

MASTER OF COMMERCE REGULATIONS

ELIGIBILITY

A candidate who has passed any UG Degree is eligible B.Com./B.Com(CA) BCS/B.Com (C.S)/ /BBM/BBA/B.Com (C.S & C.A) shall be given preference, as per the norms set by the Government of Tami Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a course of study of two Academic Years.

OBJECTIVES OF THE COURSE

The Curriculum is designed with the following objectives in order to connect the skills of the students with the ever-changing business scenario:

1. To impart a comprehensive knowledge in Commerce to the students in a pragmatic manner.
2. To be a strapping pedestal to key-in and fetch an assortment of job opportunities in the Public and Private Sectors.
3. To craft Accounting, Finance, Tax and Management experts through captivating professional and cerebral associations.

SCHEME OF EXAMINATIONS

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			
				CA	CE	Total	Credit Points
First Semester							
15PCO13A	Managerial Economics	6	3	25	75	100	4
15PCO13B	Corporate	7	3	25	75	100	4
15PCO13C	Information Technology in Business	6	3	25	75	100	4
15PCO13D	Retail and Distribution Management	6	3	25	75	100	4
	Elective-I :	5	3	25	75	100	4
		30				500	20
Second Semester							
15PCO23A	Business Research Methods	5	3	25	75	100	4
15PCO23B	Financial Management	5	3	25	75	100	4
15PCO23C	Human Resource Management	5	3	25	75	100	4
15PCO23D	Computer Applications :Internet and E-	5	3	25	75	100	4
15PCO23P	Computer Applications Lab- I : MS Office and Internet	6	3	40	60	100	4
	Elective-II :	4	3	25	75	100	4
		30				600	24
Third Semester							
15PCO33A	Direct Taxes	5	3	25	75	100	4


 BoS Chairman/HoD
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M.Com (Students admitted from 2015-2016 onwards)

15PCO33B	Consumer	5	3	25	75	100	4
15PCO33C	Cost and Management Accounting	5	3	25	75	100	4
15PCO33D	Business Environment	5	3	25	75	100	4
15PCO33P	Lab-II: Computer Applications: Tally	6	3	40	60	100	4
15PCO33T	Institutional Training	-	-	50	-	50	2
	Elective-III :	4	3	25	75	100	4
		30				650	26
Fourth Semester							
15PCO43A	Investment Management	7	3	25	75	100	4
15PCO43B	International Business	6	3	25	75	100	4
15PCO43V	Project Work	12	-	80	12 0	200	8
	Elective-IV :	5	3	25	75	100	4
		30				500	20
GRAND TOTAL						2250	90

ELECTIVE - I

(Student shall select any one of the following subject as Elective in first semester)

S.No	Subject Code	Name of the Subject
1	15PCO1EA	Principles and Practice of Marketing Services
2	15PCO1EB	Financial Markets and Institutions
3	15PCO1EC	Principles of International Trade

ELECTIVE - II

(Student shall select any one of the following subject as Elective in second semester)

S.No	Subject Code	Name of the Subject
1.	15PCO2EA	Marketing of Financial Services
2.	15PCO2EB	Indian Stock Exchanges
3.	15PCO2EC	Export and Import Trade Procedure

ELECTIVE - III

(Student shall select any one of the following subject as Elective in third semester)

S.No	Subject Code	Name of the Subject
1.	15PCO3EA	Marketing of Health Services
2.	15PCO3EB	Futures and Options
3.	15PCO3EC	Institutions Facilitating International Trade

ELECTIVE - IV

(Student shall select any one of the following subject as Elective in fourth semester)

S.No	Subject Code	Name of the Subject
1.	15PCO4EA	Travel and Hospitality Services
2.	15PCO4EB	Fundamental and Technical Analysis
3.	15PCO4EC	India's International Trade

Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Core	4	14 x 100 =	1400	56	74
Core Lab	4	2 x 100 =	200	08	
Institutional Training	2	1 x 50 =	50	02	
Project	8	1 x 200 =	200	08	
Elective	4	4 x 100 =	400	16	16
Total			2250	90	90

15PCO13A	MANAGERIAL ECONOMICS	SEMESTER - I
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Total Credits:4
Hours Per Week:6

OBJECTIVES:

1. To discuss the relationship between economics and business.
2. To analyze the application of economic theories in modern business.

CONTENTS

UNIT - I

Nature and Scope of Managerial Economics - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises: Maximization of profit - Value of enterprise.

UNIT - II

Demand analysis - Demand determinants - Demand distinctions - Elasticity of demand- Types, methods - Applications - Demand forecasting for industrial goods - Consumer goods - Consumer durables - Factors influencing elasticity of demand.

UNIT - III

Cost and production analysis - Cost concepts - Cost and output relationship - cost control- Short run and Long run - cost functions - production functions - Break-even analysis - Economics of scale of production.

UNIT - IV

Pricing and output decisions in different market situations - Monopoly and Duopoly competition - Perfect and Imperfect competition - Pricing policies.

UNIT - V

Business cycles - National income, monetary and fiscal policy - Public finance- Government Institutions, State Governments, Local Self-Government, Central Government, TRIMs-Intellectual Property rights - TRIPs - Industrial Sickness - Causes - Remedies.

TEXT BOOKS:

1. *Maheswari.K.L and Varshney.R.L.* 2014. **Managerial Economics.** [22th Edition], Chand Sons, New Delhi. (UNIT I to V)
2. *Cauvery.R., Sudha Nayak. U.K., Girija.M.and Meenakshi.R.* 2010. **Managerial Economics.** S.Chand, New Delhi, (UNIT I to V)

REFERENCE BOOKS:

1. *Gupta.G.S.* 2009. **Managerial Economics.** Tata McGraw-Hill Education Pvt.Ltd,
2. *Sankaran.S* .2004. **Managerial Economics.** Margham Publication.

15PCO13B	CORPORATE ACCOUNTING	SEMESTER - I
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Total Credits:4
Hours Per Week:7

Note: The question paper shall cover 20% theory and 80% problem

OBJECTIVES:

1. To give a clear understanding and knowledge to the students in the area of corporate accounting and other related matters.
2. To provide the knowledge based on corporate need to have a global perspective and grow accordingly.

CONTENTS

UNIT - I

Company Final accounts - Schedule VI Part I and Part II - Profit prior to incorporation Managerial remuneration - Issue of Bonus shares - Preparation of profit and loss account and Balance Sheet.

UNIT - II

Amalgamation - Absorption (Excluding inter - company holdings) - External reconstruction - Internal reconstruction (Excluding scheme of reconstruction).

UNIT - III

Holding company accounts excluding inter-company holdings - Liquidation of companies. Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets.

UNIT - IV

Accounts for banking companies- Preparation of profit and loss account and balance sheet. Accounts for Insurance Companies- Preparation of profit and loss account and balance sheet.

UNIT - V

International Financial Reporting Standards-Meaning-Advantages-Disadvantages. Human resource accounting - Characteristic, Applications

methods - Principles of Government accounting - Principles of Responsibility accounting.

TEXT BOOKS:

1. *Reddy T.S and Murthy.A.* 2006. **Corporate Accounting.** (Reprint 2010) Margham Publications, Chennai. (Unit I-V).
2. *Jain S.P and Narang K.L.* 2004. **Higher Corporate Accounting.** (First edition 2004) Kalyani Publications, Chennai.

REFERENCE BOOKS:

1. *Jain S.P and Narang K.L.* 2004. **Higher Corporate Accounting.** (1st edition) Kalyani Publications, Chennai.
2. *Joseph. T.* 2009. **Corporate Accounting Vol -1.** (1st edition) Tata McGraw-Hill Education Pvt ltd, New Delhi. (UNIT I, III, IV).

15PCO13C	INFORMATION TECHNOLOGY IN BUSINESS	SEMESTER - I
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Total Credits:4
Hours Per Week:6

OBJECTIVES:

1. To enhance the knowledge of advanced information technology.
2. To discuss the application of IT in various business sectors.

CONTENTS

UNIT - I

Hardware and software: Computer systems - Importance of Computers in business - data and information - Data processing, data storage and data retrieval capabilities - Computer applications in various areas of business - Computer related jobs in business - Recent developments in Hardware and software - Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband.

UNIT - II

Types of computer systems - Micro, Mini, Mainframe and Super computers - Analog, Digital and Hybrid computers - Business and Scientific computer systems - First, Second, Third and Fourth Generation computers - Laptop and Note book computer.

UNIT - III

Data processing systems- Batch, online and real time system - Time sharing - Multi programming and Multi processing systems - Networking - Local area and wide area networks.

UNIT - IV

Components of computer system - Input, output and storage devices - Software - System software and application software- Programming languages - Machine languages - Assembly languages - High level languages.

UNIT - V

E-commerce -Internet -Intranet - Extranet - Electronic mail- Importance- World Wide Web.

TEXT BOOKS:

1. *Parameshwaran. R.* 2004. **Computer Applications in Business.** (4th revised edition 2004) Sultan Chand & sons , New Delhi.(Unit I-V)
2. *Rajagopalan. S.* 2000. **Computer Applications in Business.** (First edition) Vikas Publishing House (P) Ltd., New Delhi.(Unit I-V).

REFERENCE BOOKS:

1. *Alexis Leon and Mathews Leon.* 2009. **Fundamentals of Information Technology** (second edition) Vikas Publishing House (P) Ltd.
2. *Henry c Luca.* 1999. **Information Technology for Management.** (Seventh edition) Mc Graw-hill/Irwin, New Delhi.

15PCO13D	RETAIL AND DISTRIBUTION MANAGEMENT	SEMESTER - I
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Total Credits:4
Hours Per Week:6

OBJECTIVES:

1. To enhance the knowledge in basic strategies of retail management
2. To analyze the multiple channels of distribution system in present marketing scenario.

CONTENTS

UNIT -I

Marketing Channels - Structure, Functions and Significance - Basic Channel, Role in the dynamic market place - Designing the Market Channel system.

UNIT- II

Primary participants of the Channel - Manufacturer, Wholesaler and Retailer - Logistics and Operational dimensions - Material Handling, Transportation, Warehousing, Inventories, Logistics interface-Marketing Information System.

UNIT - III

Nature and Importance of Retailing - Types of Retailers - Retail Merchandising - Retail Decision Location and Size-Retailer Promotion - Advertising, Sales Promotion and POP Promotion - Shelf Management - Communicating with the retailer and customer.

UNIT-IV

Franchisee - Significance and importance of Franchisee in Channel Decision - Advantages of Franchisee - Process of appointment of Franchisee - Relationship between Franchiser and Franchisee.

UNIT -V

Managing Marketing Channels - Channel Policies - Choice of the channel - Organizational Pattern in the Channel - Assessing Channel Performance - Causes for Channel Conflict - Techniques to overcome Channel Conflict- Channels for Consumer Goods, Industrial Goods and Services- Multi-level Marketing - Concepts, Role and Significance.

TEXT BOOKS:

1. *Kulkarni .M.V.* 2011. **Physical Distribution Management.** (3rd edition), Vikas Publishing.
2. *Gibson.G.Vedamani.* 2003. **Retail Management.** (4th edition), JBA Publishers.

REFERENCE BOOKS:

1. *Ronald W.* 1996. **Retail Marketing Hasty.** McGraw-Hill Education.
2. *Eliton S .*2009. **Sales and Distribution Management.** (3rd edition) Himalaya Publishing House Pvt Ltd.,

15PCO23A	BUSINESS RESEARCH METHODS	SEMESTER - II
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Total Credits:4
Hours Per Week:5

Note: The question paper shall cover 60% theory and 40% problem

OBJECTIVES:

1. To enhance the knowledge in basic research methods
2. To analyze the different types of tools and techniques.

CONTENTS

UNIT - I

Business Research - Meaning - Scope and Significance - Utility of Business research - Qualities of good researcher - Types of research - Research process - Identification, Selection and formulation of research problems - Hypothesis - Research design.

UNIT - II

Sampling - Methods and techniques - Sample size - Sampling error - Fieldwork and data collection. Tools for data collection - Interview schedule - Questionnaire - Observation, Interview and mailed questionnaire - Pilot study and final collection of data.

UNIT - III

Measurement and scaling techniques - Processing and analysis of data - Editing and coding - Transcription and Tabulation - Statistical tools used in research - Interpretations and report writing - Types - Format of reports - Steps in drafting reports.

UNIT - IV

Measures of Central tendency - Standard deviation - Correlation - Simple, partial and multiple correlation - Path analysis - Auto correlation - Regression models - ordinary least square (OLS) methods - Multiple regressions.

UNIT - V

Test of significance - 't' Test - large sample and 'f' Test, test of significance for attributes, Analysis of variance - Business forecasting - Chi-square test.

TEXT BOOKS:

1. *Kothari.C.R.* 2014. **Research Methodology**. (3rd edition) New Age International publisher ltd, New Delhi. (Unit I-V)
2. *Gupta.S.P.* 2014. **Statistical Methods**. (43rd edition), Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Rajendra Kumar .C.*2008. **Research Methodology**. (4th Edition) APH Publishing Corporation, New Delhi.
2. *C. William Emory and Donald R. Cooper.* 1991. **Business Research Methods**. (4th Edition) Published Richard D Irwin.

15PCO23B	FINANCIAL MANAGEMENT	SEMESTER - II
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Total Credits:4
Hours Per Week:5

Note: Question paper shall cover 60% Theory and 40% Problem.

OBJECTIVES:

1. To reveal the knowledge on fund utilization and management.
2. To analyze the various concepts and techniques for better financial decision.

CONTENTS

UNIT - I

Financial Management - Meaning, Nature, scope and objectives - Role and functions of Financial Management - Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance.

UNIT - II

Cost of Capital - Meaning and importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of capital - Capital budgeting - Techniques - ROI, Payback period and discounted cash flow.

UNIT - III

Leverages - Financial Leverage - Operating leverage - EBIT and EPS analysis - Theories of Capital Structure - Theories- Net income approach - Net operating income Approach- MM Approach - Determinants of capital structure. Capitalization - Over and Under Capitalization-Merits and Demerits.

UNIT - IV

Leasing - Nature and Types- Advantages and Disadvantages-Dividend Theories: Walter's model - Gordon and MM's models - Dividend policy - Forms of Dividend - Determinants of dividend policy.

UNIT - V

Working Capital Management - Determinants - Computation of Working Capital-Cash, Receivables and Inventory Management (Theory only).

TEXT BOOKS:

1. *Sharma R.k and Shasi.K.Gupta. 2014. Financial Management. (4thedition), Kalyani Publishers, New Delhi.*
2. *Pandey I.M. 2009. Financial Management. (10th edition), VikasPublishing House.*

REFERENCE BOOKS:

1. *Prasanna Chandra. 2012. Financial Management. (4th edition), Tata McGraw-Hill Publishers.*
2. *Maheswari S.N. 2014 Financial Management. (26th Reprint) Vikas Publishing House Pvt.Ltd, New Delhi.*

15PCO23C	HUMAN RESOURCE MANAGEMENT	SEMESTER - II
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. To evaluate the better utilization of human resource to attain organization goal
2. To analyze the basic concept and principle of human resource management.

CONTENTS

UNIT - I

Meaning - Importance - Evaluation - Objectives - Scope - Hawthorne Studies - Its implication and recognition of Participation - X , Y & Z Theories- Organization structure.

UNIT - II

Human resource planning - Job analysis - Role analysis - Selection and Recruitment - Testing - Interview - Placement training - Promotion - Performance appraisal. Job evaluation and merit rating - Job satisfaction and morale -Theories of Motivation.

UNIT - III

Human behavior process - Perception learning - Motivational theories and personality development - Definition of learning - Learning theories - Concept - The meaning of human motivation - Comprehensive stages - Main determinants of personality - Theories of personality - Group dynamics and Internal Organization.

UNIT - IV

Discipline - Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for Disciplinary Action - Grievance - Meaning - Characteristics of Grievances - Causes of Grievance - Methods of knowing Grievance - Grievance Redressal Procedure.

UNIT - V

Organization conflict - Conflict in organizational behaviors - Individual aspect of conflict- Organizational conflict - Conflict Management - Leadership - Leadership theories.

TEXT BOOKS:

1. *Gupta C.B.* 2014. **Human Resource Management** (14th edition), Sultan Chand & Sons,
2. *Prasad L. M.* 2007. **Human Resource Management** (3rd edition) Sultan Chand & Co

REFERENCE BOOKS:

1. *Dinuvedi. P.C.* 2011. **Management of Human Resources.** (3rd edition), Tata McGraw - Hill Publishing.
2. *Tripathi P.C.* 2013. **Human Resource Management.** (21st edition), McGraw-Hill Publishing Company.

15PCO23D	COMPUTER APPLICATIONS : INTERNET AND E-COMMERCE	SEMESTER - II
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. To enhance the knowledge on utilizing electronic device for business operation.
2. To reveal the impact on electronic devices in commerce.

CONTENTS

UNIT -I

History of Internet & www - Meaning of electronic commerce - Advantages and disadvantages - Internet, intranet and extranet - Technology of internet commerce.

UNIT-II

Business Process Re-Engineering, Electronic Data Interchange - Advantages, electronic payment systems - Internet banking - ATM- Mobile Banking and Mobile Applications.

UNIT -III

Internet frauds - Internet security - Cyber Crimes - Antivirus - Cyber laws - e-governance.

UNIT -IV

Issues relating to e-commerce - Technology - Wireless applications, Broad band - Online transactions - Use of mobile phones - SMS alerts.

UNIT - V

Future of Internet commerce - Hardware and Software, Trends - Information and application of trends.

TEXT BOOKS:

1. *Parameshwaran.R.* 1996. **Computer Applications in Business.** (4th revised edition 2004) Sultan chand & sons , New Delhi.
2. *Kamelesh K Bajaj and Debjani Nag.* 2005. **E-commerce The Cutting Edge of Business.** McGraw-Hill.

REFERENCE BOOKS:

1. *Kalakota and Whinston.* 1996. **Frontiers of Electronic Commerce.** (1st edition), Addison-Wesley.
2. *Winfield Treese Lawrence.* 2003. **Designing Systems for Internet Commerce.** (2nd edition) Addison Wesley.

15PCO23P	COMPUTER APPLICATIONS LAB-I : MS OFFICE AND INTERNET	SEMESTER - II
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Total Credits:4
Hours Per Week:6

OBJECTIVES:

1. To provide the practical applications of Computer knowledge in business.
2. To explain the basic knowledge of computer in office management. (MS-Office)

MS Office & Internet

MS WORD

1. Creating a cost audit report and performing the following:
 - A) Right alignments and Making Bold the important words.
 - B) Aligning Center the second paragraph and performing italics for the important words.
 - C) Changing third paragraph into two column paragraph.
 - D) Inserting page numbers at the bottom, date, time and heading in the header section.
 - E) Making Character spacing for side headings.
2. Preparing a questionnaire (minimum 15 questions) in your area of specialization like Marketing/ Finance / HR.
 - Using bullets & numbering
 - Checking the spelling
 - Using thesaurus to replace a word
 - Using drop cap
3. Typing a sample research report and performing the following functions:
 - Inserting symbols, caption, page break, justifying

text, indenting a text, rearranging paragraphs.

4. Typing a published horizontal form of a balance sheet of a company and performing the following
 - Inserting Tables and deleting rows & columns
 - top & bottom Bordering
 - Inserting an Auto format table
 - Changing backgrounds to differentiate heading of the table with the rest contents
5. Identifying an organization and preparing an organizational chart
6. Preparing a table showing Employees Performance appraisal system by
 - ❖ Using auto format for tables.
 - ❖ Changing the text color of the headings.
 - ❖ Sorting the employees in the alphabetical order.
 - ❖ Linking the employees' address using hyperlink.
 - ❖ Merging two cells.
7. Classifying Cost, Financial and Management Accounting by using three column format
8. Preparing a diagrammatic representation showing the Elements of Cost, using auto shapes.
9. Creating a demand for a particular Accounting Package by Preparing an attractive Advertisement using 3D effects, Clip arts, Stars, Banners in Auto shapes
10. Performing mail merge operation for sending notice to share holders for AGM.

11. Preparing curriculum vitae using Template and indenting the text.

MS.POWER POINT

1. Drawing diagrams of different packing labels in MS Word and displaying it in PowerPoint. 2. Creating contents of a sample research report on your area of specialization.

3. Preparing a PowerPoint Presentation for the Product Advertisement and Company Advertisement by using hyperlink to all slides, animation effects for texts & pictures.

MS EXCEL

1. Preparing a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Performing the following:

- Deleting the customer who had closed the A/c.
- Inserting a row in between the 1st & 2nd customer.
- Inserting a column in between Address & Email ID and Name it as Telephone Number
- Hiding the column 'Address'
- Creating a table of a company with the following details [Name of the employees, Name of the department, Net Pay, Address, City]
- Copying the details of employees of production department in sheet number 2.
- Copying the details of the employees staying in Coimbatore city.
- Finding the persons who get a maximum salary.

2. Preparing a payroll for the employees (Minimum 10 employees) of an organization and counting the number of employees who are getting the

salary of more than Rs.10, 000/-p.m and Calculating DA, HRA, CCA, EPF, LIC as a percentage of basic pay and summing up the total basic pay, net pay of all employees.

3. Preparing an excel sheet under the main heading of assets & liabilities and performing the following:
 - Selecting a column and changing the number format to Rupees and paise (0.00) format.
 - Changing a particular range of cells font as bold
 - Selecting a row and hiding it.
 - Going to sheet 3 using shortcut key and select a cell.
 - Preparing a bin card for the issues & purchases made during the particular month using Auto format wizard.
5. Forecasting a demand for a new Product Life Cycle by collecting the details regarding sales and profit of a product for the past 10years, fitting it in a chart, and presenting it in power point.
6. Analyzing the trends of a product.
7. Preparing a break-even chart using Chart Wizard.
8. Collecting EPS and Market price of the shares, NAV and Turnover of 10 different companies from the leading business dailies and entering in a table. Calculating the price earnings per share. Copying it into different sheets in the name of each company using copy, count and statistical functions.
9. Finding the correlation between demand and price of a product.
10. Creating a table showing the following:
 - ❖ Years (Minimum 5 years)
 - ❖ Profit

- ❖ Depreciation
 - ❖ Profit after Depreciation
 - ❖ Tax
 - ❖ Profit after tax
 - ❖ Cash Inflows and
 - ❖ Cumulative cash inflows of a project and finding it's Payback Period.
11. Preparing Final accounts of a banking company in the new format.

INTERNET

1. Visiting any of the stock exchanges website and collecting the information regarding share price.
2. Visiting www.rbi.com and downloading the Economic information.
3. Visiting the website of Commerce & Industries Ministry and collecting information about the trade policy.
4. Visiting a website for an online marketing and writing the procedures to place an order.
5. Visiting the website of National Informatics Centre, Going to the ministry of Finance and collecting information regarding Economic Survey & Union Budget.

15PCO33A	DIRECT TAXES	SEMESTER - III
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Total Credits:4

Hours Per Week:5

Note: Question paper shall cover 40% Theory and 60% Problem.

OBJECTIVES:

1. To enable the students to know the basic of income tax act and its implications.
2. To know about various basic concepts used in Income tax Act.

CONTENTS

UNIT - I

Income Tax Act - Definition - Income - Agricultural Income - Assessee - Previous year- Assessment year - Residential status - Scope of Total Income - Capital and Revenue - Receipts and Expenditure - Exempted Incomes.

UNIT - II

Computation of Income from Salaries - Definition- characteristics - computation of salary - Allowances - perquisites - Deduction under section 16 and 80C- Income from House property. Definition - Exempted Income from House property - Annual value - let out - self occupied - Deduction out of annual net value.

UNIT - III

Computation of Profits and Gains of Business or profession - Calculation of Capital gain - Basis of charge - Transfer of capital assets - Computation of Capital gain - Cost of acquisition - Exempted Capital gain - Treatment of capital loss.

UNIT - IV

Computation of Income from other sources - Set-off and Carry Forward of Losses - Deduction from Gross Total Income - Assessment of Individuals.

UNIT - V

Income Tax Authorities - Procedure for Assessment - Collection of Tax.

TEXT BOOKS:

1. *Gaur and Narang*.2015-2s016. **Income Tax Law and Practice.**
Income Tax
Law and Practice Delhi (Unit I-V).
2. *M.Jeevarathinam and Vijay Vishnu kumar*. 2015-2016. **Income Tax Law and Practice**, SciTech publication (INDIA) Pvt Ltd., Chennai.
(Unit I-V).

REFERENCE BOOKS:

1. *Mehrotra H.C*. 2015-2016. **Income-Tax Law and Accounts**. Sahithya Bhavan publishers.
2. *Hariharan .N*. 2015-2016. **Income Tax Law and Practice**. Tata McGraw Hill Education Private Limited, New Delhi.

15PCO33B	CONSUMER BEHAVIOUR	SEMESTER - III
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. To understand consumers' behavior and how they make decisions.
2. To appreciate the personal and environmental factors that influence consumer decisions.
3. To understand the strategic implications of consumer influences, and marketing decisions

CONTENTS

UNIT - I

Consumer Behavior: Definition, scope of Consumer Behavior- Evolution of Consumer Behavior - Relationship between Consumer Behavior and Marketing, Behavioral Dimension - Interdisciplinary relevance of Consumer Behavior studies

UNIT - II

Buying Motives - Buying Roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives - Models

UNIT - III

Consumers' Needs & Motivation, Emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self-concept and Self-image; Consumer Perception, Risk and Imagery; Consumer Attitude: Belief, Attitude and Intention, Formation - Change - Consumer Communication.

UNIT - IV

Consumer groups - Consumer reference groups, Family and Life cycle, Social class and mobility, lifestyle analysis - Culture; Sub-Culture, Cross Culture - Interpersonal Communication and influence, Opinion Leadership.

UNIT - V

Consumer Orientation - Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model.

TEXT BOOKS:

1. *Schiffman Leon.G and Kanuk Leslie Lazar and Kumar Ramesh. S.* 2012. **Consumer Behavior**. Pearson Education. 10th Edition.
2. *Gupta S.L and Pal Sumitra.* 2011. **Consumer Behaviour: An Indian Perspective Text and Cases**. Sultan Chand. 2nd Edition.

REFERENCE BOOKS:

1. *Peter Paul J. and Olson Jerry C.* 2009. **Consumer Behavior and Marketing Strategy**, Irwin/McGraw Hill Higher Education.
2. *Solomon.M.R.* 2011.**Consumer Behavior: Buying, Having, and Being**. 9th Edition. PHI Learning.

15PCO33C	COST AND MANAGEMENT ACCOUNTING	SEMESTER - III
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Total Credits:4

Hours Per Week:5

Note: Question paper shall cover 40% Theory and 60% Problem.

OBJECTIVES:

1. To acquaint the students with cost accounting techniques.
2. After the successful completion of the course the student should have a thorough knowledge on the Management and cost Accounting techniques in business decision making.

CONTENTS

UNIT-I

Cost Accounting - Meaning - Definition - Difference between Financial and Cost Accounting -Importance of Cost Accounting - Relationship between Cost and management Accounting -Methods of Costing - Elements of Cost - Cost Concepts - preparation of Cost Sheet - Material Control - Fixation of Stock levels - EOQ- Pricing of material issues - inventory Control.

UNIT-II

Labour Cost - Methods of Wage payment - Incentive Systems - Idle time - Over time - Labour turnover - Causes of Labour Turnover - Overheads - Allocation and absorption of overheads.

UNIT-III

Nature and Scope of Management accounting - Meaning - Objectives - Importance - limitations- Financial Statement Analysis - Ratio Analysis - Uses and limitations of Ratios.

UNIT-IV

Funds Flow Statement - Schedule of changes in working capital management-Calculation of funds from operations- Preparation of Funds Flow Statement -Cash Flow statements. (New Format).

UNIT-V

Cost-Volume Profit Analysis - marginal costing - Break Even Analysis - Managerial application of Marginal Costing - Significance - Limitations - Budgeting and Budgetary Control- Preparation of Budgets - Material Procurement - Production - Sales - Flexible and Cash budgets.

Note: Distribution of marks for Theory and Problems shall be 40% and 60% respectively.

TEXT BOOKS:

1. *Jain.S.P and Narang.K.L . 2014. Cost Accounting.*(Revised edition)
Kalyani Publishers
2. *Sharma and Shashi.K.Gupta. 2006. Management Accounting.* Kalyani Publishers, New Delhi, (Unit I-V)

REFERENCE BOOKS:

1. *Maheswari. S.N. 2013. Management Accounting.* (14th edition) Sultan Chand & Sons, New Delhi.
2. *Pandey I.M.2014.Management Accounting.* Vikas Publishing house Pvt Ltd., Noida.

15PCO33D	BUSINESS ENVIRONMENT	SEMESTER - III
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. To enhance the knowledge of business opportunities in current situation.
2. To enhance the capacity to making business polices.

CONTENTS

UNIT -I

Concept of Business Environment- Significance-Types of Environment- External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.

UNIT-II

Industrial Policies and Regulations --Industrial Policy up to 1991, 2014 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

UNIT-III

Economic Systems – Meaning – Characteristics -Types of economic systems- Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

UNIT-IV

Technological environment-Factors Governing Technological Environment- Management of technology - Patents and Trademarks- Financial Institution in India-IFCI-ICICI-IDBI-IIBI- SIDBI-SFCs.

UNIT-V

Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages and Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation - Meaning - Merits and Demerits - Control over MNCs-MNC in India.

TEXT BOOKS:

1. *Francis Cherunilam*. 2000. **Business Environment**. Himalaya Publishers.
2. *Gupta.C.B.* 2014. **Business environment**. (8th edition),
Mc Graw Hill Education (India Pvt. Ltd.,)

REFERENCE BOOKS:

1. *Avadhani.V.A.* 2004. **Essentials of Business Environment**. (2nd edition), Himalaya Publication, Mumbai.
2. *Shaikh Saleem*. 2009. **Business Environment**. (2nd edition), Dorling Kindersley (India) Pvt. Ltd.,

15PCO33P	COMPUTER APPLICATIONS LAB-II : TALLY 9.2	SEMESTER - III
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Total Credits:4
Hours Per Week:6

OBJECTIVES:

1. To provide the practical applications of Computer knowledge in business.
2. To explain the basic knowledge of computer in office management.
(Tally 9.2)

TALLY 9.2:

1. Creating a Company with all details including VAT options
2. Creating ledgers by selecting the required Accounts from the list of groups
3. Creating vouchers and viewing Profit & loss a/c and Balance sheet
4. Preparing Trading, Profit & loss a/c and Balance sheet
5. Creating the stock summary
6. Creating stock groups using the units of measure, godowns, sales categories and stock items
7. Creating the following Inventory vouchers with data from the cost accounting book
 - a. Purchase order
 - b. sales order
 - c. Rejection out
 - d. Rejection in
 - e. Stock journal
 - f. Delivery note
 - g. Receipt note
 - h. Physical stock

8. Creating vouchers and viewing Profit & loss a/c and Balance sheet with inventory
9. Consolidating Accounts with Inventory
10. Creating bill wise details
11. Calculating foreign gains/loss
12. Preparing Memo Voucher
13. Generating a Cheque by enabling Cheque Printing option
14. Calculating Ratios using Ratio Analysis Option
15. Calculating interest using Interest Parameters and Credit Periods
16. Creating vouchers with VAT calculation

REFERENCE BOOK:

1. *Sundaramoorthy. V.* 2012. **Genesis Tally Bible** (6th edition), VBSC Private Ltd.

15PCO43A	INVESTMENT MANAGEMENT	SEMESTER - IV
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Total Credits:4
Hours Per Week:7

Note: The question paper shall cover theory only.

OBJECTIVES:

1. To impart the knowledge on future options for better investment opportunities.
2. To improve the technical knowledge on portfolio management.

CONTENTS

UNIT - I

Nature, Meaning and scope of Investment - Importance of Investment - Factors influencing Investment - Investment media - Features of investment - Investment Process - Development of Financial system in India.

UNIT - II

Investment Alternatives - Investment in Bonds, Equity Shares, Preference shares, Government Securities - Mutual Funds - Real Estate - Gold - Silver - Provident fund - National Savings Scheme - LIC.

UNIT - III

Fundamental and Technical Analysis: Security evaluation - Economic Analysis - Industry Analysis - Company Analysis - Technical Analysis.

UNIT - IV

Capital Market - New issue Market and stock exchange in India - BSE - NSE - OTCEI - Kinds of Trading activity - Listing of Securities - SEBI and its Role - Online trading.

UNIT - V

Portfolio Management -Scope - SEBI and Portfolio Management - Portfolio Investment Process - Elements of Portfolio Management - Portfolio Revision - Needs and Problems.

TEXT BOOKS:

1. *Preeti Singh*. 2006. **Investment Management**. Himalaya Publishing House Pvt Ltd.
2. *Kevin .S*. 2008. **Security analysis and Portfolio Management** .(2nd Edition) PHI Learning Private Ltd.,

REFERENCE BOOKS:

1. *Bhalla V.K* . 2008. **Investment Management**. S.Chand & Company Ltd
2. *Francis Cherunilam*. 2010. **Investment Management** Vikas Publishing House.

15PCO43B	INTERNATIONAL BUSINESS	SEMESTER - IV
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Total Credits:4
Hours Per Week:6

Note: The question paper shall cover theory only.

OBJECTIVES:

1. Students will be able to demonstrate their knowledge of international business
2. Through this, students will be able to think critically and solve business problems globally.

CONTENTS

UNIT - I

International Business - Meaning, Nature and Scope - Role of Foreign Trade in the Economic Development of India - Balance of payment in the context of Economic Growth Process - Trade balance - Current Account position and Capital Account position - Trends - Principles of Balance On Payment(BOP) - Correction of adverse Balance On Payment(BOP).

UNIT - II

Euro Currency Market - GATT - WTO, World Bank, India and IMF - Functions. International finance corporation(IFC)-Asian Development Bank(ADB)-International Fund For Agricultural Development(IFAD)

UNIT - III

Export marketing - Meaning - An overview of export marketing - differences between export marketing and domestic marketing - salient features and basic functions of export marketing - export barriers - Tariff and non-tariff - Export market analysis - Feasibility of market entry - Sources of market information - Assessing sale prospects.

UNIT - IV

Composition and direction of India's imports and exports - Past trends, present position and prospects - Project consultancy and Service exports - Trends, prospects and problems - Important documents used in foreign trade.

UNIT - V

Foreign exchange - FEMA- Theories of foreign exchange - Administration of foreign exchange - Rate determination - Factors influencing fluctuations in foreign exchange - Exchange control in India.

TEXT BOOKS:

1. *Francis Cherunilam.* 2010. **International Business.** (5th Edition), Ashok K.Ghosh, PHI Learning Pvt Ltd.,
2. *Varshney & Bhattacharya.* 1984. **International Marketing Management.** (4th Edition), Sultan Chand & Sons. Publishing

REFERENCE BOOKS:

1. *Subba Rao. P.* 2001. **International Business.** (2nd Edition), Himalaya Publishing house.
2. *Aswathappa.K.* 2010. **International Business.** (4th Edition), Tata McGraw Hill Education Private Ltd.

15PCO1EA	ELECTIVE-I : PRINCIPLES AND PRACTICE OF MARKETING SERVICES	SEMESTER - I
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. The objective of this course is to facilitate understanding of the conceptual framework of marketing
2. Its applications in decision making under various environmental constraints.

CONTENTS

UNIT- I

Services: - Meaning and definition of services - Importance of services in Indian Environment - Classification of services - Characteristic features of services - Growth of the service sector - Economic policy on services - Differences between goods and services.

UNIT- II

Service Marketing: - Concept - Significance - Customer's expectation in Service Marketing - Managing demand and supply in service business.

UNIT- III

Marketing Mix for Services - Marketing mix of selected services: - Personal care marketing - Entertainment Marketing - Education Marketing - Communication Marketing - Electricity Marketing.

UNIT- IV

Key Services Marketing:- Banking services - Insurance services - Transport services - Tourism services - Hotel services- Consultancy services - Hospital services - Market segmentation.

UNIT- V

Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles of service quality.

TEXT BOOKS:

1. Reddy P.N. Appannaiah. H.R. Anil Kumar. S and Nirmala. 2000. **Services Marketing**, Himalaya Publishing House.
2. Jha. S.M .2014. **Services Marketing**. (7th Edition) Himalaya Publishing House.

REFERENCE BOOKS:

1. Shajahan.S.2001. **Services Marketing**. (Revised Edition 2003) Himalaya Publishing House.
2. Ramneek Kappor,Justin Paul. And Biplab Halder.2011. **Service Marketing**, Tata Mc Graw Hill Education Limited.

15PCO1EB	ELECTIVE-I : FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER - I
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Total Credits:4
Hours Per Week5

OBJECTIVES:

1. On successful completion of this course, the student should know about the methods of financing by the agencies and the key role Played by them in Corporate Financing.
2. Understand the tradeoff between risk and reward in investing.

CONTENTS

UNIT- I

Financial Markets – An Overview – Money Market – Call Money Market– Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.

UNIT -II

Capital Market– An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market (NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

UNIT- III

Financial Services Institutions – Clearing Corporation of India Limited (CCIL) – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).

UNIT -IV

Investment Information and Credit Rating Agency of India Limited (ICRA) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

UNIT- V

Financial Institutions - Money Market Institutions - Capital Market Institutions - Significance, Role, RBI Regulation - National Housing Bank- Functions and working - Export-Import(EXIM) Bank of India - NABARD.

TEXT BOOKS:

1. *Khan Y.K & Jain. Financial Management.* Kalyani Publishers, New Delhi. (Unit I-V).
2. *Raman B.S. 2011. Financial Management.* United publishers, Mangalore. (Unit I -III).

REFERENCE BOOKS:

1. *Banerjee G and Banerjee S. Borrowing from Financial Institutions.* UDH publishing house, Delhi.
2. *Bhole. L.M. Financial Institutions and Markets: Structure Growth and Innovations,* Tata McGraw-Hill Publishing Co Ltd.

15PCO1EC	ELECTIVE-I : PRINCIPLES OF INTERNATIONAL TRADE	SEMESTER - I
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. To Understand the basic procedure towards international trade
2. To impart the knowledge in Multinational Corporation and Globalization

CONTENTS

UNIT- I

The global Economy - Perspective on the theory of International Trade - The importance of International trade - Counter Trade - Forms of Counter Trade - Reasons for Growth of Counter Trade - Global Trade and Developing Countries.

UNIT- II

International commodity Agreements - Quota agreements, Buffer stock Agreements - Carts - State Trading - Bilateral and Multilateral contracts. Gains from Trade - Terms of Trade - Factors influencing the terms of trade.

UNIT- III

Tariff - Meaning - Tariffs, Taxes and Distortions - Imports Tariffs and Export Taxes - Export Subsidies - Arguments for free Trade - Arguments for protection - Demerits of protection - Trade barriers.

UNIT -IV

International Investments - Types of Foreign Investment - Significance of Foreign Investments - Limitations and Dangerous of Foreign Capital - Factors affecting International Investment - Foreign Investment by Indian companies.

UNIT -V

Multinational Corporation – Definition and Meaning – Importance of MNCS – Benefits of MNCs – Criticism – Globalizations – Meaning – Stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors of Globalization.

TEXT BOOKS:

1. *James R.Markusen, James R.Melvin, William H.Kaempfer and Keith E.Maskus*, 2013. **International Trade – Theory and Evidence**
2. *Francis Cherunilam*, 2012. **International Trade and Export Management**, (18th Edition) Himalaya Publishers.

REFERENCE BOOKS:

1. *Subba Rao*.2001. **International Business**. (2nd Edition), Himalaya Publishers.
2. *Chary.S.N.* 2009. **Elements of International Business**. S.N. Chary publishers.

15PCO2EA	ELECTIVE-II : MARKETING OF FINANCIAL SERVICES	SEMESTER - II
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Total Credits:4
Hours Per Week:4

OBJECTIVE:

1. This course acquaints students with the concept and tools and techniques of marketing financial services.

CONTENTS

UNIT- I

Financial Market in India - Financial Sector Reforms - Money Market - Capital Market - Bond Market - Types of Bonds.

UNIT- II

Stock Exchanges - Objectives of NSE - Bombay Stock Exchange (BSE) - OTCEI

UNIT- III

Cards - Types- Current Trends in Credit Card Industry - Benefits of Plastic Cards - Disadvantages of Plastic Cards. Bancassurance - Benefits of Bancassurance - Distribution Channels in Bancassurance - Success of Bancassurance.

UNIT- IV

Insurance Services - Insurance Sector Reforms - Types of Insurance Companies - Need of Insurance - Types of Insurance Policies - Role of Life Insurance.

UNIT- V

Real Estate Industry - Concept - Classification - Benefit of Real Estate Investment - Developments in the Indian Real Estate Markets. Securitization : Mechanism of Securitization - Advantages of Securitization - Securitization in India.

TEXT BOOKS:

1. *Nalini Prava Tripathy*. 2007. **Financial Services**. Published by Prentice-Hall of India.
2. *Frederic S. Mishkin*. 2011. **Financial Markets & Institutions**. (7th Edition), Prentice-Hall of India.

REFERENCE BOOKS:

1. *Bole L.M.* 2004. **Financial Institutions and Markets**. Tata McGraw-Hill Education.
2. *Joseph Anbarasu D.* 2008. **Financial Services**. (5th edition), Sultan Chand & Sons.

15PCO2EB	ELECTIVE-II: INDIAN STOCK EXCHANGES	SEMESTER - II
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Total Credits:4
Hours Per Week:4

OBJECTIVES:

1. To impart the knowledge on better investment opportunities in Indian stock exchange.
2. To enhance the knowledge on analyzing capacity in security markets.

CONTENTS

UNIT -I

Stock Exchange- Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges- Origin and Growth- Organization Structure- Mode of Organization-Membership-Stock Exchange Traders - Stock Exchange Trading- JobbersVs.Brokers-Stock Exchange Dealings-Trading of Securities.

UNIT- II

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Securities Contract Act 1956, Securities Contracts Rules 1957 - Profile of Indian Stock Exchanges-BSE,NSE - Restructuring of Indian Stock Exchanges-Demutualization.

UNIT- III

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing - Delisting - Insider Trading - Speculation-Speculation Vs. Gambling-Investors Vs Speculators - Investor Protection.

UNIT -IV

The Securities Contracts (Regulation) Act, 1956 - Important provisions - SEBI- Functions and working.

UNIT -V

Internet Stock Trading-Meaning and features-Current Scenario-Regulation of Internet Stock Trading system- IPOs on the Internet- IPO - E-commerce and Online Trading - Stock Index Futures.

TEXT BOOKS:

1. *Gurusamy. S.* 2009. **Financial Services and Markets.** (3rd edition), Tata Mc Graw-Hill Publishing.
2. *Khan. M.Y.* 2009. **Financial Services.** (5th edition) Tata Mc Graw-Hill Publishing.

REFERENCE BOOKS:

1. *Joseph Anbarasu D.* 2008. **Financial Services.** (5th edition), Sultan Chand & Sons.
2. *Bhole L.M.* 2006. **Financial Institutions and Markets.** (4th edition), Tata McGraw - Hill Publishing Company Limited.

15PCO2EC	ELECTIVE-II: EXPORT AND IMPORT TRADE PROCEDURES	SEMESTER - II
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Total Credits:4
Hours Per Week:4

OBJECTIVES:

1. To give better insight of Indian export and import trade procedure.
2. To analysis and determine future trend in export and import trade in India.

CONTENTS

UNIT-I

Exports – Recent measures to boost Country’s Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Impediments in Export Promotion.

UNIT -II

Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export.

UNIT- III

Export procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods.

UNIT -IV

Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – Arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.

UNIT- V

Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.

TEXT BOOKS:

1. *Khurana. P.K.* 2014. **Export management.**Galgotia Publishing Company, New delhi.
2. *Balagobal T.A.S.* 2001. **Export Management.** (16th Edition) Himalaya Publishers.

REFERENCE BOOKS:

1. *Subba Rao.* 2001. **International Business.** (2nd Edition) Himalaya Publishers.
2. *CA.Virendra .K.Pamecha.*2014. **International Trade and Export Management.** JBA Publishers.

15PCO3EA	ELECTIVE-III :MARKETING OF HEALTH SERVICES	SEMESTER - III
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Total Credits:4
Hours Per Week:4

OBJECTIVES:

1. Marketing concepts as applied to health services organizations.
2. Consumer behavior, market segmentation, target marketing, marketing research, management, and control of marketing mix variables.

CONTENTS

UNIT -I

Marketing plans for services: process, strategy formulation, resource allocation and monitoring service communications- customer focused services- service quality- SERVQUAL model.

UNIT-II

Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare- Marketing Medicare – Thrust areas for Medicare services.

UNIT- III

Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix- Strategic Marketing for Hospitals.

UNIT -IV

Online Health Services- Organization of Online -Health Care Business- On-line Marketing and On-line financial & clinical transaction.

UNIT- V

Legal system: Consumer Rights & Protection, medicine, safety rules- Food & Nutrition Security in India - Health Promotion Agencies.

TEXT BOOKS:

1. *Richard .K. Thomas.* 2010. **Marketing Health Services.** (2nd Edition), Health Administration Press Publishers.
2. *Sujata, K.Dass.* 2004. **Changing Trends in Health & Nutrition.** (1st Edition), Sha Books Publishers.

REFERENCE BOOKS:

1. *Helen Woodruff.* 2006. **Service Marketing.** (3rd Edition), Tata McGraw-Hill.
2. *P.K Sinha. & Sahoo S.C.*2012. **Service Marketing.** (3rd Edition), Himalaya Publishing House.

15PCO3EB	ELECTIVE-III : FUTURES AND OPTIONS	SEMESTER - III
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Total Credits:4
Hours Per Week:4

OBJECTIVES:

1. To obtain the knowledge on Derivatives Markets.
2. To evaluate and analyze the capital Markets structure in Indian stock exchange.

CONTENTS

UNIT- I

Introduction to Derivatives – Definition of derivative products – participants in derivatives market, Economic forever of derivatives market.

UNIT- II

Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.

UNIT- III

Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminator, Call options and Put option.

UNIT- IV

Pay off for buyer (long futures) of futures – pay off for seller (short futures) of futures- Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options – Pay off profit for writer of call options. Hedging and speculation in options.

UNIT- V

Evolution of Commodity Markets – Commodity markets in India – New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trade – Tokyo Commodity Exchange, Chicago Mercantile Exchange.

TEXT BOOKS:

1. *Gurusamy. S.* 2009. Financial Services and Markets (3rd edition), Tata Mc Graw-Hill Publishing.
2. *Khan .M.Y.* 2009 Financial Services. (5th edition) Tata Mc Graw-Hill Publishing.

REFERENCE BOOKS:

1. *Joseph Anbarasu D.* 2008. Financial Services. (5th edition), Sultan Chand & Sons.
2. *Bhole L.M .*2006.Financial Institutions and Markets. (4th edition), Tata McGraw – Hill Publishing Company Limited.

15PCO3EC	ELECTIVE-III: INSTITUTIONS FACILITATING INTERNATIONAL TRADE	SEMESTER - III
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Total Credits:4
Hours Per Week:4

OBJECTIVES:

1. The objective of this paper is to equip the students with an understanding of the international trade
2. Its evolution and growing importance as well as challenges thrown up by increasing globalization of trade.

CONTENTS

UNIT - I

Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies- Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations-Major STC's in India- State export -Promotion agencies- Impediment in export promotion.

UNIT- II

Role of RBI in export finance -Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) - Functions - Special functions of ECGC.

UNIT - III

World Trade Organization - GATT - Objectives-Evolution of WTO- Functions- Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS-Objectives of IPRS-benefits- Limitations-Procedure of dispute settlement -WTO and anti dumping measures- Evaluation of WTO- Drawbacks/Criticisms.

UNIT - IV

International Monetary Fund (IMF)-Objectives- Organization and management- Resources-Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-Purpose-Organization structure-Guiding principle- Leading programs.

UNIT- V

International Development Association (IDA)-Objectives-Memberships - Loan assistance- International Financial Corporation (IFC)- Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD- Functions - Basic principles - International trade centre. Note: The Question Paper shall cover 100% Theory.

TEXT BOOKS:

1. *Francis Cherunilam.* 2012. **International Trade and Export Management.** (18th Edition) Himalaya Publishers
2. *Rakesh Mohan Joshi.* 2005. **International Marketing.** (2nd Edition) Oxford University Press,

REFERENCE BOOKS:

1. *Subba Rao.P.*2013. **International Business.** (2nd Edition) Himalaya Publishing House.
2. *Richard Caves.*2006. **World Trade and Payments** (10th Edition)Pearson Publishers.

15PCO4EA	ELECTIVE-IV: TRAVEL AND HOSPITALITY SERVICES	SEMESTER - IV
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. To understand the various activities of travel agency and tour operation business
2. To understand the essentials of hospitality industry

CONTENTS

UNIT- I

Tourism: Concept- Nature of Tourism: Significance of Tourism - Classification - Tourism in India - Future of Tourism - Basic and Geographical Components of Tourism - Definitions of Tourist and Foreign Tourist - Elements of Tourism.

UNIT -II

India - A Tourist Destination- Tourism Marketing: The concept - users of tourism services - Product Planning and Development - Market Segmentation for Tourism - Marketing Information System for Tourism

UNIT -III

Marketing Mix for Tourism - Product Mix - Promotion Mix - Price Mix - Place Mix - People - Tourism Marketing in Indian Perspective.

UNIT- IV

Hospitality Services: Hotels - Classification of Hotels by physical characteristics - classification of hotels by price level.

UNIT -V

Behavioural profile of users - Market Information System for Hotels - Product Planning and Development - Marketing Mix for Hotels - Hotel Marketing in Indian Perspective.

TEXT BOOKS:

1. *Bishwanath Ghos*.2010. **Tourism and Travel Management**. (2nd Edition), CBH Publication.
2. *Bhatia.A.K*.2001. **International Tourism Management**. (2nd Edition), Sterling Publishing Ltd, Delhi.

REFERENCE BOOKS:

1. *Jha. S.M*.2014. **Services Marketing**. (7th Edition) Himalaya Publishing House.
2. *Johnny Sue Reynoldsand Dorothy Chase*.2014.**Hospitality Services**. (3rd Edition). Goodheart-Willcox Publishers.

15PCO4EB	ELECTIVE-IV : FUNDAMENTAL AND TECHNICAL ANALYSIS	SEMESTER - IV
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. To understand how risk and returns are related to investments.
2. To understand what are the different types of instruments available in market for investment

CONTENTS

UNIT- I

Investment - Meaning - Importance - Characteristics - Security analysis - Risk and return - Investment and Speculation - Investment and Gambling- Factors favorable for investment-Variou approaches to security valuation.

UNIT- II

Fundamental analysis - meaning - Market analysis - The relationship of the new issue market and stock exchange- Role of the new issue market- Mechanism of floating new issues-Indices of National Stock Exchange and Bombay Stock Exchanges.

UNIT-III

Industry analysis - Meaning - Methods - Price earnings Ratio- Company analysis - meaning - methods- Company financial statements- Book value- Market value of shares.

UNIT -IV

Technical analysis - Meaning - Methods- Assumptions-Dow Theory charts and signals-Technical indicators-Elliot Wave Theory.

UNIT -V

Moving Averages - Charts - Moving average convergence divergence relative strengths- Indicators in equity markets.

TEXT BOOKS:

1. *Reily, K and Brown.* 2012. **Investment Analysis and Portfolio Management.** (10th Edition), South-Western Cengage learning.
2. *Baura S.K and Raghunathan .V.* 1992. **Portfolio Management.** (2nd Edition), Tata McGraw Hill Education Private Ltd.

REFERENCE BOOKS:

1. *Francis and Jack Clark.* 1991. **Investment Analysis and Management.** (5th Edition), Tata McGraw Hill Education Private Ltd.
2. *Fischer, Donald .E and Jordan.* 2000. **Security Analysis and Portfolio Management.** (4th Edition) Prentice hall of India Pvt Ltd.,

15PCO4EC	ELECTIVE-IV: INDIA'S INTERNATIONAL TRADE	SEMESTER - IV
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Total Credits:4
Hours Per Week:5

OBJECTIVES:

1. The paper aims at acquainting the students with the theoretical foundations of international trade.
2. It enables them to learn the pattern, structure and policy framework of India's foreign trade.

CONTENTS

UNIT- I

Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives – Features - 1997-2002 policy- Salient features - EXIM policy 2002-2007 – Features - Foreign Trade Policy 2004-2009 - Salient features.

UNIT -II

Legal frame work of India's foreign trade – Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.

UNIT -III

India's export trade – Historical perspective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.

UNIT- IV

India's import Trade – Trends-Composition of Imports- Direction of imports-Technology Import Contract – Technology policy- Law of protection of intellectual property rights, patents and Trade Marks.

UNIT -V

Global trade and developing countries - Highlights of Indian's trade performances - Determinants of Export and Import - Major problems of India's export sector - Impact of recent changes in foreign trade policy.


TEXT BOOKS:

1. *Francis Cherunilam*.2012. **International Trade and Export Management.**
(18th Edition) Himalaya Publishers.
2. *Balagobal T.A.S.*2001. **Export Management.** (16th Edition) Himalaya Publishers.

REFERENCE BOOKS:

1. *Subba Rao.P.* 2013. **International Business.** (2nd edition) Himalaya Publishing House.
2. *Pratima Dikshit.*2002. **Indian Export Trade.** (5th Revised Edition) JBA Publisher.


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