

**CMS COLLEGE OF SCIENCE & COMMERCE  
(AUTONOMOUS)**

**An ISO 9001:2000 certified institution and accredited at the A level by NAAC**

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**DEPARTMENT OF COMMERCE**

**M. COM DEGREE**

**SYLLABUS**

**SCHEME OF EXAMINATION (CBCS) (2011 onwards)**

## **DEPARTMENT OF COMMERCE**

### **M.Com**

#### **REGULATIONS**

##### **INTRODUCTION:**

The department of commerce that transforms students into corporate professionals offers courses that are highly relevant and job oriented in the modern business world. This course not has got demand in the employment market, but also enriched the students with entrepreneurial skills. The department also offers research programs like M. Phil and Ph.D. The department is supported by a sophisticated computer laboratory with 24 hours internet facility. The teaching-learning process inside the classroom is strengthened by the technologies such as OHP and LCD. The teachers are highly qualified and motivated.

##### **OBJECTIVES:**

The Objectives of this course is make the learners a employable one and the contents or curriculum attracts them to undergo further studies such as M.Phil., Ph.D., The curriculum also make the learners an entrepreneur.

##### **ELIGIBILITY: UG COURSE**

As per Bharathiar University Regulation

##### **DURATION OF PG COURSE:**

The course shall extend over a period of two years comprising of four semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester Examination shall be conducted at the end of each semester for the respective subject.

**CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641006**  
(Autonomous)

**M. COM DEGREE COURSE**  
**SCHEME OF EXAMINATION - CBCS PATTERN**  
(For the students admitted during the academic year 2011 onwards)

Sem	Part	Sub code	Subject / Paper	Ins. hrs/ week	Examinations				
					Dur. In hrs	CIA	ES E	Total marks	Credit
I	III	13A	Managerial Economics	6	3	25	75	100	4
	III	13B	Corporate Accounting	6	3	25	75	100	4
	III	13C	Information Technology and DBMS	5	3	25	75	100	4
	III	13D	Marketing Management	5	3	25	75	100	4
	III	1AP	Computer Practical – I (MS OFFICE)	5	3	40	60	100	4
	III		Elective Paper I – Human Resource Management	3	3	25	75	100	4
<b>Total</b>								<b>600</b>	<b>24</b>
II	III	23A	Business Research Methods	7	3	25	75	100	4
	III	23B	Business Environment	7	3	25	75	100	4
	III	23C	Advanced Cost and Management Accounting	7	3	25	75	100	4
	III	2AP	Computer Practical – II (Tally)	6	3	40	60	100	4
	III		Elective Paper II– Services Marketing	3	3	25	75	100	4
<b>Total</b>								<b>500</b>	<b>20</b>

III	III	33A	Direct Taxes	7	3	25	75	100	4
	III	33B	Strategic Management	6	3	25	75	100	4
	III	33C	Insurance Principles and Practices	7	3	25	75	100	4
	III	33D	Financial Management	7	3	25	75	100	4
	III		Institutional Training (Report 40 marks and Viva 10 Marks)	-	-	50	-	50	2
	III		Elective Paper III – Internet and E-Commerce	3	3	25	75	100	4
<b>Total</b>								<b>500</b>	<b>22</b>
IV	III	43A	Investment Management	6	3	25	75	100	4
	III	43B	International Business	6	3	25	75	100	4
	III	43C	Executive Communication	6	3	25	75	100	4
	III		Project and Viva(project 160 & Viva 40)	9	-	-	-	200	8
	III		Elective Paper IV -Retail Management	3	3	25	75	100	4
<b>Total</b>								<b>600</b>	<b>24</b>
<b>Grand Total</b>								<b>2250</b>	<b>90</b>

\*In the core subjects, Number of papers both theory and practical are included wherever applicable. 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

Industrial/ Institutional Training is to be made compulsory. The student should take it up during the II semester holidays and submit a report in III semester

1. It carries 50 marks with 2 credits. Break up for 50 marks(only internals)
2. Institution to be visited: banks, Insurance companies, trading, manufacturing and services organizations, auditor office and other financial institutions
3. Duration of visit: 21 days
4. Marks for industrial training out of 50 should be sent to controller office along with the III semester internal marks

### IV Semester:

1. Project work and viva voce examination will be compulsory.
2. Project carries 200 marks with 8 credit points. The break up of marks will be as follows:  
Project work 160 marks (80%) – Viva Voce 40 marks (20%)
3. External examiner will be appointed by university for conducting the viva voce exam along with concerned internal examiner

## **SEMESTER – I**

### **SUBJECT TITLE: MANAGERIAL ECONOMICS**

### **SUBJECT CODE: 13A**

**GOALS:** To enable the students to learn the basic structures of economic systems and the various market conditions.

**OBJECTIVES:** To enable the students to understand the application of principles of economics in the field of managerial decision making.

### **CONTENTS**

#### **UNIT I-10 hours**

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- 15 hours**

Demand analysis – Demand determinants, Demand distinctions – Elasticity of demand- Types, methods – Applications – Demand forecasting for Industrial goods and Consumer goods- Consumer durable – Factor influencing elasticity of demand.

#### **UNIT III- 18 hours**

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- 17 hours**

Pricing and output decisions in different market situations – Monopoly, duopoly and oligopoly competition – perfect and imperfect competition – pricing policies.

#### **UNIT V -15 hours**

Business cycles – National income – Monetary and fiscal policy – Public finance. TRIM ‘s- Intellectual Property rights-TRIP’s –Causes and Effects of Inflation- Industrial Sickness-causes-remedies.

**NOTE :** Question paper shall contain 100 % Theory

### **TEXT BOOKS**

1. Managerial Economics - Maheswari and Varshney, Sultan Chand & Sons.
2. Managerial Economics - P.L.Metha, Sultan Chand & Sons.
3. Managerial Economics - G.S.Gupta, Tata McGraw Hill.
4. Managerial Economics – Manoj Kumar Mishra, Vayu Education of India.
5. Managerial Economics- V.L. Mote, Samuel Paul & G.S.Gupta, Tata McGraw Hill

### **REFERENCE BOOKS**

1. Managerial Economics - Joel Dean, Prentice Hall India.
2. Economic Theory & Applications - D.M.Mithani, Himalaya Publishing House.
3. Managerial Economics-Mc Guigan, Moyer & Harris, Cengage Learning.
4. Managerial Economics- Mark Hirschey, Cengage Learning.
5. Managerial Economics- Geetika, Piyali Ghosh & Purba Roy Choudhury, Tata McGraw Hill.

## **SEMESTER I**

### **SUBJECT TITLE: CORPORATE ACCOUNTING**

### **SUBJECT CODE: 13B**

**GOALS:** To enable the students to learn the various accounting concepts followed in any corporate.

**OBJECTIVES:** To gain insight into the procedure relating to preparation of company final accounts.

### **CONTENTS**

#### **UNIT I – 18 hours**

Preparation of Final accounts — Profit prior to incorporation – Managerial remuneration – divided declaration out of the past and the current profits – Issue of Bonus shares

#### **UNIT II-18 hours**

Amalgamation – Absorption (excluding inter-company holdings) – External reconstruction – Internal reconstruction (including scheme of reconstruction).

#### **UNIT III- 12 hours**

Holding company accounts including inter-company holdings (two or more subsidiaries) – Liquidation of companies.

#### **UNIT IV- 15 hours**

Accounts of Banking companies and Insurance Companies

#### **UNIT V – 12 hours**

Inflation accounting – Human resource accounting – Indian and International Accounting Standards – Responsibility Accounting {THEORY ONLY}

**NOTE:** 80% problems-20%theory

### **TEXT BOOKS**

1. Advanced Accounting- M.C.Shukla &T.S.Grewal, S.Chand& Company Ltd.
2. Advanced Accounting- R.L.Gupta , Sultan Chand &Sons.
3. Advanced Accounting- Jain & Narang, Kalyani Publishers.



4. Corporate Accounting- T.S.Reddy & Moorthy, Margham Publications.
5. Advanced Accounting – Arulanadam M.A., Himalaya Publications.

**REFERENCE BOOKS**

1. Advanced Accounting- S.P.Iyengar, Sultan Chand & Sons
2. Financial Accounting - N.Vinayakam&B.Charumathi, S.Chand & Company Ltd
3. Advanced Accounting – Srinivasan .R,Himalaya Publishing House.
4. Company Accounts – Dr.A.K.Singhal,Ajay Mittal, Dr.Vinod Kumar Pardhan, Vayu Education of India.
5. Advanced Accounting– A.Mukherjee & M. Hanif, Tata Macgraw Hill Publishing Co, Ltd

## **SEMESTER I**

### **SUBJECT TITLE: INFORMATION TECHNOLOGY AND DATABASE MANAGEMENT SYSTEM**

#### **SUBJECT CODE: 13C**

**GOALS:** To enable the students to know the various information technology applications in the modern business arena.

**OBJECTIVES:** To enable the students to study the application of information technology in various fields of business.

#### **CONTENTS**

##### **UNIT I- 15 hours**

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 Development in hardware and software –Mobile Computing – Broadband

##### **UNIT II- 10 hours**

Data processing systems – Batch online and real time system – Time sharing – Multi programming and multi processing system – Networking – Local area and wide area networks- Data mining-Data warehousing.Ecommerce – internet – intranet – extranet – email its and uses and importance – World Wide Web sites- Electronic payment systems.

##### **UNIT III- 10 hours**

An overview of Database Management – Introduction – Definition of Database System – Data Independence – Relational Systems-Database System Architecture –Three Levels of the Architecture – Database Administrator – Client Server Architecture – Distributed Processing.

##### **UNIT IV- 15 hours**

An Introduction to Relational Database – Introduction – Relational Model – Relations and Relvars – An Introduction to SQL – Domains, Relations and Base Relvars. Relational Algebra – Introduction – Examples – Additional Operators – Relational Calculus – Introduction – Tuple Calculus – Example –Calculus Vs Algebra-Domain Calculus .

## **UNIT V -10 hours**

Database Design – Functional Dependencies – Introduction – Basic Definitions – Normalization – First, Second, Third Normal Forms-BCNF.

### **TEXT BOOKS**

1. Introduction to Computers - Alexis and Leon, Vikas Publishing House PL.
2. Information Technology - Curting Dennis.P, Tata Mc Graw Hill.
3. formation Technology- Rajaraman.V
4. An Introduction to Database System- C.J.Date, Pearson Education.
5. Database Management System- Alexis Leon and Mathews Leon, Vikas Publishing.

### **REFERENCE BOOKS**

1. Computers in Business - Parameshwaran, Sultan Chand & Sons.
2. Information Technology for Management- Lucas .C. Henry, Tata McGraw Hill.
3. Information Technology in Indian Language – Raghavan,
4. Database Management Concepts -Abraham Silberschatz, Henry F.Korth and S.Sudarshan, , McGraw Hill International.
5. Introduction to database management -Naveen Prakash, , Tata Mcgraw Hill Publishing House.

## **SEMESTER –I**

### **SUBJECT TITLE: MARKETING MANAGEMENT**

### **SUBJECT CODE: 13D**

**GOALS:** To make the students to learn and understand the various marketing approaches in the competitive world.

**OBJECTIVES:** To enable the students to gain the in-depth knowledge and skill in the field of marketing.

### **CONTENTS**

#### **UNIT I- 15 hours**

Definition and Meaning of marketing and marketing management – Scope, Nature and importance of marketing management – Problems of marketing management – Difference between Sale management and marketing management – Functions and Principles of marketing management – Market Organization Structure-Ethics in Marketing.

#### **UNIT II -10 hours**

Product Development – New Product planning and Development – Steps in New product development – Management of Product Life cycle – Product Line and Product Mix Strategy – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

#### **UNIT III- 12 hours**

Channels of Distribution – Meaning – Basic channels of distribution – Selection of a suitable channel – Factors influencing selection of a channel – Middle men in distribution – Kinds, Functions and Elimination of Middlemen – Arguments in favour of and against.

#### **UNIT IV -10 hours**

Sales Promotion – Meaning and definition – Objectives, importance of Sales Promotion– Types of sales Promotion programmes – Salesmen ship and Personal Selling – Steps in selling – essentials and of Salesmen ship – Qualities of a good Salesmen.

### **UNIT V- 13 hours**

Meaning and Definition of Advertising – Advertising and Publicity – Objectives, Functions – Advantages of advertising – Advertisement copy – Qualities of a good copy – Elements of a advertising copy – Objection against advertisement copy – Media of Advertisement – Factors governing the selection of the media advertising agencies – Meaning and definition – Benefits or Services of advertising agencies.

### **TEXT BOOKS**

1. Marketing Management - C. B. Memoria & Joshi, sultan chand publishers
2. Marketing Management - Philip Kotler, Prentice hall India.
3. Modern Marketing – R.S.N.Pillai , S.Chand & Company Ltd.
4. Modern Marketing – S.A.Sherlekar, Himalaya Publishing House.
5. Marketing Management- Rajan Nair .N, Sultan Chand & Sons.

### **REFERENCE BOOKS**

1. Marketing management – Saxena.R, Tata Mcgraw Hill.
2. Marketing Management - J.C. Gandhi, Tata McGraw-Hill.
3. Marketing Management – Robins Stephen.P., Prentice Hall India.
4. Marketing Management - Ramaswamy V.S., Macmillan India Ltd.
5. Marketing Management in Indian Perspective – JHA S. Singh

## SEMESTER – I

### SUBJECT TITLE: COMPUTER PRACTICALS – I (MS OFFICE)

#### SUBJECT CODE: 1AP

**GOALS:** To enable the students to learn the basic practical applications of Computers in business.

**OBJECTIVES:** To enable the students to gain the in-depth skill in business automation tools.

#### CONTENTSMS-WORD -15 hours

Type an error free document and perform various formatting operations

Type a cost-audit report and perform the following:

- ✧ Right alignment, Bold the important words
- ✧ Center-align the second paragraph and perform Italics for the important words.
- ✧ Change third paragraph into two column paragraph
- ✧ Insert page numbers at the bottom ,insert date time, and heading in the header section
- ✧ Character spacing for side headings

3. Type a sample research-report, and perform the following functions:

- ✧ Insert the symbols Caption, Page break, justification of text ,indent a text re-arrange paragraphs using mouse.

4. Identify an organisation and prepare an organisational chart prevailing in that concern.

5. Prepare a diagrammatic representation showing the elements of cost using auto shapes.

#### MS-POWER POINT- 12 hours

6. Prepare a simple invitation

7. Design an advertisement slide with animation effects

8. Design various slides for seminar and create a hyperlink among the slides

#### MS –EXCEL- 15 hours

9. Prepare a table showing customer details of a bank (Customer name ,Nature of Account, Account number, Address E-mail – ID and perform the following operation:

- ✧ Delete the customer number who has closed the A/C
- ✧ Insert the row in between the 1<sup>st</sup> and 2<sup>nd</sup> customer

- ✧ Insert a column between Address and E-mail ID and name it as telephone number
- ✧ Hide the column Address

10. Prepare the pay roll for the employees (10 employees) of an organisation 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, netpay of all employees.

11. Create a table showing the following:

- Years (Minimum 5 years)
- Profit
- Depreciation
- Profit after depreciaton
- Tax
- Profit after tax
- Cash Inflows Cumulative cash inflows of project and find its pay back period

**MS – ACCESS – 13 hours**

12. Create a students database find Total average Display list where average is greater than 60% and retrieve the students according to the highest marks

13. Create a students database using design view for students mark details:

- Add a least 10 records
- Sort the names in alphabetical order
- Find Total and Average
- Display the list where total is greater than 50 and greater than 400
- Apply sort option to display records
- Generate reports by using the above queries.

**INTERNET- 5 hours**

14. Create e-mail ID

15. Learn how to use search engines and list some of your search results

16. Visit RBI.com and collect some information

## **SEMESTER I**

### **SUBJECT TITLE: HUMAN RESOURCE MANAGEMENT**

#### **SUBJECT CODE: SSS1**

**GOALS** : To enable the students to learn the importance of the human resources, recruitment, and training and also the importance of the labour relations in the organization.

**OBJECTIVES:** To enable the student to learn about the pay plans, performance appraisal and compensation and the importance of the labour relation, the employee security and collective bargaining.

#### **CONTENTS**

##### **UNIT I- 7 hours**

Human Resource Philosophy – Changing environments of HRM – Functions & trends in HRM – Organization of HR department – Line & Staff functions – Role & Functions of HR Managers.

##### **UNIT II -5 hours**

Recruitment & selection: Selection process, basic testing concepts, types of test – selection techniques – interview techniques.

##### **UNIT III – 8 hours**

Orientation & Training: Orienting the employees - the training process - need analysis - Training techniques - special purpose training - Training via the Internet. Developing Managers: Management Development - The responsive managers - On-the-job and off-the-job training

##### **UNIT IV – 5 hours**

Performance appraisal: Methods - Problem and solutions - MBO approach – The appraisal techniques - Performance appraisal in practice.

##### **UNIT V- 5 hours**

Job evaluation – basics of compensation – factors determining pay roll – current trends in compensation – retirement benefits and other welfare measures to built employee commitment.



**TEXT BOOKS**

1. Personnel Management – C. B. Memoria, Himalaya Publishing.
2. Organizational Behaviour – L. M. Prasad
3. Human Resource Management – Subba Rao.P., Himalaya Publishing
4. Human Resource Management – Dessler Gary., Prentice Hall of India
5. Human Resource Management -Aswathappa

**REFERENCE BOOKS**

1. Personnel Management – Flippo Edwin .B. ., McGraw Hill International
2. Personnel Management – Ghosh,
3. Personnel Management – Monappan Arun., Tata McGraw Hill
4. Human Resource Management – K. Venugopal & K. Abdul Assis, Calicut University Central
5. Human Resource Management in Practice – Kandula, PHI Publishing

## **SEMESTER II**

### **SUBJECT TITLE: BUSINESS RESEARCH METHODS**

### **SUBJECT CODE: 23A**

**GOALS:** To make the students to learn the statistical tools for their research in business.

**OBJECTIVES:** To enable the students to gain research and analytical skills.

### **CONTENTS**

#### **UNIT I - 20 hours**

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 – 15 hours**

Sampling-sampling theory-methods and techniques-sampling size-sampling error-Fieldwork and data collection – Tools of data collection - observation-interview – schedule-mailed questionnaires-pilot study and final collection of data

#### **UNIT III – 17 hours**

Processing and analysis of data-checking-editing-coding-transcription and tabulation – data analysis- Measurement and scaling techniques statistical tools used in research-interpretations and report writing-types content and style of reports-steps in drafting reports

#### **UNIT IV – 18 hours**

Correlation –Simple, Partial and Multiple correlation-Regression models-OLS Ordinary least square methods-Time series analysis.

#### **UNIT V – 20 hours**

Test of Significance-T-test – Large sample and F test – Anova-One way and Two way anova-Chi-Square test of association and goodness of fit- test of significance for attributes, -business forecasting – Exponential Smoothing

**NOTE:** Question Paper shall cover 40% Problem and 60%Theory

**TEXT BOOKS**

1. Research methodology methods and techniques – C.R.Kothari, Wishwa Prakash, .
2. Research methodology and statistical techniques – Santhosh Gupta,Sultan Chand & Sons,
3. Research Methods – K. V. Rao , Sterling Publishers Pvt. Ltd.
4. Research methodology – Donald. R. Cooper, Tata McGraw Hill Publishing Co. Ltd.
5. Research Methods for Business- Sekaran, Willey.

**REFERENCE BOOKS**

1. Research methodology – P. Saravanavel, Himalaya publications
2. Advanced Statistical Methods – S.P.Gupta, Sultan Chand & Sons,
3. Research methodology – Donald. H. Burney, Thomas Asia Pvt. Ltd.
4. Business Statistics - S.P.Gupta, Sultan Chand & Sons.
5. Business Research methods – Zikmund,Cenage Learning.

## **SEMESTER II**

### **SUBJECT TITLE: BUSINESS ENVIRONMENT**

### **SUBJECT CODE: 23B**

**GOALS:** To enable the students to learn the various environments of business.

**OBJECTIVES:** To enable the students to gain insight into globalized business practice and environment.

### **CONTENTS**

#### **UNIT I – 20 hours**

Business: Meaning – Features – Scope and Objectives – Concept of business environment – Nature and Significance – Brief overview of Political, Legal, Economical , Social and Cultural environment and their impact on business – Ethics in business –Agro based Industry.

#### **UNIT II – 17 hours**

Economic Environment: Economic system and their effects on business – Macro Economics parameters like national income – Monetary policy – Fiscal Policy and their impact on business decisions – Industrial Policy of the government since independence – Recent trends in industrial policy – New Industrial policy-MSME and Government support measures.

#### **UNIT III – 20 hours**

Political Environment: Government and Business relationship India – Govt. control over business – Price and distribution control – Public distribution system – Govt. in Business – Public Sector - Need, achievements and its short comings - Recent trends in privatization - Disinvestment – VRS – Legal Environment: Impact of law in business – Consumerism – Law relating to consumer protection-Consumer Competition Act 2002.

#### **UNIT IV – 15 hours**

Social and cultural Environment: Their impact on business – Social attitudes – caste and communities – Social organization – Population – Size, Growth rate, Sex Composition and urbanization – Cultural heritage – Impact of Foreign culture – Social responsibility of business towards various social groups-Corporate social responsibility.

## **UNIT V – 18 hours**

Environmental pollution – Causes and consequences measures for control of pollution – Problems of child labour – Indian business in the globalized environment –Liberalization- Privatization –Globalization- Multi National Corporations – Impact of multinational system – Control of Multinationals.

### **TEXT BOOKS**

1. Essentials of Business Environment - K.Aswathappa, Tata Mc Graw hill
2. Business Environment: - Francis Cherunilam, Himalaya Publishing House
3. Business Environment Modern Era – Bipin Chandra Dave, Paradise Publishers
4. Business Environment – Justin Paul, Tata McGraw Hill
5. Business Environment – Suresh Bedi, Excel Books

### **REFERENCE BOOKS**

1. Environment & Entrepreneurs - B.C.Tandon
2. Social Responsibility of business - Justice Mukargee
3. Business Environment - Vivek Mittal, Excel Books
4. Public Policy -Sapru, Prentice Hall India.

## **SEMESTER II**

### **SUBJECT TITLE: ADVANCED COST AND MANAGEMENT ACCOUNTING**

#### **SUBJECT CODE: 23C**

**GOALS:** To enable the students to learn the elements of recording costs and improvising the managerial skills based on accounting.

**OBJECTIVES:** To understand the elements and the methods of recording costs.

#### **CONTENTS**

##### **UNIT I – 15hours**

Cost accounting: Meaning – Scope, objectives, function and importance -- Installation of costing systems and management accounting system – Cost Concepts and classification – Material Cost –Methods of Valuing material issues-Techniques of material control-Level setting-EOQ- JIT- ABC analysis-VED analysis-Perpetual Inventory System- Material Turnover Ratio-FNSD Analysis-Material cost reports.

##### **UNIT II – 15 hours**

Labour Cost: Computational and control Accounting for labour turnover idle time and overtime - Methods of remuneration: Time rate, Piece rate and incentives methods - Overhead: Meaning – Collection – and Classification - Allocation Apportionment and absorption of overheads

##### **UNIT III – 15 hours**

Methods of cost accounting – Unit / Output Costing –Cost Sheet- Selling Cost– Job and contract costing Operating Costing – Process Costing - Process Losses and Gains - By product and Joint Product - Reconciliation of cost and financial profits.

##### **UNIT IV – 15 hours**

Management Accounting: Meaning ,Scope ,objectives ,functions and importance - Uses, Limitations and differences- Ratio analysis – Significance and Limitations-profitability, liquidity, solvency, turnover Ratios.

##### **UNIT V – 15 hours**

Marginal costing: Cost –volume and profit analysis – breakeven analysis – Application of marginal costing in managerial decision making – Budgeting and budgetary control -Functional budgets – Flexible budgets and cash budget.

**NOTE:** Questions shall cover 60%problem and 40% theory.

**TEXT BOOKS**

1. Cost Accounting: S.P.Jain &K.L.Narang, Kalyani Publishers.
2. Cost Accounting: R.S.N .Pillai & Bhagavathi, S.Chand & Company.
3. Financial, Cost and Management Accounting – Dr.P.Periasamy, Himalaya Publishing House.
4. Cost Accounting And Financial Management –Ravi .M.Kishore, Taxmann
5. Management and Cost Accounting – Khan & Jain, Tata McGraw Hill

**REFERENCE BOOKS**

1. Management Accounting-S.N Maheshwari, Sultan chand publishers
2. Advance Cost and Management Accounting- S.P.Jain and Narang, kalyani publishers
3. Advance Cost and Management Accounting – V.K.Saxena and C.D.Vahist,Sultan Chand & Sons
4. Cost Accounting – Charles .T.Horncrun, George Foster & Srikant M.Datar, Prentice Hall.
5. Cost Accounting and Financial Management –M.Y.Khan & P.K. Jain, Tata McGraw Hill.

## SEMESTER II

### SUBJECT TITLE: COMPUTER PRACTICALS – II (Tally)

#### SUBJECT CODE: 2AP

**GOALS:** To enable the students to learn the basic practical applications of Computers in business accounting.

**OBJECTIVES:** To enable the students to Work with Tally.

#### Company Creation - 2 hours

1. Create a Company with all the relevant details

#### CREATING LEDGERS - 2 hours

#### 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. VOUCHER TYPES - 3 hours

By using a minimum of 5 transactions for each of the following vouchers, take transactions from any advanced accountancy book and prepare the following vouchers:

Receipt voucher, payment voucher, contra voucher, sales voucher, purchase voucher, debit note and credit note voucher.



4.From the Balances of Ms. Kavitha, Prepare Trading And Profit And Loss A/C And Balance Sheet For The Year Ending ----

	<u>Stock</u>	Misc income	200
	<u>9,300</u>	Purchases	15,450
Repairs	310	Purchase return	440
Machinery	12,670	Sales return	120
Furniture	1330	Sundry creditors	12,370
Office expenses	750	Advertisement	500
Trading expenses	310	Cash in hand	160
Land and buildings	15,400	Cash at bank	5870
Bank charges	50	Sales	20,560
Capital	24,500	Sundry expenses	150
Loan	5,000	Insurance	500
Closing stock	7580	Traveling expenses	200

5.From the below create unit of measurement, stock groups and stock items – 5 hrs

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
Lactogen	10	100	nos

**6. Create stock items, stock groups, sales categories, god owns, 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

**MAINTAIN BILLWISE DETAILS**

**7. Create bill wise details – 5 hours**

- 1) Raja commenced business with a capital of Rs 10,000
- 2) Purchased goods from Kumar & co 15,000 Rs. 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 installment
- 5) Sold goods for cash for Rs 5000
- 6) Received cash from ratna & co 7500
- 7) Paid to kumar & co 7500
- 8) Sold goods for cash 5000

**8. Cost categories and Cost center - 5 hours**

Nov 1: Purchased Goods From Abc & Co -15,000

Banglore branch-5,000, Chennai branch-10,000

Allocate the cost to the products: Mouse- 7000, Keyboard- 15,000

2. Sold Goods For Cash Rs 20,000

Bangalore branch-7,000, Chennai branch-13,000

Allocate the cost to the products: Mouse -9000, Keyboard 11,000

3. Paid To ABC & Co Rs 15,000

4. Salary Paid 3000 Rs To Salesman

Mr.raj 1600 Mr.ravi 1400

**9. Currencies - 6 hours**

Calculate forex value

On 1-12-sold to foreign customer 100 bags of wheat at the rate of 25\$ per bag  
(new ref export 1 due dates 7 days)

On 15-12 received from foreign customer 2000 \$ @ 39 per \$ plus bank

Charge 50 \$ std rate 35 per \$ selling rate 36 \$ buying rate 37 per \$

On 1-12 the rates for pounds are as follows

std rate 50 per pound : selling rate 51 per pound : buying rate 52 per pound

on 12-12 purchased from foreign supplier 200 bags of wheat @ 5 pound per bag. The rupee was being traded at Rs 52 per pound. Due days is 15 days

on 20-12 paid to the foreign supplier 1000 pounds at Rs 53 per pound

bank charges incurred was Rs 2000

**10.Foreign gain/loss - 6 hours**

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

**11 RATIO ANALYSIS - 4 hours**

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

Working capital Rs 3000492, Cash 14500, Bank 18500, Debtors 418260 Creditors 529337, Sales 715252, Purchases 403310, Stock 225982

Net profit?

**12. INTEREST CALCULATIONS - 3 hours**

Cash deposited in Canara bank Rs 1,00,000

Sold goods to ganesh Rs 25,000

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

Sold goods to ganesh 50,000

Interest parameters rate 16% per 365 days year

**13.Calculate Interest - 3 hours**

Cash deposited in SBI Rs.1,00,000

Purchased goods from suppliers Rs 20,000 on 1<sup>st</sup> December

Deposited in SBI Rs.50,000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

**14s. 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

## **SEMESTER II**

**SUBJECT TITLE: SERVICES MARKETING**

**SUBJECT CODE: SSS2**

**GOALS** : To enable the students to understand the role and importance of Services marketing.

**OBJECTIVE:** To acquaint the students with specific customer services issues ,competence in customer satisfaction ,service quality and customer service, skills that are essential in growing and sustaining the existing customer base.

### **CONTENTS**

#### **UNIT I – 7 hours**

Introduction to Services Marketing –Classification of Services-An overview of the service sector—Services marketing mix.

#### **UNIT II – 6 hours**

Consumers in Service Industry: Buyer Characteristics –Decision making process -Customer Decision Process An Overview- Customer Retention-Meaning- Benefits- Tactics –Emerging Customer Retention Programs.

#### **UNIT III - 6 hours**

Service process: Introduction- Planning-Service blue print-Process Flowcharts-Bench Marking- Ethical Issues in Services Marketing.

#### **UNIT IV – 6 hours**

Pricing in Services: Role- Steps-Objectives –Factors affecting Pricing-Special issues of Pricing- Methods and Strategies of Pricing- Marketing Strategy in services : Types of marketing in service firms .

#### **UNIT V - 5 hours**

Marketing of Services: Introduction –Bank and Insurance Marketing- Tourism Marketing – Hospital Marketing-Airline Marketing and other Marketing services.Globalisation of Services.

**TEXT BOOKS**

1. Services Marketing –Vasanti Venugopal, Raghu V.N., Himalaya Publishing House.
2. Marketing of Services – K. Douglas Hoffman, John E. G. Bateson, Cenage Learning India.
3. Services Marketing and Management – B. Balaji, Sultan Chand & Sons.
4. Services Marketing-S.M.Jha, Himalaya Publishers.
5. Services Marketing –Ravi Shankar, Excel Books.

**REFERENCE BOOKS**

1. Services Marketing – Roland .T.Rust, Anthony J.Zahorik and Timothy, Addison-Wesley.
2. Services Marketing-Christopher Love Lock- Pearson Education Asia.
3. Services Marketing – Valanrie A. Zeitharol and Mary Jo Bitner-Tata McGraw Hill.

**SEMESTER III**  
**INSTITUTIONAL TRAINING**

Each student is required to undergo training in reputed business institution for a prescribed period of twenty one days during the summer vacation between second and third Semesters. The training shall be in banking, financial institution and industrial enterprise or consultancy organizations. After the training, each student shall submit a detailed report of the work done, to the department. There will be a viva voce examination based on the report submitted by the student which carries 50 marks, 40 for the report and 10 marks shall be awarded for viva-voce examination.



### **SEMESTER III**

#### **SUBJECT TITLE: DIRECT TAXES**

#### **SUBJECT CODE: 33A**

**GOALS:** To enable the students to learn the basics of direct taxes

**OBJECTIVES:** To provide conceptual understanding of the provisions with regard to the Direct Tax Laws that is the Income -Tax Act 1961.

#### **CONTENTS**

##### **UNIT I-13 hours**

Provisions of Income Tax Act 1961- relating to previous year and Assessment year- scope of total income and residential status – income not forming part of total income - Agricultural income- Incomes entitled to relief.

##### **UNIT II-17 hours**

Income from salaries - Income from House property

##### **UNIT III-17 hours**

Profits and gains of business and profession - computation of income under capital gains - Income from other sources.

##### **UNIT IV – 13 hours**

Computation of total income-Aggregation of income-Set off and Carry forward of losses- deductions under section 80

##### **UNIT V- 15 hours**

Tax planning –Advance payment of tax – Tax deducted at source – Returns to be submitted to the income tax department.

**Note:** Question paper shall contain problem-oriented questions 60% and theory 40%.

#### **TEXT BOOKS**

1. Direct Tax Law and Practice: Dr.Vinod, K.Singhania & Kapil Singania, Tax Man Publication Pvt Ltd.
2. Income Tax : Mehorothra, Sultan Chand & Sons, New Delhi
3. Income tax Law and Practice: V.P Gaur and D. B Narang, Kalyani Publishers, New Delhi.

4. Direct Taxation - T. N. Manoharan, Snow White Publications
5. Direct Tax Laws – Girish Ahuja & Dr. Ravi Gupta, Bharat Law House Pvt. Ltd

**REFERENCE BOOKS**

1. Tax Laws - Dingar Pagare, Sultan Chand & Sons, New Delhi.
2. Law & Practice of Income Tax in India - Dr. Bhagavathi Prasad, Wisha Prakasan, New Delhi.
3. Tax Laws and Tax Planning - Dingar Pagare, Sultan Chand & Sons, New Delhi.
4. Income Tax Law and Practice – Rajavelu, Margham Publication.
5. Income Tax Law and Practice- Hariharan, Vijaya Publications.

### **SEMESTER III**

#### **SUBJECT TITLE: STRATEGIC MANAGEMENT**

#### **SUBJECT CODE: 33 B**

**GOALS** : To enable the students to learn the concept and nature of strategic management

**OBJECTIVES** : To acquaint students to understand, formulate and apply strategies in selected functional areas of management.

#### **CONTENTS**

##### **UNIT I-13 hours**

Strategy – Strategic Management – Definition – Scope – Levels of Strategy – Strategic Management Process- Role of different strategies- Benefits of strategic management – Approaches to strategic management – limitations of Strategic Management

##### **UNIT II- 17 hours**

Vision – Developing strategic vision- Significance of strategic vision , Mission – Meaning – Components of Mission – Difference between corporate mission and strategic vision. Corporate objectives – importance of objectives –Factors affecting objectives- Classification of objectives – objectives of Non-profit organizations.

##### **UNIT III- 17 hours**

Formulation of Strategy- Approaches – Situation analysis – SWOT analysis – Relating SW and OT, TWOS matrix- Portfolio analysis – BCG Matrix – GEC Matrix. Concept of Strategic implementation – Steps in Strategic implementation – Formulation of SBU strategy.

##### **UNIT IV- 13 hours**

Overview of strategic evaluation – Essential features of an effective evaluation – techniques of strategic evaluation ,Strategic Control- Techniques –essential features –Types– stages of control-control process..

##### **UNIT V – 15 hours**

Functional strategies – Marketing – production – Personnel and financial plans and policies.

### **TEXT BOOKS**

1. Strategic Management - Francis Cherunilam Himalaya Publishing House.
2. Pearce John A, Richard B & Robinson Jr., Strategic Management – Strategic Formulation & implementation , AITBS publishers .
3. Business Policy & Strategic Management –Azhar Kazoni, Tata McGraw Hill.
4. Strategic Management –John.A.Pearce II, Richard .B.Robinson, AITBS Publishers
5. Strategic Management- Charles W.L.Will & Gareth.R.Jones, Biztantra.

### **REFERENCE BOOKS**

- 1., Strategic Management- Barnett John, H and William, D Atlantic Publishers and Distribution.
2. Business Policy: Strategic Management- Prasad, L.M., Sultan Chand & Sons.
3. Strategic Management – V.S.Ramasamy and S.Namakumari, Macmillan.
4. Strategic Management- Thompson Stukland, Tata McGraw Hill.
5. Strategic Management –Donald .J. Bowersox and M.Bixby Cooper, TataMcGraw Hill.

### **SEMESTER III**

#### **SUBJECT TITLE: INSURANCE PRINCIPLES AND PRACTICE**

#### **SUBJECT CODE: 33C**

**GOALS:** To enable the students to learn the basics of insurance practices.

**OBJECTIVES:** To enable the students to gain insight into insurance fundamentals and practice

#### **CONTENTS**

##### **UNIT I- 18 hours**

Introduction to insurance – Definition of Insurance – Principles of Insurance- Functions of Insurance- Kinds of Insurance - Benefits of Insurance-

##### **UNIT II- 17 hours**

Indian Insurance Industry – Historical framework of insurance – Globalization and its Impact in India. – Risk in Insurance Insurance Sector Reforms— Procedure for formation and Registration.

##### **UNIT III- 20 hours**

Practical aspects of Life Insurance – Basic Procedure for Issuing Life Insurance Policy – Issue of Duplicate Policies – Nomination – Assignment – Revivals – Policy loans – Surrender value – Claim settlement – Relevant Insurance documents – Proposals Forms, First Premium Receipts, Policy contract, Endorsement renewal notice/Bonus notice and other insurance documents.

##### **UNIT IV – 18 hours**

General Insurance – Products of General Insurance – Forms used in General Insurance – Specialised Classes – Miscellaneous Insurance.

##### **UNIT V – 17 hours**

Insurance Intermediaries– Agents, Brokers, Surveyors and Loss Assessors– Third Party Administrators– Corporate Agents – Bank assurance – Taxation aspects of Insurance. IRDA Act (Insurance Regulatory Development Authority)

**TEXT BOOKS**

1. Insurance and Risk Management:-Dr. Gupta P. K., Himalaya publishing.
2. Modern concepts of Insurance- Mishra M.N, sultan chand.
3. Principles and Practice of Insurance- Panda G.S., Kalyani Publishers.
4. Risk Management and Insurance- Harrington and Niehaus, Tata McGraw Hill.
5. Manual of Insurance Laws- Bharat's, Bharat Law House Pvt Ltd

**REFERENCE BOOKS**

1. Principles and Practice of insurance: Kothari and Paul
2. Principles of Health Insurance Coverage – Prem Nagpal, Cyber Tech Publishers.
3. Significance of Insurance – Dr. Usha Virwel, Bhasker Publications, Kanpur
4. Laws and Regulations of Insurance - Dr. Usha Virwel, Bhasker Publications, Kanpur

### **SEMESTER III**

#### **SUBJECT TITLE: FINANCIAL MANAGEMENT**

#### **SUBJECT CODE: 33D**

**GOALS:** To enable the students to learn the basics of financial management concepts and practices.

**OBJECTIVES:** To provide a conceptual framework within which the key financial decisions of the concerns can be analyzed.

#### **CONTENTS**

##### **UNIT I- 17 hours**

Nature and scope of financial management- objectives- Financial decisions- Relationship between Risk and Return-Role and functions of financial manager-Time value of money.

##### **UNIT II- 18 hours**

Cost of capital-Meaning and importance-Cost of debt, preference, equity and retained earnings-weighted average cost of capital-capital budgeting-Techniques- ROI, pay back period, ARR, IRR, NPV and discounted cash flow.

##### **UNIT III -20 hours**

Financial Leverage-measures-EBIT-EPS analysis- Operating leverage-financial, business and operating risks – Theories of capital structure-net income approach- Net operating income approach. MM hypothesis- Determinants of capital structure-leasing- Nature & types of leasing- Advantages and disadvantages of leasing- Financial evaluation of leasing.

##### **UNIT IV – 18 hours**

Dividend Theories-Walter's model-Gordon and MM model-Dividend Policy-forms of Dividend - Determinants of Dividend policy.

##### **UNIT V – 17 hours**

Working capital Management-Determinants and computations of working capital – Cash, Inventory and Receivable Management.

**Note:** Question Paper covers 60% problems and 40% Theory

### **TEXT BOOKS**

1. Management accounting and Financial Control- Dr.S.N.Maheshwari, Sultan chand publishers
2. Financial Management- Prasanna Chandra, Tata Mc Graw Hill.
3. Financial Management and Policy- James C.Vanviorne, Prentice Hall.
4. Fundamentals of Financial Management- Vyuptakyhsh, Pearson Education.
5. Instrumental Financial Management- Madhu Vij,Excel Books

### **REFERENCE BOOKS**

1. Financial Management: I. M Pandey, Vikas Publishing House.
2. Financial Management:-Khan & Jain, Tata McGraw Hill.
3. Management Accounting – Sharma. R.K. Sasi.K. Gupta, Kalyani Publications
4. Financial Management - S.Kr. Paul Chandranipaul – New Central Book Agency London
5. Cases in Financial Management - Pandey Bhat – Tata Mc Graw Hill



### **SEMESTER III**

#### **SUBJECT TITLE: INTERNET & E-COMMERCE**

#### **SUBJECT CODE: SSS3**

**GOALS** : To enable the students to learn the importance of internet and e-commerce.

**OBJECTIVE** : To provide knowledge on future of internet commerce.

#### **CONTENTS**

##### **UNIT I -7 hours**

History of Internet & www - Meaning of electronic commerce – advantages and disadvantages – Internet, Intranet and Extranet – Technology of internet commerce – Search Engines

##### **UNIT II- 5 hours**

Business Process Re-Engineering, Electronic Data Interchange – Advantages – Concept of E-Filing – Electronic Payment Systems – Internet banking – ATM

##### **UNIT III- 5 hours**

Internet frauds – Internet security – Cyber Crimes - Cyber laws – e-governance

##### **UNIT IV- 7 hours**

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

##### **UNIT V- 6 hours**

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

**Note:** The question paper shall cover 100% Theory.

#### **TEXT BOOKS**

1. Designing Systems for Internet Commerce - G.Winfield Treese Lawrence, Lawrence C Stewart.
2. E-commerce: The Cutting Edge of Business - Kamelesh K Bajaj, Debjani Nag.
3. E-Commerce-A Management Perspective- P.T.Joseph, Prentice Hall.
4. Electronic Commerce- Pete Loshoi& Paul .A. Murphy, A.Jaico Book.
5. E-Commerce.Com-Patricial B.Seybold, Pen-Timer.

**REFERENCE BOOKS**

1. Frontiers of Electronic Commerce - Kalakota and Whinston.
2. E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson.
3. Intranets Unleashed- David Harrett, Techmedia.
4. Internet- Margaret Leving Young, Tata McGraw Hill.
5. E- Commerce from Vision to Fulfillment – Elias M. Awad, PHI Learning Pvt.Ltd.

## **SEMESTER IV**

### **SUBJECT TITLE: INVESTMENT MANAGEMENT**

### **SUBJECT CODE: 43A**

**GOALS:** To enable the students to learn the basics of investment concepts.

**OBJECTIVES:** To impart skills of fundamental and security analysis

### **CONTENTS**

#### **UNIT I-15 hours**

Nature, meaning and scope of investment – Importance of investment – Factors Influencing investment – Investment media – Features of an Investment Programme -Investment process – Risk and Return

#### **UNIT II -13 hours**

Capital Market and stock exchange in India – structure of capital market – New Issue market – stock exchanges in India – Mechanics of trading – Legal control of stock exchangers – SEBI and its role guidance – NSE – OTCEI – Recent Trends – stock market operation – security market indicators – SENSIX, NIFTY & INDEX.

#### **UNIT III- 17 hours**

Fundamental and Technical analysis and security evaluation: Economic Analysis – Industry analysis – Company Analysis – Technical analysis – scope. Portfolio analysis Management: Portfolio analysis, scope – portfolio selection –Risk and return – types of portfolio – International diversification.

#### **UNIT IV -17 hours**

Investment alternatives: Bonds – Preference and Equity shares – LIC – Unit Trust – Provident funds – Mutual funds – Merchant Banking – National savings scheme. Portfolio performance evaluation: Dimensions of evaluation.

#### **UNIT V -13 hours**

Depository - Participants – DEMAT (NSDL) -Portfolio Revision: Needs and Problems – Methods of revision – formula plan For revision – constant ratio and variable ratio and plans.

### **TEXT BOOKS**

1. Investment Management - Preeti Singh, Himalaya publications
2. Investment Management - V. K. Balla, S.Chand co ltd.
3. Security Analysis and Portfolio Management- V.A.Avadhoni, Himalaya Publishing.
4. Modern Portfolio Theory and Investment Analysis –Elton and Guber, Wiley.
5. Investment Analysis and Management –Jack Clark Francis –McGraw Hill

#### **REFERENCE BOOKS**

1. Security analysis and portfolio management – Donald E Fisher, Prentice hall
2. Investment Management -Khan & Jain,
3. Portfolio Management –Samil K.Barua, J.R.Varma and V.Raghunathan-Tata McGraw Hill.
4. Manuals of SEBI-Vabhi Kumar Jain, A Nabhi Publication.
5. Security Analysis - Fisher

## **SEMESTER IV**

### **SUBJECT TITLE: INTERNATIONAL BUSINESS**

### **SUBJECT CODE: 43B**

**GOALS:** To enable the students to learn the basics of international business concepts.

**OBJECTIVES:** To enable the students to learn international business concepts, product, and process

### **CONTENTS**

#### **UNIT I- 16 hours**

Global marketing – international orientations – internationalization stages – drivers and restrainers of globalization – international business decisions – Types of international business – objectives – Social issues in international business.

#### **UNIT II- 17 hours**

International Trading Environment – Protectionism – Tariff Barriers – Commodity Agreements – State Trading – SAARC – SAPTA – Indo- Lanka Free Trade Agreement

#### **UNIT III -15 hours**

GATT – W T O and Global Liberalisation – GATS – TRIMs – TRIPs – Patents – Dispute Settlement – Anti- Dumping Settlement – UR Agreement and Developing Countries.

#### **UNIT IV – 15 hours**

Trade and BOP of India – Foreign trade under the plans – Major Imports – Major Exports- directions of trade – Balance of payments – Major problems of India's sector – Export price structure – Export price quotations and incoterms – Information Requirements for export pricing.

#### **UNIT V – 12 hours**

India in the Global setting – India an emerging market – India in Global Trade – Liberalisation and Integration with Global Economy - Globalisation of Indian Business.

### **TEXT BOOKS**

1. International Business: Francis Cherunilam, Prentice Hall Publishing House.
2. International Marketing Management : Varshney & Bhattachariya, sultan chand.

3. Export management: TAS Balagopal, himalaya publications.
4. International Business: Jeevanatham.
5. International Business-Alan M.Rugman and Richard M. Hodgetts,McGraw Hill.

**REFERENCE BOOKS**

1. Money, Banking, International Trade and Public Finance: M.L.Seth, Sultan Chand publications
2. International business – Charles W Hill, Tata Mc Graw hill.
3. International Finance- Prakash .G.Apte, Tata McGraw Hill.
4. World Trade and payments – Richard .E.Caves. Jeffrey .A..Franlel and Ronald W.Jones,Harper Collins.
5. International Business- Danies and Radebaugh,Pearson Education.

## **SEMESTER IV**

### **SUBJECT TITLE: EXECUTIVE COMMUNICATION**

### **SUBJECT CODE: 43C**

**GOALS:** To enable the students to learn the basics of communication skills.

**OBJECTIVES:** To develop the written and oral Business Communication Skills

### **CONTENTS**

#### **UNIT I-15 hours**

Role of Communication – Types - Models of Communication – Communication Environment – Media of Communication – Barriers to Communication – Principles of Good Communication.

#### **UNIT II- 18 hours**

Principles of Effective Business Writing – Direct and Indirectness in business Writing – Inquires and Replies – Orders and their Execution - Handling refusals – Business and Credit Refusals – Requisites for Collection – Sales Letter –Letter of Application for Employment

#### **UNIT III- 15 hours**

Business Reporting – Types of Business reports – Essentials of Good Report – Preparation of Reports – Reports by Individuals – Reports by Committees.

#### **UNIT IV -10 hours**

Public Speaking and oral Reporting – Making Formal Speeches – Selection of the topic – Determination of Presentation Methods – Consideration of Personal Aspects - Audience Analysis – Appearance and Bodily Action – Use of Voice and Visual Aids – Telephone Conversation.

#### **UNIT V- 17 hours**

Conducting and participating in meetings – Interviewing – Requirements – Conducting and Attending Interviews for a situation – Addressing Business Meetings – Face to Face Communication - Listening – Problems in Listening

### **TEXT BOOKS**

1. Business Communication – Raymond V Lesikar, John D. Petit
2. Business Communication – Varinder Kumar, Bodhraj, kalyan publishers

3. Essentials of Business Correspondence – Rajendra Pal, S. Korlahalli, Sultan chand & Sons,
4. Business Communication – Kathiresan, Dr. Radha, Prasanna Publishers
5. Business Communication – Anjaneesethi, Bhavana Adhikani, Tata McGraw Hill,

**REFERENCE BOOK**

1. Practical Communication – Francis J Beyin
2. Effective Technical communication – M. Ashraf Rizvi – McGraw Hill,
3. Communication for Management – Reena Gupta, Har- Anand Publications Pvt. Ltd
4. Communication for Business – L. A. Woolcott & W. R. Unwin – Palgrave House
5. Fundamentals of Business data Communication – Jerry Fitzgerald & Alan Dennis,  
Wiley India Edition.



## **SEMESTER IV**

### **SUBJECT TITLE: RETAIL MANAGEMENT**

### **SUBJECT CODE: SSS4**

**GOALS** : To enable the students to be aware of need and importance of retail business.

**OBJECTIVE** : To acquaint students with the retail market segmentation.

### **CONTENTS**

#### **UNIT I-6 hours**

Introduction – Retail industry in India – Characteristics – Functions – categories of retailers – Retailing channels abroad and in India – Franchising – Multi level marketing – The changing face of retailing.

#### **UNIT II- 6 hours**

Consumer behaviour – Factors affecting consumer decision making – Stages of consumer decision – Influence of situational variables on shopping behaviour – Indian shoppers.

#### **UNIT III – 8 hours**

Meaning – Benefits – Segmenting, targeting and positioning – criteria for effective market segmentation – Classification of consumer goods – Bases for segmentation – Customer Profile – Market segmentation in India.

#### **UNIT IV- 6 hours**

Importance of location decision – Location determining factors – Types of retail location – Site selection analysis – Estimate of store sales – Retail Location Theories – Location assessment procedures.

#### **UNIT V – 4 hours**

Product management – Brand Management – Merchandise management – Model Stock Plan – Constraining factors – Types of suppliers – Criteria for the selection of suppliers.

**TEXT BOOKS**

1. Retail Management – A Strategic Approach, Barry Berman and Joel R.Evans,Macmillan Publishing Co.
2. Retail Management, Chetan Bajaj, Rajnish Tuli, Nidhi. V.Srivastava,Oxford University Press,
3. Retail Management – Suja Nair, Himalaya Publishing House.
4. Retail Management – Berman Evans, Prentice Hall.
5. Retail Management –A Global Perspective- Dr.Harjit Singh.S.Chand & Sons.

**REFERENCE BOOKS**

1. Modern Retail Management: Principles and Techniques-Jain.J.N., and Singh Regal Publications, New Delhi.
2. Channel Management and Retail Marketing -Meenal Dhotre, Himalaya Publishing House, New Delhi.

## **PROJECT WORK**

Each student is required to submit a project report at the end of the fourth semester, have to select a topic for project in the third semester itself. Project may be a topic or relating to a particular industry or company. Project must be relating to the field of commerce like banking, finance, marketing, HR and the like. The students have to appear for viva-voce examination at the end of the fourth semester which carries 200 marks, 160 marks for project report and 40 marks for Viva voce.