

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

M.Com - Corporate Secretaryship with CA

(For the students admitted during the academic year 2010-11 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

| Study Components | Course Title | Ins. hrs / week | Examinations | | | | Credit |
|---------------------|---|-----------------|--------------|-----|-------|-------------|-----------|
| | | | Dur.Hrs | CIA | Marks | Total | |
| Semester I | | | | | | | |
| | Company Law and Practice | 5 | 3 | 25 | 75 | 100 | 4 |
| | Cost and Management Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | Financial Services | 5 | 3 | 25 | 75 | 100 | 4 |
| | Information Technology and Computer Application | 6 | 3 | 25 | 75 | 100 | 4 |
| | Computer Application Practical – I | 6 | 3 | - | - | - | - |
| | Elective-I : Export Trade Procedure | 3 | 3 | 25 | 75 | 100 | 4 |
| Semester-II | | | | | | | |
| | Company Accounts Theory and Practice | 6 | 3 | 25 | 75 | 100 | 4 |
| | Securities and Financial Markets | 5 | 3 | 25 | 75 | 100 | 4 |
| | Corporate Financial Management | 5 | 3 | 25 | 75 | 100 | 4 |
| | E-Commerce | 5 | 3 | 25 | 75 | 100 | 4 |
| | Computer Application Practicals – I | 6 | 3 | 30 | 45 | 75 | 3 |
| | Elective- II : Import Trade Procedure | 3 | 3 | 25 | 75 | 100 | 4 |
| Semester-III | | | | | | | |
| | Economics and Other Legislations | 7 | 3 | 25 | 75 | 100 | 4 |
| | Tax Law – I | 8 | 3 | 25 | 75 | 100 | 4 |
| | Secretarial and Management Audit | 6 | 3 | 25 | 75 | 100 | 4 |
| | Object Oriented Programming with C++ | 5 | 3 | 25 | 75 | 100 | 4 |
| | Elective-III : International Marketing | 3 | 3 | 25 | 75 | 100 | 4 |
| Semester-IV | | | | | | | |
| | General Laws and Practice | 6 | 3 | 25 | 75 | 100 | 4 |
| | Tax Law – II | 6 | 3 | 25 | 75 | 100 | 4 |
| | Oracle & Java / Multimedia | 5 | 3 | 25 | 75 | 100 | 4 |
| | Computer Application : Practical – II | 6 | 3 | 30 | 45 | 75 | 3 |
| | Industrial Training (6 weeks) (Project-160 & Viva-40) | 6 | 3 | - | - | 200 | 8 |
| | Elective-IV : Foreign Exchange Management | 3 | 3 | 25 | 75 | 100 | 4 |
| TOTAL | | | | | | 2250 | 90 |

Electives : List of Group Elective Papers :
(Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

1. Export Trade Procedure
2. Import Trade Procedure
3. International Marketing
4. Foreign Exchange Management

2. GROUP-B

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. GROUP-C

1. Principles and Practice of Marketing Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

* In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects remains the same as stated above.

** For the Project present 80% marks and Viva-Voce 20% marks. Boards of Studies to frame specific guidelines for the project to be completed during the fourth semester of two year PG programme.

@ Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively.

SEMESTER – I : PAPER – 1.1 COMPANY LAW AND PRACTICE

Unit – I

Introduction

The company as a business medium – nature and form of business enterprise: types of business enterprise. Nature and functions of companies: Concepts of Corporate personality and nature of corporeteness – company as a person, resident, citizen.

Unit – II

Incorporation and its Consequences

Formation of a company and types of companies – Memorandum of Association – Articles of Association, additional documents required for incorporation, certificate of incorporation, commencement of business.

Government and foreign companies Alteration of Memorandum and Articles and Limitations on power of alteration promoters – Meaning and importance; position, duties and liabilities – Corporate transaction. Pre-incorporation contracts; doctrine of ultra-vires and common seal. Protection of persons dealing with a company – the doctrine of constructive notice; doctrine of indoor management and lifting of corporate veil.

Unit – III

Financial Structure and Membership

The concept of capital and financing of companies – Sources of capital; classes and types of shares; equity with differential right: issue of shares at par, premium and discount; bonus issues, rights issues of sweat equity shares employee stock option scheme; private placement.

Shares capital alteration – reduction of paid-up capital; forfeiture and surrender of shares; prospectus-definition; abridged prospectus; statement in lieu of prospectus; shelf prospectus; information memorandum; contents, registration, misrepresentation and penalties thereof. Debt capital – debenture, debenture stock, bonds; new developments in corporate debt a financing debenture trust deed and trustees; conversion of and redemption of debentures. Creation of charges – fixed, floating and registration thereof.

Allotment and certificates – contracts to subscribe for shares, debenture and other securities, letters of allotment and renunciation; calls and forfeitures; share certificates and share warrants. Membership modes of acquiring membership including through depository mode, restriction on membership; rights and privileges of members. Transfer and transmission of securities in physical and depository modes.

Unit – IV

Management and control of companies

Directors – appointment / re-appointment of directors – qualifications, disqualifications remuneration, vacation of office, retirement, resignation and removal; loans to directors; their powers and duties office or place of profit; role of directors. Managing Director and whole time directors, manager, company secretary – appointment, re-appointment, powers and duties. Meeting of directors and committees – frequency convening and proceedings of board / committee meeting, minutes and evidence.

General meetings – kinds of meeting and resolution; law, practice and procedure relating to convening meetings; role of chairman; teleconferencing, postal ballot. Distribution of powers of a company – decision of powers between Board and general meeting; acts by directors in excess of authority; monitoring and management.

Unit – V

Deposits

Invitation, acceptance, renewal, repayment, default and remedies. Law relating to making investments and giving guarantees and providing security.

BOOKS RECOMMENDED

1. Romaiah, Companies Act 2000.
2. Kapoor N.D. Elements of Company Law.
3. Gogna P.P.S., A Text of Company Law.
4. Ghosh P.K. & Balachandran. V., Company law & Practice.
5. ICSI study material on Company Law.

PAPE – 1.2 COST AND MANAGEMENT ACCOUNTING

Unit – I

Meaning and nature of cost accounting – various cost concepts and installation of cost.
Components of Cost: Material cost – meaning of inventory – methods of inventory control – pricing of issues and receipts of materials – accounting and control of normal and abnormal wastage – spoilage and defectives.

Labour cost – meaning and control of labour cost – treatment and control of labour turn over – idle time – leave with pay – casual workers – overtime – apprenticeship – and training cost labour cost control reports to the management.

Direct expenses – meaning and control.

Overheads – classification of overheads – collection and allocation of overheads – absorption and control of overheads.

Unit – II Methods of Costing

Single or output costing – operating costing – job costing – contract costing.

Process costing – treatment of by-products and joint products.

Unit – III

Control and integrated accounts – reconciliation of cost accounts with financial accounts.

Budgets and budgetary control

Preparation – advantages – various types of budgetary control reports to management.

Unit – IV Standard costing and Variance Analysis

Meaning and advantages – distinguishing standard costing from budgetary control – types of standards – determination of standards – Variance analysis – disposal and reporting of variances to management.

Marginal Costing

Meaning and uses of marginal costing – determination of income under marginal and absorption costing – application of marginal costing – contribution and decision making – limitation of marginal costing – cost – volume – profit relationship – break even analysis – profit planning and

pricing – meaning uses and construction of break even charts – profit planning and price decisions.

Unit – V Management Accounting

Meaning and nature of management accounting – management accounting distinguished from financial accounting and cost accounting – scope and importance of management accounting.

Financial Statement Analysis

Meaning-nature-preparation-analysis and interpretation of financial statements- limitations.

Tools of Financial Statement Analysis

Ratio analysis-cash and fund flow analysis

BOOKS RECOMMENDED

1. N.K. Prasad, principles & Practice of Cost accounting, Book Syndicate.
2. Bierman & Drebenig, Managerial Accounting, Macmillong.
3. L.M. Pandey, Managerial Accounting, Vikas Pub House.
4. Advanced Cost Accounting, Jarn & Narang, Kalyani Pub.
5. Management Accounting and Financial control, S.N.Maheswari, Sultan Chand.
6. Hobert N. Aanthony, Management Accounting – Text and Cases, Irwin.

PAPER – 1.3 : FINANCIAL SERVICES

Unit – I

Merchant banking – Meaning, Origin and Growth – Evolution of merchant banking in India – Scope of merchant Banking Services – Organisation and management patterns of merchant banks – Merchant bank and management of public issues – Role of merchant bankers in maintaining health and credibility of the capital market.

Unit – II

Mutual Fund – Concepts and Origin of mutual fund – Growth of mutual fund in India – Mutual fund schemes – Money market – Mutual funds – Institutions involved in mutual fund business. Unit Trust of India, Life Insurance Corporation, Commercial banks, Entry of private financing companies in mutual fund business – Safety, liquidity and profitability of mutual funds- Need for regulation.

Unit – III

Lease Financing – Why leasing – Types of leasing – Fixation of lease Rentals – Factors influencing Lease Vs. Buy Decision – Accounting treatment for leasing – Growth and prospects of leasing Industry in India – Source of finance – RBI guidelines for hire purchase companies in India – hire purchase companies and transport industry – problems and prospects of hire purchase – Hire purchase VS. Leasing.

Unit – IV

Factoring – Concept of factoring – Types of factoring – Factoring mechanism – Factoring in India – Cost and benefits of factoring – Issues involved in factoring business. Credit cards –

concept Evolution of credit cards – varieties of credit cards – operational procedure – Acceptability of credit cards from the point view of bankers, members – Establishments.

Unit – V

Credit rating – Objectives – Institutions engaged in credit rating – purpose and procedure of rating for debenture – Fixed deposits – Short – term instruments. Role of CRISIL and ICRA. Venture Capital – Concept and characteristics – Origin Growth of venture capital – Difference between venture capital financing and conventional funding – venture capital schemes – Legal aspects – Agencies involved in providing venture capital.

REFERENCE BOOKS:

1. J.C. Varma; Merchant-Organisation and Management, Tata McGraw publishing Co. Ltd.,
2. C.R. Kothari; Investment Banking and Customer Services –Arihand publishers, Jaipur, India.
3. I.M. Pandey; Financial Management, Vikas Publishing House Pvt. Ltd.,
4. R.K. Srivastavaa; Financial Decision Making; Problem and Cases.

SEMESTER I

1.4. INFORMATION TECHNOLOGY AND COMPUTER APPLICATION

Unit I:

Management Information System - Meaning - Nature and basic requirements of MIS - Its needs - Purpose and significance - Recognizing the need to provide different types of information at different levels of management.

Unit II:

Word Processors and Word Processing - What it is and the can do getting started word star - Entering and editing texts - Finding and replacing texts - Marking and moving blocks - Formatting - text on screen - Special print features - Dot commands - Mail merge.

Unit III:

Electronic Spreadsheet- Concept of an electronic spreadsheet - introduction to Lotus 1-2-3 - Basic worksheet screen - Entering information - Entering formula - Changing entries and formula - Marking calculations - Replication - Global changes - Leading, saving, printing and erasing a worksheet.

Unit IV:

Database Management System - Introduction to dbase III - Record structure - Creating a database - Entering and edit data viewing data - Modifying data - Base structure - Duplication printing formatted reports working with multiple databases - Common files - Setting up screen displays.

Unit V:

Introduction to Internets - Resources of internet - Hardware and software requirements of internet - Internet Service Providers (ISP) - Internet addressing - Mail - Using mail from self account - Introduction to web - Using web.

BOOKS RECOMMENDED :

1. Joyce Cox, Pollyurban, “Quick course in Microsoft Office”, Galgotia Publications Pvt Lts 1996
2. R K Taxali “PC Software for windows made simple”, Tata McGraw Hill Publications Pvt Lts 1998
3. Fundamentals of Information Technology - Alexis Leon Mathews.
4. Information Technology C S V Murthi
5. The Internet - complete reference - Harley Hahn - Tata McGraw Hill.

COMPUTER APPLICATION PRACTICAL – I
MS-WORD

1. With the help of MS-WORD draw a product life cycle.
2. Draft a letter to a foreign supplier negotiating Import terms and conditions.
3. Using MS-WORD prepare and present Export procedures and mention the Documents.
4. Prepare an application form for the Export assistant to be published in a Newspaper.
5. Present the annual report of an Export firms using MS-WORD.
6. Give the outline of a Research report by using MS-WORD.

MS-EXCEL

1. Using your own data draw pie chart of national income level. Explain the contribution of various sectors with the help of bar chart.
2. Using statistical function present a percentage analysis & Trend analysis for the following information using excel.
3. Using statistical function present a trend analysis for the given information using Excel.
4. With the help of given data, draw population growth rate chart using Excel.
5. Using Statistical function present a correlation analysis for the following information using excel.

MS-POWERPOINT

1. Using PowerPoint draft out the steps / procedures for customs clearance of imports.
2. Using PowerPoint prepare Export Import documents.
3. Draw a flow chart using PowerPoint to find the sum of 25 numbers.
4. Explain the methods in data processing by using slides in PowerPoint.
5. Using PowerPoint list out the members of SAARC / EEC / EFTA / LAFTA.
6. Design an effective advertisement copy for a product of your choice using PowerPoint.

MS-ACCESS

1. Create Debtors table with the following structure---
Debtor's No., Debtor's Name, Amt out standing, Discount, Net amount due.
 - a) Find the net amount due for all the records.
 - b) Display only the debtors name for net amount due > 10000
 - c) Increase the rate of discount by Rs. 100 for all the records.
2. With the given data prepare a table using design view in MS-Access.

3. Using MS-ACCESS create a table giving employee details with minimum 10 records.
4. With the given data prepare a report in wizard view in MS-ACCESS>
 - Emp No.
 - Emp name
 - Designation
 - Department
 - Experience

INTERNET

1. Create an E-mail ID.
2. Create an E-mail message and send it with attachment.
3. Visit the website of any Regional grouping, download about a page on the main features and take a print out.
4. Browse the website of RBI and collect details, download any recent circular and take a print out.
5. Browse a website of EXIM bank, download any EXIM bank related news of your interest for about 3 to 4 pages and take a print.

TALLY / EX-GEN (Version 7.2)

1. Prepare a cost sheet.
2. Prepare a bank reconciliation statement.
3. Prepare a final account.
4. Prepare a purchase book.
5. Prepare a sales and cash book.

HTML

1. Create a Web page with Ballon help option and apply 10 text oriented tags.
2. Develop a Web page with sound features and insert a picture with tool tip text facility.
3. Develop a Web page, with a table and apply the following conditions.
 - Merge two columns and two rows.
 - Padding your cells and widening the cell spacing.
 - Aligning your data horizontally and vertically
 - Create a table caption and set colours for individual cell.
 - Aligning text and tables and use images in tables.
4. Develop a web page, containing 3 or 4 frames with initial pages in each and every frame.
5. Develop a Web page, with a link to two or three pages and also provide facility to get back to home page.
6. Design a form in order to submit an application for any UG degree.

SEMESTER – II
PAPER – 2.1 COMPANY ACCOUNTS – THEORY AND PRACTICE

Unit – I

Accounting for share capital & loan capital -Acquisition of business & treatment of profits prior to incorporation.

Unit – II

Preparation and presentation of final accounts of companies.

Unit – III

Accounting treatment for amalgamation, absorption & reconstruction of companies
Accounts of holding & subsidiary companies.

Unit – IV

Valuation of goodwill & shares. Liquidation of companies – Accounting treatment.

Unit – V

Final accounts of Banking companies – insurance companies, Electricity & Hotel companies.

BOOKS RECOMMENDED

- | | | |
|-------------------------------|---|-----------------------|
| 1. M.C. Shukla & T.S. Grewal | : | Advanced Accounts. |
| 2. R.L. Gupta & S. Radhaswamy | : | Advanced Accountancy |
| 3. H. Chakraborty | : | Advanced Accountancy. |
| 4. William Pickles | : | Accountancy. |
| 5. Corporate Accounting | : | T.S.Reddy and Murthy. |

SEMESTER – II PAPER – 2.2 SECURITIES AND FINANCIAL MARKETS.

Unit – I An overview of financial system

Constituents of financial system, significance, development & growth of financial & capital markets in India. Financial reforms & present scenario, regulatory authorities governing financial & capital markets.

Unit – II Capital Market

An Introduction, meaning & Significance of capital Market, capital market vis-à-vis money market; market players – investors & companies; securities laws / regulatory framework governing Indian capital market; an overview of international capital market.

Unit III Securities & Exchange Board of India & Investor Protection

Role & power of SEBI- Meaning & significance of investor protection, regulatory measures to promote investor confidence.

Unit – IV Financial Instruments & Instruments issued outside India

Capital market instruments- Equity. Debentures, preference shares, sweat equity shares, non-voting shares, New instruments of capital markets-pure, hybrid & derivatives; money market instruments- treasury bills, commercial bills, certificate of deposits; new money market instruments. foreign currency convertible debentures, Global Depository Receipts, American Depository Receipts -External commercial borrowings, etc., - their characteristics, advantages & disadvantages, Procedure for issue of various instruments & their cost.

Unit – V Primary Market & Secondary markets

Meaning, significance & scope, developments in primary market; various agencies & institutions involved in primary market; role of intermediaries – merchant bankers, registers, underwriters, bankers to issue, portfolio manager, debentures, trustees, etc – their rules, regulations & code of conduct framed by Securities & Exchange Board of India. Meaning significance function & scope of secondary market; secondary markets in intermediaries-stock brokers, sub-brokers, advisors their rules, regulations & code of conduct framed by Securities & Exchange Board of India.

BOOKS RECOMMENDED

1. Balakrishnan & Narta. S. Securities market in India.
2. Machiraju H.R. Merchant Banking.
3. Gordon & Natarajan, Financial service.
4. Maheswari. S.N. Financial Management.
5. Donald & Fischer & Ronald T. Jordan Securities Analysis & Portfolio Management.
6. ICSI study Material, Securities Laws & regulation of Financial Markets.

SEMESTER – II

PAPER: 2.3 CORPORATE FINANCIAL MANAGEMENT

Unit – I Nature of Financial management

Scope of finance functions – changing role of financial manager – traditional role – new role -meaning and definition of objectives of financial management – the art & science of financial management.

Financial analysis

Financial leverage – operating & combined leverage in financial forecasting.

Unit – II Management of working capital

Determination of the size of working capital – risk factor -Management of cash including bank credit.

Management of accounts receivables – management of inventory effect of inflation on working capital management – Financing of working capital requirement.

Unit – III Methods of Financing:

Instruments of long term finance-equity & preference shares-debentures & bonds – marketing of corporate securities – basic consideration of rights issue – leasing & sub contracting-Financial institution-internal financing depreciation & retained earnings.

Dividends Policies & Decision

Nature of factors affecting dividend decision – different theories of dividend-alternative form of dividend – developing dividend policies-dividend polices of corporate enterprises with special reference to India.

Unit – IV Investment & Capital structure Decision

Meaning & Significance of capital budgeting – difficulties-rational of capital expenditure – kinds of capital budgeting decision – its various components – methods of appraising investment proposals – pay-back period – accounting rate of return – discounted cash flow method – net present value method – internal rate of return & profitability index – analysis of risk & uncertainty.

The concept of cost of capital -cost of equity stock – debt-capital, retained earnings & preference stock – Weighted average cost of capital – rational of optimum capital structure & financing decision.

Unit – V Preparation of project report

Analysing the economic feasibility & commercial profitability – Estimation of Market – prospectus – capital cost – working capital – needs –sales revenue – operation costs – earning & cash flows.

Project Appraisal by Financing Institution

Financing & other aspects of appraisal-criteria for judging the value of industrial projects to the economy the main terms of loan & underwriting covenants with Financing institutions-security against-special problems regarding terms of lending to small scale enterprises.

BOOKS RECOMMENDED

1. I.M. Pandey, Financial Management, Vikas Pub. House.
2. S.C. Kuchal, Financial Management – An Analytical & Conceptual approach- Chaitanaya Pub. House.
3. Prasana Chan. Lra-project preparation-Appraisal & implementation. TataMc.Grawhill.
4. James C.Van Horne Fundamental of Financial Management-Prentice Hall.

PAPER – 2.4 : E-COMMERCE

Unit – I

Introduction to E-commerce – Electronic Commerce Frame work – Electronic commerce and media convergence – The anatomy of E-Commerce Application – Component of the I-way – 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 – Security and the Web – Consumer Oriented Application – 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 Co-ordination – Customization and Internal Commerce – SCM.

Unit – IV

Advertising and marketing on the internet, Advertising on the Internet – Charting the On-line Marketing Process – Market Research – E-Commerce – Catalogs or Directories – Information Filtering – Consumer – Data Interface, Emerging Tools, Software Agents History – Characteristics and Properties of Agents – Technology behind Software Agents – Telescript agent language safe – TCI – Applies and browsers – Software Agents in Action.

Unit – V

Multimedia and Digital Video Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay Asynchronous Transfer Mode – Mobile Computing Frame work – Wireless delivery Technology – Mobile Information Access Devices – Cellular Data Communication Protocols – Mobile Computing Applications.

BOOKS FOR REFERENCE

1. Ravi Kakakota Andrew Winstor “Frontors of Electronic Commerce”. Addison Wesley,1998.
2. P.T. Joseph, “E-Commerce – A Managerial Perspective”.

SEMESTER III
3.1 ECONOMIC AND OTHER LEGISLATIONS

Unit I:

The Competition Act 2002 - definition- Anti competitive agreements, prohibition of abuse of dominant position, combinations - Competition Commission of India - Benches of the Commission - Procedure for inquiry on complaints, investigation of combination, power to grant interim relief, compensation - Appearance before the commission.

Unit II:

Consumer Protection Act 1986 - objects - definitions- district forum, state commission and national commission - Nature and scope of remedies under the act - Limitation period for filing complaints.

Unit III:

Pollution Control Laws

- a) Object and salient features of the Air (Prevention and Control of Pollution) Act 1981 - Various Boards and their functions and powers - duties of occupier of specified industries to ensure adherence to standard - offences by companies.
- b) Object and salient features of the Water (Prevention and Control of Pollution) Act 1974 - functions and powers of Central, State and Joint Boards - Compliance regarding discharges causing pollution - penalties and offences.

Unit IV:

Foreign Exchange Management Act, 1999 - definition - Regulation and Management of Foreign Exchange – Dealing & holding current and capital account transactions - Export of goods and services - Realisation and repatriation of Foreign exchange-Exemptions authorized persons - RBI powers, penalties, appeals and enforcement.

Unit V:

Intellectual Property Laws

- a) **Trade Mark Act, 1999** - objects of trade mark law - registration of trade marks - licensing and assignment of trade mark - rectification and removal of marks from the register - passing off and infringement of mark - certification of trade marks.
- b) **Indian Patents Act, 1970** - objects of patents - registration of patents - secrecy directions - powers of controller of patents - surrender and revocation of patent - infringement of patents and remedies therefore patent agents, international arrangements.
- c) **Copy Right Act, 1957** - objects and schemes of the Act - important definitions (secs 2-8) - copy right office and copyright board - Works in which copyright subsists (sec 13) - Ownership of copyright and rights of the owner - Licensing and registration of copyrights - International copyrights - Infringement of copyright - civil remedies.

BOOKS RECOMMENDED :

1. Bare Act of all relevant legislations.
2. MRTP - A Manual - ICSI's publications.
3. Foreign Exchange Law and Practice - Texman pub Gupta & Jain
4. ACS study material on "Economic Labour and Industrial Laws" 2005 - Edn.

3.2. TAX LAW - I

Unit I:

Income Tax Act, 1961 - Definition - Basis of charges (a) Scope of total income, (b) Residential status of assesseees - Importance of income received or deemed to have been received; or income accrued or deemed to have arisen with levy of income tax - Exempted incomes.

Unit II:

Computation of income under various heads - Salaries - House property - Profit and gains of business or profession - Capital Gains - Other Sources.

Unit III:

Income of other persons included in assessee's total income - Aggregation of income and set off and carry forward of losses - Arrival of Gross Total Income - Deduction under chapter VI. A.

Unit IV:

Computation of total of income and assessment of Individuals - Registered and Unregistered firms - Companies.

Unit V:

Income Tax Authorities - Their appointments and control - Jurisdiction and powers of various Income Tax Authorities - Appeals - Revisions and reference.

Collection and Recovery of Tax - General - Tax deduction at source - Advance payment of Tax - Refunds, Penalties and Prosecutions.

BOOKS RECOMMENDED

1. S Bhattacharya - Indian Income law & Practice.
2. Dr V K Singhania - Direct Taxes Law & Practice, Taxman Pub.
3. B B Lal - Income law & Practice - Allied Publications.
4. Dr Bhagwathi Prasad, Law & Practice of Income Tax in India.
5. Taxman Journal - Taxman - New Delhi.
6. Direct Tax law & Practice - Dr H C Mehrotra & Goyal.
7. DrV K Singhania - Students Guide to Income Tax.
8. Dinkar Pagare - Tax Laws.

SEMESTER III

3.3 SECRETARIAL AND MANAGEMENT AUDIT

Unit I:

Need & objectives and scope of secretarial audit process - Periodicity and format for secretarial audit report - Appointment, duties and power of secretarial auditor - Check list work sheet for secretarial audit under various corporate laws and covenants of loan agreements entered into with financial institutions.

Unit II:

Preparation of search and status report from registrar of companies record for banks and financial institutions scope and importance - Verification of documents relating to charges - Requirements of various financial institutions and other corporate lenders.

Unit III:

Securities Audit - Meaning need and scope - Ensuring proper compliance of provisions relating to issue and transfer of securities - Preventing fraudulent and unfair trade practices including Securities and Exchange Board of India regulation framed thereon - Protecting the interest of investors.

Unit IV:

Management Audit - Meaning, nature and scope - Principles and fundamentals of management audit - Appraisal of management methods and performance - Organizing needs for management audit.

Unit V:

Corporate Governance - Listing agreement - Clause 49 - Compositions of Board - Independent Directors - Audit Committee - Whistle Blowing - Compliance of Corporate Governance.

BOOKS RECOMMENDED

1. Dr. V.Balanchandran & Dr.K.S.Ravinchandran - Secretarial, Securities and Management Audit
2. ICSI Publications - Guidance notes on secretarial audit
3. A R Ramanathan - Cost and Management Audit.

SEMESTER III

PAPER 3.4 OBJECT ORIENTED PROGRAMMING WITH C++

Unit – I

Principles of object – oriented programming – A look at procedure and object oriented paradigm – Basic concepts of object – oriented programming- benefits of OOP – Object oriented Languages – Applications of OOP. Beginning with C++ - What is C++?-Application of C++ - C++ Statements – Structure of C++ program.

Unit II

Tokens, Expressions & Control Structures – Token – Keywords – Identifiers – Basic & user defined data types – Operators in C++ - Operator Overloading – Operator Precedence – Control structures. Functions in C++ - the Main Function – Function Prototyping – Call by reference – return by reference – in-line function – Function overloading – Friend & Virtual function.

Unit III

Classes & objects – Introduction – Specifying a class – Defining member function – Nesting of member functions – Private functions – Arrays within a class – Static data members – Static member functions – Array of objects – Object as function – Arguments friendly functions – Pointers – Members. Constructors – Constructing two dimensional arrays – Destructors.

Unit IV

Operator overloading – Type conversions – Introduction – Defining operator overloading, Unary & Binary operators – Overloading Binary operators using friend function – manipulation of string using operators – Rules for overloading operators – Types conversions –

Inheritance – Extending classes – Defining derived classes – Simple, Multilevel, Multiple, Hierarchical & Hybrid inheritance – Virtual base classes – Abstract classes.

Unit V

Pointers, Virtual functions & Polymorphism – Pointer to object – This pointer – Pointers to Derived Classes – Virtual functions. Working with files – Classes for file stream operations – Opening & Closing a file – File pointers & their manipulations – Sequential I/O operations.

REFERENCE BOOKS:

1. E.Balaguruswamy, “Object Oriented Programming with C++”, Tata McGraw-Hill Publishing Company Ltd, 1998.
2. D.Ravichandran, “Programming with C++”, Tata McGraw-Hill Publishing Company Ltd.
3. K.R.Venugopal, Rajkumar, T.Ravishankar, “Mastering C++” Tata McGraw-Hill Publishing Company Ltd, 1998.

SEMESTER IV : 4.1 GENERAL LAWS & PRACTICE

Unit I:

Interpretation of statutes – General principles of interpretation - Internal and external aids to interpretation - Primary and other rules.

Constitution of India - Nature of Indian constitution - Fundamental Rights - Directive Principles of State Policy - Freedom of Trade - Commerce and Intercourse - Constitutional provisions relating to state Monopoly.

Unit II:

Civil Procedure Code, 1908 - Elementary knowledge of structure of civil courts - their jurisdiction - basic understanding of certain terms – Orders, judgement and decree, stay of suits - standing of summary proceedings - appeals - reference - review and revision.

Limitation Act, 1963 - Computation of period of limitation for different types of suits - extension of periods of limitation.

Unit III:

Transfer of Property Act, 1882 - Movable and immovable property - Properties which cannot be transferred - Provisions relating to sale - Mortgage - Charge - Lease - Gift and Actionable claims.

Indian Trust Act, 1882 - General concepts relating to trusts -creation of trust - duties and liabilities of trustees and beneficiaries - Rights and power of trustees, disabilities of trustees.

Unit IV:

Arbitration Act, 1940 - Arbitration agreement - Definitions - Appointment of arbitrator - Powers of the arbitrator - award - remission - setting - abide - modification and filling there of - stay of legal proceedings.

Registration Act, 1908 - Registrable documents - compulsory and optional time and place of registration - consequences of non-registration - miscellaneous provisions.

Unit V:

Indian Stamp Act, 1989 - Methods of stamping - consequences of non-stamping and under stamping- impounding of instruments construction of instruments for stamp duty payable - allowances & refund.

Right to Information Act 2005

Definitions-Public Information Officers-Assistant Public Information Officers-procedure for getting information-information not disclosable under the Act-Time limit for providing information-Fees prescribed—Information Commission-Appeals-offences and penalties.

BOOKS RECOMMENDED

1. A manual of Mercantile Law's, Chand & Company (p) Ltd - M C Shukla.
2. Commercial Law - The World press Ltd - Sen and Mitra.
3. Mulla on the Transfer of Property Act,1882 - N M Tripathy (p) Ltd.
4. Civil Procedure Code - Allahabad Law Agency - M P Tanton.
5. V N Shukul's the constitution of India - Dr D K Singi.
6. Principles of Statutory interpretation - G P Singh.
7. All Indian Reporter - Published by All Indian Reporter Ltd, congress nagar, Nagpur.
8. Relevant bare Acts.

SEMESTER IV

4.2. TAX LAW - II

Unit I:

Wealth Tax Act – definition – basis of charge – assets exempt from wealth tax – valuation of various assets under wealth tax. Filing of wealth tax returns assessment procedure penalties and prosecution appeals

Unit II:

Central Excise Act, 1944 – excise duty – levy and collection of excise duty – Central Excise Tariffs Act 1985- special features – excisable goods – concept of manufacture and manufacturer – classification – valuation of excisable goods – normal price – exemption form excise duty.

Registration law under central excise procedural aspects of registration – clearance or removal of excisable goods – methods of removal of such goods- concept of MODVAT – procedure for availing MODVAT facility – powers and duties of central excise officer – appeals to various authorities – offences and penalties

Unit III:

Customs Act, 1962 – Customs duty – prohibition on importation and exportation – deduction illegally imported goods and export of goods and their prevention – levy of and exemption from customs duty – valuation of goods under customs act.

Clearance of imported goods and export goods – concept of customs duty draw – back-conditions and procedures for availing duty draw back – powers of customs officer – search & seizure – confiscation of goods – appeals, offences & penalties.

Unit IV:

Central Sales Tax Act, 1956 – objects of CST – levy and collection of tax concept of inter state sales and intra state sales – sales in the course of import and export – liability to tax on inter state sales.

Registration of dealers – taxable turnover and determination of turnover – goods of special importance-declared goods – appeals, offences and penalties.

Unit V:

VAT (Value Added Tax) Meaning, Applicability, Coverage of goods under VAT,-- Tax Payers Identification Number (TIN) – Modes of charging sales tax – Levy of purchase tax.

BOOKS RECOMMENDED

1. Law of Central Sales Tax - Eastern book company, Lucknow- SD- Singh
2. Commentaries on Customs Act, 1962 with rules and notification - Eastern book company, chapter I – XVI- P.L.Malik.
3. Central Excise Law Guide (1982 edition), Central Law of Office, Delhi – R.K.Jain
4. Gift and Wealth Tax - Mehrotra & Goyal, Sahitya Bhavan, Agra.
5. Tax Laws - Dinker Pagare, Sultan Chand Son's, New Delhi.
6. Datey Vs Indirect Taxes – Taxmann Publications, New Delhi

SEMESTER: IV : 4.3: ORACLE, JAVA & MULTIMEDIA

UNIT -1:

Object oriented fundamentals: Object oriented programming-encapsulation, inheritance, polymorphism-java genesis – how java is better than c++ - java programming techniques-variables-types-arrays-operators

UNIT-2:

Flow control: branching-looping-Classes: object references-new operator-dot operator-methods-this-constructors-overloading-overriding

UNIT -3:

Special string syntax: string creation, concatenation, operator precedence issues, string conversion-character extraction-comparison.

Exception handling: fundamentals-types-uncaught exception-nested try statements.

Applets: HTML Applet tags-order of applet initialization-sizing graphics-draw arc and fill arc

Unit -4:

ORACLE: Introduction-familiar language of oracle-dangers in a relational database: what is the risk-importance of new vision-normalization . Basic parts of speech in SQL - using SQL to create and select data from tables – logic and values.

Unit -5:

Introduction-what is multimedia-making multimedia. Multimedia building blocks: Text-using text in multimedia-computers and text-font editing & designing tools-hypermedia & hypertext-images.

Text books:

- 1.Patrick Naughton ,”Java HandBook”, TataMcGrawHill 1997 .
(Unit-1,2,3 –Chapters-2,3,4,5,6,7,9,10,15)
- 2.Kelvin lonely,George Koch,”Oracle 8i –the complete reference” ,TataMcGrawHill publishing company,2000.
(Unit-4 –Chapters-1,2,3)
- 3.Tay Vaughan, ”Multimedia making it work” , TataMcGrawHill publishing company,2001.
(Unit-5 –Chapters-1,8,10)

Reference Book:

1. Herbert Schildt, ”Java 2 Complete reference”- TataMcGrawHill publishing ,4th edition.

SEMESTER: IV

4.4: ORACLE, JAVA & MULTIMEDIA

LIST OF LAB PRACTICALS.

JAVA:

1. Program to generate prime numbers.
2. Program to get 5 marks in an array, calculate total & percentage of marks.
3. Program using constructor overloading.
4. Program for string manipulation.
5. Program to handle arithmetic exception.
6. Program using applet for different shapes.

ORACLE:

7. Creation of table ,insertion ,delition, updation of records.
8. Creation of table retrieval of records using where, like .

HTML:

- 9.Creation of a college webpage
- 10.Program to display an image.

GROUP-A

| | |
|-----------|-----------------------------|
| Paper I | Export Trade Procedure |
| Paper II | Import Trade Procedure |
| Paper III | International Marketing |
| Paper IV | Foreign Exchange Management |

Paper –I : Export Trade Procedure

Unit I

Export trade – Different categories of exporters – Export Licencing Procedures – Role of ECGC in Export promoter – Deemed export and its benefits.

Unit II

Export promotion council – functions and role of the councils in India Foreign trade – commodity board and its function

Unit III

Project exports and consultancy exports – warehousing and customs procedure for exports

Unit IV

Registered exporters – Export hours and trading houses – 100% EOU, EPZ –Salient features – Benefits – Rules governing the establishment of units.

Unit V : Export procedures - and procedures

Text Books :

- | | | |
|------------------|---|---------------------|
| Export Marketing | - | TAS Balagopal |
| How to Export | - | Wab hps publication |
-

Paper –II : Import Trade Procedure

Unit I

Import trade – Licence – Advance licencing – Special import licences – Duty Entitlement pass book scheme – Import trade control items – classification and its IEC code number.

Unit II

Import of goods under EPLG scheme – Import of raw materials and components under OGL – Restricted and banned items for import – Various canalizing affairs

Unit III

Import documentation – Documents and Procedures – approved methods of RBI regulations – Suppliers credit.

Unit IV

Warehousing in connection with imports – bonded warehousing – provision relating to NRI and their imports.

Unit V

Customs practice and procedure settlement of international trade disputes.

Text Book

1. Francis Cherrunilam

Paper –III : International Marketing

Unit I

International marketing – meaning, definition – Difference between domestic and international marketing – Features of International marketing – Barriers in international marketing – Future of global marketing.

Unit II

Channels of Exports marketing – The growth and benefits of direct marketing – Indirect marketing – Major channels of direct marketing – Online marketing.

Unit III

International marketing decision – Product strategies and product planning – Branding and packaging decision

Unit IV

Pricing strategies in international marketing

Unit V

International Marketing Information- source of foreign marketing intelligence – methods of identifying foreign market.

Text Books

International Marketing : Varshney and Bhattacharya
In Trade and Export Management – Francis oherunilam

Paper IV : Foreign Exchange Management

Unit I

Foreign exchange – Meaning – definition – Administration of foreign exchange – Foreign exchange transaction – Purchases and sales transactions – Authorized dealers of foreign currency accounts – vostro accounts

Unit II

Foreign exchange Market functions – exchange rates – spot and forward transaction – merchant rates – TT buying and selling rate

Unit III

Fixed Vs Floating exchange rate – Managing foreign exchange reserves – fiscal and monetary policies in India.

Unit IV

Inter bank deals – Cover deals trading – Swap deals – Arbitrage operations – Devaluation – Pros and cons.

Balance of payment – meaning – BOP account – diversilibrium – reasons for disequilibrium in BOP – measures to control disequilibrium

Unit V

Theories of foreign exchange – mint parity theory – balance of payment theory – Hecher obtain theory

Text Books

Foreign – exchange and international finance – A.V. Rajwade
International economics – Methatie

GROUP-B

| | |
|-----------|------------------------------------|
| Paper I | Financial Markets and Institutions |
| Paper II | Indian Stock Exchanges |
| Paper III | Futures and Options |
| Paper IV | Fundamental and Technical Analysis |

SEMESTER I PAPER I : FINANCIAL MARKETS & INSTITUTIONS

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 – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD.

Books for Reference:

1. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.
3. Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd.Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
4. Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.

SEMESTER II PAPER II INDIAN STOCK EXCHANGES

UNIT I

Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs.Brokers-Stock Exchange Dealings-Trading of Securities.

UNIT II

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring 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

Online Stock Trading-Meaning and features-Current Scenario-Regulating Online Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Online Stock Trading – Stock Index Futures.

Books for Reference:

1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
2. Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
3. Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
4. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Co. Ltd.,

III-SEMESTER

PAPER III – FUTURES AND OPTIONS

UNIT I

Introduction to Derivatives – Definition of derivatives 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 terminitory , 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 – Newyork Mercentile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange.

Books for Reference:

- 1.Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
- 2.Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
- 3.Financial Services : Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
- 4.The Financial and Analysis of Capital : A.J. Merrett, Allen Ykes projects

5.Financial Management : P.V. Kulkarni & B.G. Sathya Prasad

6.Financial Management : M.Y. Khan & P.K. Jain

IV SEMESTER

Paper IV - FUNDAMENTAL AND TECHNICAL ANALYSIS

UNIT I

Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.

UNIT II

Fundamental analysis – meaning – Market analysis – Indices of NSE and BSE

UNIT III

Industry analysis – meaning – methods - Company analysis – meaning – methods.

UNIT IV

Technical analysis – meaning – Dow Theory – Elliot Wave Theory

UNIT V

Moving Averages – Charts – macd -relative strengths.

Books for Reference:

1. Investment analysis and portfolio management : Reily.
2. Portfolio management : S.K. Baura.
3. Modern portfolio theory and investment analysis : Elton and Gurbar.
4. Securities analysis and portfolio management : Fischer and Jordan.
5. Investment :Jack Clark Francis & Richard w.Taylor.
6. Investment management :V.K.Bhalla.

GROUP-C

| | |
|-----------|--|
| Paper I | Principles and Practice of Marketing of Services |
| Paper II | Marketing Financial Services |
| Paper III | Marketing Health Services |
| Paper IV | Travel and Hospitality Services |

SEMESTER I

Paper I – Principles and Practice of Marketing of Services

- 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 guiding improving of service quality.

Books for Reference:

1. Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala.
2. Services Marketing - S.M. Jha.
3. Services Marketing - Dr.S. Shajahan.

SEMESTER II

Paper II - Marketing of Financial Services

- 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 - Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Dis advantages 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.

Books for Reference:

- Financial Services – Nalini Prava Tripathy
Financial Markets & Institutions – Frederic S. Mishkin
Financial Institutions and Markets - L.M.Bole

III SEMESTER

PAPER III - MARKETING OF HEALTH SERVICES

UNIT I

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

Note : The Question Paper shall cover 100% Theory.

Books for Reference

1. Marketing Health Services : Richard .K. Thomas
2. Service Marketing : S.M. Jha
3. Changing Trends in Health & Nutrition : Sujata, K.Dass
4. Teaching Today's Health : David J. Ans Paugh & Gene Ezell
5. Marketing for Health services:
A framework for communications,
evaluation & Total Quality Management : Rod Sheaff
6. Service Marketing : Helen Woodruffe
7. Service Marketing : P.K. Sinha & S.C. Sahoo

IV SEMESTER

PAPER IV - TRAVEL AND HOSPITALITY SERVICES

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 – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the 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.

Note : The Question Paper shall cover 100% Theory.

Books for Reference:

1. Tourism and Travel Management – Bishwanath Ghosh
2. International Tourism Management – A.K. Bhatia
3. Services Marketing – S.M.Jha
