

## **MASTER OF COMMERCE WITH COMPUTER APPLICATIONS REGULATIONS**

### **ELIGIBILITY:**

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

### **OBJECTIVES OF THE COURSE**

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

1. To enable the students to acquire professional knowledge over Commerce and Computer related subjects.
2. To impart knowledge in advanced recent concepts and applications in various fields of commerce.
3. To enable the professional competence in the application of computer in a globalised environment.
4. To embed practical knowledge in the minds of students through industrial visits and various training programmes.
5. To enable students to carryout action oriented researches in commerce and computer applications.
6. To equip the students to occupy important positions in Business, Industries and related organizations.

## SCHEME OF EXAMINATIONS

Subject Code	Subject	Hrs. of Instruction	Duration of Exam	Max. Marks			Credit points
				CA	CE	Total	
<b>First Semester</b>							
15PCM13A	Managerial Economics	6	3	25	75	100	4
15PCM13B	Marketing Management	7	3	25	75	100	4
15PCM13C	Relational Data Base Management System	7	3	25	75	100	4
15PCM13P	Computer Applications Lab-I	4	3	40	60	100	4
	Elective I:	6	3	25	75	100	4
		<b>30</b>				<b>500</b>	<b>20</b>
<b>Second Semester</b>							
15PCM23A	Corporate Accounting	6	3	25	75	100	4
15PCM23B	Human Resource Management	5	3	25	75	100	4
15PCM23C	Business Research Methods	5	3	25	75	100	4
15PCM23D	Object Oriented Programming with C++	5	3	25	75	100	4
15PCM23P	Computer Applications Lab - II :	4	3	40	60	100	4
	Elective II:	5	3	25	75	100	4
		<b>30</b>				<b>600</b>	<b>24</b>
<b>Third Semester</b>							
15PCM33A	Direct Taxes	7	3	25	75	100	4
15PCM33B	Visual Basic	6	3	25	75	100	4
15PCM33C	Financial Management	7	3	25	75	100	4
15PCM33P	Computer Applications Lab - III :	4	3	40	60	100	4
15PCM33T	Internship and Viva- Voce	-	-	50	-	50	2

M. Zalegy  
 BoS Chairman/HoD 29/07/15  
 Department of Commerce (CA)  
 Dr. M. G. P. Arts and Science College  
 Coimbatore - 641 048

Dr. P. R. MUTHUSWAMY.  
 PRINCIPAL  
 Dr. NGP Arts and Science College  
 Dr. NGP - Kalapatti Road  
 Coimbatore - 641 048  
 Tamilnadu, India

## M.Com- CA (Students admitted from 2015-2016 onwards)

	Elective III	6	3	25	75	100	4
		<b>30</b>				<b>550</b>	<b>22</b>
<b>Fourth Semester</b>							
<b>15PCM43A</b>	Investment Management	5	3	25	75	100	4
<b>15PCM43B</b>	Cost and Management Accounting	6	3	25	75	100	4
<b>15PCM43C</b>	Java Programming and HTML	5	3	25	75	100	3
<b>15PCM43P</b>	Computer Applications Lab-IV:	4	3	40	60	100	3
<b>15PCM43V</b>	Project and Viva - Voce	6	-	-	-	100	6
	Elective IV	4	3	25	75	100	4
		<b>30</b>				<b>600</b>	<b>24</b>
	<b>Total</b>					<b>2250</b>	<b>90</b>

**LIST OF GROUP ELECTIVES**

<b>Sem./ Paper</b>	<b>Subject Code</b>	<b>Group A Subjects</b>	<b>Course Code</b>	<b>Group B Subjects</b>	<b>Subject Code</b>	<b>Group C Subjects</b>
<b>Sem. I/ Paper I</b>	15PCM1EA	Financial Markets and Institutions	15PCM1EB	Principles and Practice of Marketing Services	15PCM1EC	Principles of International Trade
<b>Sem. II/ Paper II</b>	15PCM2EA	Indian Stock Exchange	15PCM2EB	Marketing of Financial Services	15PCM2EC	Export and Import Procedure
<b>Sem. III/ Paper III</b>	15PCM3EA	Future and Options	15PCM3EB	Marketing of Health Services	15PCM3EC	Institutions Facilitating International Trade
<b>Sem. IV/ Paper IV</b>	15PCM4EA	Fundamental and Technical Analysis	15PCM4EB	Travel and Hospitality Services	15PCM4EC	India's International Trade

**1. INTERNSHIP PROGRAMME:**

Internship have to be carried out for 20 days during Second Semester vacation and the report of the same shall be submitted for evaluation.

Mark distribution: CA 20: CE 30.

**2. PROJECT WORK:**

2.1 During the fourth semester each student shall do a project under the guidance of a faculty member.

2.2 For project, two examiners shall be appointed. One External and one Internal as per the norms prescribed in the regulations of the college.

2.3 Mark distribution for Project: CA 50: CE 50.

**Total Credit Distribution**

Subjects	Credits	Total		Credits	Cumulative Total
<b>Part III:</b>					
Core Theory	4	12 x 100	1200	48	90
Core Theory	3	01 x 100	100	03	
Core Practical	4	3 x 100	300	12	
Core Practical	3	1 x 100	100	03	
Internship	2	1 x 50	50	2	
Project Work	6	1x 100	100	6	
Electives	4	4x100	400	16	
<b>Total</b>			<b>2250</b>	<b>90</b>	

### **FOR COURSE COMPLETION**

Students have to complete the following subjects:

- Core papers in I, II, III and IV Semesters.
- Elective papers in the I, II , III and IV Semesters.
- Core practical's in I, II, III and IV Semesters.
- Internship and Viva Voce in III Semester.
- Project and Viva - Voce in IV Semester.

<b>15PCM13A</b>	<b>MANAGERIAL ECONOMICS</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To enable the students to learn the basic principles of economics and its application in the decision making process of business.
2. To make the students to understand the micro and macro environment of the business.

**CONTENTS**

**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. Supply - Determinants of supply.

**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**

Markets - Forms of Market - Government intervention in Market - Characteristics - Pricing Methods - Objects of pricing policies - Price Theory - Perfect Competition - Monopoly- Monopolistic competition - Oligopoly, Duopoly, Monopsony and Duopsony - Features -Price output determination.

## **UNIT - V**

Business Cycle - National income - Monetary and Fiscal policy:  
Objectives - Central Bank and instruments of monetary and fiscal policy -  
Industrial Sickness - Causes - Remedies.

### **TEXT BOOKS:**

1. *Sankaran, S.* 2006. **Managerial Economics** [Fifth Edition].  
Margham Publications, Chennai.
2. *Varshney, R.L., and Maheshwari, K.L.* 2004. **Managerial Economics**  
[Eighteenth Edition]. Sultan Chand and Sons, New Delhi.

### **REFERENCE BOOKS:**

1. *Mehta, P.L.* 2010. **Managerial Economics** [Sixteenth Edition].  
Sultan Chand and Sons, New Delhi.
2. *Ahuja, H.L.* 2014. **Managerial Economics** [Eighth Edition]. Sultan  
Chand and Sons, New Delhi.



<b>15PCM13B</b>	<b>MARKETING MANAGEMENT</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**

**Hours Per Week: 7**

**OBJECTIVES:**

1. To familiarize the students with the basic concepts and principles of marketing.
2. To develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

**CONTENTS**

**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.

**UNIT-II**

Product Development - New Product Planning and Development - Steps in New Product Development - Product life cycle - 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 channel - Middlemen in distribution - Kinds - Functions - Elimination of Middlemen - Arguments in favor of and against.

#### UNIT-IV

Sales promotion – Objectives and importance of sales promotion – Causes for sales promotion activities – Types of sales promotion programmes – Salesmanship and Personal Selling – Steps in Personal Selling – Essentials of Salesmanship – Importance of Salesmanship – Qualities of a good salesman.

#### UNIT-V

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 – Benefits or Services of an Advertising Agency.

#### TEXT BOOKS:

1. *Pillai, R.S.N., and Bagavathi.* 2009. **Modern Marketing Principles and Practices** [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2. *Gupta, C.B., and Rajan Nair, N.* 2012. **Marketing Management** [Seventh Edition]. Sultan Chand & Sons, New Delhi.

#### REFERENCE BOOKS:

1. *Philip Kotler., and Gary Armstrong.* 2008. **Principles of Marketing** [Twelfth Edition]. Pearson Education Publication, Chennai.
2. *Sherlekar, S.A.* 2009. **Marketing Management** [Thirteenth Edition]. Himalaya Publishing House, Mumbai.

<b>15PCM13C</b>	<b>RELATIONAL DATABASE MANAGEMENT SYSTEMS</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours Per Week: 7**

**OBJECTIVES:**

1. Develop intermediate level understanding and skills with designing more database information system.
2. To know the Architectural Design, Structural Embedded SQL, Hierarchical Approach and Network Concept.

**CONTENTS**

**UNIT- I**

Introduction – Database System Applications-Database Systems Vs File Systems-View of data-Data Models-Database Languages- Database users & administrators. E-R Models: Basic concepts- Constraints-Keys-E-R diagram.

**UNIT - II**

Database System Architecture – Basic Concepts: Data System, Operational Data, Architecture for a Database System, Distributed Databases. Data Structures and Corresponding Operators: Introduction, Relational Approach, Hierarchical Approach, Network Approach.

**UNIT - III**

Relational Approach: Relational Data Structure: Relation, Domain, Attributes, Key, Relational Algebra : Introduction, Traditional Set Operation – Attribute - Attribute names for derived relations – Special Relational Operations.

**UNIT - IV**

DML – adding a new Row/Record – Customized Prompts – Updating and Deleting an Existing Rows/Records – retrieving Data from Table – Arithmetic Operations – restricting Data with WHERE clause – Sorting. Normalization: Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.

## UNIT - V

Hierarchical Approach: IMS data structure – Physical Database, Database Description– Hierarchical sequence – External level of IMS: Logical Databases, the program communication block. Network Approach: Architecture of DBTG System. DBTG Data Structure: Sample Schema, Difference between subschema and schema– DBTG Data Manipulation.

### TEXT BOOKS:

1. *Dates, C.J.* 1998. **An Introduction to Database System** [Third Edition]. Naroso Publication House, New Delhi.
2. *Bipin C. Desai.* 1999. **An Introduction to Database System** [Third Edition]. Galgotia Publication, New Delhi.

### REFERENCE BOOKS:

1. *Abraham Silberschatz., and Henry F. Korth.* 2002. **Database Systems concepts** [Third Edition]. Tata Mc Graw Hill Publishing Company Ltd., New Delhi.
2. *Atul Kahate,* 2009. **Introduction to Database Management Systems** [Third Edition]. Pearson Education Publication, Chennai. New Delhi.

<b>15PCM13P</b>	<b>COMPUTER APPLICATIONS LAB - I</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

**MS OFFICE AND ORACLE**  
**MS OFFICE**

1. Creating a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the following:
  1. Right align and bold face
  2. Center align and italics
  3. Justify and center alignment
  4. Also insert footnote and endnote for the same.
  5. Change a paragraph into two column paragraph
  6. Insert page number at the bottom
  7. Insert date, time and heading in the header section.
  
2. Preparation and sending of invitation / notice using mail merge for the following situation with 5 address.  
(Any one of the following)
  - a) For opening a new branch
  - b) Inauguration of ATM
  - c) Informing about new scheme or offer
  
3. Preparation of Table using MS word – Sales Analysis for a period of five years for three products.
  
4. Preparation of table using EXCEL for any one of the following
  - a) Employees payroll
  - b) Sales data
  - c) Students marks and perform the following functions  
(Total, Average, Percentage, conditional sum and show the results in chart)
  
5. Creation of an Excel sheet and apply the following statistical functions to analyze the data (Any one of the following)
  - a) Mean, Median, Mode
  - b) Standard Deviation
  - c) Time Series

6. Preparation of questionnaire for a research problem by using MS WORD - use word art, reference, borders and shading and insert a table relevant to your research problem.
7. Preparation of PowerPoint presentation for any one of the following:
  - a) Product Advertisement
  - b) Company Advertisement
  - c) Annual General Meeting (Minimum 5 slides)

**Requirements**

1. Using Hyperlink to all slides
2. Different animation effect for text and pictures
3. Fully automatic - timing - 2 minutes

8. Preparation of table using Access for any one of the following:
  - a) Pay Roll
  - b) Student record
  - c) Sales data
  - d) Address database of customers -

**Requirements**

(By using Design view/ Wizard view)

1. One of the fields should be Primary Key
2. Apply sort option to display records (at least three different method of sorting)
3. Generate reports by using different queries.

**ORACLE**

9. Creation of table **Software** with the fields and insert the values:

<b>Field name</b>	<b>Field type</b>	<b>Field size</b>
Programmer name	Character	15
Title	Character	20
Language used	Character	15
Software cost	Number	10 with 2 decimal place
Development cost	Number	10
Software sold	Number	3

**Queries:**

- a) Displaying the details of software developed by "PRAKASH".
- b) Displaying the details of the packages whose software cost exceeds "2000".
- c) Displaying the details of the software that are developed in "C++".
- d) Displaying the price of costliest software developed in "C".
- e) Displaying the details of the programmer whose language used is same as "Suresh".

10. Creation of table **Company** with the following fields and insert the values:

Field name	Field type	Field size
Company name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier name	Character	15
No of employees	Number	4
GP percent	Number	6 with 2 decimal places

**Queries:**

- a) Displaying all the records of the company which are in the ascending order of GP percent
- b) Displaying the name of the company whose supplier name is "Telco".
- c) Displaying the details of the company whose GP percent is greater than 20 and order by GP percent
- d) Displaying the detail of the company having the employee ranging from 300 to 1000
- e) Displaying the name of the company whose supplier is same as like Tata's.

11. Creation of table named **Employee** with the following fields and insert the values:

Field name	Field type	Field size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Joining	Date	-
Salary	Number	10 with 2 decimal places

**Queries:**

- Displaying name of the employees whose salary is greater than "Rs.10,000".
- Displaying the details of employees in ascending order according to Employee Code.
- Displaying the total salary of the employees whose grade is "A".
- Displaying the details of the employee earning the highest salary.
- Displaying the names of the employees who earn more than "Ravi"

12. Creation of table named **Student** with the following fields and insert the values:

Field name	Field type	Field size
Student Name	Character	15
Gender	Character	6
Roll No.	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places



**Queries:**

- a) Calculating percentage of the students.
- b) Displaying the names of the students whose percentage is greater than 80
- c) Displaying the details of the student who got the highest percentage.
- d) Displaying the details of the students whose percentage is between 50 and 70.
- e) Displaying the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

13. Creation of the table named PRODUCT with the following fields and insert the values:

Field name	Field type	Field size
Product no	Number	6
Product name	Character	15
Unit of measure	Character	15
Quantity	Number	6 with 2 decimal places
Rate	Number	4 with 2 decimal places
Total amount	Number	8 with 2 decimal places

**Queries:**

- a) Updating the statements to calculate the total amount and selecting the record.
- b) Selecting the records whose unit of measure is "Kg".
- c) Selecting the records whose quantity is greater than 10 and less than or equal to 20.
- d) Calculating the entire total amount by using sum operation.
- e) Calculating the number of records whose unit price is greater than 50 with count operation.

14. Creation of table PAYROLL with the following fields and insert the values:

Field name	Field type	Field size
Employee no.	Number	8
Employee name	Character	8
Department	Character	10
Basic pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net pay	Number	8 with 2 decimal places

**Queries:**

- a) Updating the records to calculate the net pay.
- b) Arranging the records of employees in ascending order of their net pay.
- c) Displaying the details of the employees whose department is "sales" .
- d) Selecting the details of employees whose  $HRA \geq 1000$  and  $DA \leq 900$ .
- e) Selecting the records in descending order.

<b>15PCM23A</b>	<b>CORPORATE ACCOUNTING</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

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

**OBJECTIVES:**

1. To provide conceptual understanding of the principles involved in the maintenance of company accounts in accordance with the provisions of company law.
2. To make the students get awareness regarding various companies accounting procedures.

**CONTENTS**

**UNIT - I**

Preparation of Company 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 - Preparation of Profit and Loss Account - Balance Sheet- Insurance Companies - Life Insurance and General Insurance-Life Assurance Fund-Revenue Account - Balance Sheet

## **UNIT - V**

Inflation Accounting - Human resource Accounting - Principles of Government accounting - Responsibility Accounting- IFRS and Accounting Standards (Theory Only).

### **TEXT BOOKS:**

1. *Reddy, T.S., and Murthy, A.* 2007. **Corporate Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. *Jain, S.P., and Narang, K.L.* 2009. **Advanced Accountancy - II: Corporate Accounting** [Eighteenth Edition]. Kalyani Publishers, New Delhi.

### **REFERENCE BOOKS:**

1. *Arulanandam, M.A., and Raman, K.S.* 2002. **Advanced Accountancy** [Sixth Edition]. Himalaya Publishing House Pvt Ltd., Mumbai.
2. *Gupta, R.L., and Radhaswamy, M.* 1999. **Advanced Accountancy** [Thirteenth Edition]. Sultan Chand Sons, New Delhi.

<b>15PCM23B</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To study the basic principles in Human Resource Management.
2. Aims to give students the knowledge, understanding and key skills that are required by today's HR Professionals.

**CONTENTS**

**UNIT - I**

Meaning - Importance - Evaluation - Objectives - Scope -Hawthorn Studies - Its implications - Organization structure.

**UNIT - II**

Human resource planning - Job analysis - Role analysis - Selection and Recruitment - Testing - Interview- Training - Promotion.

**UNIT - III**

Performance appraisal - Job evaluation and merit rating - Job satisfaction. Human behaviour process - Perception - Motivation-theories of Motivations - Personality development -Main determinants of Personality - Theories of personality.

**UNIT - IV**

Organisational 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 - Management of conflict - Leadership -Types of Leadership - Leadership theories.

**TEXT BOOKS:**

1. *Gupta, C.B.* 2011. **Human Resource Management** [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.
2. *Prasad, L.M.* 2000. **Organizational behaviour** [Third Edition]. Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. *Memoria, C.B.* 2004. **Personnel Management** [Twenty Fourth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Fred Luthans,* 2005. **Organizational Behaviour** [Tenth Edition]. Tata Mc Graw Hill Company, New Delhi.
3. *Aswathappa, K.* 2012. **Organizational Behaviour** [Tenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.

15PCM23C	BUSINESS RESEARCH METHODS	SEMESTER- II
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**Total Credits: 4**

**Hours Per Week: 5**

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

### **OBJECTIVES:**

1. To provide students with a firm foundation and understanding of business research methods and the research process.
2. To understand the relevance of and be able to apply a range of both quantitative and qualitative research methods

### **CONTENTS**

#### **UNIT - I**

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

#### **UNIT - II**

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

#### **UNIT - III**

Test of significance - 't' Test - large sample and 'f' Test, test of significance for attributes, analysis of variants - Business forecasting - Types of Business forecasting - Chi-square test.

#### **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

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, contents and style of reports – Steps in drafting reports.

### TEXT BOOKS:

1. *Kothari, C.R.* 2012. **Research Methodology (Methods & Techniques)** [Second Edition]. New Age International Pvt. Ltd., New Delhi.
2. *Murthy, C.* 2009. **Research Methodology** [First Edition]. Vrinda Publications Pvt. Ltd., New Delhi.
3. *Gupta, S.P.* 2011. **Statistical Methods** [Forty First Edition].Sultan Chand & Sons, New Delhi.

### REFERENCE BOOKS:

1. *Saravanavel, P.* 2004. **Research Methodology** [Fifteenth Edition]. Kitab Mahal Publication, Allahabad.
2. *Krishnasami, O.R., and Ranganatham, M.* 2005. **Methodology of Research and Social Science** [Second Edition]. Himalaya Publishing House, Mumbai.



<b>15PCM23D</b>	<b>OBJECT ORIENTED PROGRAMMING WITH C++</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

1. To familiarize the Object Oriented Programming Concepts using C++.
2. To demonstrate the means useful in resolving typical implementation problems with the help of standard C++ language libraries.

### **CONTENTS**

#### **UNIT - I**

Evaluation of Programming Paradigm - Elements of Object oriented programming- Data Encapsulation and Abstraction classes - Inheritance - Derived classes - Polymorphism - Operator overloading - Friend functions - Polymorphism - virtual functions - Merits and demerits of OOP's - Popular OOP languages - Applications of C++ - Structure of C++ program.

#### **UNIT - II**

Data types - Character set - Token, Identifiers and Keywords - Variables - Operators and expressions - Control flow - IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..While loops, break statement, switch statement, continue statement and goto statement. Arrays - Operations on arrays - Multidimensional arrays - Strings - String manipulations. Functions - Function components - Library functions - Inline functions.

#### **UNIT - III**

Classes and objects - Class specification - Class objects - Accessing class members - Defining member functions - Data Hiding - Friend functions and Friend classes. Constructor - Parameterized Constructors - Destructors - constructor overloading - Copy constructor.

## UNIT - IV

Operator overloading - Overloadable operators - Rules for overloading operators -Data conversion. Inheritance - Forms of inheritance - single, multiple, multilevel, hierarchal and hybrid inheritance - When to use inheritance - Benefits of Inheritance.

## UNIT - V

Virtual functions and Polymorphism - Need for virtual functions - Pointers to derived class objects - Pure virtual functions - Abstract classes - Rules for Virtual functions - Classes and file operations - Data file operations - Opening of file - Closing of file - Stream state member functions - Reading/writing a character from a file - Structure and file operations.

## TEXT BOOKS:

1. *Balagurusamy, E.* 2003. **Object Oriented Programming with C++** [Second Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.
2. *Venugopal, K.R., Rajkumar., and Ravishanker, T.* 2000. **Mastering C++** [Fourth Edition]. Tata Mc Graw - Hill publishing Company Ltd., New Delhi.
3. *Ashok N. Kamthane,* 2003. **Object Oriented Programming With ANSI And TURBO C++** [First Edition]. Pearson Education Publication, Chennai.

## REFERENCE BOOKS:

1. *Ravichandran, D.* 2001. **Programming with C++** [First Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.
2. *Herbert Schildt,* 1998. **The Complete Reference - C++** [Third Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.

<b>15PCM23P</b>	<b>COMPUTER APPLICATIONS LAB - II</b>	<b>SEMESTER II</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **TALLY**

1. Creation of Voucher & ledger with adjustments by using Tally (Using F11 and F12 keys).
2. Preparation of Trial Balance, Profit & Loss A/C and Balance sheet with 5 adjustments.
3. Preparation of Inventory statement using the following Methods
  - a) FIFO
  - b) LIFO
  - c) Simple Average method
  - d) Weighted Average Method.
2. Preparation of a Fund flow statement.
3. Preparation of Cash flow statement.
4. Analyzing the Performance of an organization by using Ratio with minimum of 5 Ratios.

### **C++**

7. Preparation of Pay Roll by using simple program.
8. Calculation of EOQ, Minimum Level, Maximum Level, Re-order level by using simple program.
9. Calculation of working capital using class and objects (member function should write inside and outside the class)
10. Calculation of contribution, P/V Ratio, BEP and Margin of Safety using Functions.
11. Calculation of Simple Interest and Compound Interest using inline functions.
12. Calculation of Depreciation - by using constructors and Destructors.
13. Calculation of sum and product of two complex numbers using operator overloading.
14. Preparation of cost sheet using inheritance.

<b>15PCM33A</b>	<b>DIRECT TAXES</b>	<b>SEMESTER- III</b>
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**Total Credits: 4**

**Hours Per Week: 7**

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

**OBJECTIVES:**

1. To make the students familiar with the direct tax law of the country.
2. To give advanced level of knowledge on direct tax laws and computation of tax, filing of returns and assessment procedures.

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16- Income from House Property: Types of Rental value- Determination of Annual value-Let-out house-Self occupied house-Deductions out of annual value.

**UNIT - III**

Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases -Deemed profits -Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains -Determination of cost of acquisition and improvement.

**UNIT - IV**

Income from Other Sources: General incomes -Specified incomes- Deductions U/S 57 - Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C - 80U)- Assessment of Individuals.

## **UNIT - V**

Income Tax Authorities – Powers – Functions - Procedure for Assessment: Income tax returns - Filing of Returns – Belated returns – Forms of returns of income – PAN – Types of Assessment - Collection of Tax.

### **TEXT BOOKS**

1. *Gaur, and Narang, 2015. **Income Tax Law & Practice** [Forty Third Edition]. Kalyani Publishers, Ludiana.*
2. *Mehrotra, H.C., and Goyal, S.P. 2015. **Income Tax Law & Accounts** [Fifty Sixth Edition]. Sahitya Bhawan Publication, Agra.*

### **REFERENCE BOOKS**

1. *Vinoth K. Singhania, and Kapil Singhania, 2015. **Direct Taxes Laws & Practices** [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi.*
2. *Jeevarathinam, M., and Vijay Vishnu kumar, C. 2014. **Income Tax Law & Practices** Scitech Publications India Pvt. Ltd., Chennai.*

<b>15PCM33B</b>	<b>VISUAL BASIC</b>	<b>SEMESTER- III</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To identify the difference between the procedural languages and event driven languages.
2. To develop a front end tool for customer interaction in business.

**CONTENTS**

**UNIT - I**

First steps with Microsoft VB6: Integrated Development Environment - First program in VB - Introduction to forms: Common properties, methods and events.

**UNIT - II**

Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, list box and combo controls, picture and image controls, drive-list box, dir-list box and file list box controls and other controls, control arrays.

**UNIT - III**

Variables and Procedures: Scope and Lifetime of variables, data types, aggregate data types - Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time.

**UNIT - IV**

Databases: Data access SAGA, VB Data Base Tools, ADO Data Binding, Data Environment designer, crash course in SQL. Database Programming: ADO at work-setting up a connection, processing data.

**UNIT - V**

Tables and Reports- Data grid control, Flex grid control, Data Report - Data Report Designer.

**TEXT BOOKS:**

1. *Francesco Balenda*, 2003. **Programming Microsoft Visual Basic** [Third Edition]. WP Publications and Distributors.
2. *Steven Holzner*, 2000. **Visual Basic 6 Programming Black Book** [First Edition]. Dream tech Press Publisher, New Delhi.

**REFERENCE BOOKS:**

1. *Gary Cronell*, 2000. **Visual Basic 6 Programming** [First Edition]. Dream tech Press Publisher New Delhi.
2. *Deitel, H.M., Deital, P.J., and Nieto, T.R.* 2009. **Visual Basic 6 How to Program** [Third Edition]. Pearson Education Publication, Chennai.

<b>15PCM33C</b>	<b>FINANCIAL MANAGEMENT</b>	<b>SEMESTER- III</b>
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**Total Credits: 4**  
**Hours Per Week: 7**

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

### **OBJECTIVES:**

1. To acquire the skills necessary to manage a financial firm and apply financial management concepts, theories and tools for achieving its goal.
2. To obtain an understanding and ability to use basic financial statement analysis, Capital budgeting, Cost of capital, Capital structure, and Working Capital Management.

### **CONTENTS**

#### **UNIT - I**

Financial Management: Meaning, Nature, scope and objectives – Role and functions of financial management – Financial decisions – Relationship between risk and return – sources of finance – short-term and Long-term finance.

#### **UNIT - II**

Cost of Capital: Meaning and importance – Cost of debt, preference, equity and retained earnings – Weighted average cost of capital – Capital Budgeting – Techniques – ROI, Payback period and Discounted cash flow.

#### **UNIT - III**

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



#### **UNIT - IV**

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

#### **UNIT - V**

Working Capital Management - Cash Management - Receivables Management - Inventory Management - Determinants and Computation of Working Capital.

#### **TEXT BOOKS:**

1. *Maheswari, S.N.* 2004. **Financial Management Principles and Practice** [Nineth Edition]. Sultan chand & Sons, New Delhi.
2. *Sharma, R.K. Shashi K. Gupta,* 2011. **Financial Management Theory and Practice** [Seventh Edition]. Kalyani Publishers, New Delhi.

#### **REFERENCE BOOKS:**

1. *Khan, M.Y., and Jain, S.P.* 2000. **Financial Management Text and Problems** [Third Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.
2. *Prasanna Chandra,* 1997. **Financial Management Theory and Practice**. [Fourth Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.

<b>15PCM33P</b>	<b>COMPUTER APPLICATIONS LAB - III</b>	<b>SEMESTER- III</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

**VISUAL BASIC**

1. Developing a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.
2. Creation of VB program to prepare a pay slip.
3. Developing a VB program to calculate depreciation.
4. Creation of VB program to calculate Various Leverages.
5. Developing a VB program to find the PV and FV by using Financial Functions.
6. Creation of VB program by using MDI Form and include the image list control.
7. Developing a VB program to find the currency conversion.
8. Preparation of VB Program to compute cost of capital using Finance function.
9. Preparation of VB Program to design advertisement copy using Image and Picture, File, Drive and Directory.
10. Creation of VB Program for Capital Budget using Option Button and check box.
11. Designing a form to link it with inventory management table from database.
12. Designing a form using option button, combo box, and list box for preparing a supermarket bill.
13. Designing a program to create customer database and prepare report using Flex Grid control and common control.
14. Designing a program to create student database and prepare report using ADO control and common control.

<b>15PCM43A</b>	<b>INVESTMENT MANAGEMENT</b>	<b>SEMESTER- IV</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To understand the characteristics of securities markets and the instruments traded therein.
2. To be able to analyze the risk, return of securities and to manage portfolios of investments.

**CONTENTS**

**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 Equity Shares, Preference shares, Bonds, 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

**TEXT BOOKS:**

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bhalla, V.K.* 2008. **Investment Management, Security Analysis and Portfolio Management** [Fourteenth Edition]. Sultan Chand & Company Ltd., New Delhi.

**REFERENCE BOOKS:**

1. *Avadhani, V.A.* 2008. **Investment Management** [Seventh Edition]. Himalaya Publishing House, Mumbai.
2. *Gangadhar, V., and Ramesh Babu, G.* 2003. **Investment Management** [First Edition]. Anmol Publication Pvt. Ltd., New Delhi.

<b>15PCM43B</b>	<b>COST AND MANAGEMENT ACCOUNTING</b>	<b>SEMESTER- IV</b>
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**Total Credits : 4**  
**Hours Per Week: 6**

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

**OBJECTIVES:**

1. To know the Cost and Management Accounting tools and quantitative techniques.
2. To know how business processes consume resources and also to prepare Financial Statement Analysis.

**CONTENTS**

**UNIT - I**

Cost Accounting – Difference between Financial and Cost Accounting – Importance of Cost Accounting – Relationship between Cost and management Accounting – Methods of Costing – Elements of Cost – Cost Concepts – Preparation of Cost Sheet – Material Control – Fixation of Stock levels – E.O.Q – Pricing of material issues – Inventory Control.

**UNIT - II**

Labour Cost – Methods of Wage payment – Incentive Systems – Idle time – over-time – Labour Turnover – Causes of Labour Turnover – Overheads – allocation and absorption of overheads.

**UNIT - III**

Nature and Scope of Management Accounting – Meaning – Objectives – Importance – Limitations – Financial Statement Analysis – Ratio Analysis – Uses and limitations of Ratios.

**UNIT - IV**

Fund Flow Analysis: Fund flow statement – Importance – Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation. Cash flow statement: Advantages – Limitations – Computations of cash from operations – Computation of cash flow statements.

## UNIT - V

Marginal Costing: Cost – Volume – Profit Analysis – Break Even Analysis – Managerial application of Marginal Costing – significance – limitations – Budgeting and Budgetary Control: Preparation of Budgets – Material Procurement – Production – Sales – Flexible and Cash budgets.

### TEXT BOOKS:

1. *Jain, S.P., and Narang, K.L.* 2001. **Cost and Management Accounting** [Fifth Edition]. Kalyani Publishers, New Delhi.
2. *Pillai, R.S.N., and Bagavathi,* 2009. **Cost Accounting** [First Edition]. Sultan Chand Company Ltd., NewDelhi.
3. *Sharma, and Shashi K. Gupta,* 2012. **Management Accounting** [Twelfth Edition]. Kalyani Publishers, New Delhi.

### REFERENCE BOOKS:

1. *Jain, S.P., and Narang, K.L.* 2010. **Cost Accounting** [Twenty First Edition]. Kalyani Publishers, New Delhi.
2. *Maheswari, S.N.* 2003. **Cost and Management Accounting** [First Edition]. Sultan Chand Company Ltd., New Delhi.

<b>15PCM43C</b>	<b>JAVA PROGRAMMING AND HTML</b>	<b>SEMESTER- IV</b>
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**Total Credits : 3**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To inculcate knowledge on Java Programming Concepts.
2. To create wide range of Applications and Web Pages.

**CONTENTS**

**UNIT - I**

History of java-Java features-Java and internet-Java and www-Java language: Introduction - Simple java program structures-JVM.

**UNIT - II**

Constants-Variables-Data types-Arithmetic, relational, logical, assignment operators- if, if...else, else...if ladder-while, do, for-jumps in loops-Defining a class-Creating objects-Method declaration-fields declaration.

**UNIT - III**

Arrays - creating an array- One dimensional array-Strings-Multiple Inheritance-Creating threads-Extending thread classes-Stopping and blocking a thread-Life cycle of a thread.

**UNIT - IV**

HTML-History of HTML-HTML generation-HTML documents-Anchor tag- Hyperlinks-sample HTML documents.

**UNIT - V**

Head and body section-Header section-Title-Prologue-Links- Colourful webpage- Comment line-Sample HTML documents-Lists-Ordered lists-Unordered lists-Nested lists.

**TEXT BOOKS:**

1. *Balagurusamy, E.* 2003. **Programming with Java - A primer** [Third Edition]. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
2. *Xavier, C.* 2000. **World Wide Web design with HTML** [Second Edition]. Tata Mcgraw-Hill Publishing Company Ltd., New Delhi.

**REFERENCE BOOKS:**

1. *Patrick Naughton, and Herbert Schildt,* 2000. **The Complete Reference Java2** [Third Edition]. Tata Mcgraw-Hill Publishing Company Ltd New Delhi.
2. *Xavier,C.* 2000. **Programming with Java2** [First Edition]. SciTech Publications, Chennai.



<b>15PCM43P</b>	<b>COMPUTER APPLICATIONS LAB - IV</b>	<b>SEMESTER- IV</b>
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**Total Credits : 3**

**Hours Per Week: 4**

**JAVA AND WEB DESIGNING**

1. Develop a program to check whether a given number is prime or not.
2. Develop a program to find and replace a word with a string.
3. Develop a program to prepare the mark list using Inheritance.
4. Develop a simple calculator applet that implements the 4 basic mathematical Function
5. Develop a JAVA applet to calculate the payroll of employees.
6. Develop a JAVA applet to create a simple spread sheet.
7. Preparation of Program using HTML to display the ordered list and unordered list of a Departmental Store.
8. Program to display Image and text using HTML tag for an advertisement of a Company Product
9. Preparation of web pages for a business organization using HTML Frames.
10. Preparation of table to display list of products using HTML Tags.
11. Preparation of document using Formatting and alignment to display Sales Letter.
12. Preparation of website of your department with minimum five links using HTML.

<b>15PCM1EA</b>	<b>FINANCIAL MARKETS AND INSTITUTIONS</b>	<b>SEMESTER- I</b>
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**Total Credits : 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To know the various instruments dealt in Capital Market and Money Market.
2. To learn about the various Clearing and Settlement Procedures of financial instruments in financial markets.

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

## **UNIT - V**

Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank- its Functions and Working – NABARD.

### **TEXT BOOKS:**

1. *Gurusamy, S.* 2011. **Financial Services** [Second Edition]. Tata Mc Graw-Hill Publishing Company Ltd., New Delhi.
2. *Bhole, L.M.* 2004. **Financial Institutions and Markets** [Fourth Edition]. Tata McGraw - Hill Publishing Company Ltd., New Delhi.

### **REFERENCE BOOKS:**

1. *Joseph Anbarasu, D., Boominathan, V.K., Manoharan, P., and Gnanraj, G.* 2007. **Financial Services** [Third Edition]. Sultan Chand & Sons , New Delhi.
2. *Clifford Gomez,* 2010. **Financial Markets, Institutions and Financial Services** [Third Edition]. PHI Learning Pvt. Ltd., New Delhi.

<b>15PCM2EA</b>	<b>INDIAN STOCK EXCHANGE</b>	<b>SEMESTER- II</b>
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**Total Credits : 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To give the basic understanding of the functioning of financial markets, capital market and regulations of SEBI.
2. To know the capital market trading, clearing, settlement and risk management processes of NSE and BSE.

**CONTENTS**

**UNIT - I**

Stock Exchange-Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organization-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, Securities Contract Act 1956, Securities Contracts Rules 1957 - 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.

**TEXT BOOKS:**

1. *Gurusamy, S.* 2009. **Financial Markets and Institutions** [Third Edition]. Tata Mc Graw-Hill Education Pvt. Ltd., New Delhi.
2. *Gordon, E., and Natarajan, K.* 2000. **Financial Markets and Services** [Second Edition]. Himalaya Publishing House, Mumbai.

**REFERENCE BOOKS:**

1. *Shashi, K. Gupta., and Nisha Aggarwal, Neeti Gupta,* 2013. **Financial Institutions and Markets** [Fourth Edition]. Kalyani Publishers, New Delhi.
2. *Khan, M.Y.* **Financial Services** [Third Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi.

<b>15PCM3EA</b>	<b>FUTURES AND OPTIONS</b>	<b>SEMESTER- III</b>
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**Total Credits : 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To study the various derivative Products in the market.
2. To give awareness about Commodity Markets.

**CONTENTS**

**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.

**TEXT BOOKS:**

1. *Gurusamy, S.* 2009. **Financial Markets and Institutions** [Third Edition]. Tata Mc Graw-Hill Education Pvt. Ltd., New Delhi.
2. *Gordon, E., and Natarajan, K.* 2000. **Financial Markets and Services** [Second Edition]. Himalaya Publishing House, Mumbai.

**REFERENCE BOOKS:**

1. *Shashi, K. Gupta, Nisha Aggarwal, and Neeti Gupta,* 2013. **Financial Institutions and Markets** [Fourth Edition]. Kalyani Publishers, New Delhi.
2. *Khan, M.Y.* **Financial Services** [ Fourth Edition]. Tata Mc Graw-Hill Publishing Company Limited, New Delhi.

<b>15PCM4EA</b>	<b>FUNDAMENTAL AND TECHNICAL ANALYSIS</b>	<b>SEMESTER- IV</b>
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**Total Credits : 4**  
**Hours Per Week: 4**

**Note: Question paper shall cover 100% Theory.**

**OBJECTIVES:**

1. To know the importance of Security analysis, risk and return involved in it.
2. To understand the various theories related to Technical analysis.

**CONTENTS**

**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.



**TEXT BOOKS:**

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bhalla, V.K.*2008. **Investment Management, Security Analysis and Portfolio Management** [Fourteenth Edition]. Sultan Chand & Company Ltd., Delhi.

**REFERENCE BOOKS**

1. *Avadhani, V.A.* 2008. **Investment Management** [Seventh Edition]. Himalaya Publishing House, Mumbai.
2. *Gangadhar, V., and Ramesh Babu, G.* 2003. **Investment Management** [First Edition].Anmol Publication Pvt. Ltd., New Delhi.

<b>15PCM1EB</b>	<b>PRINCIPLES AND PRACTICE OF MARKETING SERVICES</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To know the various services under the service industry.
2. To know the Customer's expectation in Service Marketing.

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Reddy, P.N., Appannaiah, H.R., Anil Kumar, S., and Nirmala, 2000. Services Marketing*, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Jha, S.M. 2000. Services Marketing*, Himalaya Publishing House Pvt., Ltd., Mumbai.

**REFERENCE BOOK:**

1. *Shajahan, S. 2009. Services Marketing - Concepts, Practices and Cases* [Second Edition]. Himalaya Publishing House, Mumbai.

<b>15PCM2EB</b>	<b>MARKETING OF FINANCIAL SERVICES</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week : 5**

**OBJECTIVES:**

1. To get awareness about the financial markets in India.
2. To know the plans and policies of insurance sector.

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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.

**TEXT BOOKS:**

1. *Nalini Prava Tripathy*, 2007. **Financial Services**. Prentice-Hall, India.
2. *Bhole, L.M.* 2004. **Financial Institutions and Markets** [Fourth Edition]. Tata McGraw - Hill Publishing Company Ltd., New Delhi.

**REFERENCE BOOKS:**

1. Frederic S. Mishkin, 2014. **Financial Markets & Institutions** [Eighth Edition] Pearson Education Publication, New Delhi.

<b>15PCM3EB</b>	<b>MARKETING OF HEALTH SERVICES</b>	<b>SEMESTER -III</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES:**

1. To know the various services providers in health industry.
2. To get awareness in Consumer Rights and protection in health industry.

**CONTENTS**

**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.

**TEXT BOOKS:**

1. *Jha, S.M.* 2000. **Services Marketing**, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Sujata, K. Dass,* 2004. **Changing Trends in Health & Nutrition** [First Edition]. Isha Books, New Delhi.

**REFERENCE BOOKS**

1. *Sinha, P.K., and Sahoo, S.C.* 1994. **Service Marketing** [First Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.

<b>15PCM4EB</b>	<b>TRAVEL AND HOSPITALITY SERVICES</b>	<b>SEMESTER- IV</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

**OBJECTIVES:**

1. To know about the components of Tourism industry.
2. To learn about the Hospitality services in hotel industry.

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

India - A Tourist Destination- Tourism Marketing: the concept - users of Tourism Services - Product Planning and Development - Market Segmentation for Tourism - Marketing Information System for Tourism.

**UNIT - III**

Marketing Mix for Tourism - 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.



**TEXT BOOKS:**

1. *Jha, S.M.*2000. **Services Marketing**, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bishwanath Ghosh*, 2010. **Tourism and Travel Management**, Vikas Publishing House Pvt . Ltd., New Delhi.

**REFERENCE BOOK:**

1. *Bhatia, A.K.* 2009. **International Tourism Management**, Himalaya Publishing House Pvt. Ltd., Mumbai.

<b>5PCM1EC</b>	<b>PRINCIPLES OF INTERNATIONAL TRADE</b>	<b>SEMESTER I</b>
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**Total Credits : 4**

**Hours Per Week: 6**

### **OBJECTIVES:**

1. To obtain legal knowledge in the field of international trade and International Investments.
2. To provide Knowledge to students in fundamental tools and competencies needed to deal with the complex reality of international commercial transactions.

### **CONTENTS**

#### **UNIT- I**

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

#### **UNIT- II**

International Commodity Agreements - Quota Agreements, Buffer Stock Agreements - Cartels - State Trading - Bilateral and Multilateral contracts. Gains from Trade - Terms of Trade - Factors influencing the terms of trade.

#### **UNIT- III**

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

#### **UNIT- IV**

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

## **UNIT- V**

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

### **TEXT BOOKS:**

1. *Sankaran, S.* 2007. **International Business Environment** [First Edition]. Margham Publications, Chennai.
2. *Francis Cherunillam,* 2008. **International Trade and Export Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.

### **REFERENCE BOOKS:**

1. *Subba Rao, P.* 2002. **International Business** [Second Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bhalla, V.K.* 2013. **International Business** [First Edition]. Sultan Chand and Sons, New Delhi.

<b>5PCM2EC</b>	<b>EXPORT AND IMPORT TRADE PROCEDURES</b>	<b>SEMESTER-II</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. The objective is to learn about the Export Import procedures.
2. To know about the various risks involved and insurance procedure in export and Import of Goods.

**CONTENTS**

**UNIT - I**

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

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Khurana, P.K. 2008. **Export management** [First Edition]. Margham Publications, Chennai.*
2. *Balagobal, T.A.S. 2008. **Export Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.*

**REFERENCE BOOK:**

1. *Mahajan, M.I. 2009. **A Guide on Export Policy, Procedure and Documentation** [Second Edition]. Snow white publications, Mumbai.*

<b>5PCM3EC</b>	<b>INSTITUTIONS FACILITATING INTERNATIONAL TRADE</b>	<b>SEMESTER- III</b>
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**Total Credits : 4**

**Hours Per Week: 6**

**OBJECTIVES:**

1. To study the role of international trade and international agreements.
2. To know the various functions of international institutions in the international trade.

**CONTENTS**

**UNIT - I**

Export promotion in India - Ministry of Commerce and industry - 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**

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

#### **UNIT - IV**

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

#### **UNIT - V**

International Development Association (IDA) - Objectives - Memberships - Loan assistance - International Financial Corporation (IFC) - Objectives - Main features- Asian Development Bank (ADB) - Objectives - UNCTAD- Functions - Basic Principles- International trade centre.

#### **TEXT BOOKS:**

1. *Francis Cherunilam*, 2011. **International Business** [Fifth Edition]. PHI Learning Pvt. Ltd., New Delhi.
2. *Sankaran, S.* 2012. **International Business and Environment** [Second Edition]. Margham Publications, Chennai.

#### **REFERENCE BOOKS:**

1. *Rathor,B.S., and Rathor,J.S.* 2014. **Export Marketing** [Third Edition]. Himalaya Publishing House, Mumbai.
2. *Pawan Kumar*, 2011. **International Trade** [First Edition]. Global Vision Publishing House, New Delhi.

<b>5PCM4EC</b>	<b>INDIA'S INTERNATIONAL TRADE</b>	<b>SEMESTER IV</b>
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**Total Credits : 4**

**Hours Per Week: 4**

**OBJECTIVES:**

1. To know various procedure relating to foreign trade policy.
2. To understand recent changes in foreign trade policy.

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

India's export trade - Historical 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.




**TEXT BOOKS**

1. *Francis Cherunilam*, 2011. **International Business** [Fifth Edition].  
PHI Learning Pvt. Ltd., New Delhi.
2. *Sankaran, S.* 2012. **International Business and Environment**  
[Second Edition]. Margham Publications, Chennai.

**REFERENCE BOOKS:**

1. *Subba Rao, P.* 2002. **International Business** [Second Edition].  
Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bhalla, V.K.* 2013. **International Business** [First Edition]. Sultan  
Chand and Sons, New Delhi.

M.   
29/07/15  
BoS Chairman/HoD  
Department of Commerce (CA)  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048

  
Dr. P. R. MUTHUSWAMY  
PRINCIPAL  
Dr. NGP Arts and Science College  
Dr. NGP - Kalapatti Road  
Coimbatore - 641 048  
Tamilnadu, India