

BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024
DISTANCE EDUCATION PROGRAMME
M.COM DEGREE (Non-Semester)
applicable to the candidates admitted from the academic
year 2007 - 2008

| I YEAR | Title of the Paper | Marks |
|--------------------|--|-------------------------|
| Paper – 1 | Business Management | 100 |
| Paper – 2 | Marketing Management | 100 |
| Paper – 3 | Advanced Corporate Accounting | 100 |
| Paper – 4 | Managerial Economics | 100 |
| Paper – 5 | Business Tools for Decision Making | 100 |
| II YEAR | | |
| Paper – 6 | Human Resources Management | 100 |
| Paper – 7 | Entrepreneurship Development | 100 |
| Paper – 8 | Strategic Management | 100 |
| Paper – 9 | Financial Management | 100 |
| Paper – 10 | Information Technology (Theory & Practical) | 100 (60+40) |
| | Total | ----- 1,000 ----- |

BHARATHIDASAN UNIVERSITY
DISTANCE EDUCATION PROGRAMME
M.COM DEGREE COURSE(Non-Semester)
I YEAR – PAPER – I

Business Management

Marks:100

Unit I:

Management – Evolution – Approaches to the study of Management – Contributions of T.W. Taylor and Henri Fayol – Management By Objectives - Management By Exception – Management and Administration – Importance of Management

Unit II:

Planning - Nature and purpose – Planning objectives – process of planning – planning premises – Types of plans – policies, programmes, procedures etc., - Forecasting and Decision Making – Steps in decision making – Aids to Decision Making.

Unit III:

Organising – Principles of organization – organization chart – organization manual – Departmentation – Types of organization – Line, Line and Staff, Functional, Committee etc., Authority, Responsibility and Accountability – Centralisation and Decentralisation – Delegation – Communication, Barriers to Communication – Means to overcome - barriers.

Unit IV:

Staffing – Selection, Training, Promotion and Appraisal PETER principle, Parkinson's Law – Directing – principle – Motivation – Morale – Theories of Motivation – Leadership – Theories of Leadership – Styles of Leadership.

Unit V:

Controlling – Nature and Scope – Requirements – Control Devices – Span of control – Budgetary control – PERT, CPM, Statistical quality control – production control Criteria for success of control – Co-ordination – importance – Process - Techniques.

Books for Reference:

1. R.K. Misra, S.Ravishankar – Dynamics of Public Enterprise Management – Ajanda Books International
2. Dr.G.S.Kamat – Cases in Co-operative Management, Rainbow Publications, Coimbatore
3. LM Prasad - Principles of Management Sultan Chand & Co., New Delhi
4. Dinker Pagare – Principles of Management

PAPER – II

MARKETING MANAGEMENT

Max. Marks: 100

UNIT I:

Marketing Management – Meaning – Evolution – Functions & Problems of Marketing Management – Marketing Organisation – Importance – Structure – Qualities, Responsibilities and Functions of a Marketing Manager - Marketing Environment – Recent Trends in Marketing – Mass customization – Customer relationship Management - Online Marketing.

UNIT II:

Buyers' Behaviour – Organisational Buying behaviour – determinants – Buying Motives – Buyer Attitudes – Consumer Adoption Process Market segmentation – Marketing Information System – Need – Characteristics – Components – Marketing Research – Scope and objectives – Elements – Importance – Area of marketing Research – Marketing Research techniques.

UNIT III:

Product Life Cycle – Product strategies in various stages in the product life cycle - Product planning and development strategy – Organizational arrangements for new products – Branding decision strategy – Packaging strategies – Product differentiation – Segmentation – Line Strategies diversification.

UNIT IV:

Pricing – Objectives – Methods – Adopting the price – Initiating and responding to price changes – Factors affecting price determination – procedures for price determination – pricing policies and strategies. Physical distribution – Components – Objective and Importance - Selection of Channels.

UNIT V:

Promotion – purpose – social aspects – promotion process – strategy – Sales-Promotion – Objectives and kinds of sales promotion – channels of distribution – Channel Management Decisions – selecting, motivating and evaluating channel members conventional and vertical marketing channels – Growth of multi channel marketing systems. Advertising – features – importance – purposes – media selection – Essentials of Goods Advertisement – Role played by Indian advertising – Personal Selling – process – Essential – factors.

BOOKS FOR REFERENCE:

1. S. A. Sherlekar - Marketing Management
2. S. M. Jha & L. P. Sing - Marketing Management
3. Philip Kotler - Marketing Management
4. S. P. Bansal - Marketing Management

PAPER - III
ADVANCED CORPORATE ACCOUNTING

Max. Marks: 100

UNIT I:

Valuation of Goodwill – Valuation of Shares

UNIT II:

UNIT II:

Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator Final Statement of Account.

UNIT III:

Holding Company Accounts including Inter Company Holding.

UNIT IV:

Amalgamation by Merger, Amalgamation by Purchase and Reconstruction (Internal & External)

UNIT V:

Human Resource Accounting - Final Accounts of Banking and Insurance Companies (New Format) – Accounts of Electricity and Railway Companies under Double Accounts System – Replacement of Capital Assets

Part A: Theory questions only

**Part B : (Either or pattern)
 One problem (or) One Theory**

Part C: 3 Problems 2 Theory

Books for Reference:

1. M.C. Shukla, T.S. Grewal and S.C. Gupta - Advanced Accounts Volume II
2. S.P. Jain and K.L. Narang- Advanced Accounts
3. R.S.N. Pillai & Bhagavathi - Advanced Accounting Volume II
4. T.S. Reddy & Murthi – Corporate Accounting

PAPER IV

MANAGERIAL ECONOMICS

Max. Marks: 100

UNIT I:

Managerial Economics – Meaning, Nature, Features, Scope and Application – Its Relationship with other disciplines – Role of Managerial Economists – Demand Analysis – Elasticity of demand determinants of demand and forecasting of demand.

UNIT II:

Production function – Law of Returns Law of variable proportions – Law of Returns to Scale – Economies of large scale operation – Cost Concepts – Cost function – Cost Output relationship – Cost Control and Cost Reduction.

UNIT III:

Price and Output decisions under Competitive conditions – monopoly, oligopoly, perfect competition -monopolistic competition – Pricing Objectives, Policies and Practices – Price leadership – Price discrimination – Product line pricing – Price differentials.

UNIT IV:

Profit – Concept and Meaning – Theories – Measurement – Economic Profit vs. Accounting Profit – Profit Maximization vs. Profit Restriction – Profit Planning and Forecasting – Cost-Volume-Profit Analysis – BEP Analysis

UNIT V:

Macro Economics and Business decisions – Business Cycle – Economic Forecasting for business – National Income – Methods and Complexities of Measurement – Inequalities in Income – Causes, Consequences and Remedies.

Books for Reference:

1. Joel Dean - Managerial Economics - Prentice Hall.
2. Mehta P.L. – Managerial Economics – Sultan Chand & Sons
3. Varshney and Maheswari – Managerial Economics – Sultan Chand & Sons. Hill
4. Gupta G.S. - Managerial Economics – Tata McGraw Hill
5. Reddy P.N. and Appannaih – Essentials of Managerial Economics – Himalaya Publishing House
6. Mithani D.M. – Managerial Economics – Himalaya Publishing House
7. Dwivedi D.N. - Managerial Economics – Vikas Publishing House P. Ltd
8. S. Sankaran – Managerial Economics – Margham Publications
9. Cauvery, Sudha Nayak and Others – Managerial Economics – S. Chand & Sons.
10. H. Craig Petersen W. Chris Lewis Sudhtr K. Jain Pearson Education
11. Gopalakrishna. D. Managerial Economics, Himalaya Publishing House
12. Vanmihi Venkatachalam - Managerial Economics, Learn Tech Press, Chennai

PAPER - V
BUSINESS TOOLS FOR DECISION MAKING

Max. Marks: 100

UNIT I:

Correlation Analysis – Karl Pearson Correlation, Multiple Correlation, Partial Correlation – Regression Analysis – Simple and Multiple

UNIT II:

Analysis of Time Series – Components – Fitting a Straight Line by the Method of Least Squares – Moving Averages – Index Numbers – Weighted and un weighted – Price Index Numbers – Types – Tests in Index Numbers – Time and Factor Reversal Test – Cost of Living Index Number.

UNIT III:

Probability – Mathematical Expectations – Theoretical Distributions – Binomial, Poisson and Normal Distributions.

UNIT IV:

Significance Tests in small samples – Testing the significance between sample mean and population mean – Two sample means – Independent samples and dependent samples – Testing the significance between variances

UNIT V:

Chi-square Test – Analysis of variance – One way and two way classifications.

Part A: Theory questions only

**Part B : (Either or pattern)
 One problem (or) One Theory**

Part C: 3 Problems 2 Theory

Books for Reference:

1. S.P. Gupta. - Statistical Methods
2. S.C. Gupta – Statistical Methods
3. P.A. Navaneetham – Business Tools for Decision Making
4. R.S.N. Pillai & Bhagavathi – Business Statistics

**II – YEAR
PAPER – VI
HUMAN RESOURCE MANAGEMENT**

Max. Marks: 100

UNIT I:

Introduction to HRM – Meaning - Objectives – Significance – Functions – Evolution and Development of HRM – Human Resource Planning – HRP at Different levels – Process of Human Resource Planning.

UNIT II:

Recruitment - Sources and Techniques of Recruitment – Selection Procedure – Tests–Interviews–Placement–Induction–Training, Methods– Training Procedure & Steps

UNIT III:

Human Resource Development – Significance - Management Development Programmes – Techniques of Management Development – Performance Analysis and Development – Performance Appraisal –Managerial Appraisal.

UNIT IV:

Career Planning - Succession Planning – Career Development – Counselling – Absenteeism - Job Evaluation Methods / Techniques – Advantages of Job Evaluation – Problems of Job Evaluation.

UNIT V:

Reward System – Wage and Salary administration – Bonus – Objectives of Fringe Benefits–Types of Fringe Benefits– Non Monetary Rewards – Motivation – Concept-Theories – Leadership - Team Building - Morale –Job Satisfaction.

Books for Reference:

1. P. Subba Rao – Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House
2. C. S. Venkata Ratnam & K.Srivastava Personnel Management and Human Resources
3. P.C. Tripathi – Personnel Management and Industrial Relations –Sultan Chand
4. B.S. Bhatia and G.S.Batra – Human Resource Management –Deep & Deep Publications
5. S. S. Khanka - Human Resource Management
6. A. M. Sheikh - Human Resource Development & Management
7. N. K. Sahni – Personnel Management –Kalyani Publishers New Delhi
8. Dale Yoder - Personnel Management and Industrial Relations
9. B. P. Singh, T. N.Chabbra, P.L.Taneja - Personnel Management and Industrial Relations
10. Dale Yoder -Personnel Management and Industrial Relations
11. S. Balasubramanian & A.R. Ramachandran – Human Resource Management, Learn Tech Press, Chennai

PAPER – VII
ENTREPRENEURSHIP DEVELOPMENT

Max. Marks: 100

UNIT - I

Concept of Entrepreneurship – Entrepreneur and Enterprise – Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth

UNIT – II

Entrepreneurship Development Programmes – Sources of Business ideas – Preliminary evaluation and testing of ideas – Project identification – Project formulation – Project Report

UNIT - III

Appraisal of a Project – Technical – commercial appraisal – Information required – Demand forecasting – Sources of market information – Financial appraisal – Capital cost of project – Sources of finance – Financial problems.

UNIT – IV

Licensing procedures – Procedures to start an industrial unit – Project financing – Role of promotional & Consultancy organisations

UNIT – V

Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates – DICs – Role of financial institutions in the entrepreneurial growth

Books for Reference

1. P.N. Singh – Developing Entrepreneurship for Economic Growth
2. Guide to Entrepreneurs – Industrial Development – Govt. of Tamil Nadu – SIPCOT
3. Gupta & N. Srinivasan – Entrepreneurship Development

PAPER – VIII

STRATEGIC MANAGEMENT

Max. Marks: 100

UNIT I:

Strategic Management – Meaning Definition and Scope – Benefits and Limitations of Strategic Management – Strategic Management Process

UNIT II:

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry analysis – Internal Scanning – Social responsibility and Business Ethics

UNIT III:

Strategy Formulation - Steps – Business, Corporate and Divisional strategies – Development of Policies – Strategic Alliances

UNIT IV:

Strategy implementation – Structure – Functional Strategies : Production, Marketing, Finance, Personnel and Environmental

UNIT V:

Strategic Control and Evaluation – Establishing control – Types of Strategic control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and information – Strategic effectiveness. .

Books for Reference:

1. V.S. Ramaswamy and Nanakumari – Strategic Planning and Corporate Success
2. John H. Barnett and William – Strategic Management
3. Gregory Goers and Alex Miller – Strategic Management
4. David Hunger and Thomas L. Wheelor– Strategic Management
5. Francis Cherunilam – Business Policy, Himalaya Publishing House, 2002
6. Arthur A. Thompson & AJ Stick Land I – “Strategic Management” Tata McGRAW Hill 2002 New Delhi
7. Maisana Mazzucate – “Strategies for Business” Sage Publication, New Delhi 2002
8. Azkar Kashmi – Strategic Management Tata – McGraw Hill 2002

PAPER – IX

FINANCIAL MANAGEMENT

Max. Marks: 100

UNIT I:

Nature of Financial Management – Objectives – Functions of Financial Management Approaches to Financial Management – Finance Function – Time Value of money – Risk and Return.

UNIT II:

Valuation of Debentures - valuation of shares and warrants – working capital – types – working capital management – Factors influencing working capital needs – Estimation of working capital requirements.

UNIT III:

Cash Management – Receivables Management – Inventory Management.

UNIT IV:

Cost of Capital – Sources of Long Term Finance - Financial Planning - Capital Structure Theories.

UNIT V:

Dividend Policy – Bonus and Rights issue – Capital budgeting – Risk analysis in Capital budgeting

Part A – Theory Questions only

Part B - (Either or Pattern)

(One Problem and one Theory from each unit)

Part C: - 2 Theory 3 Problems

Books for Reference:

1. Dr. Prasanna Chandra – Fundamentals of Financial Management, TMH.
2. Dr. S.N. Maheswari – Financial Management, S. Chand and Sons.
3. Sharma & Gupta – Financial Management, Kalyani Publisher
4. R. Ramachandran & R . Srinivasa – Financial Management – Sri Ram Publishers, Tiruchy

PAPER – X

INFORMATION TECHNOLOGY

Max. Marks:100

Theory : 60

Practical: 40

THEORY

UNIT I:

Introduction to Computers – Classification of Computers – Generations of Computer – Memory Units – Auxiliary Storage Devices – Input and Output Devices

UNIT II:

Introduction to Computer Software – Operating System – Programming Languages – General Software Features and Trends

UNIT III:

Computerization – Problems and Prospects – Information Technology for achieving competitive edge in Business and Industry – Infrastructure requirement – Selection of Hardware and Software.

PRACTICAL

UNIT IV

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting – Architecture and Customization of Tally – Features of Tally –

Configuration of Tally – Tally Screens and Menus – Creation of a New Company – Creation of Groups – Editing and Deleting groups – Group Account Alteration.

Ledgers – Editing and Deleting Ledgers – Vouchers – Voucher entry – Payment Voucher – Receipt Voucher – Sales Vouchers – Purchase Vouchers, Contra Vouchers – Journal Vouchers – Editing and Deleting Vouchers.

UNIT V

Introduction to Inventories – Creation of stock category – Creation of stock groups – Creation of stock items – Configuration of stock items – Editing and deletion of stock items – Usage of stock in voucher entry – Stock vouchers or purchase orders purchase and sales orders – Introduction to Cost Creation of Cost Category – Creation of Cost Centers – Editing and Deleting Cost Centers – Usages of Cost Category and Cost Centers in voucher entry – Budget Control – Creation of Budget – Edition and Deleting budget

Books for Reference:

1. Alexis Leon and Mathews Leon - Fundamentals of Information Technology

2. S. V. Srinivasa Vallaban – Computer Applications in Business
3. Henry C. Lucas - Information Technology for Management

Information Technology

Question Paper Pattern

Scheme of Examination

Theory: 60 Marks

Time: 2 hours

Section A (3 x 3 = 9 marks)

Answer All the question (question 1a, 1 b., 2a, 2 b. and 3a, 3b)

1 a or b

2 a or b

3 a or b

Three Questions under either or pattern selecting 1 set from each unit and the answer to each question not exceeding 60 words

Section – B (3 x 6 = 18 marks)

Answer All the question (question 4a, 4 b., 5a, 5 b. and 6a, 6b)

4 a or b

5 a or b

6 a or b

Three Questions under either or pattern selecting 1 set from each unit and the answer to each question not exceeding 360 words

Section – C (3 x 11= 33 marks)

Answer All the question (question 7a, 7 b., 8a, 8 b. and 9a, 9b)

7 a or b

8 a or b

9 a or b

Three Questions under either or pattern selecting 1 set from each unit and the answer to each question not exceeding 1200 words

Practical Examination: 2 hours

Marks - 40

QUESTION PAPER PATTERN

Time : 3 Hrs.

Max.Marks: 100

SECTION – A (10 X 2 = 20)

Questions 1 to 10

Answer All questions:

10 Short theory questions selecting 2 from each unit and the answer to each question not exceeding 50 words.

SECTION – B (5 X 7 = 35)

Questions 11.a) or 11.b).....15.a) or 15.b)

Answer All questions:

5 questions under either or pattern selecting 1 set from each unit and the answer to each question not exceeding 300 words.

Note : For problem oriented papers, Questions 11.a), 12.a), 13.a),14.a),15.a) – Theory ;
Questions 11.b), 12.b), 13.b),14.b),15.b) – Problems;

SECTION – C (3 X 15 = 45)

Questions 16 to 20

Answer Any THREE questions:

5 questions selecting 1 from each unit and the answer to each question not exceeding 1200 words.

Note : For problem oriented papers, two theory questions and three problems