

## **MASTER OF COMMERCE**

### **REGULATIONS**

#### **ELIGIBILITY**

A candidate who has passed any UG Degree is eligible B.Com./ B.Com.(CA)/ BCS / B.Com (C.S) / BBM / BBA / B.Com. (C.S and 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 Degree Examination** of this College after a course of study of two academic years.

#### **OBJECTIVES OF THE COURSE**

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

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

**SCHEME OF EXAMINATIONS**

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			
				C A	C E	Total	Credit Points
<b>First Semester</b>							
16PCO13A	Managerial Economics	6	3	25	75	100	4
16PCO13B	Corporate Accounting	7	3	25	75	100	4
16PCO13C	Business Ethics and Corporate Governance	6	3	25	75	100	4
16PCO13D	Retail and Distribution Management	6	3	25	75	100	4
	Elective-I :	5	3	25	75	100	4
		<b>30</b>				<b>500</b>	<b>20</b>
<b>Second Semester</b>							
16PCO23A	Business Research Methods	5	3	25	75	100	4
16PCO23B	Cost and Management Accounting	5	3	25	75	100	4
16PCO23C	Human Resource Management	5	3	25	75	100	4
16PCO23D	Computer Applications : Internet and E-commerce	5	3	25	75	100	4
16PCO23P	Computer Applications Lab-I : MS Office & Internet	6	3	40	60	100	4
	Elective-II :	4	3	25	75	100	4
		<b>30</b>				<b>600</b>	<b>24</b>

  
 BoS Chairman/HoD  
 Department of Commerce  
 Dr. N. G. P. Arts and Science College  
 Coimbatore - 641 048

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

**M.Com (Students admitted from 2016-2017 onwards)**

<b>Third Semester</b>							
16PCO33A	Direct Taxes	5	3	25	75	100	4
15PCO33B	Consumer Behaviour	5	3	25	75	100	4
16PCO33C	Financial Management	5	3	25	75	100	4
16PCO33D	Business Environment	5	3	25	75	100	4
16PCO33P	Computer Applications Lab-II : Tally 9.2	6	3	40	60	100	4
16PCO33T	Industrial Training	-	-	50	-	50	2
	Elective-III :	4	3	25	75	100	4
		<b>30</b>				<b>650</b>	<b>26</b>
<b>Fourth Semester</b>							
16PCO43A	Investment Management	7	3	25	75	100	4
16PCO43B	International Business	6	3	25	75	100	4
16PCO43V	Project Work	12	-	80	120	200	8
	Elective-IV :	5	3	25	75	100	4
		<b>30</b>				<b>500</b>	<b>20</b>
<b>GRAND TOTAL</b>						<b>2250</b>	<b>90</b>

**ELECTIVE I**  
**(Students shall select any one of the following subject as**  
**Elective-I in first semester)**

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

**ELECTIVE II**  
**(Students shall select any one of the following subject as Elective-**  
**II in second semester)**

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

**ELECTIVE III**  
**(Students shall select any one of the following subject as Elective-**  
**III in third semester)**

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

**ELECTIVE IV**

**(Students shall select any one of the following subject as Elective-IV in fourth semester)**

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

**Total Credit Distribution**

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

**Earning Extra credits is not mandatory for course completion  
Extra Credits**

<b>Subject</b>	<b>Credit</b>	<b>Total credits</b>
Publication with ISSN Journal	1	<b>1</b>
Hindi /Other Foreign language	1	<b>1</b>
Paper Presented in Sponsored National/ International Seminar/conference/ workshop	1	<b>1</b>
Online Courses Prescribed By Department / Self study paper	1	<b>1</b>
Representation - Academic/Sports /Social Activities/ Extra Curricular Activities at University/ District/ State/ National/ International	1	<b>1</b>
<b>Total</b>	<b>5</b>	<b>5</b>

**Rules:**

- 1. The students can earn extra credits only if they complete the above during the course period (I to III sem) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the IV Semester. (Earning Extra credits are not mandatory for Course completion)**
2. Publication with ISSN Journal by a student and co-authored by staff member will be given one credit extra.

### M.Com (Students admitted from 2016-2017 onwards)

3. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate (Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their course period ( **first to third semester**)
4. Award winners in Paper Presentation in Sponsored International Seminar/conference/Participation in short term workshop (minimum 5 days) will be given one credit extra.
5. Student can earn one credit, if they complete any one Online certification courses / Self study paper prescribed by the concerned department.

#### **Self study paper offered by the Department of Commerce**

<b>S. No.</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Title</b>
1.	Semester I to III	16PCOSS1	Supply Chain Management
2.		16PCOSS2	Strategic Management

#### **List of online courses Prescribed by the Department**

1. Spoken Tutorial - IIT Mumbai
  2. Coursera
  3. Edx
  4. Udacity
  5. Big Data University
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3. Award Winners in /Social Activities/ Extra Curricular /Co-Curricular Activities / Representation in Sports at University/ District/ State/ National/ International level can earn one extra credit.

16PCO13A	MANAGERIAL ECONOMICS	SEMESTER - I
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**Total Credits : 4**  
**Hours Per Week : 6**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**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 of scale of production.

**UNIT - IV**

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



**UNIT - V**

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

**TEXT BOOKS :**

1. *Sankaran.S.*2004. **Managerial Economics.** Margham Publication. (UNIT I to V)
2. *Gupta.G.S* .2009. **Managerial Economics.** Tata McGraw-Hill Education Pvt.Ltd, (UNIT I to V)

**REFERENCE BOOKS :**

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

16PCO13B	CORPORATE ACCOUNTING	SEMESTER - I
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**Total Credits: 4**  
**Hours Per Week: 7**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

Amalgamation - Absorption (Excluding inter - company holdings) - External reconstruction and Internal reconstruction (Theory Only).

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

International Financial Reporting Standards (IFRS)-Meaning-Advantages-Disadvantages. Human resource accounting - Characteristic, Applications methods - Principles of Government accounting - Principles of Responsibility accounting.

**Note: The question paper shall cover 20 % Theory and 80 % Problems.**

**TEXT BOOKS:**

1. *Jain S.P and Narang K.L.* 2004. **Corporate Accounting.** (First edition) Kalyani Publications, Chennai. (Unit I-V).
2. *Gupta R.L and Radhasamy.* 2010. **Corporate Accounting.** (First edition) Sultan Chand and Sons Publications, New Delhi. (Unit I-V).

**REFERENCE BOOKS:**

1. *Reddy T.S and Murthy.A.* 2006. **Corporate Accounting.** (Reprint 2010) Margham Publications, Chennai. (Unit I-V).
2. *Joseph. T.* 2009. **Corporate Accounting.** Vol -1.(1<sup>st</sup> edition) Tata McGraw-Hill Education Pvt ltd, New Delhi.(UNIT I,III,IV) .

16PCO13C	<b>BUSINESS ETHICS AND CORPORATE GOVERNANCE</b>	<b>SEMESTER - I</b>
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**Total Credits : 4**  
**Hours Per Week : 6**

**OBJECTIVES:**

1. To enhance the knowledge about corporate morale and ethics in the modern era.
2. To provide basic facts of corporate governance.

**CONTENTS**

**UNIT-I**

Values-Importance, sources of value systems, types, values loyalty and ethical Behaviour, values across cultures; business ethics-nature, characteristics and needs, ethical practices and management.

**UNIT-II**

The Ethical values system- universalism, utilitarianism, distributives justice, social contracts, individual freedom of choice, professional codes; culture and ethics – ethical values in different culture, culture and individual ethics.

**UNIT-III**

Law and ethics- relationship between law and ethics, other bodies in enforcing ethical business Behaviour, impact of laws on business ethics; social responsibilities of business- environmental protection, fair trade practice.

**UNIT-IV**

Corporate governance: Need, Scope, Benefits and issues of corporate governance, Role and responsibilities of board of directors, share holders and auditors- Corporate governance in Indian Perspective.

## UNIT-V

Corporate Governance and Banking Sector- Public Sector Banks- Code of Corporate Governance- Reforms of Banking Sectors - Corporate Governance and Public Enterprises-Business ethics and corporate social responsibility.

### TEXT BOOKS:

1. *C.S.V Murthy*. 2016. Business Ethics and Corporate Governance. Himalaya Publishing House pvt Ltd. New Delhi. ( Unit I to III)
2. *Kesho Prasad*. 2009. Corporate Governance. (IV Edition). PHI Learning Pvt Ltd, New Delhi. ( Unit-IV)
3. *N.Gopalsamy*. 2006. A Guide to corporate Governance. New Age International (Pvt) Ltd. New Delhi. (Unit-V)

### REFERENCE BOOKS:

1. *Manoharan Nair and P.S. Devakumar*.2014. **Corporate Governance**. Kalyani Publisher, Chennai.
2. *C.L Bansal*. 2014. **Corporate Governance**. Anurag Jain for Excel Books Publisher, NewDelhi.

16PCO13D	RETAIL AND DISTRIBUTION MANAGEMENT	SEMESTER - I
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**Total Credits : 4**  
**Hours Per Week : 6**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

## UNIT - V

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

### TEXT BOOKS:

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

### REFERENCE BOOKS:

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

16PCO23A	<b>BUSINESS RESEARCH METHODS</b>	<b>SEMESTER - II</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

**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 - Fieldwork and data collection. Tools of data collection - Interview schedule - Questionnaire - Observation, interview and mailed questionnaire - Pre testing- pilot study and final collection of data

**UNIT - III**

Measurement and scaling techniques - Processing and analysis of data - Editing and coding - Transcription and Tabulation - Statistical tools used in research - Measures of Central tendency - Standard deviation.

**UNIT - IV**

Correlation - simple partial and rank correlation- Regression models - Multiple regression. -Test of significance - 't' Test - large sample and 'f' Test, test of significance for attributes - Chi-square test- ANOVA-One way -Two way.



**UNIT - V**

Interpretations and report writing - Types, contents and style of reports - Steps in drafting reports.

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

**Problems.**

**TEXT BOOKS:**

1. *Kothari, C.R.* 2012. **Research Methodology (Methods & Techniques)** [Second Edition]. New Age International Pvt. Ltd., New Delhi.
2. *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.
3. *Murthy, C.* 2009. **Research Methodology** [First Edition]. Vrinda Publications Pvt. Ltd., New Delhi.

16PCO23B	COST AND MANAGEMENT ACCOUNTING	SEMESTER - II
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**Total Credits : 4**

**Hours Per Week : 5**

**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.

**Note: The question paper shall cover and 40 % Theory and 60 % Problems.**

### 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., New Delhi.
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>16PCO23C</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.

16PCO23D	<b>COMPUTER APPLICATIONS: INTERNET &amp; E-COMMERCE</b>	<b>SEMESTER - II</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT -I**

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

**UNIT-II**

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

**UNIT -III**

Internet frauds - Internet security - Cyber Crimes - Types - Threats- Security- Antivirus - Cyber laws - E-governance.

**UNIT -IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

16PCO23P	COMPUTER APPLICATIONS LAB-I: MS OFFICE & INTERNET	SEMESTER- II
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Total Credits : 4  
Hours Per Week : 6

**OBJECTIVES:**

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

**MS Office & Internet**

**MS WORD**

1. Creating a cost audit report and performing the following:
  - A) Right alignments and Making Bold the important words.
  - B) Aligning Center the second paragraph and performing italics for the important words.
  - C) Changing third paragraph into two column paragraph.
  - D) Inserting page numbers at the bottom, date, time and heading in the header section.
  - E) Making Character spacing for side headings.
2. Preparing a questionnaire (minimum 16 questions) in your area of specialization like Marketing/ Finance / HR.
  - Using bullets & numbering
  - Checking the spelling
  - Using thesaurus to replace a word
  - Using drop cap
3. Typing a sample research report and performing the following functions:
  - Inserting symbols, caption, page break, justifying text, indenting a text, rearranging paragraphs.



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

**MS.POWER POINT**

1. Drawing diagrams of different packing labels in MS Word and displaying it in PowerPoint.
2. Creating contents of a sample research report on your area of specialization.
3. Preparing a PowerPoint Presentation for the Product Advertisement and Company Advertisement by using hyperlink to all slides, animation effects for texts & pictures.

**MS EXCEL**

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

2. Preparing a payroll for the employees ( Minimum 10 employees) of an organization and counting the number of employees who are getting the salary of more than Rs.10, 000/-p.m and Calculating DA, HRA, CCA, EPF, LIC as a percentage of basic pay and summing up the total basic pay, net pay of all employees.
3. Preparing an excel sheet under the main heading of assets & liabilities and performing the following:
  - Selecting a column and changing the number format to Rupees and paise (0.00) format.
  - Changing a particular range of cells font as bold
  - Selecting a row and hiding it.
  - Going to sheet 3 using shortcut key and select a cell.
4. Preparing a bin card for the issues & purchases made during the particular month using Auto format wizard.
5. Forecasting a demand for a new Product Life Cycle by collecting the details regarding sales and profit of a product for the past 10years, fitting it in a chart, and presenting it in power point.
6. Analyzing the trends of a product.
7. Preparing a break-even chart using Chart Wizard.
8. Collecting EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and entering in a table. Calculating the price earnings per share. Copying it into different sheets in the name of each company using copy, count and statistical functions.
9. Finding the correlation between demand and price of a product.

10. Creating a table showing the following:

- |                            |  |
|----------------------------|--|
| 1) Years (Minimum 5 years) | 2) Profit  |
| 3) Depreciation            | 4) Profit after Depreciation   |
| 5) Tax                     | 6) Profit after tax  |
| 7) Cash Inflows            | 8) Cumulative cash inflows of a project and finding it's Payback Period. |

11. Preparing Final accounts of a banking company in the new format.

**INTERNET**

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

16PCO33A	DIRECT TAXES	SEMESTER - III
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Total Credits : 4  
Hours Per Week : 5

**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 - Assesses - 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.

**Note: The question paper shall cover 40 % Theory and 60 % Problems.**

### 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>15PCO33B</b>	<b>CONSUMER BEHAVIOUR</b>	<b>SEMESTER - III</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

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

**UNIT - I**

Consumer Behaviour: Definition, scope of Consumer Behaviour- Evolution of Consumer Behaviour - Relationship between Consumer Behaviour and Marketing, Behavioural Dimension - Interdisciplinary relevance of Consumer Behaviour studies.

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV:**

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

**UNIT - V:**

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

**TEXT BOOKS:**

1. *Schiffman Leon.G and Kanuk Leslie Lazar and Kumar Ramesh. S.* 2012. **Consumer Behaviour.** Pearson Education. 10<sup>th</sup> Edition.

UNIT ( I to V)

2. *Gupta S.L and Pal Sumitra.* 2011. **Consumer Behaviour: An Indian Perspective Text and cases.** Sultan Chand. 2<sup>nd</sup> Edition.

UNIT ( I to V)

**REFERENCE BOOKS:**

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



16PCO33C	FINANCIAL MANAGEMENT	SEMESTER - III
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Total Credits : 4  
Hours Per Week : 5

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

Theories of Capital Structure - Theories- Net income approach - Net operating income Approach- MM Approach - Determinants of capital structure. Capitalization - Over and Under Capitalization- Merits and Demerits.

**UNIT - IV**

Leasing - Nature and Types - Advantages and Disadvantages- Leverages - Financial Leverage - Operating leverage - EBIT and EPS analysis

**UNIT - V**

Dividend Theories: Walter's model - Gordon and MM's models - Dividend policy - Forms of Dividend - Determinants of dividend policy.

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

**TEXT BOOKS:**

1. *Sharma R.k and Shasi.K.Gupta. 2014. Financial Management. (4<sup>th</sup>edition), Kalyani Publishers, New Delhi. (Unit I to V)*
2. *Pandey I.M. 2009. Financial Management. (10<sup>th</sup> edition), VikasPublishing House (Unit I to V)*

**REFERENCE BOOKS:**

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

16PCO33D	<b>BUSINESS ENVIRONMENT</b>	<b>SEMESTER - III</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

### **OBJECTIVES:**

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

### **CONTENTS**

#### **UNIT -I**

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

#### **UNIT-II**

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

#### **UNIT-III**

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

#### **UNIT-IV**

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

## UNIT-V

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

### TEXT BOOKS :

1. *Francis Cherunilam*. 2000. **Business Environment**. Himalaya Publishers.  
UNIT (I to V)
2. *Dr.Gupta.C.B.*2014.**Business environment**.(8<sup>th</sup> edition), Mc Graw Hill Education (India pvt.ltd) UNIT (I to V)

### REFERENCE BOOKS :

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

16PCO33P	COMPUTER APPLICATIONS LAB-II : TALLY 9.2	SEMESTER - III
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Total Credits : 4  
Hours Per Week : 6

**OBJECTIVES:**

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

**TALLY 9.2**

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

10. Creating bill wise details
11. Calculating foreign gains/loss
12. Preparing Memo Voucher
13. Generating a Cheque by enabling Cheque Printing option
14. Calculating Ratios using Ratio Analysis Option
15. Calculating interest using Interest Parameters and Credit Periods
16. Creating vouchers with VAT calculation

**REFERENCE BOOK:**

1. *Sundaramoorthy.V.* 2012. **Genesis Tally Bible** (6<sup>th</sup> edition),  
VBSC Pvt Ltd.

16PCO33T	INDUSTRIAL TRAINING	SEMESTER- III
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Total Credits : 2

### GUIDELINES FOR INDUSTRIAL VISIT REPORT

#### I.CONTENTS OF THE REPORT:

1. Front Page - Title, Name of the Student, Class,  
Registration No., Roll No., November ---  
----- (Respective Year)
2. Declaration - With Candidate's Signature
3. a. Certificate - With Guide's signature (1/2 page Top)  
b. Official use (1/2 Page-Bottom)

H.O.D's Signature:

**Viva-Voce:**

Principal's Signature:

Date:

Guide:

4. Attendance Certificate - 15 -30 days - from the organization
  - i) Xerox copy (enclosed with report)
  - ii) Original (Guide)
5. Work-done-diary - 15-30 days (Observation and Work done -  
about 2 to 3 pages)
6. Report -
  - i. Organization Visited - Type (Sole trader, Partnership, Joint-  
Stock Company, etc.,) Trade, Manufacturing, Service Sector -  
Organization Structure- 3 pages (Minimum)
  - ii. Process of work (Activities) - 20 pages (Minimum)
  - iii. Findings and Suggestions - 5 pages (Minimum)

**II. INSTRUCTIONS TO CANDIDATES:**

- a) No theory contents from text books
- b) Only observations and work done during the period (15-30 days)
- c) Soft-binding with wrapper
- d) No. of pages- given in item No.6



16PCO43A	INVESTMENT MANAGEMENT	SEMESTER - IV
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Total Credits : 4  
Hours Per Week : 7

**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.

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

**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.

16PCO43B	INTERNATIONAL BUSINESS	SEMESTER - IV
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Total Credits : 4  
Hours Per Week : 6

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

## UNIT - V

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

### TEXT BOOKS:

1. *Francis Cherunilam*. 2010. **International Business**. (5<sup>th</sup> Edition), Ashok K.Ghosh, PHI Learning Pvt Ltd. Unit ( I to V)
2. *Varshney & Bhattacharya*. 1984. **International Marketing Management**. (4<sup>th</sup> Edition), Sultan Chand & Sons Publishing house pvt ltd. Unit ( I to V)

### REFERENCE BOOKS:

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

16PCO43V	PROJECT WORK & VIVA VOCE	SEMESTER - IV
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Total Credits : 8  
Hours Per Week : 12

**GUIDE LINES:**

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
2. Specialisation:  
A student can choose any one of the specialization which is given below:
  - Marketing
  - Finance
  - Human Resource Management
  - Banking and financial Services
  - International Marketing
  - Insurance and Risk Management
  - Entrepreneurial Development
3. **CA Marks Distribution:**  
A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CA as per the norms stated below:

**M.Com (Students admitted from 2016-2017 onwards)**

First Review	30 Marks
Second Review	30 Marks
Work Diary	20 Marks

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80 Marks

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4. Comprehensive Examination:

The evaluation for the Comprehensive semester examination should be as per the norms

Given below:

Project Report : 100 Marks

Viva-voce : 20 Marks

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120 Marks

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The Comprehensive Examination shall be conducted by both external and internal examiners.

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

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Reddy P.N. Appannaiah. H.R. Anil Kumar. S and Nirmala. 2000. **Services Marketing**, Himalaya Publishing House.  
Unit ( I to III)*
2. *Jha. S.M .2014. **Services Marketing**. (7<sup>th</sup> Edition) Himalaya Publishing House. Unit ( IV to V)*

**REFERENCE BOOKS:**

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



15PCO1EB	<b>ELECTIVE-I : FINANCIAL MARKETS AND INSTITUTIONS</b>	<b>SEMESTER - I</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Khan .M.Y.* 2009. **Financial Services.** (5<sup>th</sup> edition) Tata Mc Graw-Hill Publishing. UNIT (I to V)
2. *Dr. Gurusamy. S.* 2009. **Financial Services and Markets.** (3<sup>rd</sup> edition), Tata Mc Graw-Hill Publishing. UNIT (I to V)

**REFERENCE BOOKS:**

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

15PCO1EC	<b>ELECTIVE-I : PRINCIPLES OF INTERNATIONAL TRADE</b>	<b>SEMESTER - I</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

## UNIT - V

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

### TEXT BOOKS:

1. *James R.Markusen, James R.Melvin, William H.Kaempfer and Keith E.Maskus*, 2013. **International Trade – Theory and Evidence.**  
Unit ( I to II )
2. *Francis Cherunilam*, 2012. **International Trade and Export Management**, (18<sup>th</sup> Edition) Himalaya Publishers.  
Unit (III to V)

### REFERENCE BOOKS:

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

15PCO2EA	<b>ELECTIVE-II : MARKETING OF FINANCIAL SERVICES</b>	<b>SEMESTER - II</b>
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**Total Credits : 4**  
**Hours Per Week : 4**

**OBJECTIVE:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Nalini Prava Tripathy*. 2007. **Financial Services**. Published by Prentice-Hall of India. Unit ( I and IV)
2. *Frederic S. Mishkin*. 2011. **Financial Markets & Institutions**. (7<sup>th</sup> Edition), Prentice-Hall of India. ( I to V)

**REFERENCE BOOKS:**

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

15PCO2EB	<b>ELECTIVE-II : INDIAN STOCK EXCHANGES</b>	<b>SEMESTER - II</b>
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**Total Credits : 4**  
**Hours Per Week : 4**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

## UNIT - V

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

### TEXT BOOKS:

1. *Dr.Gurusamy. S.* 2009. **Financial Services and Markets.** (3<sup>rd</sup> edition), Tata Mc Graw-Hill Publishing. UNIT (I to V)
2. *Khan .M.Y.* 2009. **Financial Services.** (5<sup>th</sup> edition) Tata Mc Graw-Hill Publishing. UNIT (I to V)

### REFERENCE BOOKS:

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



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

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Khurana. P.K.* 2014. **Export management.**Galgotia Publishing Company, New delhi. UNIT (I to V)
2. *Balagobal T.A.S.* 2001. **Export Management.**(16<sup>th</sup>Edition) Himalaya Publishers. UNIT (I to V)

**REFERENCE BOOKS:**

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

15PCO3EA	<b>ELECTIVE-III : MARKETING OF HEALTH SERVICES</b>	<b>SEMESTER - III</b>
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**Total Credits : 4**  
**Hours Per Week : 4**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Richard .K. Thomas.* 2010. **Marketing Health Services.** (2<sup>nd</sup> Edition), Health Administration Press Publishers. Unit (I to III)
2. *Sujata, K.Dass.* 2004. **Changing Trends in Health & Nutrition.** (1<sup>st</sup> Edition), Sha Books Publishers. Unit ( IV to V)

**REFERENCE BOOKS:**

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

15UCO3EB	ELECTIVE-III : FUTURES AND OPTIONS	SEMESTER - III
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Total Credits : 4  
Hours Per Week : 4

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

Introduction to Derivatives - Definition of derivative products - participants in derivatives market, Economic overview 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 terminatory options - Options terminator, Call options and Put option.

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Dr. Gurusamy. S.* 2009. **Financial Services and Markets** (3<sup>rd</sup> edition), Tata Mc Graw-Hill Publishing. Unit ( I to V)
2. *Khan .M.Y.* 2009 **Financial Services.** (5<sup>th</sup> edition) Tata Mc Graw-Hill Publishing. Unit ( I to V)

**REFERENCE BOOKS:**

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

15PCO3EC	<b>ELECTIVE-III : INSTITUTIONS FACILITATING INTERNATIONAL TRADE</b>	<b>SEMESTER - III</b>
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**Total Credits : 4**  
**Hours Per Week : 4**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

#### UNIT - IV

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

#### UNIT - V

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

#### TEXT BOOKS:

1. *Francis Cherunilam*. 2012. **International Trade and Export Management**. (18<sup>th</sup> Edition) Himalaya Publishers. Unit (I to V)
2. *Rakesh Mohan Joshi*. 2005. **International Marketing**. (2<sup>nd</sup> Edition) Oxford University Press. Unit (I to V)

#### REFERENCE BOOKS:

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



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

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Bishwanath Ghos*.2010. **Tourism and Travel Management** . (2<sup>nd</sup> Edition ), CBH Publication. Unit (I to V)
2. *Bhatia.A.K*.2001. **International Tourism Management**. (2<sup>nd</sup> Edition ),Sterling Publishing Ltd, Delhi. Unit (I to V)

**REFERENCE BOOKS:**

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

<b>15PCO4EB</b>	<b>ELECTIVE-IV : FUNDAMENTAL AND TECHNICAL ANALYSIS</b>	<b>SEMESTER - IV</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

**UNIT - V**

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

**TEXT BOOKS:**

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai. Unit (I to V)
2. *Bhalla, V.K.* 2008. **Investment Management, Security Analysis and Portfolio Management** [Fourteenth Edition]. Sultan Chand & Company Ltd., New Delhi. Unit (I to V).
3. *Gordon and Natarajan.* 2008. **Investment Management** . Kalayani Publishers, New Delhi. Unit (I to V)

**REFERENCE BOOKS:**

1. *Francis and Jack Clark.* 1991. **Investment analysis and management.** (5<sup>th</sup> Edition), Tata McGraw Hill Education Private Ltd.
2. *Fischer, Donald .E and Jordan.* 2000. **Security analysis and portfolio management.** (4<sup>th</sup> Edition) Prentice hall of India Pvt Ltd.

15PCO4EC	<b>ELECTIVE-IV : INDIA'S INTERNATIONAL TRADE</b>	<b>SEMESTER - IV</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

**OBJECTIVES:**

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

**CONTENTS**

**UNIT - I**

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

**UNIT - II**

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

**UNIT - III**

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

**UNIT - IV**

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

## UNIT - V

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

### TEXT BOOKS:

1. *Francis Cherunilam*.2012. **International Trade and Export Management.** (18<sup>th</sup> Edition) Himalaya Publishers.  
Unit (I to V)
2. *Balagobal T.A.S.*2001. **Export Management.** (16<sup>th</sup> Edition)  
Himalaya Publishers. Unit ( I to III )

### REFERENCE BOOKS:

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

16PCOSS1	<b>SELF STUDY PAPER-I: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER- I to III</b>
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**Total Credit : 1**

**OBJECTIVE:**

1. The paper aims to educate students on stages of supply chain management and new opportunities in SCM

**UNIT - I**

SCM - Definition - objectives - Evolution - need-Issues involved in developing SCM Framework-Types. SCM activities - constituents - Organisation.

**UNIT - II**

Supply chain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCM-Dimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence.

**UNIT - III**

Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships-Materials sourcing-Just-in-time purchasing.

**UNIT - IV**

Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.

**UNIT - V**

Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM-Supplier performance measurement-Parameters choosing suppliers.

**TEXT BOOKS:**

1. *Satish C. Ailawadi & Rakesh Singh.* 2005: Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi,
2. Sarika Kulkarni : Supply Chain Management, Tata Mc- Ashok Sharma Graw Hill Publishing Co Ltd., New Delhi, 2004

**REFERENCE BOOKS:**

1. *David J. Bloomberg, Stephen LeMay.* 2003. **Logistics**, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi.
2. *Donald J. Bowersox & David J. Closs.* 2004. **Logistical Management**, Tata McGraw Hill Publishing Co. Ltd, New Delhi.
3. *Donald Waters.* 2004. **Logistics**. Palgrave Macmillan, New York.
4. *Krishnaveni Muthiah.* 1999. **Logistics Management & World Sea borne Trade**, Himalaya Publishing House, Mumbai.



16PCOSS2	<b>SELF STUDY PAPER-II: STRATEGIC MANAGEMENT</b>	<b>SEMESTER- I to III</b>
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**Total Credit : 1**

**OBJECTIVE:**

1. The paper aims to educate students about Strategic management and its adaptation

**UNIT-I**

Strategic Management: Concepts- Difference between strategy and tactics-Three levels of strategy, Strategic Management Process-Benefits, TQM and strategic management process, Social responsibility, Social audit.

**UNIT-II**

Strategic Formulation: Corporate Mission: Need -Formulation, Objectives: Classification- Guidelines, Goals: Features- Types, Environmental Scanning- Need-Approaches- SWOT analysis-ETOP- Value chain analysis.

**UNIT-III**

Choice of strategy: BCG matrix-The GE nine cell planning grid-Corporate level generic strategies: Stability, Expansion, Retrenchment, Combination strategies.

**UNIT-IV**

Strategic Implementation: Role of top management-Process- Approaches, Resource allocation-Factors -Approaches, Mckinsey's 7's framework, Strategic Positioning- Four routes to competitive advantage.

**UNIT-V**

Strategic Evaluation: Importance- Criteria- Quantitative and Qualitative factors, Strategic control: Process-Criteria-Types, Essential features of effective evaluation and control systems.


**TEXT BOOKS:**

1. V.S.V. Rao. 2004. **Strategic Management**, Excel Books Publishers, New Delhi.
2. P.K.Ghosh. 2000. **Strategic Planning and Management**, Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. V.S.Ramaswamy & S.Namakumari. 2001. **Strategic Planning- Formulation of corporate strategy**, Macmillan Business Books Publishers, New Delhi.
2. Francis Cherunillam. 2005. **Strategic Management**, Himalaya Publishing House Pvt Ltd, Chennai.

  
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