

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

M.Com. (Master of Commerce)

(For the students admitted during the academic year 2010-2011 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

Study Components	Course Title	Ins. hrs / week	Examinations				Credit
			Dur.Hrs	CIA	Marks	Total	
Semester I							
	Managerial Economics	6	3	25	75	100	4
	Corporate Accounting	7	3	25	75	100	4
	Information Technology in Business	6	3	25	75	100	4
	Marketing Management	6	3	25	75	100	4
	Elective-I :	5	3	25	75	100	4
Semester-II							
	Business Research Methods	5	3	25	75	100	4
	Business Environment	5	3	25	75	100	4
	Applied Cost Accounting	5	3	25	75	100	4
	Human Resource Management	5	3	25	75	100	4
	Computer Applications: MS Office & Internet - Practical-I	6	3	40	60	100	4
	Elective-II :	4	3	25	75	100	4
Semester-III							
	Direct Taxes	6	3	25	75	100	4
	Management Accounting	7	3	25	75	100	4
	Financial Management	6	3	25	75	100	4
	Computer Applications: Tally - Practical-II	6	3	40	60	100	4
	Institutional Training (Report 40 marks and Viva 10 mks.)	-	-	50	-	50	2
	Elective-III :	5	3	25	75	100	4
Semester-IV							
	Investment Management	6	3	25	75	100	4
	International Business	5	3	25	75	100	4
	Internet & E-commerce	5	3	25	75	100	4
	Project Work & Viva-Voce (Project-160 & Viva-40) (OR) In lieu of Project work, the following two papers may be opted.	10		-	-	200	8
	1. Principles and Practice of Insurance	5	3	(25)	(75)	(100)	(4)
	2. Industrial Law	5	3	(25)	(75)	(100)	(4)
	Elective-IV :	4	3	25	75	100	4
TOTAL						2250	90

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

1. GROUP-A

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

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 of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

* 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.

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

III Semester :

1. Industrial/Institutional Training is to be made compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.
2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals)
Report 40 marks, Viva-voce 10 marks (Department level under the chairmanship of HOD)
3. Institution to be visited :
Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.
4. Duration of the visit : minimum of 21 days
5. Marks for the industrial training out of 50 should be sent to the University alongwith the III Semester Internal marks.

IV Semester :

1. Project Work and Viva-voce examination will be optional for the colleges. They can either opt for project or 2 theory papers in the IV semester which are given as below:
 1. Principles and Practice of Insurance 2. Industrial Law
 - a. If Project is opted by the college 200 marks with 8 credits will be awarded. The break-up of marks will be as follows: Project Work 160 mks.(80%) – Viva -40 mks.(20%)
External Examiners will be appointed by the University for conducting the viva-voce exam along with the concerned internal examiner.
Monthly review of the project work has to be conducted by the guide along with the head of the department for a systematic progress of the work.
 - b. If the theory papers are opted instead of project work, the marks and credits will be given as other core papers i.e., CIA – 25 marks and semester exam-75 marks.

SEMESTER I

PAPER – I MANAGERIAL ECONOMICS

UNIT – I

Nature and Scope of Managerial Economics in relation with other disciplines – 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 – Factor 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 - Economies scale of production.

UNIT - IV

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

UNIT – V

Business cycles – National income, monetary and fiscal policy – Public finance. TRIM's- Intellectual Property rights – TRIP's – Industrial Sickness – causes –remedies.

BOOKS FOR REFERENCE:

1. Maheswari and Varshney : Managerial Economics
2. P.L.Metha : - do-
3. G.S.Gupta : - do –
4. D.Gopalakrishnan : - do –
5. B.M.Wali & Kalkundrikar : - do –

Note: Question paper shall cover 100% Theory

PAPER - II CORPORATE ACCOUNTING

UNIT – I

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of 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.

UNIT - IV

Accounts of Banking companies and Insurance Companies.

UNIT – V

Inflation accounting – Human resource accounting-Principles of
Government accounting – Responsibility accounting.

BOOKS FOR REFERENCE

1. M.C. Shukla & T.S.Grewal : Advanced Accounting
2. R.L.Gupta : Advanced Accounting
3. Jain & Narang : Advanced Accounting

Note: Question paper shall cover 20% Theory and 80% Problems.

PAPER-III INFORMATION TECHNOLOGY IN BUSINESS

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 computers.

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 – Flow chart – system flow chart and program flow charts – Steps in developing a computer program.

UNIT - V

E-commerce –Internet –Intranet - Extranet – email its uses and importance- World Wide Web sites .

Note : Question Paper Shall covers 100% Theory

BOOKS FOR REFERENCE :

1. Computers and Commonsense : Roger Hunt and John Shellery
2. Using Micro computers : Brightman and Dimsdale
3. P.C. Software made simple : R.K. Taxali
4. Introduction to Computers : Alexis and Mathews Leon

PAPER IV- MARKETING MANAGEMENT

Unit-I

Definition and Meaning of Marketing and Marketing Management - Scope of Marketing Management - Nature and Importance of Marketing Management - Problems of Marketing Management - Difference between Sales Management and Marketing Management - Functions of Marketing Management – Principles of Marketing Management - Marketing Organisation Structure.

Unit-II

Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

Unit-III

Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel- Middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.

Unit-IV

Sales promotion - Meaning and Definition - Objectives and Importance of Sales Promotion - Causes for Sales Promotion Activities - Types of Sales Promotion Programmes - Salesmanship and Personal Selling - Steps in selling - essentials of Salesmanship - Importance of Salesmanship - Qualities of a good salesman.

Unit-V

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of a Advertising copy - Objections against Advertisement copy - Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition - Benefits or Services of an Advertising Agency.

Books for Reference :

1. Marketing Management : C.B.Mamoria and Joshi
2. Marketing management : Dr.C.B. Gupta and
Dr.N. Rajan Nair.
3. Marketing Management : Philip Kotler
4. Modern Marketing : R.S.N.Pillai & Bagavathi
5. Fundamentals of Marketing : William J.Stanton

II-SEMESTER PAPER-V BUSINESS RESEARCH METHODS

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 of 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 and contents and style 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 – OLS ordinary least square methods – Multiple regression.

UNIT – V

Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chi-square test.

BOOKS FOR REFERENCE:

1. Emory : Business Research Methods
2. Rummel & Ballaine : Business Research Methods
3. S.P. Gupta : Statistical Methods
4. C.R. Kothari : Research Methodology.

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

Paper VI - BUSINESS ENVIRONMENT

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 - New Industrial Policy - 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-SFC's.

Unit-V

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

Books for Reference

- | | |
|--|--|
| 1. Francis Cherunilam- | Business Environment. |
| 2. Dr.C.B.Gupta- | Business Environment. |
| 3. Gupta.N.S- | Multinational Corporations. |
| 4. Keith Davis and Robert L.Blomstorm. | Business society and Environment |
| 5. Francis E.Merrill | Society and Culture |
| 6. V.A.Avadhani | Investment and Securities markets in India |

PAPER VII - APPLIED COST ACCOUNTING

UNIT – I

Introduction of Cost Accounting – Meaning and definitions – Difference between financial and cost accounting – Relationship with Management accounting – Nature and significance of cost accounting – Installation of Costing system – Characteristics of ideal costing system – Methods of costing – Elements of costing – cost concept, fixed cost and variable costs – Preparation of cost sheet.

UNIT – II

Material classification and coding of material - fixation of maximum, minimum and reorder level – Economic order quantity – purchase procedure – storage of materials - Issue of materials – pricing of material issues and returns – Inventory control – Physical

verification – periodical and perceptual inventory – Analysis of discrepancies – Correction measures.

UNIT – III

Labour: Classifications of labour – Time keeping – Preparation of pay roll – Wage payment and incentive system – Idle time – Over time – Accounting of labour cost – Work study – Merit rating – Time and motion study – Labour turnover.

UNIT – IV

Meaning and classifications of Overheads – Classification according to function – variability and elements – Absorption of overhead cost – Difference between cost allocation and apportionment and reapportionment – Predetermined overhead recovery rates – Over absorption and Under absorption – Meaning and causes – Accounting of under, over absorbed overheads.

UNIT - V

Features of process costing – Comparison between Job costing and Process costing – Process losses – Inter – process Profits - Equivalent Production – Joint – Products and by products – Distinction between by – products, main products and joint products. Reconciliation of cost and financial accounts.

BOOKS FOR REFERENCE:

1. Horngren : Cost accounting with Managerial emphasis
2. Wheldon : Cost accounting
3. Biggs : Cost accounting
4. N.K.Prasad : Principles and practices of cost accounting
5. S.P.. Jain & K.L. Narang : Cost accounting

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

PAPER VIII - HUMAN RESOURCES MANAGEMENT

UNIT – I

Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – recognition of Participation – Theories X & Y – 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 motivations).

UNIT – III

Human behaviour process – Perception learning – Motivational 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 – Management of conflict – Leadership – Leadership theories.

BOOKS FOR REFERENCE:

1. P.C.Dinuvedi : Management of Human Resources
2. Fred Luthans : Organizational behaviours
3. Keith Darvis : Human behaviours at work
4. P.X. Tirupathi : Personal Management & Industrial Relations.
5. C.S. Memoria : Personal Management.

PAPER IX

COMPUTER APPLICATIONS PRACTICALS I

MS Office and Internet

MS WORD

1. Type a cost audit report and perform the following:
 - A) Right alignments, Bold the important words.
 - B) Center align the second paragraph and perform italics for the important words.
 - C) Change third paragraph into two column paragraph.
 - D) Insert page numbers at the bottom, Insert date, time and heading in the header section.
 - E) Character spacing for side headings.
2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.
 - Use bullets & numbering
 - Check the spelling according to British
 - Use thesaurus replace a word
 - Use drop cap
3. Type a sample research report and perform the following functions:
Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs using mouse.
4. Type a published horizontal form of a balance sheet of a company and perform the following
 - Tables: - insert, delete rows & columns
 - Borders: -top & bottom only
 - Auto format tables
 - Change backgrounds to differentiate heading of the table with others.
5. Identify an organization and prepare an organizational chart prevailing in that concern.
6. Prepare a table showing Employees Performance appraisal system, using the following for:
 - Use auto format for tables.
 - Change the text color of the headings.
 - Sort the employees in the alphabetical order.
 - Link the employees' address using hyperlink.
 - Merge two cells.
7. Using three column format type any 5 differences between Cost, Financial and Management Accounting.
8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.
9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.
10. Perform mail merge operation for sending notice to share holders for AGM.
11. Type your curriculum vitae and perform Template and indent the text.

M.S.POWER POINT

1. Draw diagram of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:
 - a) Product Advertisement, b) Company Advertisement

Using hyperlink to all slides, different animation effect for text & pictures, fully automatic – timing – 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
 - Delete the customer who had closed the A/c.
 - Insert a row in between the 1st & 2nd customer.
 - Insert a column in between Address & Email ID and Name it as Telephone Number
 - Hide the column 'Address'
2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
 - Copy the production department employees in sheet number 2.
 - Copy the details of the employees staying in Coimbatore city.
 - Find the person who is getting a maximum salary.
3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following:
 - Select a column and change the number format to Rupees and paise (0.00) format.
 - Change a particular range of cells font as bold
 - Select a row and hide it.
 - Use shortcut key and go to sheet 3 and select a cell.
 - Prepare a bin card for the issue & purchases made during the particular month use Auto format wizard.
5. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years fit it in a chart, and present it in power point.
6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
7. Prepare a break-even chart using Chart Wizard.
8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into different sheets in the name of each company use copying, count function and statistical functions.
9. Find the correlation between demand and price of a product.
10. Create a table showing the following:

1) Years (Minimum 5 years)	2) Profit	3) Depreciation
4) Profit after Depreciation	5) Tax	6) Profit after tax
7) Cash Inflows	8) Cumulative cash inflows	

Of a project and find it's **Payback Period**.
12. Prepare Final account of a banking companies in the new format using excel.

M.S.ACCESS

1. Create a students database find Total, Average, Display list where average is greater than 60% and Retrieve the students according to the highest marks.
2. Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:
 - I. Policy Number should be the primary key
 - II. Name should not be empty
 - III. Maintain at least 10 records
 - IV. Retrieve the addresses of female policyholders whose residence is at Coimbatore
3. Create a students database using design view for students mark details:
 - a) Add at least 10 records.
 - b) Sort the names in alphabetical order.
 - c) Find Total and Average
 - d) Display list where total is greater than 350.
 - e) Display list where marks are greater than 90 and total greater than 400.
 - f) Apply Sort option to display records.
 - g) Generate reports by using the above queries.
4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS.
5. Using Access ledger Accounts Wizard, prepare the following accounts in the books of State Bank of India, Coimbatore.

A) GAIL Limited B) Indian Oil Corporation C) Reliance Petro Chemicals

April 1 Opening balance in current account

A/C No	Name of the A/C holder	Rs.
CA 250	Gail LTD	30000
CA 251	Indian Oil Corporation	40000
CA 252	Reliance Petro Chemicals	25000

April 2. Deposits received form GAIL Ltd Rs. 4000

April 2. With drawls by Indian Oil Corpn. Rs. 10000

April 3 Reliance Petro Chemicals deposited a cheque issued by Hindustan oils Rs.10000.

April 3. GAIL issued a cheque for Rs 20,000 to Indian Oil Corpn.

- April 4. IOC encashed the Cheque
- April 4. Insurance premium paid for Rs. 4000 as per standing instruction given by IOC.
- April 5. Reliance Petro Chemicals withdrawn Rs. 5000
- April 6. GAIL issued a cheque to IOC Rs.4000.
- April 6. IOC deposited the cheque issued by GAIL.
- April 7. Reliance deposited a cheque received from XYZ traders Rs. 5000.

You are required to prepare the general ledger of the bank and View individual accounts, Create accounts summary.

INTERNET

1. Connect the Internet through a browser.
2. Create an E-mail ID.
3. Send an email to your friend and check mail inbox and other facilities in your mailbox.
4. Learn how to use search engines and list some of your search results.
5. Visit any of the stock exchanges website and collect the information regarding share price.
6. Visit www.rbi.com and download some information.
7. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.
8. Visit a website for an online marketing and write the procedures to place an order
9. Discussion forums and E-groups.
10. Visit the website of National Informatics Centre, Go to the ministry of Finance and collect information's regarding Economic Survey & Union Budget.

III SEMESTER PAPER -X DIRECT TAXES

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 and Income from House property.

UNIT – III

Computation of Profits and Gains of Business or profession – Calculation of Capital gain.

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.

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

Books for Reference:

- | | | |
|------------------------------|---|-------------------|
| 1. Direct Taxes | - | B.B. Lal |
| 2. Income Tax Law & Practice | - | Gaur & Narang |
| 3. Income Tax Law & Practice | - | Dr.H.C.Mehorotra |
| 4. Tax Laws | - | Dingar Pagare |
| 5. Income Tax | - | Bhagavathi Prasad |

PAPER - XI MANAGEMENT ACCOUNTING

UNIT – I

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation.

UNIT – II

Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements.

UNIT – III

Funds Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement –

Comparison between Funds Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

UNIT – IV

Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making.

UNIT – V

Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget – Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.

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

Books for Reference:

- | | |
|-----------------------------------|-------------------------------|
| 1. Management Accounting | - R.K.Sharma & Shashi k.Gupta |
| 2. Management Accounting | - Manmohan Goyal |
| 3. Management Accounting | -S.N.Maheswari |
| 4. Management Accounting
Reddy | - T.S.Reddy & Y Hari Prasad |
| 5. Management Accounting | - Khan & Jain |
| 6. Management Accounting | - R.S.N.Pillai and Bagavathy |

PAPER - XII FINANCIAL MANAGEMENT

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 – Net income approach – Net operating income Approach.

MM Hypothesis – Determinants of capital structure- Capitalisation – Over and Under Capitalisation- 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 – Cash Management – Receivables Management – Inventory Management – Determinants and Computation of Working Capital.

Note: Question paper shall cover 60% Theory and 40% Problems

Books for Reference:

1. Financial Management - Prasanna Chandra
2. Financial Management - I.M.Pandey
3. Financial Management - Khan & Jain
4. Financial Management - S.N.Maheswari
5. Principles of Managerial Finance - L.J.Gitman and Dr.M.Manickam
6. Financial Management - Sharma and Shashi K.Gupta

PAPER - XIII COMPUTER APPLICATIONS PRACTICAL- II (TALLY)

TALLY

CREATING A COMPANY

1) Create a Company with all relevant details including VAT options

Creating Ledger

2. Create the ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	
John & Co. a/c (purchased goods from this company)	
Ram agency a/c (sold goods to this company)	

3. Create vouchers and view Profit and loss a/c and Balance sheet for the following:

Hindustan Ltd. started the business on 01-04-....

1. Contributed capital by cash Rs 2, 00,000
1. Cash deposited in Indian bank Rs 50,000
2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
3. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
12. Credit sales to RAVI & Co Rs 50000 inv no 5
13. Goods returned by RAVI & Co Rs 5000 inv no 1
14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
17. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash

3. Paid to petty cash by cash Rs.1000
4. Furniture purchased Rs.20000
5. Salaries paid Rs. 10000
6. Rent Rs.4000
7. Electricity charges Rs.3000
8. Telephone charges Rs.3500
9. Cash purchases Rs.5000

Payments made by petty cash

10. Conveyance Rs.150
11. Postage Rs.100
12. Stationeries Rs.200
13. Staff welfare Rs.100
14. Stationeries purchased from Sriram & Co 1500 on credit
15. Depreciation on furniture 10%

4. Emerald & Co., started a business of home appliances from 1-4_....

01-04 received cash for capital 5, 00,000

07-04 credit purchases from LG Limited invoice no 123

Ovan	100nos	at Rs 800
Mixies	100nos	at Rs 1000
DVD player	100nos	at Rs 1500
Fridge	100nos	at Rs 2000

10-04 Credit Sales to AMN invoice no 1:

Ovan	70nos	at Rs 1000
Mixies	70nos	at Rs 1500
DVD player	70nos	at Rs 2000
Fridge	70nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

10-04 Cash Sales invoice no 2:

Ovan	10nos	at Rs 1000
Mixies	10nos	at Rs 1500
DVD player	10nos	at Rs 2000
Fridge	10nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limitedRs 2,00,000

15-4 Received cheque from AMN&coRs 3,00,000

Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000
Wages Rs 7000, Carriage inward Rs 1500.

25-04 Payment made by petty cash

Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-04 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

6. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for The Year Ending –

	Rs.		Rs.
Stock	9,300	Misc. income	200
Repairs	310	Purchases	15,450
Machinery	12,670	Purchase return	440
Furniture	1330	Sales return	120
Office expenses	750	Sundry creditors	12,370
Trading expenses	310	Advertisement	500
Land & Building	15,400	Cash in hand	160
Bank charges	50	Cash at bank	5,870
Capita	24,500	Sales	20,560
Loan	5,000	Sundry expenses	150
Closing stock	7,580	Insurance	500
		Traveling expenses	200

INVENTORY VALUATION

6. From the Information given below create unit of measurement, stock groups and stock items

Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

MAINTAIN BILLWISE DETAILS

7. Create bill wise details from the following

1. Ravi commenced business with a capital of Rs 2,00,000
2. Purchased goods from Kumar & Co Rs.15, 000 Paid in three installments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & co Rs. 20,000 amount to be paid in two instalment
5. Sold goods for cash for Rs .5000
6. Received cash from Ratna & co Rs. 75000
7. Paid to Kumar & co Rs. 7500
8. Sold goods for cash Rs.5000

CONSOLIDATION OF ACCOUNTS

8. Bharath Agencies, A Wholesaler Gives The Following Information:

Opening balances:

Capital: 20, 00,000	cash at bank:	10, 00,000
Cash in hand: 5, 00,000	furniture:	5, 00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen	Rs 35 per dozen	pencil	Rs. 30 per dozen
Ink pens	Rs 140 per dozen		

The following transactions take on a particular date:

- 1.purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
- 2.purchased 200 dozens of pencils from Gughan bros.@ Rs.21.50 per dozen for credit less discount of Rs 100
- 3.sold 10 dozens of pens to Dharma bros. For cash
- 4.sold 10 dozens of pens to Bema bros for credit
- 5.sold 50 dozens of pencils to Arjuna bros.
- 6.purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

- Stores ledger, Trading account, Income statement, Balance sheet
- Account summary Ignore dates

FOREIGN GAINS/LOSS

9. Calculate

- 01.01.2005 Purchased goods from U.K supplier 1000 £
 02.01.2005 Sold goods to U.S buyer 1500
 03.01.2005 Cash received from U.S buyer 1500
 (Selling rate rs.46/\$)
 04.02.2005 Paid cash to U.K supplier 1000
 (Selling rate Rs 53/ £)

Dollar \$:		Pound £:	
Std rate	- 1\$ - 43 Rs	Std rate	- 1 £ - 51 Rs
Sales rate	- 1\$ - 44 Rs	Sales rate	- 1 £ - 50 Rs
Buying rate	- 1\$ - 42 Rs	Buying rate	- 1 £ - 52 Rs

10. MEMO VOUCHER

An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

11. CHEQUE PRINTING

Print a cheque:

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.

Width 168, height 76, starting location 116, distance from top 23.

12. RATIO ANALYSIS

Enter the following details comment upon the short-term solvency position of the company:

Working capital Rs 20560492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

13. INTEREST CALCULATIONS

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to Ganesh Rs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to Ganesh 50,000

Interest parameters rate 14% per 365 days year

14. Calculate Interest

Cash deposited in SBI 1, 00,000 Rs

1-12 purchased goods from suppliers Rs 20,000

Deposited in SBI Rs.50, 000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

15. Display the interest calculations for the period 1-4 to 31-12

Opening balance

Ram & Co Rs 25,000

Krishna traders Rs 20,000

Interest parameters rate 12% per 365 days year

Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000(credit period 45 days)

Sold goods to Ram for Rs. 50,000(credit period 30 days)

Paid to Krishna the amount plus interest
Received from Ram plus interest

16. Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Go down	Unit of measure	Std cost	Sell Price	Op. Qty	Total Value
Inter Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000
Intel Premium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000
								400000

17. Using the above exercise create various vouchers including VAT calculation for the following

Date	Transactions
09/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Go down.
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.
12/4/2006	2Nos of Intel Premium III received from Vijay & CO, as it was not in a working position.
13/4/2006	2Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.

18. Create the following Inventory vouchers with data from any 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

19 In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

PAPER - XIV INVESTMENT MANAGEMENT

UNIT – I

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

UNIT – II

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

UNIT – III

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

UNIT – IV

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

UNIT – V

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.

Note: The question paper shall cover 100% Theory.

Books for Reference:

- | | | |
|---|---|------------------------|
| 1. Investment Management | - | Francis Cherunilam |
| 2. Investment Management | - | Khan and Jain |
| 3. Investment Management | - | Preeti Singh |
| 4. Investment Management | - | V.K.Bhalla |
| 5. Investment Management | - | V.Gangadha Ramesh Babu |
| 6. Investments: Analysis and Management | - | Charles P.Jones |

PAPER - XV INTERNATIONAL BUSINESS

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 BOP – Correction of adverse BOP.

UNIT – II

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

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 – Theories of foreign exchange – administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

Note: The question paper shall cover 100% Theory.

Books for Reference:

1. International Marketing Management - Varshney & Bhattachariya
2. International Business - Francis Cherunilam
3. Export Marketing - T.A.S. Balagopal
4. Money, Banking & International Trade - M.L.Seth

PAPER- XVI INTERNET & E-COMMERCE

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

Unit –III

Internet frauds – Internet security – Cyber Crimes - 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 trends.

Books for References:

- 1) Designing Systems for Internet Commerce - G.Winfield Treese Lawrence C.Stewart
- 2) E-commerce The Cutting Edge of Business - Kamelesh K Bajaj, Debjani Nag
- 3) Frontiers of Electronic Commerce - Kalakota and Whinston
- 4) E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson

Paper XVII – Project Work & Viva Voce.

(OR)

1. Principles and Practice of Insurance
2. Industrial Law

1. Principles and Practice of Insurance

UNIT-I

Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance.

UNIT-II

Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India.

UNIT-III

Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits – Cattle Insurance – Personal accident insurance.

UNIT-IV

General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing – Network and customer service.

UNIT-V

Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 – Protection of policy holders interest.

Reference Books :

1. M.N.Mishra – Insurance Principles and Practices.
2. G.S.Panda – Principles and Practices of Insurance.
3. P.Periasamy – Principles and Practices of Insurance
4. B.S.Bodla, M.C.Garg & K.P.Singh –Insurance Fundamentals, Environment and Procedures.
5. P.K.Gupta – Insurance and Risk Management.
6. Inderjit Singh, Rakesh Katyal and Sankly arrora – Insurance-Principles and Prqctices.

2. INDUSTRIAL LAW

UNIT-I

Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988.

UNIT-II

Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.

UNIT-III

Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981.

UNIT-IV

Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen's compensation Act 1923 – Employer's liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases.

UNIT-V

The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946.

Reference Books :

1. N.D.Kapoor – Industrial Law
2. P.L.Mallick – Industrial Law.
3. Factory Laws applicable Tamilnadu by S.Vaidyanathan, Madras Book Agency.
4. S.MShukla and R.N.Saxena – Industrial Law
5. P.P.S.Gogna – Business and Industrial law

GROUP-A

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

GROUP-B

1. Financial Markets and Institutions
 2. Indian Stock Exchange
 3. Futures and Options
 4. 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) – Dept 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 (STCD).

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. Finsncial 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

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

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

Fundamentals 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

1. Principles of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

I SEMESTER

PAPER I – PRINCIPLES OF INTERNATIONAL TRADE

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 Dangers 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 favoring Globalization.

Books for References:

1. International Trade – Theory and Evidence – By James R.Markusen, James R.Melvin, William H.Kaempfer & Keith E.Maskus.
2. International Trade and Export Management – Francis Cherunilam
3. International Business – Francis Cherunilam

Second Semester

Paper II Export and Import Trade Procedures

Unit I

Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.

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

Excise 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.

Books for References:

1. How to Export and How to Import – Nabhi publications
2. Export management – P.K. Khurana
3. Export Management – T.A.S. Balagobal
4. A Guide on Export Policy, Procedure and Documentation – M.I.Mahajan – Snow white publications

III SEMESTER

PAPER III - INSTITUTIONS FACILITATING INTERNATIONAL TRADE

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- Impediments 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 Organisation – GATT – Objectives-Evolution of WTO-Functions- Principles of WTO- Organisation 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- Organisation and management- Resources-Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-Purpose-Organisation 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.

Books for Reference:

1. International Business (Text & cases) : Francis cherunilam.
2. International Marketing : Rakesh Mohan Joshi.
3. International Business (Text & cases) : P. Sudha Rao
4. International Business Environment : Francis cherunilam.
5. Export Marketing : Achaya and Jain.
6. Export Marketing : B.S. Rathir & J.S. Rathir

IV SEMESTER
PAPER IV - INDIA 'S INTERNATIONAL TRADE

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 prospective - 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

Imports- Technology import contract- Technology policy and environment – selection and transfer issues – 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.

Note : The Question Paper shall cover 100% Theory.

Books for Reference:

1. International Trade and Export Management - Francis cherunilam.
 2. Export Management - T.A.S Balagopal
 3. International Trade - M.L. Varma
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