BHARATHIDASAN UNIVERSITY
TIRUCHIRAPPALLI- 620 024

(For the candidates admitted from the academic year 2014 -15 onwards offered through Centre for Distance Education)

Course Duration: 2 Years – (Non-Semester System)

M.Com (Computer Application)

Year	Papers	Title of the Paper	Marks
I	I	Business Management	100
	II	Marketing Management	100
	III	Advanced Corporate Accounting	100
	IV	Business Tools for Decision Making	100
	V	Programming in C Languages (Theory & Practical)	100
II	VI	Human Resource Management	100
	VII	Entrepreneurship Development	100
	VIII	E-Commerce	100
	IX	Financial Management	100
	X	Information Technology (Theory & Practical)	100
		TOTAL MARKS	1000

Paper I - Business Management

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. LM Prasad - Principles of Management Sultan Chand & Co., New Delhi
2. Dinker Pagare – Principles of Management
3. Griffin – Management Tools
4. Koontz + O Donnel – Essentials 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:

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

Theory   **20 Marks**

Problems   **80 Marks**

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 - 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.

Theory   20 Marks

Problems   80 Marks

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

PAPER V - PROGRAMMING IN 'C' LANGUAGE
(THEORY & PRACTICALS)

Max. Marks: 100

Theory (60 Marks)

Unit I

C Language – Features – Compilers – Character Sets – Identifiers – Reserved Words – Concept of Data Types – Qualifiers – Specifiers – constant – Escape sequences – C – Program structure - Type of Operators – Arithmetic – Relational – Logical – Bitwise – Assignment – Type conversion – Operator precedence and associativity.

Unit II

Simple Input / Output Facilities – Header Files – Functions – Formatted I/O functions – Scanf() – Printf() – Writing C Program.

Unit III

Control constructs – If – else – if else if – do while – while – nested loops – break statement – continue, switch case – storage classes – Arrays – Functions – Pointers – Structure – Union – Files.

Practical Programs (40 Marks)

Unit IV

Program to print pay bills; Result processing – Electricity bill preparation; Telephone bill preparation – Bank Transactions; Income Tax Calculations – Admission list preparation; Driving License Application – Medical Diagnosis.

Unit V

Calculation of simple interest and compound interest – Reverse a float; string; If , Else if, Do while, While loops – Nested loops; Property Tax Calculation – Profit and Loss Account; Balance Sheet.

Books Recommended :

1. Programming in C – Balagurusamy.
2. C for All – S Thamarai Selvi and R Murugesan.

Paper V - 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

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

Max. Marks: 100

UNIT I

Introduction to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the IWay – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - National Research and Educational Network.

UNIT II

Electronic Commerce and World Wide Web: Architectural Frame work for E-Commerce – WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer's Perspective – Merchant's Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Cards and EPS – Credit Cards and EPS.

UNIT III

Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization – Supply Chain Management.

UNIT IV

Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT V

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay– Cell Relay – Mobile Computing -Frame Work –Wireless Delivery Technology – Cellular - Data Communication Protocols.

Books for Reference:

1. Frontiers of Electronic Commerce - Ravi Kalakota, Andrew Winston
2. E-Commerce- A Managerial perspective - P.T.Joseph
3. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart
4. E-Commerce The Cutting Edge Of Business - Kamelesh K Bajaj, Debjani Nag
5. E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson
6.E-Commerce – Srinivasa Vallabhan.S.V.

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.

Theory	**60 Marks**
Problems	**40 Marks**

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 Marks)

UNIT I:

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

UNIT II:

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UNIT III:

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PRACTICAL (40 Marks)

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