Reference:**

- 1) Gupta- S.P., Statistical Methods, Sultan Chand & Sons, New Delhi.
- 2) Pillai & Bagavathi – S. Chand & Co. Ltd, New Delhi.
- 3) Vittal – Margam Publication Limited, Chennai.
- 4) D.R. Agarwal - Business Statistics, Vrinoa Publication Private Ltd., New Delhi - 96.
- 5) C.R. Kothari – Statistical Method, Vikash Publishing House Pvt Ltd.
- 6) M. Wilson – Business Statistics, Himalaya Publishing House.

### **ADVANCED BUSINESS STATISTICS**

#### **Question Paper Pattern**

Time: 3 Hours

Max. Marks: 75

#### **PART – A**

#### **PART – B**

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

#### **UNIT – I**

#### **UNIT - I**

Qn. No.1 a) .

Qn. No.6 a).

(or)

b)

**UNIT – II**

Qn. No.2 a) .

(or)

b).

**UNIT – III**

Qn. No.3 a) .

(or)

b).

**UNIT – IV**

Qn. No.4 a) .

(or)

b).

**UNIT – V**

Qn. No.5 a) .

(or)

b).

(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).

**ORGANISATIONAL BEHAVIOUR**

**UNIT I**

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

**UNIT II**

Perception - Components - Factors - Models.

Learning - Process - Models - Types and Techniques.

**UNIT III**

Personality - Determinants - Development - Measurement.

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



#### **UNIT IV**

Communication - Functions - Process - Barriers - Forms.

Stress Management - Forms - Stages - Causes - Effects.

#### **UNIT V**

Organisation Change - Goals - Approaches - Perspectives.

Organisation Culture - Characteristics - Types - Functions -  
Measurement.

#### **Reference:**

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

## **08PCZE02 ORGANISATIONAL BEHAVIOUR**

### Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

#### **PART – A**

Answer All Questions. (5x5=25)

All Question carry equal Marks.

#### **UNIT – I**

Qn. No.1 a) .

**(or)**

b)

#### **UNIT – II**

Qn. No.2 a) .

**(or)**

#### **PART – B**

Answer All Questions. (5x10=50)

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.3 a) .

**(or)**

b).

**UNIT – IV**

Qn. No.4 a) .

**(or)**

b).

**UNIT – V**

Qn. No.5 a) .

**(or)**

b).

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).

**08PCZE03 RESOURCE MANAGEMENT TECHHNIQUES**

**UNIT –I**

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

**UNIT- II**

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

### **UNIT – III**

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

### **UNIT – IV**

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

### **UNIT – V**

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

Note: Theory 20% and Problem 80%

### **REFERENCE BOOKS**

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

**08PCZE03 RESOURCE MANAGEMENT TECHNIQUES**

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

**PART – A**

**PART – B**

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

**UNIT – I**

**UNIT - I**

Qn. No.1 a) .

Qn. No.6 a).

**(or)**

**(or)**

b)

b).

**UNIT – II**

**UNIT-II**

Qn. No.2 a) .

Qn.No.7 a).

(or)

b).

**UNIT – III**

Qn. No.3 a) .

(or)

b).

**UNIT – IV**

Qn. No.4 a) .

(or)

b).

**UNIT – V**

Qn. No.5 a) .

(or)

b).

(or)

b).

**UNIT-III**

Qn.No.8 a).

(or)

b).

**UNIT-IV**

Qn.No.9 a).

(or)

b).

**UNIT-V**

Qn.No.10 a).

(or)

b).

**08PCZE04 INTERNATIONAL BUSINESS**

UNIT: I

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

UNIT: II

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

UNIT: III

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

UNIT: IV

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

UNIT: V

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

**Reference:**

1.Charles. W. L. Hill & Arun. K. Jain – International Business, Tata McGraw –Hill at [www.tatamcgrawhill.com](http://www.tatamcgrawhill.com)

2.Aswathappa – International Business, Tata McGraw –Hill at [www.tatamcgrawhill.com](http://www.tatamcgrawhill.com)

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

**08PCZE04 INTERNATIONAL BUSINESS**

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

**PART – A**

**PART – B**

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

**UNIT – I**

**UNIT - I**

Qn. No.1 a) .

Qn. No.6 a).

**(or)**

**(or)**

b)

b).

**UNIT – II**

Qn. No.2 a) .

**(or)**

b).

**UNIT – III**

Qn. No.3 a) .

**(or)**

b).

**UNIT – IV**

Qn. No.4 a) .

**(or)**

b).

**UNIT – V**

Qn. No.5 a) .

**(or)**

b).

**UNIT-II**

Qn.No.7 a).

**(or)**

b).

**UNIT-III**

Qn.No.8 a).

**(or)**

b).

**UNIT-IV**

Qn.No.9 a).

**(or)**

b).

**UNIT-V**

Qn.No.10 a).

**(or)**

b).

**08PCZE05 DIRECT TAXES**

**UNIT – I**

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

**UNIT – II**

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



### UNIT – III

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

### UNIT – IV

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

### UNIT – V

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

Note:

Distribution of Marks: Theory 25 Marks and Problems 50 Marks.

Text Books:

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

Reference Books:

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

2. Income Tax Law and Practice – T.S. Reddy & Y.S. Hari Prasad Reddy (Margham Publications, Chennai)
3. Income Tax Law and Practice – Dr. Vinod K. Sighania (Taxmann Publications, New Delhi)
4. Income Tax Law and Practice – Dinkar Pagare (Sultan Chand & Sons, New Delhi)

**08PCZE07 DIRECT TAXES**

**QUESTION PAPER PATTERN**

Time: 3 hours

Max. Marks: 75

**PART– A**

Answer all the questions

5x5=25 Marks

**PART– B**

Answer all the questions

5x10=50 Marks

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

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

	(or) b) Problem		(or) b) Problem
UNIT – II	2. a) Problem (or ) b) Problem	UNIT - II	7. a)Problem (or) b) Problem
UNIT – III	3. a) Problem (or ) b) Problem	UNIT - III	8. a)Problem (or) b) Problem
UNIT – IV	4. a) Problem (or) b) Problem	UNIT - IV	9. a) Problem (or) b) Problem
UNIT –V	5. a) Theory (or ) b) Problem	UNIT -V	10. a) Theory (or) b) Problem

## **08PCZE06 HUMAN RESOURCES MANAGEMENT**

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**

Motivation: Meaning Importance – Theories of Motivation.

### **UNIT – IV**

Leadership: Leadership Styles – Leadership Theories.

### **UNIT – V**

Performance Appraisal - Group Dynamics - Organizational Conflict.

### **Reference:**

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

# 08PCZE06 HUMAN RESOURCES MANAGEMENT

## Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

### PART – A

Answer All Questions. (5x5=25)

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)

### PART – B

Answer All Questions. (5x10=50)

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).

b).

## **08PCZE07 PRINCIPLES AND PRACTICE OF INSURANCE**

### **UNIT-I**

Introduction to Insurance – Meaning – Definition – Features – Principles of Insurance – Evolution of Insurance and Insurance organization.

### **UNIT – II**

Life Insurance – Nature – Classification of policies – Annuities – Selection of Risks - Measurement of Risk – Calculation of Premium.

### **UNIT – III**

Fire Insurance – Nature – Uses – Kinds - Policy conditions

### **UNIT – IV**

Marine Insurance – Nature – Policies – Policy conditions – Premium Calculation- marine losses.

### **UNIT – V**

Miscellaneous Insurance – Motor Insurance – Burglary – Personal Accident Insurance.

**Note:** Theory only

### **Reference:**

1. Dr. G.S.Panda: Principles & Practice of Insurance  
– Kalyani Publishers, New Delhi.
2. M. N. Mishra : Insurance Principles and Practice

- S.Chand & Company Ltd, New Delhi.
- 3. Dr. Periyasamy: Principles and Practice of Insurance
  - Himalaya Publishing House.
- 4. A. Murthy : Elements of Insurance
  - Margham publications, Chennai.
- 5. Harrington: Risk Management & Insurance
  - McGraw-Hill (India) Pvt. Ltd.

## **08PCZE07 PRINCIPLES AND PRACTICE OF INSURANCE**

### Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

#### **PART – A**

#### **PART – B**

Answer All Questions. (5x5=25)

Answer All Questions. (5x10=50)

All Question carry equal Marks.

All Question carry equal Marks.

#### **UNIT – I**

#### **UNIT - I**

Qn. No.1 a) .

Qn. No.6 a).

(or)

(or)

b)

b).

#### **UNIT – II**

#### **UNIT-II**

Qn. No.2 a) .

Qn.No.7 a).

(or)

(or)

b).

b).

#### **UNIT – III**

#### **UNIT-III**

Qn. No.3 a) .

Qn.No.8 a).

(or)

(or)

b).

b).

**UNIT – IV**

Qn. No.4 a) .

**(or)**

b).

**UNIT – V**

Qn. No.5 a) .

**(or)**

b).

**UNIT-IV**

Qn.No.9 a).

**(or)**

b).

**UNIT-V**

Qn.No.10 a).

**(or)**

b).

**08PCZE08 STRATEGIC MANAGEMENT**

UNIT: I

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

UNIT: II

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

UNIT: III



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

UNIT: IV

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

UNIT: V

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

**Reference Books:**

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

## **08PCZE08 STRATEGIC MANAGEMENT**

### **Question Paper Pattern**

Time: 3 Hours

Max. Marks: 75

#### **PART – A**

Answer All Questions. (5x5=25)

All Question carry equal Marks.

#### **UNIT – I**

Qn. No.1 a) .

**(or)**

b)

#### **UNIT – II**

Qn. No.2 a) .

**(or)**

b).

#### **UNIT – III**

#### **PART – B**

Answer All Questions. (5x10=50)

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.3 a) .

**(or)**

b).

**UNIT – IV**

Qn. No.4 a) .

**(or)**

b).

**UNIT – V**

Qn. No.5 a) .

**(or)**

b).

Qn.No.8 a).

**(or)**

b).

**UNIT-IV**

Qn.No.9 a).

**(or)**

b).

**UNIT-V**

Qn.No.10 a).

**(or)**

b).