

P.K.R. ARTS COLLEGE FOR WOMEN (AUTONOMOUS)

**(Accredited with 'A' grade by NAAC - Affiliated to Bharathiar University,
Coimbatore)**

GOBICHETTIPALAYAM – 638 476

DEPARTMENT OF COMMERCE MASTER OF COMMERCE



Syllabus

For the candidates admitted from the Academic Year 2017- 2018 and onwards

Under CBCS PATTERN

P.K.R ARTS COLLEGE FOR WOMEN

(Accredited with 'A' Grade by NAAC)
An autonomous institution – Affiliated to Bharathiar University
No.:21 Pariyur Road, GOBICHETTIPALAYAM – 638476.

MASTER OF COMMERCE Course Scheme and Scheme of Examinations (For students admitted in 2017-18)

Part	Category	Course Code MCG	Title of the Course	Contact Hrs/ week	Exam Duration hrs.	Max. Marks			Credits
						CIA	ESE	Total	
SEMESTER - I									
III	Core: I	17CGP01	Managerial Economics	6	3	25	75	100	5
III	Core :II	17CGP02	Corporate Accounting	7	3	25	75	100	5
III	Core : III	17CGP03	Information Technology in Business	6	3	25	75	100	5
III	Core : IV	17CGP04	Marketing Management	6	3	25	75	100	5
III	Core : V Elective I	17CGP05a / 17CGP05b / 17CGP05c /	Principles and Practice of Marketing Services/Financial Markets and Institutions/Principles of International Trade	5	3	25	75	100	3
TOTAL				30				500	23
SEMESTER - II									
III	Core :VI	17CGP06	Applied Cost Accounting	6	3	25	75	100	5
III	Core : VII	17CGP07	Research Methodology	5	3	25	75	100	4
III	Core : VIII	17CGP08	Business Environment	5	3	25	75	100	4
	Core :IX	17CGP09	Internet and E-Commerce	4	3	25	75	100	4
III	Core : X	17CGP10	Computer Applications Practical-I (Ms-Office and Internet)	4	3	40	60	100	2
III	Core : XI Elective II	17CGP11a / 17CGP11b / 17CGP11c	Marketing of Financial Services/Indian Stock Exchanges/Export and Import Procedure	4	3	25	75	100	3
III	Core : XII	17CGP12	Comprehension in Commerce (Self Study / Online Exam)	-	1/2	-	100	100	2

Skill Enhancement Course : I	17SEP01	Cyber Security	2	3	100	-	100	2
TOTAL			30				800	27

SEMESTER – III

III	Core : XIII	17CGP13	Accounting for Managerial Decisions Making	7	3	25	75	100	4
III	Core : XIV	17CGP14	Applied Direct Tax	6	3	25	75	100	4
III	Core : XV	17CGP15	Financial Management	6	3	25	75	100	4
III	Core : XVI	17CGP16	Computer Applications Practical- II (Accounting Software)	4	3	40	60	100	2
III	Core : XVII	17CGP17	Institutional Training	-	-	100	-	100	1
III	Core : XVIII(Ontional)	****	Elements of Taxation	3	3	25	75	100	3
III	Core : XIX	17CGP18	Comprehension in Commerce -II (Self Study / Online Exam)	-	1 1/2	-	100	100	1
	Core : XX Elective III	17CGP19a/ 17CGP19b / 17CGP19c	Marketing of Health Services/Futures and Options/Institutions Facilitating International Trade.	4	3	25	75	100	3
V	Proficiency Enhancement	17PEU01	Banking and Insurance (Self Study)	-	3	-	-	100	2
TOTAL			30				900	24	

SEMESTER – IV

III	Core :XXI	17CGP20	International Business	6	3	25	75	100	4
III	Core : XXII	17CGP21	Investment Management	6	3	25	75	100	5
III	Core :XXIII	17CGP22	Applied Indirect Tax	4	3	25	75	100	3
III	Core : XXIV	17CGP23	Comprehension in Commerce - III (Self Study / Online Exam)	-	1 1/2	-	100	100	1
III	Core : XXV Elective IV	17CGP24a/ 17CGP24b/ 17CGP24c	Travel and Hospitality Services / Fundamental and Technical Analysis/ India's International Trade	4	3	25	75	100	3

	Core : XXVI	17CGP25	Project Work & Viva Voce	10	3	20	80	100	6
			TOTAL	30				600	22
V			On-line Course(Swayam) / Learning Object Repository	II - IV SEMESTER					2
			Certificate Course(IBM)	II - IV SEMESTER					2
				Total Marks & Credits - 2800					100
			Extra Credit Course	II - IV SEMESTER					2



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I SEMESTER

17CGP01	MANAGERIAL ECONOMICS	CATEGORY	L	P	CREDIT
		Core	78	-	5

Preamble

To make the students to understand the application of principles of economics in the field of managerial decision making

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the nature and scope of Managerial Economics, demand analysis, cost concepts.	K1
CO2	Understand the role of Managerial Economist, goals of corporate enterprises, demand determinants, types of market, national income and public finance.	K2
CO3	Familiarize with government pricing policies and also about TRIM'S AND TRIP'S.	K3
CO4	Analyse the role of managerial economist in demand analysis, cost and production analysis.	K4
CO5	Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness.	K5

SYLLABUS

UNIT I

Managerial Economics

Nature and Scope of Managerial Economics in relation with other disciplines – role and responsibilities of Managerial economist – goals of corporate enterprises – maximization of profit-value of enterprise. (15 Hrs)

UNIT II

Demand Analysis

Demand determinants – Demand distinctions – Elasticity of demand – Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables – Factors influencing elasticity of demand. (18 Hrs)

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.

(15 Hrs)

UNIT IV

Pricing

Pricing and Output Decisions in different Market situations-Monopoly and duopoly competition-perfect and imperfect – pricing policies.

(15 Hrs)

UNIT V

Business Cycles

National income, monetary and fiscal policy-public finance. TRIM's –Intellectual Property Rights- TRIP's -industrial sickness- causes – remedies.

(15 Hrs)

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Maheswari.Y	Managerial Economics	Prentice Hill of India Private Ltd, New Delhi	2005
2	Mehta.P.L	Managerial Economics, Analysis, Problems and Cases	Sultan Chand and Sons, New Delhi	1996
3	Mukherjee Sampat	Business and Managerial Economics	New Central Book Agency, Calcutta	1996
4	Peterson Craig.H, Cris Lewis.W	Managerial Economics	Pearson Education Publishers, New Delhi	2005
5	Reddy.P.N & Appannaiah.H.R,	Essential Managerial Economics	Himalaya Publishing House, Mumbai	2000
6	Shankaran.S	Managerial Economics	Margam Publications, Chennai	1993

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

17CGP02	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		Core	91	-	5

Preamble

To make the students to expertise with accounting methods formatted for the corporate bodies, farm accounting and social responsibility accounting

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, amalgamation, absorption, external reconstruction, winding up of a company. Further to acquire knowledge in banking and insurance company accounts, human resource accounting, social responsibility and Government company accounts.	K1
CO2	Understand the accounting treatment in company final accounts, amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of inflation accounting.	K2
CO3	Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, profit prior to incorporation, minority interest, preparation of realization account, classification of bank advances and to identify the difference between amalgamation and absorption, general insurance and life insurance.	K4
CO5	Evaluate the techniques of valuation of assets and liabilities in the case of external reconstruction, valuation of human resource accounting, government company accounts, approaches to accounting of price level changes and social responsibility accounting.	K5
CO6	Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.	K6

SYLLABUS

UNIT I

Company Accounts

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet.

(20 Hrs)

UNIT II

Amalgamation and Absorption

Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).

(15 Hrs)

UNIT III

Holding company Accounts

Holding company accounts excluding inter-company holdings – Liquidation of companies.

(18 Hrs)

UNIT IV

Bank Accounts and Insurance Accounts

Accounts of Banking companies and Insurance Companies.

(20 Hrs)

UNIT V

Inflation Accounting, Human Resource Accounting and Responsibility Accounting

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

(18 Hrs)

Distribution of Marks: Theory 20 % and Problem 80 %.

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting,	Vikas Publishing House, New Delhi,	2009
3	Reddy.T.S & Murthy.A,	Corporate Accounting,	Margham Publications, Chennai,	2016
4	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

17CGP03	INFORMATION TECHNOLOGY IN BUSINESS	CATEGORY	L	P	CREDIT
		Core	78	-	5

Preamble

To equip the students with the applications of information technology in business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of computer and its parts, various types of computer, data processing and its methods, flow chart, E-commerce and internet	K1
CO2	Understand the characteristics of computer, role of input and output devices, processing units, hardware, software and its uses	K2
CO3	Familiarize the applications of micro, mini, business and scientific computers, laptop, Bluetooth, mobile computing, wireless printers, broad band connections, flowchart, E-Commerce, E-mail and internet in business	K3
CO4	Develop the analytical skills of generations of computer, data processing, E-commerce and internet technology	K4
CO5	Evaluate the concepts of data processing, mobile computing and steps to develop a program in business operations	K5
CO6	Gain practical knowledge to construct the flowchart and algorithm for a given problem independently.	K6

SYLLABUS

UNIT I

Computer Hardware and Software

Computer systems – importance of computers in business – data and information-data processing, data storage and data retrieval capabilities – computer applications in various areas of business – computer related jobs in business – recent developments in hardware and software – laptop, pen drive, mobile computing, Bluetooth, wireless printers, accessories and broadband. (15 Hrs)

UNIT II

Types of computer Systems

micro, mini, mainframe and Super computers – analog, digital and hybrid computers
– business and scientific computer systems – First, Second, Third, Fourth and Fifth
generation computers – laptop and note book computers. **(18 Hrs)**

UNIT III

Data Processing Systems

Batch, online and real time system – time-sharing – multi programming and multi
processing systems – networking – local area and wide area networks. **(15 Hrs)**

UNIT IV

Components of Computer System

Input, output and storage devices – software – system software and application
software, programming languages – machine languages – assembly languages – high level
languages – flow chart – system flow chart and program flow charts – steps in developing a
computer program. **(15Hrs)**

UNIT V

E-Commerce

E-commerce –Internet –Intranet - Extranet – email its uses and importance- World
Wide Web sites. **(15 Hrs)**

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis & Mathews Leon	Information Technology	Leon Tech, Chennai Publisher	1999
2	Hunt Roger & Shelly John	Computer and Commonsense	Prentice Hill of India Private Ltd, New Delhi	1994
3	Parameswaran.R	Computer Applications in Business	Sultan Chand and Sons Company Ltd, New Delhi	1996
4	Taxali .R.K	Software P.C. Made Simple	Tata McGraw Hill Publishing House, New Delhi	2001

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars,
Experience Discussion, Brain Storming.

I SEMESTER

		CATEGORY	L	P	CREDIT
17CGP04	MARKETING MANAGEMENT				
		Core	78	-	5

Preamble

To familiarize the students with the techniques of marketing and to pursue market research

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire basic concepts of market, marketing, selling, marketing management and components of marketing mix	K 1
CO 2	Have a comprehensive knowledge on product planning, market segmentation, product pricing, functions of middlemen and sales promotion programme.	K 2
CO 3	Familiarize with the application of modern marketing concepts, pricing policies, channel of distribution of goods, personal selling and advertising.	K 3
CO 4	Analyze the organizational structure of marketing, Role of marketing for economic development and effects of channel of distribution.	K 4
CO 5	Gain experience on various pricing strategies, advertising media and qualities of good salesmanship.	K 5
CO 6	Impart skill on marketing plan for new product development and effective sales promotion.	K 6

SYLLABUS

UNIT I

Marketing Management

Definition and meaning of marketing and marketing management - scope of marketing management - nature and importance of marketing management - problems of marketing management - difference between sales management and marketing management - functions of marketing management – principles of marketing management – Marketing Organization Structure.

(15 Hrs)

UNIT II

Product and Price Mix

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

(18 Hrs)

UNIT III

Channels of distribution

Channels of Distribution –Meaning -Basic channels of distribution -Selection of a suitable channel -Factors influencing selection of a channel-middlemen in distribution-Kinds –Functions-Elimination of Middlemen -Arguments in favour of and against. (15 Hrs)

UNIT IV

Promotion Mix

Sales promotion -Meaning and Definition -Objectives and Importance of Sales Promotion -Causes for Sales Promotion Activities -Types of Sales Promotion Programmes - Salesmanship and Personal Selling -Steps in selling -essentials of Salesmanship -Importance of Salesmanship -Qualities of a good salesman. (15 Hrs)

UNIT V

Advertising and Sales Promotion

Meaning and Definition of Advertising -Advertising and Publicity -Objectives of Advertising –Functions -Advantages of Advertising -Advertisement copy -Qualities of a good copy -Elements of a Advertising copy -Objections against Advertisement copy -Media of Advertisement -Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition -Benefits or Services of an Advertising Agency-Recent trends in Marketing–E. Marketing –Green Marketing –Retailing –features, merits and demerits.

(15 Hrs)

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Cundiff & Still	Fundamentals of Modern Marketing	Prentice Hill of India Private Ltd, New Delhi	1985
2	Gandhi.J.C	Marketing Management	Tata Mc Graw Hill Publishing Company Ltd,New Delhi	1995
3	Gupta.C.B & Rajan Nair.N	Marketing Management	Sultan Chand and Sons, New Delhi	2005
4	Philip Kotler	Marketing Management	Sultan Chand and Sons, New Delhi	2010
5	Stanton.J.W	Fundamentals of Marketing	Tata, Mc Graw Hill Pearson Ltd, New York	1985

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

17CGP05a	Principles and Practice of Marketing Services	CATEGORY	L	P	CREDIT
		Core Elective-I	65	-	3

Preamble

To make the students to understand the basic principles of marketing of various services.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the conceptual knowledge of service marketing, service marketing mix and the classification of services.	K1
CO 2	Understand the importance and characteristics of services and the components of various types of services and service quality	K2
CO 3	Familiarize the difference between goods and services and the factors that influence the consumer behavior of different service sectors	K3
CO 4	Analyze the significance of contribution of services in the Indian Environment and the formulation of strategies for demand and supply	K4
CO 5	To evaluate the growth of Indian service sector and global service quality	K5

SYLLABUS

UNIT I Service

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. (13 Hrs)

UNIT II Service Marketing

Concept – significance – customer's expectation in service marketing – managing demand and supply in service business. (13 Hrs)

UNIT III**Service Marketing Mix**

Marketing Mix for Services – Marketing mix of selected services - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing. **(13 Hrs)**

UNIT IV**Key Services Marketing**

Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation. **(13 Hrs)**

UNIT V**Service Quality**

Introduction – measurement of service quality – scope of service quality – tools for achieving service quality – causes of service quality – problems – principles guiding improving of service quality. **(13 Hrs)**

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	David L.Kurtz & Kenneth C.Clow	Services Marketing	John Wiley and Sons, New Jersey, United States	2003
2	Lovelock Christopher	Service Marketing	Pearson Education Publishers, New Delhi	2003
3	Rampal.M.K & Gupta.S.L	Services Marketing	Cassalgotia Publishing Co, New Delhi	2005
4	Reddy.P.N & Appannaiah, H.R	Services Marketing	Kalyani Publishers, New Delhi	2011

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

17CGP05b	FINANCIAL MARKETS AND INSTITUTIONS	CATEGORY	L	P	CREDIT
		Core Elective-I	65	3	3

Preamble

To enable the learners to understand the structure of financial systems in India

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic concepts of financial assets, financial markets, capital market, money market, financial institutions, financial service institutions.	K1
CO2	Understand the industries securities market, features of developed money market, money market instruments, significance and derivative market.	K2
CO3	Analyze the composition of money market, role of NABARD and industrial development banks.	K3
CO4	Evaluate the development of financial system in India, Weakness of Indian Financial system and role of financial service institutions, credit rating agencies and OTCEI	K4
CO5	Gain the expertise knowledge in the services of financial markets and institutions.	K5

SYLLABUS

UNIT I

Financial systems in India

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.

(13 Hrs)

UNIT II

Capital Market and Foreign Exchange Market

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

(13 Hrs)

UNIT III

Credit Rating Agency

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). (13 Hrs)

UNIT IV

Investment Institutions

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). (13 Hrs)

UNIT V

Financial Institutions

Money Market Institutions – Capital Market Institutions – National Housing Bank – Functions and working – Export-Import (EXIM) Bank of India – NABARD. (13 Hrs)

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gordon.E & Nataraj.K	Financial Market and Institution	Himalaya Publishing House, Mumbai	2003
2	Gupta.K, Shashi & Aggarwal Nisha	Financial Institutions and Markets	Kalyani Publishers, New Delhi	2011
3	Gurusamy.S	Financial Market and Institution	Tata Mc Graw Hill Education Private Ltd, New Delhi	2011
4	Srivastava R.M & Nigam Divya	Management of Indian Financial Institution	Tata Mc Graw Hill Education Private Ltd, New Delhi.	2008

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

	PRINCIPLES OF	CATEGORY	L	P	CREDIT
17CGP05C	INTERNATIONAL TRADE	Core Elective-I	65	-	3

Preamble

To enable the students to understand the principles of international trade for enhancing foreign exchange reserves.

Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge of counter trade, gains from trade, imports tariffs, taxes, globalization and MNCs.	K1
CO2	Understand the importance of foreign trade, factors influencing the terms of trade, trade barriers, and significance of foreign investments and benefits of globalisation in India.	K2
CO3	Develop the application of the principles of international trade, bilateral and multilateral contracts, export subsidies and multinational corporation.	K3
CO4	Analyse the reasons for growth of counter trade, quota agreement, arguments for free trade, foreign investments and impact of globalisation.	K4
CO5	Evaluate the forms of counter trade, international commodity agreements and dangers of foreign capital.	K5
CO6	Gain the exposure in the international trade for economic growth.	K6

SYLLABUS

Unit I

International Trade and Economic Development

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. **(13 Hrs)**

Unit II

International Trade Agreement

Carts – State Trading – Bilateral and Multilateral contracts - Gains from Trade – Terms of Trade – Factors influencing the terms of trade. **(13 Hrs)**

Unit III

Tariff and Trade Barriers

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. **(13 Hrs)**

Unit IV

International investment

Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies. **(13 Hrs)**

Unit V

Globalisation and Multinational Corporation

Multinational Corporation – Definition and Meaning – Importance of MNCS – benefits of MNCs – Criticism – Globalizations – Meaning – stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favoring Globalization. **(13 Hrs)**

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Chary S.N.	Elements of International Business	Wiley, Student Editon, India.	2008
2	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House	2010
3	Francis Cherunilam	International Business	Himalaya Publishing House	2013
4	James R.Markusen, James R.Melvin, William H.Kaempfer & Keith E.Maskus.	International Trade – Theory and Evidence	Mc Graw Hill Publishing Company, NewDelhi.	1995
5	Subba Rao	International Business	Himalaya Publishing House, New Delhi.	2014

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

II SEMESTER

17CGP06	APPLIED COST ACCOUNTING	CATEGORY	L	P	CREDIT
		Core	78	-	5

Preamble

To familiarize the students with the cost accounting techniques and the applications in modern business world

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge about cost accounting, elements of cost, tender, process costing, operating costing, standard costing budget, budgetary control, budget manual and zero base budgeting.	K1
CO2	Understand the concepts and classification of cost, difference between cost accounting, management accounting and financial accounting, treatment of process losses and gain, special features of operating costing, standard cost, budgetary control, determination of standard cost and different types of budgets.	K2
CO3	Familiarize the application of process costing, equivalent production, costing system in transport, cinema, powerhouse, application of standard costing techniques and different functional budgets	K3
CO4	Analyse the cost sheet ,process and operating costing system, material, labour, overhead variance and flexible and master budget	K4
CO5	Evaluate the causes for change the system of costing valuation of stock, computation of cost in service industries evaluation of standard cost with actual costs and budgetary control techniques	K5
CO6	Gain hands on experience in preparation of cost sheet, preparation of budgets for various activities of business firms	K6

SYLLABUS

UNIT I

Elements of Costing

Nature and scope, need, objectives – cost concepts – installation of costing system– cost accounting and financial accounting–cost accounting and management accounting – classification of cost-elements of cost- types and methods of cost- preparation of cost sheet–tender and quotation. (15 Hrs)

UNIT II

Process Costing

Features- types of industries using process costing- advantages and disadvantages- process losses- wastages- scrap- normal process loss- abnormal loss- abnormal gain- inter process profit. Equivalent production: meaning-calculation of equivalent production- Joint product costing- By product costing. (16 Hrs)

UNIT III

Operating Costing

Meaning- application of operating costing- operating cost unit- Transport costing- costing procedure in transport costing- collection of cost- computation of cost unit in transport business- costing for cinema theatre –power house costing-costing for lodging houses- operation costing: special features. (15 Hrs)

UNIT IV

Standard Costing

Definition-estimated cost Vs standard cost- historical cost Vs standard cost – standard cost Vs budgetary control- advantages and limitations of standard cost – setting the standard- determination of standard cost – analysis of variance – material variance- labour variance- overhead variance- sales variance. (16 Hrs)

UNIT V

Budgetary Control

Budget--Meaning, need, objectives, budget manual- budget period-classification of budget – budget and forecast- budgeting- budgetary control-objectives- preparation of different budgets- flexible budget-sales budget-production budget-selling and distribution overhead budget- material budget- cash budget- master budget- Zero base budgeting. (16 Hrs)

Distribution of Marks: Theory 40 % and Problem 60 %

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Iyengar.S.P	Cost Accounting	Sultan Chand & Sons, New Delhi	2000
2	Jain.S.P & Narang.K.L	Cost Accounting	Kalyani Publishers, New Delhi	2003
3	Maheswari S.N	Cost Accounting	Sultan Chand & Sons, New Delhi	1993
4	Reddy T.S & Murthy.A	Cost Accounting	Margham Publications, Chennai	2004

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

17CGP07	RESEARCH METHODOLOGY	CATEGORY	L	P	CREDIT
		Core	65	-	5

Preamble

To equip the students with the techniques of social science research for kindling the thrust to pursue the research

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the concepts of research, sampling, data collection, hypothesis, scaling measurements and research report.	K1
CO2	Understand the steps in research process, types of research, techniques of sampling, types of data, methods of data collection, various types of scales, types of report writing, measures of central tendency and standard deviation.	K2
CO3	Develop the knowledge on research design, sampling design, framing of hypothesis and scale construction techniques	K3
CO4	Hypothesis test used to analyse the data using various parametric and non-parametric tests like 't' test, 'F' test, ANOVA and Chi-square test.	K4
CO5	Evaluate and estimate the relationship between variables using Correlation and Regression analysis.	K5
CO6	Gain confidence to pursue research independently	K6

SYLLABUS

UNIT – I

Research Planning

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities a good researcher – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design. (13 hrs)

UNIT – II

Sampling Techniques

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection – Interview schedule -

Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data. (13 hrs)

UNIT – III

Scaling techniques and Report writing

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports. (13 hrs)

UNIT – IV

Analysis of Data

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation – Path analysis – Auto correlation – Regression models – OLS ordinary least square methods – Multiple regression. (13 hrs)

UNIT – V

Hypothesis test and Business forecasting

Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chisquare test. (13 hrs)

Distribution of Marks: Theory 60 % and Problem 40 %

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Cooper D.R. & Schindler P.S.	Business Research Methods	Tata Mc Graw Hill Publishing House, New Delhi	2004
2	Gupta S.P.	Statistical Methods	Sultan Chand & Sons, New Delhi	2009
3	Kothari.C. R	Research Methodology	New Age International Publishers, New Delhi	2008
4	Krishnaswamy.O.R & Ranganatham.M,	Methodology of Research in Social Sciences.	Himalaya Publishing House, New Delhi	2008
5	William Emory. C	Business Research Methods	Tata Mc Graw Hill Publishing House, New Delhi	2010

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming

II SEMESTER

		CATEGORY	L	P	CREDIT
17CGP08	BUSINESS ENVIRONMENT				
		Core	65	-	4

Preamble

To make the students to familiarize the environment suitable for business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge on economic and non-economic environment in business, industrial policies and different types of economic system.	K1
CO2	Understand the diverse environment of business, the concepts of privatization, globalisation and the functions of financial institutions, FDIs and MNCs.	K2
CO3	Analyze the impact of various environments on business, the pros and cons of new industrial policy, benefits and arguments against privatization, achievements and failures of economic planning.	K3
CO4	Instill knowledge on national and international opportunities for business.	K4
CO5	Gain confidence to venture up in a globalised environment.	K5

SYLLABUS

UNIT I

An overview of Business Environment

Concept of Business Environment – Significance- Types of Environment: Internal, External, Micro and Macro Environment-Impact of Environment on Business and strategic decision-culture and Business- Social responsibilities-Business Ethics. **(13 Hrs)**

UNIT II

Industrial Policies and Regulations:

Industrial policy upto 1991 –New Industrial policy- Industrial policy in Public, Private, Joint and Co-operative sectors –Industrial Licensing – Privatization and Disinvestment – Ways of Privatization –Benefits of Privatization –Arguments for and against Privatization- Privatization in India. **(13 Hrs)**

UNIT III

Economic Environment:

Economic system- Meaning –Characteristics- Types of Economic System- Capitalism, Socialism –Mixed economy- Economic Planning –Nature, Scope and Significance of economic planning in India- Achievements and Pitfalls of economic planning- Role of Government as a regulator. (13 Hrs)

UNIT IV

Technological and Financial Environment:

Features of Technology- Technology and society- Technology and economy- Impact of Technology- Restraints of Technological growth- Technology Policy- Status of Technology in India.

Financial Environment: Industrial finance institutions –IDBI-IFCI-ICICI-SFC- EXIM Bank - Discount and Finance Houses of India-Institutions for small industries.

(13Hrs)

UNIT V

Global Environment:

Globalisation of business- Meaning-Features of Globalisation - Essential conditions for globalisation- Foreign Market entry- strategies- Globalisation of Indian Business- MNC – Meaning- MNC and International trade –Merits and demerits – Perspectives – MNC in India.

(13 Hrs)

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Aswathappa. K	Essentials of Business Environment	Himalaya Publishing House, New Delhi	2014
2	Avadhani V.A	Investment and Securities markets in India	Himalaya Publishing House, New Delhi	2010
3	Franchise Cherunilam	Business Environment	Tata McGraw Hill Companies, New Delhi	2008
4	Gupta C.B	Business Environment	Sultan Chand & Sons, New Delhi	2009
5	Upandhya. C	Business Environment	Tata McGraw Hill Companies, New Delhi	2011

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

		CATEGORY	L	P	CREDIT
17CGP09	INTERNET AND E-COMMERCE				
		Core	52	-	4

Preamble

To make the students to understand the application of Internet and E-Commerce in the field of real time business.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the Internet and E-Commerce, the meaning of Internet, Intranet, Extranet, E-marketing, E-branding-advertising, Electronic Data Interchange, Electronic Payment System, Mobile Computing, Wireless Computing, Network Security and Firewalls, M-Commerce, V-Commerce, C-Commerce, O-Commerce	K1
CO2	Understand the features of Internet and E-Commerce, Types of E-Commerce, Channels of E-marketing, Online marketing-Browsing behavior of E-Commerce, Components of EDI System, EDI implementation issues, Types of Electronic Payment System, Value Added Networks (VANs) –Mobile Computing fundamentals, Client-Server, Network Security and importance of Internet Security	K2
CO3	Developing the application skills related to technologies available in the E-Commerce, E-marketing Channels, applying E-Advertising Strategies, EDI Software Implementation, Value Added Networks (VANs), Firewalls, Wireless delivery technology and switching methods	K3
CO4	Enrich the analytical skill on Internet applications, Identify the difference between Internet, Intranet and extranet, E-Marketing Vs traditional marketing EDI and E-Commerce, Personal Communication Services and Value Added Networks (VANs) and Network Security	K4
CO5	Evaluation of Pros and Cons of internet banking, Browsing behaviour model of E-Commerce, E-Advertising, Internet based EDI, Risk and Electronic Payment System, E-Commerce Technology and future of E-Commerce, Firewalls and Network Security, Data and message Security	K5
CO6	Gain Confidence in creation of EDI Software independently	K6

SYLLABUS

UNIT-I

Internet

History of internet and World Wide Web-Types of network. E-Commerce: Meaning, Features, Categories, Types, Parties to E-commerce transactions- advantages and disadvantages of E-commerce-Technology of E-commerce (10 Hrs)

UNIT-II

E-Marketing and E-advertising

E-marketing :Introduction to E-marketing-E-marketing vs Traditional Marketing- Channels of E Marketing -Browsing behavior model of E-Commerce-Online marketing and its advantages.

E-advertising: Various means of branding-Spiral branding-Marketing strategies
(11 Hrs)

UNIT-III

Electronic Data Interchange and Electronic Payment System

Electronic Data Interchange: EDI Applications in business- Legal, Security and Privacy issues-EDI and E-Commerce EDI Software Implementation- Value Added Networks (VANs)-Internet Based EDI

Electronic Payment System: Types of Electronic Payment System-Digital token based Electronic Payment System-Smart cards and Electronic Payment System-Credit card based Electronic Payment System-Risk and Electronic Payment System
(11 Hrs)

UNIT-IV

Mobile and Wireless Computing and Network security

Mobile and Wireless Computing:

Mobile Computing framework-Wireless delivery technology and Switching methods-Mobile information access devices-Personal Communication Service.

Network Security and Firewalls: Client-Server network Security-Emerging Client-Server Security threats-Firewalls and network Security-Data and Message Security
(10 Hrs)

UNIT-V(10 Hrs)

Future of E-Commerce Applications:

M-Commerce,C-Commerce, V-Commerce,O-Commerce.
(10 Hrs)

Books for Reference:

S.no	Authors	Title	Publishers	Year of publication
1.	Bharat Bhasker	Electronic Commerce-Framework,Technologies and Applications	Tata McGraw Hill Companies, New Delhi	2009
2.	David Whiteley	E-Commerce -Strategy, Technologies and Applications	Tata McGraw Hill Companies, New Delhi	2001
3.	Kenneth C.Laudon & Carol Guercio Traver	E-Commerce business, Technology & Society	Pearson Education Publishers, New Delhi	2012
4.	Ravi and Kalakota & Andrew B.Whinston	Frontiers of Electronic Commerce	Pearson Education Publishers, New Delhi	1996
5.	Ritendra Goel	Electronic Commerce	New Age International Publishers, New Delhi	2012

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

17CGP10	COMPUTER APPLICATIONS PRACTICAL - I	CATEGORY	L	P	CREDIT
	(MS-OFFICE AND INTERNET)	Core	-	52	2

Objectives

To develop the students with the practical applications of Ms-Office and to impart the skills to use internet

SYLLABUS

MS –WORD

1. Type a cost audit report and perform the following
 - a) Right alignments, Bold the important words.
 - b) Center align the second paragraph and perform italics for the important words.
 - c) Change third paragraph into two column paragraph.
 - d) Insert page numbers at the bottom, Insert date, time and heading in the header section.
 - e) Character spacing for side headings.
2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.
 - Use bullets & numbering
 - Check the spelling according to British English
 - Use thesaurus to replace a word
 - Use drop cap
3. Identify an organization and prepare an organizational chart prevailing in that concern.
4. Prepare a table showing Employees Performance appraisal system, using the following for:
 - Use auto format for tables.
 - Change the text color of the headings.
 - Sort the employees in the alphabetical order.
 - Link the employees' address using hyperlink.
 - Merge two cells.
5. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.
6. Perform mail merge operation for sending notice to share holders for AGM.
7. Type your curriculum vitae and perform Template and indent the text. **(12 Hrs)**

MS - POWER POINT

1. Draw diagrams of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:
 - a) Product Advertisement, b) Company Advertisement **(10 Hrs)**

MS-EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
 - Delete the customer who had closed the A/c.
 - Insert a row in between the 1st & 2nd customer.
 - Insert a column in between Address & Email ID and Name it as Telephone Number
 - Hide the column 'Address'

2. Create a table of a company with the following details [Name of the employees, Name of

the department, Net Pay, City Address]

- Copy the production department employees in sheet number 2.
 - Copy the details of the employees staying in Coimbatore city.
 - Find the person who is getting a maximum salary.
3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
4. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10 years, fit it in a chart, and present it in power point.
5. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
6. Find the correlation between demand and price of a product.
7. Create a table showing the following: 1) Years (Minimum 5 years) 2) Profit
3) Depreciation 4) Profit after Depreciation 5) Tax 6) Profit after tax 7) Cash Inflows 8) Cumulative cash inflows of a project and find its Payback Period. **(12 Hrs)**

MS – ACCESS

1. Create a students database and find: Total, Average, and Display list where average is greater than 60% and Retrieve the students according to the highest marks.
2. Collect and create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:
- a. Policy Number should be the primary key
 - b. Name should not be empty
 - c. Maintain at least 10 records
 - d. Retrieve the addresses of female policyholders whose residence is at Coimbatore
3. Create a student database using design view for students mark details:
- a) Add at least 10 records.
 - b) Sort the names in alphabetical order.
 - c) Find Total and Average
 - d) Display list where total is greater than 350.
 - e) Display list where marks are greater than 90 and total greater than 400.
 - f) Apply Sort option to display records.
 - g) Generate reports by using the above queries.
4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS. **(9 Hrs)**

INTERNET

1. Connect the Internet through a browser.
2. Create an E-mail ID.
3. Send an email to your friend and check mail inbox and other facilities in your mailbox.
4. Learn how to use search engines and list some of your search results.
5. Visit National stock exchanges website and collect the information regarding share prices of ten companies.
6. Visit www.rbi.com and download some information.
7. Visit a website for an online marketing and write the procedures to place an order. **(9 Hrs)**

II SEMESTER

17CGP11a	Marketing of Financial Services	CATEGORY	L	P	CREDIT
		Core Elective-II	52	-	3

Preamble

To make the students to acquire skill in marketing of the products of financial service industry.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge about capital market, money market, bond market, stock exchange market, credit cards, debit cards, commercial bill market, general Insurance and life insurance, bancassurance, securitization and real estates.	K1
CO 2	Understand the concepts of financial assets, importance of capital and money market, functions of stock exchange, benefits and demerits of debit and credit card and types of insurance schemes.	K2
CO 3	Familiarize the financial markets and intermediaries, investors' protection, new financial products, insurance service and investment avenues.	K3
CO 4	Analyse the growth, development and weakness of Indian financial system, challenges of Indian financial market, stock exchange market, real estate business and SWOT analysis of various securities.	K4
CO 5	Evaluate the reasons for price changes in stock exchange market, slow growth of Indian financial market, creditability of financial instruments and Indian Debt market.	K5
CO6	Gain confidence to provide quality financial services	K6

SYLABUS

Unit I

Financial Market in India

Financial Market in India – Financial Sector Reforms – Money Market –Capital Market – Bond Market – Types of Bonds. (10 Hrs)

Unit II

Stock Exchanges

Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) –OTCEI. (10 Hrs)

Unit III

Types of money

Plastic cards – Types of Card – 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. **(11 Hrs)**

Unit IV

Insurance Services

Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance. **(11 Hrs)**

Unit V

Real Estate Industry

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. **(10 Hrs)**

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Avadhani V.A.	Marketing of Financial services and Markets	Himalaya Publishing House, New Delhi	1999
2	Bhole L.M.	Financial Institutions and Markets	Tata McGraw Hill Companies, New Delhi	2009
3	Gurusamy S.	Financial Services	Vijay Nicole Imprints Private Ltd, Chennai	2005
4	Khan M. Y.	Financial Services	Tata McGraw Hill Companies, New Delhi	2004
5	Tripathy N.P	Financial Services	PHI Learning Private Ltd, Delhi	2007

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

17CGP11b	INDIAN STOCK EXCHANGES	CATEGORY	L	P	CREDIT
		Core Elective-II	52	-	3

Preamble

To make the students to acquire skill in marketing of the products of financial service industry.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge in capital market, new issue market, stock exchange, listing, and internet stock trading.	K1
CO2	Understand the advantages of primary markets, functions of stock exchange, organisational structure, Securities Contract Act 1956 and speculation.	K2
CO3	Familiarize the applications in the methods of floating new issues, Defence of India Rule, Capital Issues Control Act, Securities Contract Regulation)1956 and Stock index futures.	K3
CO4	Analyse the methods of stock exchange trading, jobber vs. brokers, speculation vs. gambling, investor vs. speculator, functions and working of SEBI.	K4
CO5	Evaluate the measures of restructuring Indian Stock Exchange, regulating internet stock trading, e-commerce act and internet stock trading.	K5
CO6	Gain the exposure in the stock exchange operations.	

SYLLABUS

UNIT I

Capital Market

Capital Market: Meaning - Overview of capital market - New Issue Market -Methods of floating new issues - Players of New Issue Market - Advantages of Primary Market - 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 - Jobbers Vs Brokers - Stock exchange dealings - Trading of securities. (12Hrs)

UNIT II

Stock Exchange Regulatory Framework

Stock Exchange Regulatory Framework: Under the SEBI Act, BSCC Act, Defence of India Rule, Capital issues Control Act 1947, Securities Contract Act 1956, and Securities Contracts Rules 1957 - Profile of Indian Stock Exchanges - BSE, NSE - Restructuring Indian stock exchanges - Dematerialization. (10 Hrs)

UNIT III

Listing of Securities

Listing: Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of non-listing – delisting - insider trading - speculation - Speculation Vs Gambling - Investors Vs Speculators - Investor protection. (10 Hrs)

UNIT IV

The Securities Contracts (Regulation) Act, 1956

The Securities Contracts (Regulation) Act, 1956: Important provisions - SEBI: Functions and Working. (10 Hrs)

UNIT V

Online Trading

Internet Stock Trading: Meaning and Features - Current Scenario – Regulating internet stock trading - IPOs on the internet - E-Commerce Act and internet stock trading - Stock index futures. (10 Hrs)

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Anbarasu Joseph.D	Financial Services	Sultan Chand & Sons, New Delhi	2011
2	Bhole M.L	Financial Institutions and Markets	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2005
3	Gordon.E & Nataraj.K	Financial Market and Institution	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2003
4	Gurusamy.S	Financial Services and Markets	Vijay Nicole Imprints (P) Ltd, Chennai	2004
5	Khan Y.M	Financial Services	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2013

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

II SEMESTER

	EXPORT AND IMPORT	CATEGORY	L	P	CREDIT
I/CGPIIC	TRADE PROCEDURES				
		Core Elective II	52	-	3

Preamble

To enable the learners to develop the skill for export and import of goods and services for international trade.

Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Acquire knowledge of export, import, export license, letter of credit, customs duty, bill of lading and consular invoice.	K1
CO2	Understand the concepts of deemed export, packaging and labeling of export goods, marine risks, balance of payment and customs duty.	K2
CO3	Develop the application of various export and import documents, quality control and pre-shipment inspection, registration of importers and documents required for customs clearance.	K3
CO4	Analyse the rules for exporting, Overseas agents, shipping documents for export, import trade laws and imports under special schemes.	K4
CO5	Evaluate the measures to increase the exports, institutional support for exports, liberalization of imports and procedure for starting import business.	K5
CO6	Gain the exposure to familiarize the procedure for import and export business.	K6

SYLLABUS

Unit I

Preliminaries for Export Business

Exports – Recent measures to boost Country’s Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports. (10 Hrs)

Unit II

Registration for Export

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. (12 Hrs)

Unit III

Export Documentation

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. (10 Hrs)

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. (10 Hrs)

Unit V

Import procedure

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. (10 Hrs)

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Balagobal T.A.S.	Export Management	Himalaya Publishing House, New Delhi	2000
2	Justin Paul	International Business	Prentice Hall India Learning Pvt Ltd, New Delhi.	2013
3	Khurana P.K	Export management	Galgotia Publishers, Delhi	2017
4	Mahajan M.J	A Guide on Export Policy, Procedure and Documentation	Snow White publications, Mumbai.	2005
6	Subba Rao	International Business	Himalaya Publishing House, New Delhi	2014

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

		CATEGORY	L	T	P	CREDIT
17SEP01	CYBER SECURITY					
		Skill Enhancement	26	-	-	2

Preamble

To understand the basics of cyber security and the security threats in day-to-day activities.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of information security and its types.	K1
CO2	Obtaining the knowledge thoroughly on cyber security and its principles.	K1
CO3	Deals with risk management and threats.	K1,K2
CO4	Gain detailed knowledge on security issues in social media.	K3,K4
CO5	Apply and work with cyber security applications in real world.	K5,K6

SYLLABUS

Unit I

Information Security

History of Information Security - Need for Security-Types of Security - Physical Security –Network Security –Personal Security –Operation Security –Communication Security - Information Security Threats. **(6 Hrs)**

Unit II

Introduction to Cyber Security

Cyber Security - Objectives- Roles- Differences between Information Security and Cyber Security. Cyber Security Principles: Confidentiality- Integrity – Availability. **(6 Hrs)**

Unit III

Risks & Vulnerabilities

Risk Meaning - Risk Management –Problems of Measuring Risk -Risk Levels-Risk Analyzes-Risk Assessment –Response to Risk Terminology-

Threats: Components of Threats-Types of Threats- **Vulnerabilities:** Computing System Vulnerabilities –Hardware Vulnerabilities-Software Vulnerabilities-Data Vulnerabilities-Human Vulnerabilities. **(5 Hrs)**

Unit IV

Social media

media: Mail-Facebook-Whatsapp-Twitter-Preventive and control measures. (5 Hrs)

Unit V

Case study

Impact of social media: Education -Business- Banking-Mobile –Human Life- Present generation-Indian scenario. (4 Hrs)

WEB REFERENCES

1. <https://m.youtube.com/watch?v=o6pgd8gLFHg>
2. <https://m.youtube.com/watch?v=3rl4ZjZpcHU>
3. <https://blog.barkly.com/10-fundamental-cybersecurity-lessons-for-beginners>
4. [https://5social media security risk and how to avoid them.html](https://5socialmediasecurityriskandhowtoavoidthem.html)
5. [https://10 cyber security twitter profiles to watch.html](https://10cybersecuritytwitterprofilestowatch.html)
6. [https://cyber security in banking 4 trends to watch in 2017.html](https://cybersecurityinbanking4trendstowatchin2017.html)
7. [https://gmail hacking security tips-indian cyber security solutions.html](https://gmailhackingsecuritytips-indiancybersecuritysolutions.html)
8. [https://why social media sites are the new cyber weapons of.html](https://whysocial mediasitesarethenewcyberweapons.html)
9. EBook:A complete guide to Staying Ahead in the Cyber Security Game

Preamble

To familiarize the students with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management

17CGP13	ACCOUNTING FOR MANAGERIAL DECISION MAKING	CATEGORY	L	P	CREDIT
		CORE	91	-	4

accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge in management accounting such as scope, objectives, functions and tools of management accounting.	K1
CO2	Familiarize and understand the differences between financial accounting, cost accounting and management accounting, financial statements, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, balance sheet and Income statement significance and limitations in the preparation of fund flow and cash flow statement.	K2
CO3	Develop the application skills to evaluate the profitability and financial position of the company using comparative, common size financial statements and trend analysis, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K3
CO4	Analyzing the financial statement using short-term, long-term, profitability, ratios, fund flow and cash flow statements, break even analysis.	K4
CO5	Evaluation of cash flow and fund flow position of the company and managerial applications of marginal costing.	K5
CO6	Gain exposure in construction of balance sheet with the help of ratio analysis and reporting to the management.	K6

SYLLABUS

UNIT I

Introduction to Management Accounting

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 – Financial Statement – Meaning - Significance- Financial Statement Analysis and Interpretation - Comparative Statement, Common Size, Trend Analysis. (18 Hrs)

UNIT II

Ratio Analysis

Ratios - Analysis of Short term Financial Position (Liquidity Ratios and Turnover Ratios) - Analysis of Long term Financial Position - Analysis of Profitability (General Profitability Ratios and Overall Profitability Ratios) - Market Test Ratios - Analysis of Capital Structure - Construction of Balance Sheet. (19Hrs)

UNIT III

Fund Flow Analysis

Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance of Funds Flow statements – Limitations – Schedule of changes in working capital – Funds from operations - Ledger Accounts with Adjustments - Preparation of Funds Flow statement.

(18Hrs)

UNIT IV

Cash Flow Analysis

Cash Flow statement - Meaning – Significance – Limitations - Comparison between Fund Flow statement and Cash Flow statement – Calculation of cash from Operating Activities (Direct and Indirect Method)– Cash from Investing Activities – Cash from Financing Activities - Preparation of Cash Flow Statement .

(18Hrs)

UNIT V

Marginal Costing and Reporting to management

Marginal Costing – Meaning – Advantages – Limitations - Cost Volume Profit Analysis-Break Even Analysis - Managerial Applications of Marginal Costing.

Reporting to Management-Uses of Accounting Information in Managerial Decision

Making.

(18Hrs)

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M.Y and Jain P.K.	Management Accounting,	TataMcGrew Hill Publishing Company Limited New Delhi	2007
2	Ramachandran R and Srinivasan R	Management Accounting,	Sriram publications Tirchy	1996
3	Reddy T.S and Hariprasad Reddy Y	Management Accounting,	Margham Publications Chennai	2015
4	Sharma R.K and Shashi. K. Gupta	Management Accounting,	Kalyani Publication Chennai.	2016
5	Srinivasan N.P and Sakthivel Murugan M	Accounting for Management	S.Chand & Company, New Delhi.	2004

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III SEMESTER

	APPLIED DIRECT TAX	CATEGORY	L	P	CREDIT
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Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic concepts of income tax like income, assessee, previous year, assessment year, agricultural income, residential status, exempted incomes and tax authorities.	K1
CO2	Understand the rules and provisions of income tax under the five heads of income, Salaries, House Property, Profits and Gains of Business or profession and Capital gain.	K2
CO3	Familiarize with the computation of income tax for an individual and the procedure for e-filing of returns.	K3
CO4	Analyse and apply the permissible exemptions and deductions in income under Income tax Act.	K4
CO5	Assess the income of an individual and suggest suitable tax planning measures to get maximum tax benefit admissible under Indian Income tax Act.	K5
CO6	To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K6

SYLLABUS**UNIT I****Residential Status and Scope of Income**

Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Exempted Incomes.

(15 Hrs)

UNIT II**Income from Salary and House Property**

Computation of Income from Salaries and Income from House property. (18 Hrs)

UNIT III

Income from Business or Profession and Capital Gain

Computation of Profits and Gains of Business or Profession – Calculation of Capital gain. (15 Hrs)

UNIT IV

Income from Other Sources

Computation of Income from other sources – Set-off and Carry Forward of Losses – Deduction from Gross Total Income – Assessment of Individuals. (15Hrs)

UNIT V

Tax Planning

Tax planning – Income Tax Authorities – Procedure of e-filing – Procedure for refund of income tax. (15 Hrs)

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

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2017
2	Gaur V.P & Narang D.B	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017
3	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
4	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

Preamble

To enable the learners to make use of financial management tools for effective financial decision making.

17CGP15	FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE	78	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on financial management, risk, return, capital structure, trading on equity, leverage, cost of capital, capital budgeting, payback period, capital rationing, dividend payout, retained earnings, gross working capital and net working capital.	K1
CO2	Understand the concept of financial decisions, theories of capital structure, operating and financial leverage, determination of cost of capital, capital budgeting process, relevance and irrelevance concept of dividend policy, components of working capital management such as cash, credit and inventory management.	K2
CO3	Develop the application skill on the organizational structure of financial management, optimum security mix of total capitalization, methods of calculation of cost of capital for different securities, capital budgeting techniques, dividend policy decisions and estimating working capital requirements of a firm.	K3
CO4	Analyse the role of financial manager in financial decision making such as capital structure decisions, capital budgeting decisions, dividend policy decision and working capital decisions.	K4
CO5	Evaluate the theories of capital structure, capital budgeting proposals, theories of dividend policy and evaluation of credit and collection policies.	K5
CO6	Gain confidence to become a dynamic financial manager.	K6

SYLLABUS**Unit – I****Financial Management**

Meaning, Nature, scope, objectives and importance - Role and functions of Financial Management – Financial decisions – Sources of finance – Short-term and Long-term finance -Organisation of financial Management - Risk and Return analysis. **(15 Hrs)**

Unit – II**Capital Structure, Cost of Capital and Leverage**

Meaning of capital structure – Factors influencing capital structure – Pattern of capital structure – Theories of Capital Structure – Net Income Approach (NI approach) – Net Operating Income Approach (NOI approach) – Modigliani Miller Approach (MM approach)

Cost of Capital meaning – concept of cost of capital – Importance - determination of cost of capital – cost of debt – cost of preference capital , cost of equity capital and cost of Retained earnings – weighted average cost of capital.

Leverages Types of Leverage - Financial Leverage - Operating Leverage and Combined Leverage. (15 Hrs)

Unit – III

Capital Budgeting

Capital Budgeting: meaning, significance – process of capital budgeting – capital expenditure decisions – methods of ranking investment proposals – Techniques of Capital Budgeting : Pay-back period method, Average rate of return method, net present value method, internal rate of return method, Profitability index method – Limitations of capital budgeting –Capital Rationing. (18 Hrs)

Unit –IV

Working Capital Management

Need for working capital – types – estimating working capital requirements – Management of cash –motives for holding cash – controlling inflow and outflow of cash – determination of minimum level of cash – Management of Receivables- Formulating suitable credit & collection policies- Management of Inventories – Objectives – Tools and Techniques of Inventory Management – Determination of levels of stock – ABC Analysis – VED Analysis. (15 Hrs)

Unit – V Dividend Policy

Factors influencing the size of dividend policy – Optimal dividend policy – Stable dividend policy – Forms of dividend- mechanics of dividend distribution – Theories of dividend policy – Irrelevance concept of dividend (Miller & Modigliani Theory) – Relevance concept of dividend (Walter’s & Gordon’s approach). (15 Hrs)

Note: Distribution of marks Theory 60% and Problems 40%.

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M.Y., Jain P.K	Financial Management	Tata McGraw-Hill Publishing Company Limited, New Delhi.	2008
2	Maheswari S.N	Financial Management Principles & Practice	Sultan Chand & Sons, New Delhi.	2014
3	Pandey I.M	Financial Management	Vikas Publishing House Ltd, New Delhi.	2013
4	Shashi K.Gupta Sharma R.K	Financial Management	Kalyani Publishers, Chennai.	2006

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

III SEMESTER

17CGP16	COMPUTER APPLICATIONS	CATEGORY	L	P	CREDIT
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	PRACTICAL- II	Core			
	(ACCOUNTING SOFTWARE)	Practical - II	-	52	2

Objectives

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

SYLLABUS

Unit-I

- 1) Features of Accounting Software – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
- 2) Company creation – Alteration of Company – Deletion of Company – Selection of company.
- 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers.

(10 Hrs)

Unit-II

- 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 5) Daybook - Cash book – Group Summary.
- 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet. **(10 Hrs)**

Unit-III

- 7) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 8) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 9) Cheque Creation- Cheque printing. **(10 Hrs)**

Unit-IV

- 10) Interest Calculation- Activate Interest Calculation (Simple and Compound Interest).
- 11) Multi Currency- Entries for Foreign Currencies.
- 12) Inventory Valuation Methods (FIFO and LIFO). **(10 Hrs)**

Unit-V

13) Bill wise Statement.

14) GST Adjustment Entry-Purchase and Sales Voucher.

15) Purchase and Sales Order Processing.

(12 Hrs)

III SEMESTER

17CGP17	INSTITUTIONAL TRAINING	CATEGORY	L	P	CREDIT
		Core	-	-	1

Rules Governing Institutional Training

- Each student should undergo Institutional Training during second semester Summer Vacation for a period of 21 working days.
- The Institutions meant for training shall be the Banks/Insurance Companies, Post Office, Co-operative Organisations, Regional Rural Banks, Public Ltd Companies or any other organizations recognized by the Department of Commerce
- After the completion of the training, each student has to submit an Institutional Training Report (two copies) within forty five days after reopening of the college for the third semester. It should be approved by the guide.
- The training report shall be valued internally by the Department for a maximum of 100 marks.

- **Break up of 100 Marks:**

Work Diary : 20 Marks

Evaluation of Report : 40 marks

Viva - voce Examination : 40 marks

100 marks

- For a pass in Institutional Training, the student should secure a minimum of 50% Marks (50 Marks)
- The final mark list will be handed over to the Controller of Examination by the Head of the Department.
- The result will be published along with the third semester examination result.

III SEMESTER

ELEMENTS OF TAXATION	CATEGORY	L	P	CREDIT
	Core Optional	39	-	3

(For other Major Students)

Preamble

To equip the students to understand the basic knowledge in income tax and GST.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in definitions of taxation, income, assessee, assessment year, previous year and GST	K1
CO2	Familiarise and understand the canons of taxation, advantages and limitations of direct and indirect tax, GST and Customs duty.	K2
CO3	Develop the application skills to compute salary income, house property income and Income from other sources	K3
CO4	Analyse the applicability of appropriate deductions in income tax to individuals.	K4
CO5	Evaluate the direct and indirect taxation system in India.	K5

SYLLABUS

UNIT I

Concepts of Taxation

Meaning of tax – Importance - Canons of taxation, Types of Taxes: Direct & Indirect taxes – Features, advantages and limitations (7 Hrs)

UNIT II

Income Tax

Basic concepts of Income tax – Income tax Act, 1961, Definitions: Income, Assessee, Assessment year, previous year – Heads of Income- Gross total Income. (8 Hrs)

UNIT III

Salary and House Property Income

Income from Salary – Income from House Property (Simple problems) (9 Hrs)

UNIT IV

Income from Other Sources, Deductions and tax liability

Income from other sources – Basic deductions for individuals – Computation of Tax liability. (Simple problems) **(8 Hrs)**

UNIT V

Indirect tax

GST – Meaning – History - Features – GST councils – GST rates – Customs Duty- Meaning, features and types. **(7 Hrs)**

Distribution of Marks: Theory 60% and Problems 40%

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2017
2	Gaur V.P & Narang D.B	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017
3	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
4	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

Power Point Presentation, Quiz, Assignment, Group Discussion, Seminars, Experienced Discussion, Brain Storming.

III SEMESTER

17CGP19a	MARKETING OF HEALTH SERVICES	CATEGORY	L	P	CREDIT
		Core	52	-	3
		Elective-III			

Preamble

To equip the students with the required knowledge and skills for marketing of health services.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarize the concept of marketing plan for services, hospital services, marketing mix for hospitals, online health services.	K1
CO2	Acquire the knowledge of customer focused services, selecting the health care professionals, product mix, promotion mix, price mix, place mix, consumer rights and protection.	K2
CO3	Develop the skills in strategy formulation, resource allocation and monitoring services, communication strategy and organization of online health care, food and nutrition security in India.	K3
CO4	Analyze the service quality and thrust areas or Medicare services.	K4
CO5	Evaluate service quality, SERQUAL model, emerging trends in Medicare, marketing Medicare, on-line marketing and on-line financial and clinical transaction, health promotion agencies.	K5

SYLLABUS

UNIT I

Marketing plans for services

Process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model. (10 Hrs)

UNIT II

Hospital services

Selecting Health Care Professionals- Emerging trends in Medicare Marketing- Medicare – Thrust areas for Medicare services. (12 Hrs)

UNIT III

Marketing Mix for Hospitals

Product Mix- Promotion Mix- Price Mix- Place Mix Strategic Marketing for Hospitals (10 Hrs)

UNIT IV

Online Health Services

Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction. (10 Hrs)

UNIT V

Legal system

Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies (10 Hrs)

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	David J. Anspaugh and Gene Ezell	Teaching Today's Health	Pearson publishing House, New dDelhi	2012
2	Helen Woodruffe	Service Marketing	Financial Times/ Prentice Hall; New Delhi	1998
3	Jha S.M.	Service Marketing	Himalaya Publishing House, New Delhi	2007
4	Rao, S.	Personnel and human resource management	Himalaya publishing house, Bangalore	2014
5	Richard .K. Thomas	Marketing Health Services	Health Administration Pr; 3 edition, New Delhi	2014
6	Sujata, K.Dass	Changing Trends in Health & Nutrition	Isha Books, New Delhi	2004

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming

III SEMESTER

17CGP19b	FUTURES AND OPTIONS	CATEGORY	L	P	CREDIT
		Core Elective III	52	-	3

Preamble

To enrich knowledge in stock trading both in Indian and International stock exchange markets..

Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Acquire basic knowledge in derivatives, stock exchange, index, futures, options, pay-off, hedging and speculation.	K1
CO2	Understand the importance of derivative products, significance of index, difference between future and forward contract, futures and options, pay off for buyers and sellers, Indian commodity and commodity market in abroad.	K2
CO3	Familiarize the application of stock exchange, skills in Nifty and Sensex, spot and forward market and commodity markets of different countries.	K3
CO4	Analyse the different derivative products, movement of indices, pay off profits for buyers, call and put option and to make a comprehensive study of commodity markets.	K4
CO5	Evaluation of derivatives market, types of indices, speculation, hedging and arbitrage in options and compare the different commodity boards.	K5
CO6	Gain exposure in trading in stock market independently.	K6

SYLLABUS

UNIT I

Derivative Market

Introduction to Derivatives – Definition of derivatives products –participants in derivatives market, economic forever of derivatives market. (10 Hrs)

UNIT II

Index Derivatives

Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index –Derivatives in Nifty and Sensex. (10 Hrs)

UNIT III

Forward Contract

Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option. (10 Hrs)

UNIT IV

Futures

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. (11Hrs)

UNIT V

Commodity Markets

Evolution of Commodity Markets – Commodity markets in India Newyork Mercentile Exchange- London Metal Exchange, Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. (11 Hrs)

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gurusamy .S.Dr	Financial Services and Markets	Vijay Nicole Imprints (P) Ltd, Chennai.	2010
2	Joseph Anbarasu D. Dr & Others	Financial Services	Sultan Chand & Sons, NewDelhi.	2014
3	Khan M.Y.	Financial Services	Tata Mc Graw-Hill Publishing Company Limited, NewDelhi	2013
4	Khan M.Y. & Jain P.K.	Financial Management	Tata Mc Graw-Hill Publishing Company Limited, NewDelhi	2014
5	Kulkarni P.V & Sathya Prasad B.G	Financial Management	Himalaya Publishing House, New Delhi	2011
6	Merrett. A.J	The Financial and Analysis of Capital	Allen Ykes projects	2010

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III SEMESTER

17CGP19c	INSTITUTIONS FACILITATING INTERNATIONAL TRADE	CATEGORY	L	P	CREDIT
		Core Elective	52	-	3

Preamble

To equip the learners to make use of the institutional financial resources for the economic development of the country.

Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge in export, export promotion, commodity boards, WTO, TRIMS, TRIPS, special drawing rights and basic principles of UNCTAD.	K1
CO2	Understand the importance of export promotion council, objectives of EXIM bank, ECGC, WTO, guiding principles of World Bank and objectives and principles of UNCTAD.	K2
CO3	Develop the application skill of the role of State Trading Corporations, Commercial banks, WTO agreements and loan assistance of international financial corporation.	K3
CO4	Analyse the effectiveness of EPCs, EXIM bank, GATT, ADB, international trade centre, IMF and IFC.	K4
CO5	Evaluate the performance of STC, ECGC, SIDBI, TRIPS, WTO and IMF.	K5
CO6	Gain confidence in availing institutional financing to promotion of trade and development.	K6

SYLLABUS

UNIT I

Export Promotion Agencies

Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies- Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations-State Trading Corporations- Major STC 's in India- State export –Promotion agencies- Impediments in export promotion. (12 Hrs)

UNIT II

RBI and Export Finance

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. (10 Hrs)

UNIT III

World Trade Organisation

GATT – Objectives-Evolution of WTO-Functions- Principles of WTO- Organisation structure- WTO agreements-GATS-TRIMS-TRIPS-Objectives of IPRS-benefits-Limitations-Procedure of dispute settlement –WTO and anti dumping measures- Evaluation of WTO- drawbacks/Criticisms. (10 Hrs)

UNIT IV

World Bank and Export Finance

International Monetary Fund (IMF)-Objectives- Organisation and management-Resources-Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-Purpose Organisation structure- Guiding principle- Leading programs. (10 Hrs)

UNIT V

International Financial Agencies

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. (10 Hrs)

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Achaya and Jain	Export Marketing	Himalaya Publishing House, New Delhi	2012
2	Francis Cherunilam	International Business Environment	Sultan Chand Publishing House, Kolkatta.	2015
3	Francis Cherunilam	International Business (Text and cases)	Himalaya Publishing House, New Delhi	2010
4	Rakesh Mohan Joshi	International Marketing	Oxford university press.	2014
5	Rathor and Rathor	Export Marketing	Himalaya Publishing House, New Delhi	2014
6	Subba Rao	International Business (Text and cases)	Himalaya Publishing House, New Delhi	2014

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III SEMESTER

17PEU01	BANKING AND INSURANCE	CATEGORY	L	P	CREDIT
		Self study	-	-	2

Preamble

To make the students to gain fundamental knowledge in banking and insurance principles.

Course Outcomes

On the successful completion of the course, students will be able to

Course Outcomes:

CO Number	CO Statement	Knowledge Level
CO1	Gain the conceptual knowledge of banking, Banker and Customer, Electronic banking, insurance, Life insurance and Non-life insurance	K1
CO2	Understand the functions of commercial banks and central banks- kinds of insurance and advantages of insurance	K2
CO3	Enrich the knowledge in application of electronic banking, Electronic Clearing Services (ECS) and Electronic Fund Transfer(EFT), Telemarketing-electronic cheque-credit cards-debit cards-smart cards, Insurance documents-nomination and assignments-alteration-	K3
CO4	Analyze the Recent Developments in Banking, IRDA- Mission - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.	K4

SYLLABUS

Unit-1

Introduction to Banking:

Origin of banks-Definition of banking- Classification of banks- Banker and Customer – Definition – Relationship - Functions of Commercial Banks –Recent Developments in Banking

Unit – II

Modern banking services

Electronic banking-meaning-automate teller machine-internet banking-Electronic Clearing Services (ECS)-Electronic Fund Transfer (EFT)-Telemarketing-electronic cheque-credit cards-debit cards-smart cards

Unit – III

Introduction to Insurance

Meaning – definition-nature-principles-kinds of insurance – benefits of insurance-classification of insurance.

Unit – IV

Life insurance

Life insurance-features –advantages-types of Life insurance policies - Insurance documents-nomination and assignments-alteration-revival-policy loans-surrender value and paid up value.

Unit - V

RBI and IRDA

RBI – Functions – Reserve Bank of India and Agricultural Credit – RBI and Industrial Finance - IRDA- Mission - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gordon . E & Gupta P.K.	Banking and Insurance	Himalaya Publishing House,New Delhi	2012
2	Jyotsna Sethi &Nishwan Bhatia	Elements of Banking and Insurance	PHI Learning Private Limited,New Delhi	2012
3	Mishra M.N.	Modern concepts of insurance	Sultan Chand & Company Ltd., New Delhi	2004
4	Periasamy. P	Principles &practice of Insurance	Himalaya Publishing House	2010

IV SEMESTER

17CGP20	INTERNATIONAL BUSINESS	CATEGORY	L	P	CREDIT
		Core	78	-	4

Preamble

To equip the students with knowledge of international business.

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms used in international business such as foreign trade, current account, capital account, balance of payment, Euro currency market, international monetary fund, export marketing, Tariff /Non Tariffs and foreign exchange rate.	K1
CO2	Understand the role of foreign trade – Trends / principles of BOP – Euro Currency market- Role of GATT, WTO, World Bank and IMF in foreign trade.	K2
CO3	Acquire the application skills in correction of adverse BOP, export Vs domestic marketing and documents used in foreign trade.	K3
CO4	Develop the analytical skills in past trends, present position and prospects of composition and direction of foreign trade, analysis of export market- factors influencing fluctuations in foreign exchange, project consultancy and export services.	K4
CO5	Evaluation of conditions of favourable and adverse balance of payment, functions of export marketing, feasibility of market entry, exchange control system in India – position of balance of payments through current and capital account – determination of foreign exchange rates.	K5

SYLLABUS

UNIT – I

An overview of International Business

International Business - Meaning, Nature and Scope – Evolution – Factors contributing to changing scenario of International Business – Stages of International Business – Modes of entry – Goals of International business – advantages and problems – Major trends in International business.

Balance of payment – meaning – components: Current Account position and Capital Account position – Principles of BOP – favourable and adverse BOP - Correction of adverse BOP. **(18 Hrs)**

UNIT – II**Euro Currency Market**

Euro Currency Market – Meaning – Origin and growth – Scope -Features - and Factors contributing to growth of Euro market – advantages and disadvantages.

International Economic Organisations: General Agreement on Tax and Tariff – World Trade Organisation – International Monetary Fund - World Bank. (15 Hrs)

UNIT – III**Export Marketing**

Export marketing – Meaning – Definition – Salient features – Functions – differences between export marketing and domestic marketing – Export barriers – Tariff and non-tariff – Export Market Analysis - Export Promotion measures to Indian exporters. (15 Hrs)

UNIT – IV**Composition and Direction of Foreign Trade**

Composition and direction of India's imports and exports – Project consultancy and Service exports – Important documents used in foreign trade. (15 Hrs)

UNIT – V**Foreign Exchange**

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India. (15 Hrs)

Distribution of Marks: Theory 100 %.

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	P.Subba Rao	International Business Texts and Cases	Himalaya Publishing House, New Delhi	2017
2	Franchis Cherunilam	International Trade	Himalaya Publishing House, New Delhi	2005
3	Rathore and Rathore	Export Marketing	Himalaya Publishing House, New Delhi	2006
4	Jacob Cherian and B.Parab	Export Marketing	Himalaya Publishing House, New Delhi	2001
5	Foreign Exchange	C.Jeevanandam	Sultan Chand & Sons, New Delhi.	2003
6	Varshney & Bhattachariya	International Marketing Management	Sultan Chand & Sons, New Delhi.	2003
7	T.A.S. Balagopal	Export Marketing	Himalaya Publishing House, New Delhi	1996

Power Point Presentation, Quiz, Assignment, Group Discussion, Discussion with Industrialists, Seminars, Experience Discussion, Debate, Brain Storming

IV SEMESTER

17CGP21	INVESTMENT MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE	78	-	4

Preamble

To equip the learners to familiarize the investment avenues to minimize the investment risk.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on investment, speculation, gambling, capital market, new issue market, investment in bonds, equity and preference shares, fundamental and technical analysis and investment portfolio management.	K1
CO2	Understand the concepts of investment media, features of investment programme, listing of securities, investment in mutual fund, National savings scheme, company analysis, industry analysis, methods of portfolio management, capital assets pricing model.	K2
CO3	Application of fundamental and technical analysis for security evaluation, portfolio selection and diversification of portfolio.	K3
CO4	Analyse the functions of stock exchange, B.S.E, N.S.E trading activities, technical analysis and impact on capital assets pricing model.	K4
CO5	Evaluation of capital market, stock exchange market, security evaluation, Markowitz and Sharpe's Model.	K5
CO6	Gain confidence in taking investment decisions in real life situation.	K6

SYLLABUS

UNIT – I

Nature and Scope of Investment Management

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. (Theory only) **(15Hrs)**

UNIT – II

Financial Market in India

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – Kinds of Trading activity – Listing of Securities – SEBI - its Role and guidelines. (Theory only) (15Hrs)

UNIT – III

Investment Alternatives

Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme-LIC. (Theory only) (15Hrs)

UNIT-IV

Fundamental and Technical Analysis

Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis. (Theory only) (15Hrs)

UNIT-V

Portfolio Management

Nature, Scope – Traditional Vs Modern Portfolio Analysis - Markowitz Theory- Sharpe's Model - Portfolio selection and diversification-optimal portfolio - Techniques of Portfolio Revision –Needs and Problems - Capital Asset Pricing Model(CAPM). (both theory & problems) (18Hrs)

Distribution of Marks: Theory 80% & Problems 20%.

Books for Reference

S. No	Authors	Title	Publishers	Year of Publication
1	Bhalla .V.K	Investment Management	S.Chand & Company Ltd, New Delhi.	2005
2	Natarajan.L..	Investment Management	Margham Publications, Chennai.	2014
3	Preeti Singh	Investment Management	Himalaya Publishing House,New Delhi.	2017
4	Yokesh Maheswari	Investment Management	Himalaya Publishing House, New Delhi.	2008

Power Point Presentation, Quiz, Assignment, Group Discussion, Discussion with Industrialists, Seminars, Experience Discussion, Debate, Brain Storming

IV SEMESTER

17CGP22	APPLIED INDIRECT TAX	CATEGORY	L	P	CREDIT
		Core	52	-	3

Preamble

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K1
CO2	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, time of supply of goods, Levy and collection of GST and Registration of GST	K2
CO3	Familiarize the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST.	K3
CO4	Analyse the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	K4
CO5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5
CO6	To gain confidence in valuation of GST.	K6

SYLLABUS

UNIT I

Introduction to Indirect Taxation

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes – Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments.

(10 Hrs)

UNIT II

Customs Duty

Meaning - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods – Customs Tariff Act 1985 - Customs Duty Drawback.

(10 Hrs)

UNIT III

Goods and Service Tax

Goods and service tax - an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST – Types of tax rates under GST. Taxes subsumed under CGST and SGST. **(10 Hrs)**

UNIT- IV

Time and Place of Supply and Registration

Time of Supply: Meaning – Time of supply of goods – Time of supply of services – Time of supply of services in case of Supply by Associated Enterprises located outside India – change in Rate of Tax. Place of Supply - value of supply.

Registration procedure under GST – compulsory registration - deemed registration – voluntary registration – Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns - Electronic ledgers – electronic liability ledger – electronic credit ledger- GSTN Portal

(12 Hrs)

UNIT V

Levy and Collection of GST

Levy and Collection of tax under GST – definitions for important terms: Goods, Services, Supplier, Business, manufacturer, casual trader, aggregate turnover, input tax and output tax.

Input Tax Credit – Eligibility and conditions for taking input credit- Reverse charge under GST. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services- Zero-rated supply.

(10 Hrs)

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017
3	Misshra, A.	GST Law & Practice	Taxmann Publications Pvt. Ltd., New Delhi.	2017
4	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017
5	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

17CGP24a	TRAVEL AND HOSPITALITY SERVICES	CATEGORY	L	P	CREDIT
		Core	52	-	3
		Elective-IV			

Preamble

To make the students to gain expertise knowledge in travel and hospitality services.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concept of tourism, significance of tourism, tourism marketing, marketing mix, hospitality services, definition of tourist and foreign tourist.	K1
CO2	Obtain the knowledge of classification of tourism, users of tourism services, elements of tourism, classification of hotels.	K2
CO3	Familiarize with the geographical components of tourism-product mix, promotion mix, price mix, place mix, the people, and marketing mix for hotels.	K3
CO4	Analyse the product planning and development, market segmentation, classification of hotels by price level.	K4

SYLLABUS

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. (10 Hrs)

UNIT II

Tourism Marketing

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. (10 Hrs)

UNIT III

Marketing Mix

Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective. (12 Hrs)

UNIT IV

Hospitality Services

Hotels – classification of Hotels by physical characteristics – classification of hotels by price level. (10 Hrs)

UNIT V

Hotel Marketing

Behavioral profile of users – Market Information System for Hotels – Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective. (10 Hrs)

Distribution of Marks: 100% Theory.

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bhatia A.K.	International Tourism Management	Sterling Publishers Pvt.Ltd (3rd Revised edition)	2015
2	Bishwanath Ghosh	Tourism and Travel Management	Vikas Publication House Pvt Ltd	2000
3	Jha S.M.	Service Marketing	Himalaya Publishing House, New Delhi	2007
4	Philip Kotler John T. Bowen James C. Makens Seyhmus Baloglu	Marketing for hospitality and Tourism	Pearson Prentice Hall, 7 edition, New Delhi.	2016
5	Philip Kotler John T. Bowen James C. Makens Seyhmus Baloglu	Marketing for Hospitality and Tourism	Pearson Prentice Hall, 6 edition, New Delhi.	2013

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

17CGP24b	FUNDAMENTAL AND TECHNICAL ANALYSIS	CATEGORY	L	P	CREDIT
		Core Elective - IV	52	-	4

Preamble

To enable the learners to analyse risks associated with investment for creating favorable opportunities for investment.

Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge in investment, risk, return, safety and liquidity of investment.	K1
CO2	Understand importance of investment, concepts of fundamental and market analysis and company analysis.	K2
CO3	Develop the application skills of various theories for strengthening the investment opportunities.	K3
CO4	Analyse the various securities, fundamental analysis, technical analysis to prevent the risk of investors.	K4
CO5	Evaluate the Indices of BSE, NSE, DOW theory, Elliot Wave Theory for technical analysis.	K5
CO6	Gain exposure in application of various investment analysis techniques for effective investment channels.	K6

SYLLABUS

UNIT I

Investment

Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation. (10 Hrs)

UNIT II

Market Analysis

Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE

(10Hrs)

UNIT III

Industry Analysis

Industry analysis – meaning – methods - Company analysis – meaning – methods

(10 Hrs)

UNIT IV:

Technical Analysis

Technical analysis – meaning – Dow Theory – Elliot Wave Theory

(10 Hrs)

UNIT V

Moving Averages

Moving Averages – Charts – MACD -relative strengths.

(12 Hrs)

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Baura. S.K.	Portfolio management	Tata Mc-Graw Hill. Publishing Company, Ltd., New Delhi.	2012
2	Bhalla V.K	Investment management	Sultan Chand Publishing House, New Delhi	2008
3	Elton and Gurbar	Modern portfolio theory and investment analysis	Wiley, Student Editon, India.	2010
4	Fischer and Jordan	Securities analysts and portfolio management	Pearson publishing house, Calcutta	2000
5	Jack Clark Francis & Richard W.Taylor.	Investment	Tata Mc-Graw Hill. Publishing Company, Ltd., New Delhi.	2014
6	Reily	Investment analysis and portfolio management	Pearson publishing house, Calcutta	2013

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

17CGP24c	INDIA'S INTERNATIONAL TRADE	CATEGORY	L	P	CREDIT
		Core Elective	52	-	3

Preamble

To enable the students to familiar with India's Trade policies for international trade.

Course Outcomes

On the successful completion of the course, the students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge in foreign trade, export and import, exchange control, export of services and IPR	K1
CO2	Understand the India's foreign trade policy, legal framework of India's foreign trade, objectives of export promotion and factors determining export and imports.	K2
CO3	Develop the application skills of various foreign trade policies, technology and environment policy and law relating to IPR.	K3
CO4	Analyse the features of EXIM policy, Foreign Trade regulation rules and problems of India's export sector.	K4
CO5	Evaluation the foreign trade policy since 1951, foreign Trade Act 1992 and recent trend in foreign policy.	K5
CO6	Gain exposure in India's Foreign trade policy for exporting and imports.	K6

SYLLABUS

UNIT I

India's Trade Policy

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. (10 Hrs)

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. **(10 Hrs)**

UNIT III

Promotion of Export Trade

India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs. **(10 Hrs)**

UNIT IV

Import Contract and IPR

Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks **(10 Hrs)**

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. **(12 Hrs)**

Books for Reference

S.No	Authors	Title	Publishers	Year of Publication
1	Balagopal T.A.S	Export Management	Himalaya Publishing House, New Delhi	2000
2	Francis cherunilam	International Trade and Export Management	Himalaya Publishing House, New Delhi	2015
3	Justin Paul	International Business	Prentice Hall India Learning Pvt Ltd, New Delhi.	2013
4	Subba Rao	International Business	Himalaya Publishing House, New Delhi	2014
5	Varma M.L.	International Trade	Sultan Chand Publishing House, New Delhi.	1997

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

17CGP25	PROJECT WORK AND VIVA VOCE	CATEGORY	L	P	CREDIT
		Core	130	-	6

Rules Regarding Evaluation of Project Report

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- **Distribution of Marks:**
 - CIA : 20
 - End Semester: 80
- **Break up of Internal Marks:**
 - The first review shall be conducted after finalizing the topic and preparation of research design
 - The second review shall be conducted after collection and analysis of data
 - Final review shall be conducted after the preparation of project report
 - **First Review : 6 Marks**
 - **Second Review : 7 Marks**
 - **Final Review : 7 Marks**

20 Marks

- Each student shall submit four copies of project report, at least four days prior to the viva - voce examination to the Controller of Examination through the Head of the Department.
- The External examiner shall value the project report for a maximum of 30 Marks and Internal Examiner shall value the project report for a maximum of 30 Marks separately which will be handed over to the Controller of Examination.
- For a pass in the evaluation of project report, the student should secure a minimum of 50% (30 Marks)
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 50% Marks (10 marks) .
- Student should secure a minimum of 50% marks (30 marks + 10 marks =40 Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 50% marks both internal and external marks put together.

DISTRIBUTION OF MARKS

CATEGORY	MARK DISTRIBUTION		PASSING MINIMUM FOR 100	TOTAL MARKS
	CIA*	ESE **		
Theory (Only CIA)	--	100	50	100
Theory (Only ESE)	100	--	50	100
Theory (Both CIA and ESE)	25	75	50	100
Practical	40	60	50	100
Skill Enhancement	100	--	50	100
Project	20	80	50	100
Comprehension	--	100	50	100
Competitive Exams	--	100	50	100

*Appearance for CIA is mandatory to take up the ESE.

**Bloom's Taxonomy based assessment pattern is adopted.

a) Components and Breakup of Marks for Theory Courses (only CIA) for PG under Part - III:

SPLIT - UP	COMPONENTS	MARKS	TOTAL
CIA	Test 1	20	100
	Test 2	20	
	Test 3	20	
	Assignment / Other components	40	

b) Components and Breakup of Marks for Theory Courses (only ESE) for PG under Part III:

SPLIT - UP	COMPONENTS	MARKS	TOTAL
Model Exam And ESE	Section A: (10X2=20) K1: Remember Level Two questions from each unit <i>(No Choice)</i>	20	75
	Section B: (3X5=15) K2: Understand Level K3: Apply Level K4: Analyze Level K5: Evaluate Level One question from each unit <i>(Either / or)</i>	15	
	Section c: (3X8=24) K2: Understand Level K3: Apply Level K4: Analyze Level K5: Evaluate Level One question from each unit <i>(Either / or)</i>	24	
	Section D : (1X16=16) K6: Create Level Question from any Unit	16	

c) Components and Breakup of Marks for Theory Courses (With CIA and ESE) for PG under Part III:

SPLIT - UP	COMPONENTS	MARKS	TOTAL
CIA	Assignment	5	25
	Quiz/Seminar/Concept Clarification	5	
	Consolidation of CIA Tests	10	
	Model Exam	5	

SPLIT - UP	COMPONENTS	MARKS	TOTAL
Model Exam and ESE	Section A: (10X2=20) K1: Remember Level Two questions from each unit (<i>No Choice</i>)	20	75
	Section B: (3X5=15) K2: Understand Level K3: Apply Level K4: Analyze Level K5: Evaluate Level One question from each unit (<i>Either / or</i>)	15	
	Section C: (3X8=24) K2: Understand Level K3: Apply Level K4: Analyze Level K5: Evaluate Level One question from each unit (<i>Either / or</i>)	24	
	Section D : (1X16=16) K6: Create Level Question from any Unit	16	

Marks for Assignment :

A student is expected to submit three assignments on any topic relevant to her course as per the prescribed syllabi or as directed by her course instructor based on the assignment schedule. Marks will be awarded based on concept clarification and justification on the task. Average marks of the three assignments is considered in this case.

Marks for Quiz/ Seminar:

A student will be evaluated during the semester on her participation in surprise and informed quizzes from the respective courses and the marks be allotted thereon based on her participation.

A student shall handle a seminar on any topic relevant to her course as per the prescribed syllabi or as directed by her course instructor for which marks shall be awarded based on concept clarification and justification on the task.

d) Components and Breakup of Marks for Practical Courses (With CIA and ESE) for PG under Part III:

SPLIT - UP	COMPONENTS	MARKS	TOTAL
CIA	Conduct of Experiments (Minimum 10 experiments to be conducted/practical course/semester)	10	40
	Class Test : 10 Marks	25	
	Model Test : 15 Marks		
	Record Work	5	
ESE	Record Work	10	60
	Experiment / Activity: 1 Algorithm/Steps/Procedure/Logic	10	
	Input/Execution/Observations/Output/Result	15	
	Experiment / Activity: 2 Algorithm/Steps/Procedure/Logic	10	
	Input/Execution/Observations/Output/Result	15	

e) Components and Breakup of Theory (100 % CIA) for PG under Part III:

SPLIT - UP	COMPONENTS	MARKS	TOTAL
CIA	Three Tests* : 3 X 20 = 60	60	100
	Any two of the following to be done :	20	
	Assignment / Seminar / Group Discussion / Survey / Quiz / Presentation / Library Work / Book Review / Online Course	20	

*Appearance for two out of three CIA tests is mandatory.

f) Components and Breakup of Theory of Skill Enhancement Courses for PG under

Part III:

SPLIT - UP	COMPONENTS	MARKS	TOTAL
CIA Question Paper Pattern	Test I : 4 X 10 = 40 2 Hours (4 out of 7 essay type questions)	40	80
	Test II: 5 X 8 = 40 3 Hours (5 out of 8 essay type questions)	40	
	Two assignments : 2 X 10 = 20 (Meaning, definition and concept clarification from various sources)	20	20

*Appearance for the two tests is mandatory.

g) Norms for evaluation of Project (ESE) of PG under Part III:

SPLIT - UP	COMPONENTS	MARKS	TOTAL
CIA	Regularity	10	20
	Review / Presentation	10	
ESE*	Knowledge about the organisation / theme of study	20	80
	Nature of Work / Logic behind the study	20	
	Learning Outcome	20	
	Viva – Voce	20	

*ESE for projects will be jointly conducted by internal and external examiners.

h) Question Paper Pattern for (Online Exams) ESE under Part – III :

Course	Duration of ESE	No. of Questions	Marks	Total Marks
Part – III : Comprehension & Competitive Exams	One and Half Hours	50	50 X 2 = 100	100