

# MASTER OF COMMERCE

## SYLLABUS 2018-19

(Outcome Based Education)



### **Dr. N.G.P. ARTS AND SCIENCE COLLEGE**

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade (2<sup>nd</sup> Cycle)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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**Dr.N.G.P Arts and Science College (Autonomous)**

**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, course 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 programme of study of two academic years.

**PROGRAMME EDUCATIONAL OUTCOMES**

- To occupy the leading positions in Manufacturing and Service Sectors
- To sparkle as professionals with cerebral associations and governing capacities in Accounting, Banking, Insurance and Taxation
- To unfold the challenges being versatile in managing finance and human resources in order to contribute to the national economy

**PROGRAMME OUTCOMES**

- To learn advanced problems in Accounting, Taxation and Finance
- To handle the complicated situations in business units to reap maximum benefit with minimum cost
- To hold up the positions as entrepreneurs and intrapreneurs to fetch market share of home country in global business environment
- To sensitize the methodologies for research and development in industries capitivating professional links
- To become certified consultants and professionals with resourcefulness to exercise and ensure governments' policies

**SCHEME OF EXAMINATIONS**

Course Code	Course	Hrs. of Instruc- tion	Exam Duration (Hrs.)	Max Marks			
				CA	CE	Total	Credit Points
First Semester							
18PCO13A	Managerial Economics	6	3	25	75	100	4
18PCO13B	Corporate Accounting	7	3	25	75	100	4
18PCO13C	Corporate Governance	6	3	25	75	100	4
17PCO13D	Retail and Distribution Management	6	3	25	75	100	4
	Elective-I :	5	3	25	75	100	4
	Total	30				500	20
Second Semester							
18PCO23A	Financial Management	5	3	25	75	100	4
18PCO23B	Cost Accounting	5	3	25	75	100	5
18PCO001	Human Resource Management	5	3	25	75	100	4
18PCO23D	Principles and Practice of Marketing Services	5	3	25	75	100	4
18PCO23P	Computer Applications: Lab -I: Tally 9.2	6	3	40	60	100	3
	Elective-II :	4	3	25	75	100	4
	Total	30				600	24

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



**M.Com (Students admitted for the A.Y. 2018-2019)**

<b>Third Semester</b>							
18PCM001	Direct Taxes	5	3	25	75	100	5
18PCO33B	Consumer Behaviour	5	3	25	75	100	4
18PCM002	Business Research Methods	5	3	25	75	100	4
18PCO33D	Business Environment	5	3	25	75	100	4
18PCO33P	Computer Applications Lab-II : Advanced Excel and SPSS	6	3	40	60	100	3
17PCO33T	Industrial Training	-	-	-	50	50	2
	Elective-III :	4	3	25	75	100	4
	<b>Total</b>	<b>30</b>				<b>650</b>	<b>26</b>
<b>Fourth Semester</b>							
18PCO002	Investment Management	7	3	25	75	100	4
17PCO43B	International Business	6	3	25	75	100	4
18PCO43C	Management Accounting	6	3	25	75	100	4
18PCO43V	Project Work	6	-	40	60	100	4
	Elective-IV :	5	3	25	75	100	4
	<b>Total</b>	<b>30</b>				<b>500</b>	<b>20</b>
<b>GRAND TOTAL</b>						<b>2250</b>	<b>90</b>

**Bloom's Taxonomy based Assessment Pattern CA I :**

<b>Bloom's Category</b>	<b>Section</b>	<b>Marks</b>		<b>Total</b>
Understand (K <sub>2</sub> )	A-3 Questions with internal choice (each carries 5 marks)	15	300 Words	50
Apply, Analyze (K <sub>3</sub> , K <sub>4</sub> )	B - 2 Questions with internal choice (each carries 10 marks)	20	500 Words	
Apply, Analyze (K <sub>3</sub> , K <sub>4</sub> )	C - 1 Compulsory Question (carry 15 marks)	15	700 words	

**Model and End Semester Examination (Maximum Marks: 75)**

<b>Bloom's Category</b>	<b>Section</b>	<b>Marks</b>		<b>Total</b>
Understand (K <sub>2</sub> )	A- 5 Questions with Internal Choice (each carries 5 marks)	25	300 Words	75
Apply, Analyze (K <sub>3</sub> , K <sub>4</sub> )	B- 5 Questions with internal choice (each carries 8 marks)	40	500 Words	
Apply, Analyze (K <sub>3</sub> , K <sub>4</sub> )	C- 1 Compulsory Question (carry 10 marks)	10	650 words	

**Components of Continuous Assessment:**

**CA & Model - 10 Marks**

**Rubrics Assessment - 10 Marks**

**MCQ - 5 Marks**

**Total = 25 Marks**

**ELECTIVE I**

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

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>
<b>1</b>	18PCO1EA	Computer Applications: Internet and E-Commerce
<b>2</b>	17PCO1EB	Financial Markets and Institutions
<b>3</b>	17PCO1EC	Principles of International Trade

**ELECTIVE II**

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

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>
<b>1</b>	17PCO2EA	Marketing of Financial Services
<b>2</b>	17PCO2EB	Indian Stock Exchanges
<b>3</b>	17PCO2EC	Export and Import Trade Procedure

**ELECTIVE III**

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

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>
<b>1</b>	17PCO3EA	Marketing of Health Services
<b>2</b>	17PCO3EB	Futures and Options
<b>3</b>	17PCO3EC	Institutions Facilitating International Trade

**ELECTIVE IV**

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

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>
<b>1</b>	17PCO4EA	Travel and Hospitality Services
<b>2</b>	17PCO4EB	Fundamental and Technical Analysis
<b>3</b>	17PCO4EC	India's International Trade

**M.Com (Students admitted for the A.Y. 2018-2019)**

**Total Credit Distribution**

<b>Courses</b>	<b>Credits</b>	<b>Total</b>		<b>Credits</b>	<b>Cumulative Total</b>
Core	5	2 x 100	200	10	<b>74</b>
Core	4	13 x 100	1300	52	
Core Lab	3	2 x 100	200	06	
Institutional Training	2	1 x 50	50	02	
Project	4	1 x 100	100	04	
Elective	4	4 x 100	400	16	<b>16</b>
<b>Total</b>			<b>2250</b>	<b>90</b>	<b>90</b>

## M.Com (Students admitted for the A.Y. 2018-2019)

Earning Extra credits is not mandatory for Programme Completion

### Extra Credits

S.No	Course	Credit	Total credits
1	Publication with ISSN Journal	1	1
2	Hindi /Other Foreign language	1	1
3	Paper Presented in Sponsored National/ International Seminar/conference/ workshop	1	1
4	Online Courses Prescribed By Department / Self study paper	1	1
5	Representation – Academic/Sports /Social Activities/ Extra Curricular Activities at University/ District/ State/ National/ International	1	1
	<b>Total</b>	<b>5</b>	<b>5</b>

Rules:

The students can earn extra credits only if they complete the above during the Programme 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 Programme Completion)

1. Publication with ISSN Journal by a student and co-authored by staff member will be given one credit extra.
2. 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 programme period (**First to third Semester**)

3. Award winners in Paper Presentation in Sponsored International Seminar/Conference/Participation in short term workshop (Minimum 5 days) will be given one credit extra.
4. 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**

S. No.	Semester	Course Code	Course Title
1.	I SEM to III SEM	17PCOSS1	Supply Chain Management
2.		17PCOSS2	Strategic Management

5. 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.

<b>18PCO13A</b>	<b>MANAGERIAL ECONOMICS</b>	<b>SEMESTER - I</b>
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**Preamble:**

To understand the descriptive and prescriptive economic principles to take managerial decisions in business units

**Course outcomes**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know the role and responsibilities of managerial economist to achieve organizational goals	<b>K1</b>
<b>CO2</b>	Analyze the factors influencing demand for industrial goods and consumer durables	<b>K3,K4</b>
<b>CO3</b>	Realize the cost and production concepts to reduce the cost of production and increase the volume of production	<b>K3,K4</b>
<b>CO4</b>	Interpret pricing and output relationships to adopt appropriate pricing methods under different market situations	<b>K3,K4</b>
<b>CO5</b>	Discern business cycles, national income, monetary and fiscal policy	<b>K2</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	M	S	S	M	S
<b>CO5</b>	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>18PCO13A</b>	<b>MANAGERIAL ECONOMICS</b>	<b>SEMESTER - I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

### **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 – Perfect Competition – Features – Monoploy – Monopoly Power – Features – Discriminating Monopoly- Types of Price Discrimination- Imperfect competition – Monopolistic Competition- Oligopoly- Characteristics – Duopoly- Monopsony- Classifications of Markets - 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. *Maheswari.K.L and Varshney.R.L.* 2014. **Managerial Economics**. [22<sup>nd</sup> Edition , Sultan Chand Sons, New Delhi. (UNIT I to V)
2. *Gupta.G.S.*2011. **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. *Sankaran.S.,* 2014. **Managerial Economics**, Margham Publication, Chennai.
3. *Metha.P.L.,* 2016. **Managerial Economics**, Sultan Chand Sons, New Delhi.
4. *Seth M.L.,* 2015. **Micro Economics**, Lakshmi Narayn Agarwal Publications, Agra, Uttar Pradesh.

<b>18PCO13B</b>	<b>CORPORATE ACCOUNTING</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

To understand the accounting procedures relating to preparation of final accounts under schedule VI, amalgamation, absorption and reconstruction of companies along with holding company accounts, schedules of banking and insurance company accounts

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Prepare the final accounts of companies under schedule VI	<b>K3,K4</b>
<b>CO2</b>	Solve the problems relating to amalgamation, absorption and reconstruction of companies	<b>K3,K4</b>
<b>CO3</b>	Interpret holding company accounts and liquidation of company accounts	<b>K3,K4</b>
<b>CO4</b>	Handle the schedules of banking and insurance company accounts	<b>K3,K4</b>
<b>CO5</b>	Aware of international financial reporting standards, human resource, government and responsibility accounting	<b>K2</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>

S-Strong; M-Medium; L-Low

<b>18PCO13B</b>	<b>CORPORATE ACCOUNTING</b>	<b>SEMESTER - I</b>
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**Total Credits: 4**

**Hours Per Week: 7**

**Note:** Distribution of Marks: 80% problems and 20% Theory

### **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.

#### **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 and inflation Accounting.

**TEXT BOOKS**

1. *Reddy T.S and Murthy. A.* 2013. **Corporate Accounting.** (Reprint 2010) Margham Publications, Chennai. (Unit I-V).
2. *Jain S.P and Narang K.L.* 2013. **Corporate Accounting.** (First edition) Kalyani Publications, Chennai. (Unit I-V).

**REFERENCE BOOKS**

1. *Gupta R.L and Radhasamy.* 2013. **Corporate Accounting.** (First edition) Sultan Chand and Sons Publications, New Delhi. (Unit I-V).
2. *Joseph. T.* 2010. **Corporate Accounting.** Vol -1.(1<sup>st</sup> edition) Tata McGraw-Hill Education Pvt ltd, New Delhi.(UNIT I,III,IV) .
3. *Mahezwari. S.N. and Mahezwari. S.K.,* **Corporate Accounting.** Vol -1.(1<sup>st</sup> edition) Vikas Publishing, New Delhi
4. *Shukla M.C.,* 2016. **Corporate Accounting.** Vol -1.(1<sup>st</sup> edition) Vikas Publishing, Chennai.

18PCO13C	CORPORATE GOVERNANCE	SEMESTER - I
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**PREAMBLE:**

To aware of corporate ethics, culture and governance which are needed for growth of the corporate and social justice

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the values of corporate and ethical practices of organization	K1
CO2	Grasp the dimensions of corporate culture with professional and social values	K2
CO3	Know about whistle blowing and special legislation	K3,K4
CO4	Comprehend benefits and issues of corporate governance in various sectors	K2
CO5	Understand the reforms of corporate governance towards corporate social responsibility	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	S	S	S	S	S
CO3	M	M	S	M	S
CO4	M	M	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low



<b>18PCO13C</b>	<b>CORPORATE GOVERNANCE</b>	<b>SEMESTER - I</b>
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**Total Credits : 4**  
**Hours Per Week : 6**

## **CONTENTS**

### **UNIT-I**

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 - II**

Corporate Governance Framework in India: Corporate boards and its powers, responsibilities; disqualifications; board committees and their functions – remuneration committee, nomination committee, compliance committee, shareholder grievance committee, investor's relation committee, regulatory frame work of corporate governance in India.

### **UNIT - III**

Whistle blowing and corporate governance: The concept of whistle blowing; types of whistle blowers; whistle blower policy; the whistle blower legislation across countries; development in India.

### **UNIT-IV**

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

### **UNIT - V**

Elements of corporate social responsibility: Employees, the environment, human rights, communities and social welfare, social investment, ethical conduct – Risk issues – economic, political, legal , regulatory, social and demographic risk issues.

**TEXT BOOKS**

1. Sharma J.P. 2016. Corporate Governance and Business Ethics & Corporate Social Responsibility, Ane Books Pvt.Ltd, New Delhi.
2. *Manoharan Nair and P.S. Devakumar*.2014. **Corporate Governance**. Kalyani Publisher, Chennai.

**REFERENCE BOOKS**

1. *C.L Bansal*. 2014. **Corporate Governance**. Anurag Jain for Excel Books Publisher, NewDelhi.
2. *Kesho Prasad*. 2014. Corporate Governance. (IV Edition). PHI Learning Pvt Ltd, New Delhi. ( Unit-IV)
3. *N.Gopalsamy*. 2016. A Guide to corporate Governance. New Age International (Pvt) Ltd. New Delhi. (Unit-V)
4. Kenneth Kim. 2010. Corporate Governance. Prentice Hall, New Delhi.

<b>17PCO13D</b>	<b>RETAIL AND DISTRIBUTION MANAGEMENT</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

To understand the strategies relating to retail management from channel of distribution to franchise in order to achieve goals of retailing

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the nature, importance and promotion of retailing	K1
CO2	Design retail marketing channels	K3,K4
CO3	Assess the pattern of marketing channel for maintenance and revival	K3,K4
CO4	Acquire the skills for material handling and supply	K2
CO5	Follow the procedures relating to franchise for doing retail business	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	M	S	M	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>17PCO13D</b>	<b>RETAIL AND DISTRIBUTION MANAGEMENT</b>	<b>SEMESTER - I</b>
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**Total Credits : 4**  
**Hours Per Week : 6**

## **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 House Pvt Ltd, Chennai.
2. *Gibson.G.Vedamani.* 2013. **Retail Management.** (4<sup>th</sup> edition), JBA Publishers, New Delhi.

**REFERENCE BOOKS:**

1. *Ronald W.* 2015. **Retail Marketing** Hasty. McGraw-Hill Education. New Delhi.
2. *Eliton S.* 2009. **Sales and Distribution Management.** (3rd edition) Himalaya Publishing House Pvt Ltd.
3. Krishna Havaladar and Vasant Cavale .2011. **Retail and Distribution Management,** Tata McGraw-Hill Education Pvt. Ltd, New Delhi.
4. Ramendra Singh, 2012. **Sales and Distribution Management,** Vikas Publishing House Pvt Ltd, Chennai.

18PCO23A	FINANCIAL MANAGEMENT	SEMESTER- II
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#### PREAMBLE

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

#### COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives of financial management and know about sources of finance.	K2
CO2	Use different methods to find cost of capital and techniques in capital budgeting.	K1
CO3	Selecting appropriate capital structure of the firm	K4
CO4	Analyse the method of leverages for analyzing the expected returns	K4
CO5	Selecting appropriate theories for dividend payout	K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>18PCO23A</b>	<b>FINANCIAL MANAGEMENT</b>	<b>SEMESTER- II</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**Note:** Distribution of Marks: 40% problems and 60% Theory

### **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 Methods- Payback Period Method, Average Rate of Return, Discounted Cash Flow - Net Present Value- Internal Rate of Return- Profitability Index Method - Return on Investment .

#### **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.

**TEXT BOOKS**

1. *Sharma R.k and Shasi.K.Gupta. 2014. Financial Management.(4<sup>th</sup>edition), Kalyani Publishers, New Delhi.*
2. *Prasanna Chandra. 2012. Financial Management. (4<sup>th</sup> edition), Tata McGraw-Hill Publishers.*

**REFERENCE BOOKS:**

1. *Mahezwari S.N. 2014. Financial Management. (26<sup>th</sup> Reprint) VikasPublishingHouse Pvt.Ltd, New Delhi.*
2. *Pandey I.M. 2009. Financial Management.(10<sup>th</sup> edition), VikasPublishingHouse Pvt.Ltd, New Delhi.*
3. *Eugene F. Brigham., 2013. Financial Management.(14<sup>th</sup> edition), Thomson Business School Publisher.*
4. *Murthy . A , 2015. Financial Management.(14<sup>th</sup> edition), Margham Publishers Publisher, Chennai.*



18PCO23B	COST ACCOUNTING	SEMESTER - II
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**PREAMBLE:**

To understand the procedures relating to cost calculation and reduction to maximize profit by an organization

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of cost accounting and prepare cost sheet	K2, K3
CO2	Use different methods in pricing the material issues	K3,K4
CO3	Apply appropriate method to calculate labour cost and classify overheads	K3,K4
CO4	Ascertain process cost in an organization	K3,K4
CO5	Prepare accounts relating to contract and operating costing	K2,K3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

<b>18PCO23B</b>	<b>COST ACCOUNTING</b>	<b>SEMESTER - II</b>
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**Total Credit :5**  
**Hours Per Week :5**

**Note:** Distribution of Marks: 60% problems and 40% Theory

### **CONTENTS**

#### **UNIT - I**

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

#### **UNIT - II**

Material Classification and Coding of Material - Fixation of Maximum, Minimum and Reorder Level – Economic order quantity – purchase procedure – storage of materials - Issue of materials – Methods of Valuing Material issues – FIFO – LIFO- HIFO- Average Cost Methods- Inflated Price Method- Base Stock Method – Market Price Method- Standard Price Method - Pricing of material issues and returns – Inventory control – Physical verification – periodical and perceptual inventory – Analysis of discrepancies – Correction measures.

#### **UNIT - III**

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

#### **UNIT - IV**

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

#### **UNIT - V**

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

#### **TEXT BOOKS:**

1. *Jain S.P and Narang K.L.* 2014. **Cost Accounting**, Kalyani Publishers, New Delhi.
2. *Reddy,T.S., and Hari Prasad Reddy,Y.* 2011.**Cost Accounting**,Margham Publications, Chennai.

#### **REFERENCE BOOKS:**

1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.
2. Pillai. R.S.N and Bagavathi, 2014. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.
3. S.N.Maheswari , 2013. **Cost and Management Accounting**. Vikas Publishing House Pvt Ltd.
4. Colin Drury, 2015 (9<sup>th</sup> Edition). **Management and Cost Accounting**. Cengage Brain., United Kingdom.

**M.Com (Students admitted for the A.Y. 2018-2019)**

<b>18PCO001</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>SEMESTER - II</b>
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**PREAMBLE:**

To learn about organizational structure, human resource planning, performance appraisal methods, organizational discipline and conflict

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand the organizational structure	<b>K2</b>
<b>CO2</b>	Analyze the job and role to select and recruit personnel	<b>K1</b>
<b>CO3</b>	Measure the performance of an employees for promotion and training	<b>K3,K4</b>
<b>CO4</b>	Capture employee grievance redressal procedures for organizational betterment	<b>K3,K4</b>
<b>CO5</b>	Control the organizational conflict through appropriate leadership styles	<b>K3,K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>L</b>	<b>S</b>
<b>CO2</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO3</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>L</b>	<b>S</b>
<b>CO5</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low

18PCO001	HUMAN RESOURCE MANAGEMENT	SEMESTER - II
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Total Credits : 4  
Hours Per Week : 5

## 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.* 2015. **Organizational behavior** [Fifth Edition]. Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. *Memoria, C.B.* 2014. **Personnel Management** [Twenty Fourth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Fred Luthans,* 2015. **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.
4. *David Decenzo and Stephen Robins.* 2015. **Human Resource Management**, Kindle Publishing Pvt. Ltd, New Delhi.

18PCO23D	PRINCIPLES AND PRACTICE OF MARKETING SERVICES	SEMESTER - II
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**PREAMBLE:**

To understand the principles and practice of marketing services for business quality management and enhancement

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the growth of service sector for effective policy making	K3,K4
CO2	Manage the demand and supply in service marketing	K3,K4
CO3	Cognize the marketing mix for communication marketing	K3,K4
CO4	Handle consultancy services in insurance, tourism and hospital	K3,K4
CO5	Use the tools for achieving service quality in an organization	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	M	S	L	M	M
CO3	L	S	M	S	M
CO4	L	S	M	M	M
CO5	L	M	M	S	S

S-Strong; M-Medium; L-Low;

18PCO23D	PRINCIPLES AND PRACTICE OF MARKETING SERVICES	SEMESTER - II
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Total Credits : 4  
Hours Per Week : 5

### 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.*
3. *Philip Kotlar.2017.**Principles of Marketing**, ( 7<sup>th</sup> Edition), Pearson Publishing House, New Delhi.*
4. *Jim Blythy, 2017.**Principles and Practice of Marketing**, Sage Publishing House, UK.*

18PCO23P	COMPUTER APPLICATIONS LAB-I : TALLY 9.2	SEMESTER - II
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**PREAMBLE:**

To acquire skills to record the business transactions electronically and present report systematically

**COURSE OUTCOMES**

**In the successful completion of the course, students will be able to:**

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge to create company, journal and ledger	K2,K3
CO2	Prepare the voucher and bill wise statement	K3
CO3	Consolidate the final accounts with inventory	K2,K3
CO4	Maintain inventory information and manage the stock	K3,K4
CO5	Calculate ratios and interpret	K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	M	L	M
CO2	M	L	M	M	L
CO3	S	M	M	L	S
CO4	S	M	S	M	S
CO5	M	L	S	M	M

S-Strong; M-Medium; L-Low

18PCO23P	COMPUTER APPLICATIONS LAB-I : TALLY 9.2	SEMESTER - II
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Total Credits : 3  
Hours Per Week : 6

### CONTENTS

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 BOOKS:

1. *Sundaramoorthy.V.* 2012. **Genesis Tally Bible** (6<sup>th</sup> edition), VBSC Pvt Ltd.
2. *Tally .ERP 9.* 2013. **Training Guide**, Kitabmahal Publisher.
3. *Tally ERP.9.* 2013. **Learning manual**, Tally ERP Support Center

18PCO1EA	<b>ELECTIVE-I : COMPUTER APPLICATIONS: INTERNET &amp; E-COMMERCE</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

To know about search engines and intranet to track and post the information required through computer to enhance e-commerce

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Conglomerate computer technology for e-commerce	K2
CO2	Generate and validate business data for re-engineering	K3,K4
CO3	Aware of cyber laws, securities and threads for effective e-governance	K2
CO4	Solve the issues of e-commerce through technological adoption	K3,K4
CO5	Comprehend the hardware and software updation for business growth	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	S	M	S	M	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

<b>18PCO1EA</b>	<b>ELECTIVE-I : COMPUTER APPLICATIONS: INTERNET &amp; E-COMMERCE</b>	<b>SEMESTER - I</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

**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.* 2015. **Computer Applications in Business.** Sultan Chand & Sons , New Delhi. UNIT ( I to V)
2. *Kamelesh K Bajaj and Debjani Nag.* 2015. **E-commerce The Cutting Edge of Business.** McGraw-Hill. New Delhi. UNIT ( III and IV )

**REFERENCE BOOKS:**

1. *Kalakota and Whinston.* 2000. **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.
3. *Dave Chaffey,* **Digital Business and E - Commerce Management.** (6<sup>th</sup> edition), Pearson Publishing House, New Delhi.
4. *Joseph.P.T,* **E - Commerce An Indian Persepctive** (4<sup>th</sup> edition), Prentice Hall Publishing House, New Delhi.

<b>17PCO1EB</b>	<b>ELECTIVE-I : FINANCIAL MARKETS AND INSTITUTIONS</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

To understand the practices of financial and capital markets for corporate finance and industrial regulation

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know the growth of financial market and global trade	<b>K2</b>
<b>CO2</b>	Obtain the skills to reform the capital structure of an organization	<b>K3,K4</b>
<b>CO3</b>	Acquire the knowledge pertaining to credit rating and information services	<b>K2</b>
<b>CO4</b>	Govern the investment information and credit rating agency	<b>K2</b>
<b>CO5</b>	Get along with RBI regulatory framework for international trade policies	<b>K2</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>CO3</b>	<b>L</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>L</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low

<b>17PCO1EB</b>	<b>ELECTIVE-I : FINANCIAL MARKETS AND INSTITUTIONS</b>	<b>SEMESTER - I</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

### **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),m 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.
3. *Frederic.S.Mishkin, Stanly.G.Eakin,* **Financial Markets and Institutions (7<sup>th</sup> Edition),** Pearson Publishing House , New Delhi.
4. *Meirkohn.* 2003, **Financial Institutions and Markets (2<sup>nd</sup> Edition)** Oxford Press.

17PCO1EC	<b>ELECTIVE-I : PRINCIPLES OF INTERNATIONAL TRADE</b>	<b>SEMESTER - I</b>
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**PREAMBLE:**

To understand the international policies regarding bilateral business and global economy

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the global economy to enhance foreign direct investment	Understand
CO2	Obtain information regarding quotas for imports and restriction for export	K1
CO3	Gather tariff rates of imports and exports of goods across the globe	K1
CO4	Aware of international investment patterns for inter-national comparison and relevance	K3,K4
CO5	Acquire the details of operations of MNCs towards global orientation	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	M	S
CO2	L	S	S	M	S
CO3	L	S	S	M	S
CO4	L	M	M	S	M
CO5	L	M	S	S	S

S-Strong; M-Medium; L-Low

17PCO1EC	ELECTIVE-I : PRINCIPLES OF INTERNATIONAL TRADE	SEMESTER - I
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Total Credits : 4  
Hours Per Week : 5

## 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.
3. *Ramsingh*. 2015. **International trade and logistics**, Oxford Publishers.
4. *Dr.S.Sankaran*. 2015. **International trade**, Margham Publishing House Pvt Ltd.

17PCO2EA	ELECTIVE-II : MARKETING OF FINANCIAL SERVICES	SEMESTER - II
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**PREAMBLE:**

To understand the concepts, tools and techniques of marketing of financial services

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the reforms of financial markets for liquidity management	K2
CO2	Aware of objectives and role of stock exchanges in business promotion	K3,K4
CO3	Utilize the cards for success of bancassurance	K2
CO4	Comprehend the services of insurance for reconstruction	K2
CO5	Discern about real estate industry and marketing	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	M	S	M	M	S
CO3	L	M	M	M	M
CO4	L	S	M	S	S
CO5	L	S	M	M	S

S-Strong; M-Medium; L-Low;

17PCO2EA	ELECTIVE-II : MARKETING OF FINANCIAL SERVICES	SEMESTER - II
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Total Credits : 4  
Hours Per Week : 4

## 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.
3. *Frederic.S.Mishkin, Stanly.G.Eakin*, **Financial Markets and Institutions (7<sup>th</sup> Edition)**, Pearson Publishing House , New Delhi.
4. *Meirkohn*. 2003, **Financial Institutions and Markets (2<sup>nd</sup> Edition)** Oxford Press.

<b>17PCO2EB</b>	<b>ELECTIVE-II : INDIAN STOCK EXCHANGES</b>	<b>SEMESTER - II</b>
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**PREAMBLE:**

To understand the role of stock exchanges for the growth of an industry and the nation

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn to trade in stock exchange being an individual and institutional investors	<b>K2</b>
<b>CO2</b>	Comprehend the stock exchange regulatory framework for capital restructuring	<b>K3,K4</b>
<b>CO3</b>	Recognize the listing of securities of an organization	<b>K2</b>
<b>CO4</b>	Follow the securities contract regulation act for capitalization of resources	<b>K3,K4</b>
<b>CO5</b>	Unfold internet stock trading for the promotion of e-commerce	<b>K3,K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>L</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO2</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>

S-Strong; M-Medium; L-Low



17PCO2EB	ELECTIVE-II : INDIAN STOCK EXCHANGES	SEMESTER - II
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Total Credits : 4  
Hours Per Week : 4

## 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.
3. *Dr.Vinothkumar, Atul Gupta, Manmeet Kaur,* 2017. **Financial Markets Institutions and Financial Services,** Taxmann Publishing House, New Delhi.
4. *John J Murphy,* 2017. **Financial Markets Institutions and Financial Services,** Taxmann Publishing House, New Delhi

<b>17PCO2EC</b>	<b>ELECTIVE-II : EXPORT AND IMPORT TRADE PROCEDURES</b>	<b>SEMESTER - II</b>
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**PREAMBLE:**

To understand the export and import trade procedures for enhancing international trade

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know the rules for exports and imports of goods	<b>K2</b>
<b>CO2</b>	Obtain export license for sale of goods across the world	<b>K2</b>
<b>CO3</b>	Prepare export documents for shipping and customs clearance	<b>K2</b>
<b>CO4</b>	Arrange fund for manufacturing and export of goods	<b>K3,K4</b>
<b>CO5</b>	Avail facilities for import substitution and export promotion	<b>K2</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>L</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>

S-Strong; M-Medium; L-Low

<b>17PCO2EC</b>	<b>ELECTIVE-II : EXPORT AND IMPORT TRADE PROCEDURES</b>	<b>SEMESTER - II</b>
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**Total Credits : 4**  
**Hours Per Week : 4**

## **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.
3. *Ramsingh.* 2015. **International trade and logistics,** Oxford Publishers.
4. *Dr.S.Sankaran.*2015. **International trade,** Margham Publishing House Pvt Ltd.

18PCM001	DIRECT TAXES	SEMESTER - III
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**PREAMBLE:**

To aware of provisions pertaining to direct tax and assessment procedures in filing of return

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Aware of income tax laws and determine the residential status of an assesses	K1,K2
CO2	Computation of total income of an assesses under the head salary and house property	K3,K4
CO3	Calculation of total income in business and profession and capital gain	K3,K4
CO4	Ascertain the total income of an individual and computation of tax liability	K3,K4
CO5	Know the powers and functions of income tax authority and procedures in filing of return	K2

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	M	M	S
CO3	S	S	M	M	S
CO4	S	S	M	M	S
CO5	S	S	M	M	S

S-Strong; M-Medium; L-Low

18PCM001	DIRECT TAXES	SEMESTER - III
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Total Credits : 5

Hours Per Week : 5

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

## 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*, 2019-2020. **Income Tax Law & Practice** [Forty Third Edition]. Kalyani Publishers, Ludiana.
2. Hariharan.N, 2019-2020.**Income Tax Law & Practices** , (11<sup>th</sup> Edition), Vijay Nicole Imprints Pvt Ltd, Chennai.

**REFERENCE BOOKS**

1. *Vinoth K. Singhanian, and KapilSinghanian*, 2019-2020. **Direct Taxes Laws & Practices** [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi.
2. *Jeevarathinam, M., and Vijay Vishnu kumar, C.* 2019-2020. **Income Tax Law & Practices** Scitech Publications India Pvt. Ltd., Chennai.
3. *Mehrotra, H.C., and Goyal, S.P.* 2019-2020. **Income Tax Law & Accounts** [Fifty Sixth Edition]. SahityaBhawan Publication, Agra.
4. Kapil Singhanian\_\_\_\_ **Income Tax Law & Practices**, (6<sup>th</sup> Edition), Taxmann Publication Pvt. Ltd., New Delhi.



<b>18PCO33B</b>	<b>CONSUMER BEHAVIOUR</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To understand the strategic implications of consumer and factors influencing decision making process.

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Grasp the scope, evolution and dimension of Consumer Behavior	<b>K3</b>
<b>CO2</b>	Understand the Roles and Decision Making Process of consumers	<b>K2</b>
<b>CO3</b>	Aware of consumer perception and attitudes	<b>K3,K4</b>
<b>CO4</b>	Analyze the factors influencing interpersonal communication culture and leadership	<b>K4</b>
<b>CO5</b>	Obtain knowledge of diffusion process, adoption process and multiplicative innovation adoption model	<b>K3,K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>L</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO2</b>	<b>L</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>L</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO4</b>	<b>L</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>

S-Strong; M-Medium; L-Low

<b>18PCO33B</b>	<b>CONSUMER BEHAVIOUR</b>	<b>SEMESTER - III</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

## UNIT - I CONTENTS

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 -Self Concepts-Concepts of multiple selves and development of the self. 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.
3. *Sarmistha Sarma.* 2015. **Consumer Behaviour,** I.K. International Publishing House Pvt Ltd, New Delhi.
4. *Soloman.N* 2003. **Consumer Buying Behaviour,** Tata McGraw Hill Publishing House, New Delhi.

<b>18PCM002</b>	<b>BUSINESS RESEARCH METHODS</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To understand the basic knowledge on research methods that equips one to make decisions based on business conditions

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand about the research methods and techniques	<b>K1</b>
<b>CO2</b>	Identify the research problem and appropriate method for data collection	<b>K2,K3</b>
<b>CO3</b>	Analyze the scaling techniques used for editing and tabulating data	<b>K3,K4</b>
<b>CO4</b>	Acquire the knowledge of statistical tools used for analyzing the data	<b>K3,K4</b>
<b>CO5</b>	Interpret the data and summarize the report	<b>K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low

18PCM002	BUSINESS RESEARCH METHODS	SEMESTER - III
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**Total Credits: 4**  
**Hours Per Week: 5**

**Note: Distribution of Marks: 40% Problems and 60% Theory**

### **CONTENTS**

#### **UNIT - I**

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good research – 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 (Arithmetic Mean only) – Measures of dispersion (Standard deviation only) – Correlation : Simple Correlation – Regression models: Simple-Multiple regression

#### **UNIT -IV**

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**

Interpretation – Meaning, Need and Technique- 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. Gupta, S.P. 2012. **Statistical Methods** [Forty First Edition].Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. Saravanel, 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.
4. Thanulingom.N.2015. **Research Methodology**. Himalaya Publishing House, Mumbai.

<b>18PCO33D</b>	<b>BUSINESS ENVIRONMENT</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To acquire knowledge in business environment towards global level

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Grasp the Business Environment, Culture and Social Responsibility of Business	<b>K2</b>
<b>CO2</b>	Learn the Economic system, capitalism, socialism & economic Planning	<b>K3</b>
<b>CO3</b>	Understand the benefits of industrial policy and Privatization	<b>K2</b>
<b>CO4</b>	Comprehend the role of financial institutions in India and analyze the factors influencing in technological environment	<b>K3, K4</b>
<b>CO5</b>	Analyze the concept of Globalization	<b>K3, K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>L</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO2</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low

<b>18PCO33D</b>	<b>BUSINESS ENVIRONMENT</b>	<b>SEMESTER - III</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

## **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.

### **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.* 2014. **Business Environment.** Himalaya Publishers.
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.
3. *Dr.Gupta.C.B.*2014.**Business environment.**(8<sup>th</sup> edition),Mc Graw Hill Education (India pvt.ltd), New Delhi.
4. Jayaprakash Reddy.R. 2004. **Business environment.**(8<sup>th</sup> edition), APH Publishing Corporation, New Delhi.

<b>18PCO33P</b>	<b>COMPUTER APPLICATIONS LAB II: ADVANCED EXCEL AND SPSS</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

Utilize MS - Excel and SPSS for calculating and analyzing data for research

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Prepare Payroll of an Employee	<b>K3,K4</b>
<b>CO2</b>	Analyzing the trend of a product	<b>K3,K4</b>
<b>CO3</b>	Validate the business transactions to take financial decisions	<b>K2</b>
<b>CO4</b>	Edit and manipulate data in spss	<b>K3,K4</b>
<b>CO5</b>	Analyze the data by applying statistical tools	<b>K3,K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low

18PCO33P	COMPUTER APPLICATIONS LAB II: ADVANCED EXCEL AND SPSS	SEMESTER - III
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Total Credits : 3

Hours Per Week : 6

**ADVANCED EXCEL**

1. 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.
2. Preparing an excel sheet under the main heading of assets & liabilities and performing the following:
  - i. Selecting a column and changing the number format to Rupees and paise (0.00) format.
  - ii. Changing a particular range of cells font as bold
  - iii. Selecting a row and hiding it.
  - iv. Going to sheet 3 using shortcut key and select a cell.
3. 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.
4. Analyzing the trends of a product.
5. Preparing a break-even chart using Chart Wizard.
6. 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.
7. Finding the correlation between demand and price of a product.

8. Prepare a MIS aging report for an accounts receivable statement and calculate the outstanding amount for the past due dates
9. Create a pivot table to analyze the sales report.
10. Create approximate match, exact match and arrangement of data using V-Look Up and H-Look Up
12. Preparing Final accounts of banking company in the new format and calculate financial ratios

### **SPSS**

1. Creating a Data into SPSS
  - i. Creating a new data set
  - ii. Valid Variable Names
  - iii. Variable View
  - iv. Adding Value Label
  - v. Transfer data from excel
2. Managing Data into SPSS
  - i. Listing cases
  - ii. Replacing Missing Values
  - iii. Computing new variables
  - iv. Recording variables
  - v. Exploring Data
  - vi. Selecting Cases
  - vii. Sorting Cases
3. Create frequencies and bar and Histogram charts
4. Prepare Descriptive Statistics by using data
  - i. Measures of Central Tendency
  - ii. Deviation from Normality
5. Finding chi-square test by using cross tabulation
6. Prepare a Bivariate , Partial correlation

7. Prepare Independent – sample, Paired sample test and one sample test
8. Find and analyze the simple linear and multiple regression analysis

**Text Books**

1. Joseph F Hair, Rolph E Anderson, Ronald L. Tatham & William C. Black, 2005. **Multivariate Data Analysis**, Pearson Education, New Delhi.
2. Barbara G. Tabachnick, Linda S. Fidell, 2012. **Using Multivariate Statistics**, 6th Edition, Pearson Edition.
3. Darren George and Paul Mallery, 2013. **IBM Statistics 21 Step by Step: A Simple Guide and Reference**, 13<sup>th</sup> Edition, Pearson Edition.

17PCO33T	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

17PCO3EA	ELECTIVE-III : MARKETING OF HEALTH SERVICES	SEMESTER - III
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**PREAMBLE:**

To acquire knowledge in Marketing of health service

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Marketing and its service	K2
CO2	Learn about the hospital services	K3
CO3	Classify the marketing mix and select appropriate pricing and promotional strategy	K2
CO4	Know about the online health services	K3, K4
CO5	Aware of consumer rights and protection	K3, K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	L	S	S	M	S
CO3	L	S	S	M	S
CO4	L	S	S	M	S
CO5	L	S	S	S	S

S-Strong; M-Medium; L-Low



17PCO3EA	ELECTIVE-III : MARKETING OF HEALTH SERVICES	SEMESTER - III
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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.
3. *Priyanka Tripathy.*2016. **Marketing of Health Services.** Hamberg, Anchor Academic Publishing House.
4. *Ramanujam P.G .* 2009. **Marketing of Health Services.** Excel Books Publishing House.

<b>17PCO3EB</b>	<b>ELECTIVE - III FUTURES AND OPTIONS</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To acquaint knowledge of derivative and capital market structures at domestic and international level

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Gain the knowledge about derivative markets	<b>K2</b>
<b>CO2</b>	Understand about the index, types and its attributes	<b>K1,K2</b>
<b>CO3</b>	Acquire information about Forward market, Futures, Options and its types	<b>K2</b>
<b>CO4</b>	Identify the pay off method in Futures and Options	<b>K2,K3</b>
<b>CO5</b>	Know about the evolutions of commodity markets	<b>K2</b>

**K1 -Remembrance: K2 t - Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

S-Strong; M-Medium; L-Low;

17PCO3EB	ELECTIVE-III : FUTURES AND OPTIONS	SEMESTER - III
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Total Credits : 4  
Hours Per Week : 4

## CONTENTS

### UNIT I

Introduction to Derivatives - Definition of derivative products - participants in derivatives market, Economic features 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 terminology options - Options terminology, 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.
3. *N.K. Gupta.* 2005. **Financial Institutions and Markets.** Ane Books Pvt.Ltd.
4. *Subash Chandra Das.* 2015. **The Financial System in India.** Eastern Economy Edition.

<b>17PCO3EC</b>	<b>ELECTIVE-III : INSTITUTIONS FACILITATING INTERNATIONAL TRADE</b>	<b>SEMESTER - III</b>
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**PREAMBLE:**

To know the regulations, challenges and strategies to develop the international trade

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Grasp the functional deviations of different advisory bodies and export promotion in India	<b>K2</b>
<b>CO2</b>	Know the role of RBI and financial institutions for facilitating international trade in India	<b>K2,K4</b>
<b>CO3</b>	Understand the organization structure of WTO	<b>K3, K4</b>
<b>CO4</b>	Assess the pattern of international monetary fund(IMF) in Indian international trade	<b>K3, K4</b>
<b>CO5</b>	Aware of international financial corporation and its functions	<b>K3</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>L</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>L</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>

S-Strong; M-Medium; L-Low;

17PCO3EC	<b>ELECTIVE-III : INSTITUTIONS FACILITATING INTERNATIONAL TRADE</b>	<b>SEMESTER - III</b>
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**Total Credits : 4**  
**Hours Per Week : 4**

### **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.
3. *Aswathappa.K.* 2010. **International Business.** (4<sup>th</sup> Edition), Tata McGraw Hill Education Private Ltd.
4. *Varshney & Bhattacharya.* 1984. **International Marketing Management.** (4<sup>th</sup> Edition), SultanChand&Sons Publishing house pvt ltd.Unit (I to V)



17PCOSS1	<b>SELF STUDY I: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER-III</b>
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**PREAMBLE:**

To understand the supply chain process from procurement of material to distribution of goods and services

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know about the nature , evolution and SCM activities	<b>K2</b>
<b>CO2</b>	Understand the different dimension of supply chain excellence	<b>K2</b>
<b>CO3</b>	Identify the process involved in purchasing of material	<b>K3, K4</b>
<b>CO4</b>	Aware of new opportunities in SCM outsourcing	<b>K3, K4</b>
<b>CO5</b>	Classify the parameters in identification of suppliers	<b>K3</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>L</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>

S-Strong; M-Medium; L-Low

17PCOSS1	SELF STUDY I: SUPPLY CHAIN MANAGEMENT	SEMESTER- III
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Total Credit : 1

#### UNIT I

SCM - Definition - objectives - Evolution - need-Issues involved in developing SCM Framework-Types - SCM activities - Constituents - Organization.

#### 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 McGraw 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.

<b>17PCOSS2</b>	<b>SELF STUDY II: STRATEGIC MANAGEMENT</b>	<b>SEMESTER- III</b>
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**PREAMBLE:**

To learn about strategic levels, planning, social audit methods, role of top management

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand the strategic levels, TQM process and social responsibility	<b>K2</b>
<b>CO2</b>	Know about the value chain analysis	<b>K1</b>
<b>CO3</b>	Measure the performance of a corporate	<b>K3,K4</b>
<b>CO4</b>	Aware of the role of top management	<b>K3,K4</b>
<b>CO5</b>	Analyze about Effective evaluation and controlling techniques	<b>K3,K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>L</b>	<b>S</b>
<b>CO2</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO3</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>L</b>	<b>S</b>
<b>CO5</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong; M-Medium; L-Low

17PCOSS2	SELF STUDY II: STRATEGIC MANAGEMENT	SEMESTER- III
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Total Credit : 1

#### 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. Hill, C. W. L. & Jones, G. R. 2008. Strategic Management: An integrated approach, 8th Edition, Houghton Mifflin
2. Janat Shah, 2009. Supply Chain Management –Text and Cases, Pearson Education.

**REFERENCE BOOKS:**

1. Ballou Ronald H, Business Logistics and Supply Chain Management, Pearson Education, 5<sup>th</sup> Edition, 2007
2. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, 2005. Designing and Managing the Supply Chain: Concepts, Strategies, and Cases, Tata McGraw-Hill.

18PCO002	INVESTMENT MANAGEMENT	SEMESTER - IV
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**PREAMBLE:**

To know the different forms of investment opportunities and portfolio management

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Grasp the nature, scope and forms of investments.	K2
CO2	Understand the modes of operation of capital market in India	K3,K4
CO3	Analyze the tools and techniques in selection of portfolio	K3, K4
CO4	Learn about the investment alternatives	K3, K4
CO5	Enhance the knowledge relating to different portfolio and its management	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

18PCO002	INVESTMENT MANAGEMENT *	SEMESTER - IV
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Total Credits : 4  
Hours Per Week : 7

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

## 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– 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.
3. *Rajiv Srivasta*, 2017. **Investment Management** [First Edition] Wiley Publishing House,
4. *Prasanna Chandra*, 2017. **Investment Analysis and Portfolio Management** [Fifth Edition]. McGraw Hill Education.

17PCO43B	INTERNATIONAL BUSINESS	SEMESTER - IV
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**PREAMBLE:**

To acquire knowledge in International Business and foreign exchange

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Grasp knowledge about international business, role of foreign trade in economic development and Balance of Payment	K1,K2
CO2	Understand the functions of World Trade Organization and World bank	K1,K2
CO3	Know about the function of export market	K2
CO4	Classify the export and import documents used in foreign trade	K2, K4
CO5	Aware of functions of exchange control of India	K3

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	M	M	M	S	M
CO4	S	S	M	S	S
CO5	M	S	S	M	S

S-Strong; M-Medium; L-Low

<b>17PCO43B</b>	<b>INTERNATIONAL BUSINESS</b>	<b>SEMESTER - IV</b>
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**Total Credits : 4**  
**Hours Per Week : 6**

### **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**. (Fifth Edition), Ashok K.Ghosh, PHI Learning Pvt Ltd. Unit ( I to V)
2. *Varshney & Bhattacharya*. 1984. **International Marketing Management**. (Fourth Edition), SultanChand&Sons Publishing house pvt ltd.Unit (I to V)

### **REFERENCE BOOKS:**

1. *Subba Rao. P.* 2001. **International Business**. (Second Edition), Himalaya Publishing house.
2. *Aswathappa.K.* 2010. **International Business**. (Fourth Edition), Tata McGraw Hill Education Private Ltd.
3. *Charles.W.L.Hill*.2008.**International Business**. [Sixth Edition], McGraw Hill Education
4. *Dr.Shyam Sukula*.2012. **An Introduction to International Business**. [First Edition]. Sai Jyoti Publication

18PCO43C	MANAGEMENT ACCOUNTING	SEMESTER - IV
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**PREAMBLE:**

To understand the concept on Management Accounting and technique that facilitates managerial decision making

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Grasp the functions, tools and techniques of Management Accounting	K1
CO2	Understand the concept of ratio analysis and its applications	K2,K3
CO3	Prepare Fund Flow and Cash Flow statement	K1,K3
CO4	Acquire knowledge in Managerial application of Marginal Costing	K1,K2
CO5	Forecast and prepare the budget	K3,K4

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**Mapping with Programme Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	M	M
CO4	S	M	M	S	S
CO5	S	S	S	M	S

**S-Strong: M-Medium; L-Low**

<b>18PCO43C</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>SEMESTER - IV</b>
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**Total Credit : 4**  
**Hours per week: 6**

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

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

#### UNIT - IV

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

#### UNIT - V

Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget.

#### TEXT BOOKS:

1. Sharma and S.K.Gupta. 2015. **“Management Accounting”**, [Thirteenth Revised Edition] Kalyani Publishers, New Delhi.
2. S.P. Jain and K.L. Narang, 2016. **“Cost and Management Accounting”**, Kalyani Publishers, New Delhi.

#### REFERENCE BOOKS:

1. Ramachandran & Srinivasan. R. 1998. **Management Accounting**. [Second Edition] Sriram Publications, Trichy.
2. Dr. S.N. Maheswari. 2014. **Management Accounting**, [Sixteenth Revised Edition] Sultan Chand & Sons, New Delhi.
3. R.S.N. Pillai.2010. **Management Accounting**, [First Edition]. Sultan Chand & Sons, New Delhi.
4. T.S.Grewel.2018. **Management Accounting**, [First Edition]. Sultan Chand & Sons, New Delhi.

<b>18PCO43V</b>	<b>PROJECT WORK &amp; VIVA VOCE</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

To find out and suggest the ideas related to the problems identified to the policy makers and consumers to overcome the problems with societal orientation

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the problems on thrust areas	<b>K2</b>
<b>CO2</b>	Frame questionnaire or metric to collect information pertaining to the existing problems	<b>K2,K3</b>
<b>CO3</b>	Comprehend the data collected for analysis	<b>K2, K4</b>
<b>CO4</b>	Extract the results of data analysis	<b>K3,K4</b>
<b>CO5</b>	Suggest the solution based on the results of the study	<b>K3,K4</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

**S-Strong: M-Medium; L-Low**



18PCO43V	PROJECT WORK & VIVA VOCE	SEMESTER - IV
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Total Credits : 4  
Hours Per Week : 6

### 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) Specialization:

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

## **M.Com (Students admitted for the A.Y. 2018-2019)**

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:

First Review	15 Marks
Second Review	15 Marks
Work Diary	10 Marks
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	40 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 :	30 Marks
Work Diary :	10 Marks
Viva-voce :	20 Marks
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	60 Marks
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The Comprehensive Examination shall be conducted by both external and internal examiners.

**M.Com (Students admitted for the A.Y. 2018-2019)**

<b>17PCO4EA</b>	<b>ELECTIVE-IV : TRAVEL AND HOSPITALITY SERVICES</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

To understand the operations and management of tourism and health sector

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know the nature, importance and components of tourism	<b>K2</b>
<b>CO2</b>	Develop the product and services based on market information	<b>K2,K4</b>
<b>CO3</b>	Apply the concept of marketing mix	<b>K3, K4</b>
<b>CO4</b>	Understand the hospitality services based on different price	<b>K3, K4</b>
<b>CO5</b>	Learn about the marketing strategies adopted in hotel	<b>K3</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>L</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>L</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>

S-Strong; M-Medium; L-Low

17PCO4EA	ELECTIVE-IV : TRAVEL AND HOSPITALITY SERVICES	SEMESTER - IV
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Total Credits : 4  
Hours Per Week : 5

## 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**.(Second Edition ), CBH Publication. Unit (I to V)
2. *Bhatia.A.K.*2001.**International Tourism Management**. (Second Edition), Sterling Publishing Ltd, Delhi. Unit (I to V)

**REFERENCE BOOKS:**

1. *Jha. S.M.*2014. **Services Marketing**. (Seventh Edition) Himalaya Publishing House.
2. *Johnny Sue Reynolds and Dorothy Chase*.2014. **Hospitality Services**.(Third Edition).Goodheart-Willcox Publishers.
- 3.*Mahesh Chandra Singh*.2012. **Hospitality Management**. (First Edition). Centrum Press Publishers
4. *Chakaravathi.B.K.*2010.**Hotel and Hospitality Management**. (First Edition). Aph Publishing Corporation

<b>17PCO4EB</b>	<b>ELECTIVE-IV : FUNDAMENTAL AND TECHNICAL ANALYSIS</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

To learn about the concept of investment and to analyze the various techniques in investment management

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Know the nature and importance of investment, speculation and security analysis	<b>K2</b>
<b>CO2</b>	Identify the role of new issue and secondary market	<b>K3,K4</b>
<b>CO3</b>	Apply the company and industrial analysis and interpret the financial statements	<b>K3, K4</b>
<b>CO4</b>	Aware of technical analysis, Dow and Elliot wave theory	<b>K2,K3, K4</b>
<b>CO5</b>	Follow the procedures relating to moving averages and indicators in equity markets	<b>K2, K3</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>

S-Strong; M-Medium; L-Low

<b>17PCO4EB</b>	<b>ELECTIVE-IV : FUNDAMENTAL AND TECHNICAL ANALYSIS</b>	<b>SEMESTER - IV</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

### **CONTENTS**

#### **UNIT I**

Investment - Meaning - Importance - Characteristics - Security analysis - Risk and return - Investment and Speculation - Investment and Gambling- Factors favorable for investment-Variou s 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. 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**. (Fifth Edition), Tata McGraw Hill Education Private Ltd.
2. *Fischer, Donald .E and Jordan*. 2000. **Security analysis and portfolio management**. (Fourth Edition) Prentice hall of India Pvt Ltd.
3. *Bhalla, V.K*. 2008. **Investment Management, Security Analysis and Portfolio Management** [Fourteenth Edition]. Sultan Chand & Company Ltd., New Delhi. Unit ( I to V).
4. Prasanna Chandra, 2017. **Investment Analysis and Portfolio Management** [Fifth Edition]. McGraw Hill Education



<b>17PCO4EC</b>	<b>ELECTIVE-IV : INDIA'S INTERNATIONAL TRADE</b>	<b>SEMESTER - IV</b>
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**PREAMBLE:**

To know about the structure and policy frame work of India's foreign trade

**COURSE OUTCOMES**

In the successful completion of the course, students will be able to:

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Grasp the features and development policies of foreign trade	<b>K2</b>
<b>CO2</b>	Aware of legal framework of India's foreign trade and exchange regulations	<b>K2,K4</b>
<b>CO3</b>	Analyze the historical perspective and current trend in India's export trade	<b>K3, K4</b>
<b>CO4</b>	Know the laws, directions and compositions of India's import trade	<b>K3, K4</b>
<b>CO5</b>	Acquire the knowledge of recent changes in foreign trade policy	<b>K3</b>

**K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze**

**MAPPING WITH PROGRAMME OUTCOMES**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>L</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>

S-Strong; M-Medium; L-Low

17PCO4EC	<b>ELECTIVE-IV : INDIA'S INTERNATIONAL TRADE</b>	<b>SEMESTER - IV</b>
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**Total Credits : 4**  
**Hours Per Week : 5**

### **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.* (Eighteenth Edition) Himalaya Publishers. Unit ( I to V)
2. *Balagobal T.A.S.2001. Export Management.* (Sixteenth Edition) Himalaya Publishers. Unit ( I to III )

**REFERENCE BOOKS:**

1. *Subba Rao.P. 2013. International Business.* (Second Edition) Himalaya Publishing House.
2. *Pratima Dikshit.2002. Indian Export Trade.* (Fifth Revised Edition) JBA Publisher.
3. *Dr.Shyam Sukula.2012. An Introduction to International Business.* [First Edition]. Sai Jyoti Publication
4. *Dr. Parul Gupta.2010. Export Import Management.* [First Edition]. Mcgraw Hill

  
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