

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

**M.Com – F & A (Finance and Accounting) with \*Diploma in Services Marketing /  
\*Diploma in Capital and Commodity Markets/\*Diploma in Insurance Management /  
\*Diploma in International Trade**

(For the students admitted during the academic year 2009-2010 and onwards)

**SCHEME OF EXAMINATIONS : CBCS PATTERN**

Study Components	Course Title	Ins. hrs / week	Examinations				Credit
			Dur.Hrs	CIA	Marks	Total	
<b>Semester I</b>							
	Financial Markets and Institutions	7	3	25	75	100	4
	Financial Accounting	7	3	25	75	100	5
	Direct Taxes	7	3	25	75	100	5
	Object Oriented Programming with C++	6	3	25	75	100	4
	<b>Elective/Diploma-I :</b>	3	3	25	75	100	3
<b>Semester-II</b>							
	Applied Cost Accounting	5	3	25	75	100	5
	Financial Management	5	3	25	75	100	5
	Modern Banking	6	3	25	75	100	4
	Advanced Accounting	5	3	25	75	100	5
	Computer Applications Practical-I (C++ and Tally)	6	3	40	60	100	4
	<b>Elective/Diploma : II :</b>	3	3	25	75	100	3
<b>Semester-III</b>							
	Indirect Taxation	6	3	25	75	100	4
	Investment and Portfolio Management	7	3	25	75	100	4
	Management Accounting	7	3	25	75	100	5
	Research Methodology	7	3	25	75	100	4
	<b>Elective/Diploma-III :</b>	3	3	25	75	100	3
<b>Semester-IV</b>							
	E-Commerce	6	3	25	75	100	4
	Visual Basic	6	3	25	75	100	4
	Insurance and Risk Management	6	3	25	75	100	4
	Project Work & Viva-Voce	9	3	50	150	200	8
	<b>Elective/Diploma-IV :</b>	3	3	25	75	100	3
<b>TOTAL</b>		-	-	-	-	<b>2200</b>	<b>90</b>

**\* Colleges can choose any one of the following Group/Diploma Papers as Electives :**

**1. Diploma in Services Marketing**

1. Principles and Practice of Marketing of Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

**2. Diploma in Capital and Commodity Markets**

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

**3. Diploma in Insurance Management**

1. Principles of Life and Health Insurance
2. Principles of General Insurance
3. Insurance Laws
4. Actuarial Concepts and Principles

**4. Diploma in International Trade**

1. Principles of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

## **SEMESTER I**

### **PAPER I - FINANCIAL MARKETS AND INSTITUTIONS**

#### **UNIT – I**

Nature and Role of Financial System – An overview of the Indian Financial System – Financial Sector Reforms – Reserve Bank of India - Securities and Exchange Board of India.

#### **UNIT – II**

Banking Institutions - Commercial and Co-Operative Banks - Non-Bank Financial Institutions - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds

#### **UNIT III**

Non Banking Financial Intermediaries – Loan companies – Investment Companies – Hire Purchase Finance – Lease Finance – Housing Finance – Mutual Benefits Financial Companies – Merchant Banks – Venture Capital Funds Credit Rating - Public Deposits with Non-Banking Companies – Non bank Statutory Financial Organizations.

#### **UNIT - IV**

Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.

#### **UNIT - V**

**Industrial Securities Market - International Dimensions of Financial Markets Foreign Exchange Market and Foreign Capital Market.**

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

**BOOKS FOR REFERENCE:**

1. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.
2. **Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.**
3. **Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd.**

### **PAPER – II FINANCIAL ACCOUNTING**

#### **UNIT – I**

Introduction to Financial Accounting – Users of Accounting information – Financial and Management accounting – Generally accepted Accounting Principles and the Accounting Environment – Ethical issues in Accounting - Double entry system – Recording Transactions - Trial balance.

#### **UNIT – II**

Measuring Business Income – Preparing Financial statement from the adjusted Trial balance – Completing the Accounting cycle - Accounting for Merchandising Transactions.

Financial statements – Meaning – Nature and limitations – Preparation of profit and loss account and balance sheet. Financial reporting – Annual reports – Half yearly report – Content of annual reports disciplines in financial reporting.

#### **UNIT-III**

Measuring and Reporting Assets, Liabilities and Shareholders' Equity – Internal Control Systems, Cash and Receivables – Inventories and its accounting aspects – Fixed Assets and Depreciation accounting – Liabilities accounting – Shareholders' Equity.

#### UNIT-IV

Accounting for non-trading concerns – Hospitals, educational Institutions etc –Bank reconciliation statement and its uses for financial control decisions.

#### UNIT-V

Accounting Standards – Indian accounting board – Responsibility accounting – Human resource accounting.

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

#### BOOKS FOR REFERENCE:

1. **Financial Accounting – A managerial perspective, R.Narayanaswamy, Prentice Hall of India Pvt Ltd.**
2. **Financial Accounting for management – An Analytical perspective, Ambrish Gupta ,Pearson Education.**
3. **Accounting for management, S.K. Battacharyya ,Vikas publishing house Pvt Ltd.**
4. **Financial Accounting, Carl S. Warren , James M.Reeve , Philip E.Fess, Thomson-South –western publications.**

### PAPER – III DIRECT TAXES

#### UNIT – I

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

#### UNIT – II

Computation of Income from Salaries and Income from House property.

#### UNIT – III

Computation of Profits and Gains of Business or profession – Calculation of Capital gain.

#### UNIT – IV

Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.

#### UNIT – V

Income Tax Authorities – Procedure for Assessment – Collection of Tax.

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

#### Books for Reference:

- |                              |   |                   |
|------------------------------|---|-------------------|
| 1. Direct Taxes              | - | B.B. Lal          |
| 2. Income Tax Law & Practice | - | Gaur & Narang     |
| 3. Income Tax Law & Practice | - | Dr.H.C.Mehorotra  |
| 4. Tax Laws                  | - | Dingar Pagare     |
| 5. Income Tax                | - | Bhagavathi Prasad |

### PAPER IV - OBJECT ORIENTED PROGRAMMING WITH C++

#### UNIT – I

Evaluation of Programming Paradigm – Elements of Object oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – Merits and demerits of OOP – Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

## **UNIT – II**

Data types – character set – Token, Identifiers and Keywords – variables – operators and expressions –Control flow – IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..while loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays – Multidimensional arrays – strings – string manipulations. Functions – Function components – Library functions – Inline functions.

## **UNIT – III**

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors – destructors – constructor overloading – order of constructor and destructor – copy constructor.

## **UNIT – IV**

Operator overloading – operators – Rules for overloading operators – Data conversion. Inheritance – Forms of inheritance – single, multiple, multi level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

## **UNIT – V**

Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – Abstract classes – Rules for Virtual functions – Data file operations – Opening of file – closing of file – stream state member functions – reading/writing a character from a file – structure and file operations – classes and file operations.

### **BOOKS FOR REFERENCE:**

1. Object Oriented Programming with C++, E.Balagurusamy, TataMcGraw Hill Publishing Company Ltd.
2. Mastering C++, K.R.Venugopal, Raj kumar, T.Ravishanker., TataMcGraw-Hill publishing Company Ltd.
3. Programming with C++, D.Ravichandran, TataMcGraw Hill Publishing Company Ltd.
4. C++ Programming - Black Book, Steven Holzner, Dreamtech Press
5. C++: The Complete Reference, Herbert Schildt, Tata Mcgraw-Hill Publishing Company Ltd.

## **SEMESTER II**

### **PAPER V - APPLIED COST ACCOUNTING**

#### **UNIT-I**

Introduction to cost accounting – Meaning and definition – Difference between financial and cost accounting – Nature and significance of cost accounting – Methods of costing – Elements of costing – Cost concepts fixed cost and variable costs – Preparation of cost sheet.

#### **UNIT-II**

**MATERIAL:** classification and coding of materials fixation of maximum, minimum and reorder levels – Economic order quantity – Purchase procedure – Storage of materials, issue of materials pricing of material issues and returns – Inventory control physical verification – Periodical and perpetual Inventory. **LABOUR:** Classification of labour – Time keeping – Preparation of pay roll – Wage payment and incentive system – idle time, overtime.

#### **UNIT-III**

**OVERHEAD:** Meaning and classification of overheads – Classification according to function – Variability and elements – Steps in overhead accounting – Absorption of overhead cost, difference between cost allocation and apportionment and reapportionment – Predetermined overhead recovery rates.

#### **UNIT-IV**

Feature of process costing – Comparison between joint costing and process costing – Process losses – Inter process profit equivalent production – Joint products and By-products.

### UNIT-V

Reconciliation of cost and financial accounts – Cost ledger - integrated accounts – cost audit under companies Act – Benefits of cost audit – Programmes and procedures.

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

### BOOKS FOR REFERENCE:

- 1) Cost Accounting with Managerial Emphasis - Horngren
- 2) Advanced Cost Accounting - Jain and Narang
- 3) Cost Accounting - Weldon
- 4) Cost Accounting - Biggs
- 5) Principles and Practice of Cost Accounting - N.K. Prasad

## PAPER VI - FINANCIAL MANAGEMENT

### UNIT – I

Financial Management - Meaning, Nature, scope and objectives – Role and functions of Financial Management –

Financial decisions – relationship between Risk and Return – Sources of finance – Short-term and Long-term finance.

### UNIT – II

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

### UNIT – III

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

### UNIT – IV

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

### UNIT – V

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

**Note:** Question paper shall cover 60% theory and 40% problems

### Books for Reference:

1. Financial Management - Prasanna Chandra
2. Financial Management - I.M.Pandey
3. Financial Management - Khan & Jain
4. Financial Management - S.N.Maheswari
6. Principles of Managerial Finance - L.J.Gitman and Dr.M.Manickam
7. Financial Management - Sharma and Shashi K.Gupta
9. Business, Government & Society - Maheswari V.Gupta

## **PAPER VII - MODERN BANKING**

### **UNIT – I**

Banking – Definition – Role and Functions of Banks – Structure of Commercial Banks in India – Public, Private and Foreign Banks – Changing Face of Commercial Banks.

### **UNIT – II**

Role of Banks in Economic Development – Central Bank – Functions – Credit control measures – Role of RBI in Regulatory and Controlling Banks – Role of Computers in banking services.

### **UNIT – III**

E-Banking – meaning – E-banking and financial services – Risk management for E-banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Banking

### **UNIT – IV**

Electronic Fund Transfer System – Benefits of this System – SWIFT in Banking Transactions – BANKNET – RBINET – Two level funds Transfer – FEDWIRE, BANKWIRE – CHIP Card.

### **UNIT V**

Debit Card – Credit Card – Smart Card - Mobile Banking– Telephone Banking – Mechanism – Telephone Banking system – call centers - ATM – The cash machine – Features – ATM mechanism – Functions – Importance – shared ATM Network - Indian scenario.

**Note:** Question Paper shall cover 100% theory

#### **REFERENCE BOOKS:**

1. Banking Theory Law and Practice, Dr.S. Gurusamy,Vijay Nicole Imprints (p) Ltd.
2. Indian Banking System, K.C. Shekhar and Lakshmy Shekhar, Vikas Publishing House Private Ltd.
3. Principles of Banking, P.N.Varshney, S.L.Gupta, T.D.Malhotra, Sultan Chand Dropadi Devi Educational Foundation.
4. Indian Banking, S. Nataraj and R. Parameswaran, S.Chand & Company Ltd.
5. Insurance and Risk Management, Dr.P.K.Gupta, Himalaya Publishing House.

## **PAPER VIII - ADVANCED ACCOUNTING**

### **UNIT – I**

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of Company Balance Sheet (New Format).

### **UNIT – II**

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

### **UNIT – III**

Accounts of Banking companies

### **UNIT - IV**

Accounts of Insurance Companies.

**UNIT – V**

Double Account system - Inflation accounting – Human resource accounting-Principles of Government accounting – responsibility accounting.

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

***BOOKS FOR REFERENCE***

1. Advanced Accounting - M.C. Shukla & T.S.Grewal
2. Advanced Accounting - R.L.Gupta and Radhasamy
3. Advanced Accounting - Jain & Narang
4. Advanced Accounting - Arulanandam and Raman
5. Advanced Accounting - S.P. Iyengar

**PAPER IX - COMPUTER APPLICATIONS PRACTICALS - I (C++ and TALLY)**

**BHARATHIAR UNIVERSITY**  
**COMPUTER APPLICATIONS PRACTICAL LIST**  
For M.Com (F&A) Course Offered by affiliated Colleges  
For the Students admitted during the academic year 2008 – 2009 onwards

**General instructions**

The students should submit their records by using the format given below.

**Objective**

**Requirements**

**Functions to be performed**

**Output**

The students should simultaneously maintain a file to keep a record of the various documents used by them for the various practical exercises done by them.

**Distribution of internal assessment (25%)**

<b>5</b>	<b>Marks for attendance</b>
<b>15</b>	<b>Marks for model exams</b>
<b>5</b>	<b>Marks for file and Record</b>

**Internal 25 marks**

**University Practical Exam 75 marks**

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**List of computer practical to be followed**

**Semester - II - C++ & Tally**

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**Computer Application practical –I**

**II Semester Practical List (C++ & Tally)**

**C++**

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1. Pay Roll calculation (Using simple program)
2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
3. Write a program to prepare a mark statement using necessary control statement.
4. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class)
5. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
6. Calculate Simple Interest and compound interest using inline functions.
7. Calculate Depreciation – by using constructors and Destructors
  8. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.
9. Write a c++ program to prepare cost sheet using inheritance
10. Write a program that will read a worker's name, department, designation and basic pay and then compute the net salary after withholding income tax.

Gross salary = Basic+DA+HRA+CCA+Perks  
Net salary = Gross salary – income tax.

The computation of perks depends on the level, while the income tax depends on the gross salary.

## TALLY

### CREATING A COMPANY

#### 1) Create a Company with all relevant details including VAT options

##### Creating Ledger

#### 2. Create the ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	
John & Co. a/c (purchased goods from this company)	
Ram agency a/c (sold goods to this company)	

#### 3. Create vouchers and view profit and loss a/c and balance sheet for the following:

##### **Hindustan Ltd. started the business on 01-04-....**

1. Contributed capital by cash Rs 2,00,000
1. Cash deposited in Indian bank Rs 50,000
2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
3. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
12. Credit sales to RAVI & Co Rs 50000 inv no 5
13. Goods returned by RAVI & Co Rs 5000 inv no 1
14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
17. Received cheque from: Ravi & Co and kumar & Co 75,000 each.

##### **Payments made by cash**

1. Paid to petty cash by cash Rs.1000
2. Furniture purchased Rs.20000
3. Salaries paid Rs. 10000
4. Rent Rs.4000
5. Electricity charges Rs.3000
6. Telephone charges Rs.3500
7. Cash purchases Rs.5000

##### **Payments made by petty cash**

8. Conveyance Rs.150
9. Postage Rs.100
10. Stationeries Rs.200
11. Staff welfare Rs.100

12. Stationeries purchased from sriram & co 1500 on credit  
13. Depreciation on furniture 10%

**4. Emerald & Co., started a business of home appliances from 1-4\_....**

1-4 received cash for capital 5,00,000

**7-4 credit purchases from LG Limited invoice no 123**

Ovan	100nos	at Rs 800
Mixies	100nos	at Rs 1000
DVD player	100nos	at Rs 1500
Fridge	100nos	at Rs 2000

**10-4 credit Sales to AMN invoice no 1:**

Ovan	70nos	at Rs 1000
Mixies	70nos	at Rs 1500
DVD player	70nos	at Rs 2000
Fridge	70nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

**10-4 Cash Sales invoice no 2:**

Ovan	10nos	at Rs 1000
Mixies	10nos	at Rs 1500
DVD player	10nos	at Rs 2000
Fridge	10nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limitedRs 2,00,000

15-4 Received cheque from AMN&coRs 3,00,000

**Payment made by cash**

Paid to petty cash Rs 2000, Furniture Rs 15,000,Salaries Rs 10,000  
Wages Rs 7,000,Carriage inward Rs 1500,

**25-04 Payment made by petty cash**

Conveyance Rs 200, Postage Rs 150,Stationeries Rs 150,Staff Welfare Rs 200

30-4 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and B/s

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

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



### FOREIGN GAINS/LOSS

9. Calculate

01.01.2005 Purchased goods from U.K supplier 1000 £

02.01.2005 Sold goods to U.S buyer 1500

03.01.2005 Cash received from U.S buyer 1500

(Selling rate rs.46/\$)

04.02.2005 Paid cash to U.K supplier 1000

(Selling rate rs 53/ £)

Dollar \$:			Pound £:		
Std rate	- 1\$	- 43 Rs	Std rate	- 1 £	- 51 Rs
Sales rate	- 1\$	- 44 Rs	Sales rate	- 1 £	- 50 Rs
Buying rate	- 1\$	- 42 Rs	Buying rate	- 1 £	- 52 Rs

### **10. MEMO VOUCHER**

An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

### **11. CHEQUE PRINTING**

Print a cheque:

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.

Width 168, height 76, starting location 116, distance from top 23.

### **12. RATIO ANALYSIS**

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

Working capital Rs 20560492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

### **13. INTEREST CALCULATIONS**

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to ganesh Rs 25,000

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

Sold goods to ganesh 50,000

Interest parameters rate 14% per 365 days year

### **14. Calculate Interest**

Cash deposited in SBI 1, 00,000 Rs

1-12 purchased goods from suppliers Rs 20,000

Deposited in SBI Rs.50, 000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

**15. Display the interest calculations for the period 1-4 to 31-12**

Opening balance

Ram & Co Rs 25,000

Krishna traders Rs 20,000

Interest parameters rate 12% per 365 days year

Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000(credit period 45 days)

Sold goods to Ram for Rs. 50,000(credit period 30 days)

Paid to Krishna the amount plus interest

Received from Ram plus interest

**16. Create stock items, stock groups, sales categories, god owns, units of measure.**

Stock	Category	Group	Go down	Unit of measure	Std cost	Sell Price	Op. Qty	Total Value
Inter Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000
Intel Premium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000
								400000

**17. Using the above exercise create various vouchers including VAT calculation for the following :**

Date	Transactions
9/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Go down.
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.
12/4/2006	2Nos of Intel Premium III received from Vijay & CO, as it was not in a working position.
13/4/2006	2Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.

**18. Create the following Inventory vouchers with data from any cost accounting book.**

- |                   |                   |
|-------------------|-------------------|
| a. Purchase order | b. sales order    |
| c. Rejection out  | d.rejection in    |
| e. Stock journal  | f. delivery note  |
| g. Receipt note   | h. physical stock |

**19** In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

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**BHARATHIAR UNIVERSITY - COIMBATORE - 641046.**

## **1. Diploma in Services Marketing**

Offered for students undergoing M.Com, M.Com (CA), M.Com (IB), M.Com (F&C) and M.Sc (FCA) from the Academic Year 2007 - 2008 and M.Com (Information Technology), M.Com (Finance & Accounting), M.Com (Financial & Cost Accounting) and MIB from the Academic Year 2008 - 2009.

Note: The PG Diploma course to be offered for each PG course shall be decided by the concerned college.

### **1. DURATION OF THE COURSE**

The course shall extend over a period of two years. Examination shall be conducted at the end of every semester.

### **2. COURSE OF STUDY AND SCHEME OF EXAMINATION**

Paper	Subject	Lecture Hrs	Exam Duration	Max Marks
<b>I Semester</b>				
I	Principles and Practice of Marketing of Services.	3	3 Hrs	100
<b>II Semester</b>				
II	Marketing of Financial Services	3	3 Hrs	100
<b>III Semester</b>				
III	Marketing of Health Services	3	3 Hrs	100
<b>IV Semester</b>				
IV	Travel and Hospitality Services	3	3 Hrs	100

### **3. MEDIUM OF INSTRUCTION**

The medium of instruction and examination is English only.

### **4. PASSING MINIMUM**

- A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of marks in that paper.
- A candidate failing to secure the minimum marks prescribed shall be required to reappear for the examination in that paper and obtain the minimum marks required for passing the paper.

### **5. QUESTION PAPER PATTERN**

#### **Max : 75 Marks**

**Section A:** Objective type questions with no choice (10 Questions)

$$10 \times 1 = 10$$

**Section B:** Short answer questions of either / or type

$$5 \times 5 = 25$$

(10 questions – 2 each from every unit)

**Section C:** Essay type questions of either or type

$$5 \times 8 = 40$$

(10 questions – 2 each from every unit)

**Note:** Only Simple problems may be asked in Section – B in problem oriented subjects

## SEMESTER I

### Paper I – Principles and Practice of Marketing of Services

- Unit I** - Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.
- Unit II - Service Marketing: - Concept – Significance – Customer’s expectation in Service Marketing – Managing demand and supply in service business.
- Unit III - Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.
- Unit IV - Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.
- Unit V - Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles guiding improving of service quality.

#### Books for Reference:

1. Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala.
2. Services Marketing - S.M. Jha.
3. Services Marketing - Dr.S. Shajahan.

## SEMESTER II

### Paper II - Marketing of Financial Services

#### **Unit I**

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

#### **Unit II**

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

#### **Unit III**

Plastic cards – Types of Card – Current Trends in Credit Card Industry –Benefits of Plastic Cards – Dis advantages of Plastic Cards. Bancassurance –Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance.

#### **Unit IV**

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

#### **Unit V**

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

#### Books for Reference:

- |                                    |                         |
|------------------------------------|-------------------------|
| Financial Services                 | – Nalini Prava Tripathy |
| Financial Markets & Institutions   | – Frederic S. Mishkin   |
| Financial Institutions and Markets | - L.M.Bole              |

### **III SEMESTER**

### **PAPER III - MARKETING OF HEALTH SERVICES**

#### **UNIT I**

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

#### **UNIT II**

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

#### **UNIT III**

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

#### **UNIT IV**

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

#### **UNIT V**

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

**Note :** The Question Paper shall cover 100% Theory.

#### **Books for Reference**

1. Marketing Health Services : Richard .K. Thomas
2. Service Marketing : S.M. Jha
3. Changing Trends in Health & Nutrition : Sujata, K.Dass
4. Teaching Today's Health : David J. Ans Paugh & Gene Ezell
5. Marketing for Health services: A framework for communications, evaluation & Total Quality Management : Rod Sheaff
6. Service Marketing : Helen Woodruffe
7. Service Marketing : P.K. Sinha & S.C. Sahoo

## IV SEMESTER

### PAPER IV - TRAVEL AND HOSPITALITY SERVICES

#### UNIT I

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

#### UNIT II

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

#### UNIT III

Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.

#### UNIT IV

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

#### UNIT V

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

**Note :** The Question Paper shall cover 100% Theory.

#### **Books for Reference:**

1. Tourism and Travel Management – Bishwanath Ghosh
  2. International Tourism Management – A.K. Bhatia
  3. Services Marketing – S.M.Jha
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**BHARATHIAR UNIVERSITY - COIMBATORE – 641046.**

**2. Diploma in Capital and Commodity Markets**

Offered for students undergoing M.Com, M.Com (CA), M.Com (IB), M.Com (F&C) and M.Sc (FCA) from the Academic Year 2007 – 2008 and M.Com (Information Technology), M.Com (Finance & Accounting) , M.Com (Financial & Cost Accounting) and MIB from the Academic Year 2008 – 2009.

Note : The PG Diploma course to be offered for each PG course shall be decided by the concerned college.

**1. DURATION OF THE COURSE**

The course shall extend over a period of two years. Examination shall be conducted at the end of every semester.

**2. COURSE OF STUDY AND SCHEME OF EXAMINATION**

Paper	Subject	Lecture Hrs	Exam Duration	Max Marks
<b>I Semester</b>				
I	Financial Markets and Institutions	3	3 Hrs	100
<b>II Semester</b>				
II	Indian Stock Exchanges	3	3 Hrs	100
<b>III Semester</b>				
III	Futures and Options	3	3 Hrs	100
<b>IV Semester</b>				
IV	Fundamental and Technical Analysis	3	3 Hrs	100

**3. MEDIUM OF INSTRUCTION**

The medium of instruction and examination is English only.

**4. PASSING MINIMUM**

- A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of marks in that paper.
- A candidate failing to secure the minimum marks prescribed shall be required to reappear for the examination in that paper and obtain the minimum marks required for passing the paper.

**5. QUESTION PAPER PATTERN**

**Max : 75 Marks**

**Section A:** Objective type questions with no choice (10 Questions)

$$10 \times 1 = 10$$

**Section B:** Short answer questions of either / or type

$$5 \times 5 = 25$$

(10 questions – 2 each from every unit)

**Section C:** Essay type questions of either or type

$$5 \times 8 = 40$$

(10 questions – 2 each from every unit)

**Note:** Only Simple problems may be asked in Section – B in problem oriented subjects.

**SEMESTER I**  
**PAPER I**  
**FINANCIAL MARKETS & INSTITUTIONS**

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

**Books for Reference:**

1. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.
3. Finsncial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd.Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
4. Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.

**SEMESTER II**  
**PAPER II**  
**INDIAN STOCK EXCHANGES**

**UNIT I**

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

**UNIT II**

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures.

**Books for Reference:**

1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
2. Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
3. Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
4. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.

**III-SEMESTER**  
**PAPER III – FUTURES AND OPTIONS**

**UNIT I**

Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.

**UNIT II**

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

### UNIT III

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

### UNIT IV

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

### UNIT V

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

### Books for Reference:

1. Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
2. Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
3. Financial Services : Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
4. The Financial and Analysis of Capital : A.J. Merrett, Allen Ykes projects
5. Financial Management : P.V. Kulkarni & B.G. Sathya Prasad
6. Financial Management : M.Y. Khan & P.K. Jain

## IV SEMESTER

### Paper IV - FUNDAMENTAL AND TECHNICAL ANALYSIS

#### UNIT I

Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.

#### UNIT II

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

#### UNIT III

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

#### UNIT IV

Technical analysis – meaning – Dow Theory – Elliot Wave Theory

#### UNIT V

Moving Averages – Charts – macd -relative strengths.

### Books for Reference:

1. Investment analysis and portfolio management : Reily.
2. Portfolio management : S.K. Baura.
3. Modern portfolio theory and investment analysis : Elton and Gurbar.
4. Securities analysis and portfolio management : Fischer and Jordan.
5. Investment :Jack Clark Francis & Richard w.Taylor.
6. Investment management :V.K.Bhalla.

**Annexure :**  
**SCAA : 29.02.2008**

**BHARATHIAR UNIVERSITY - COIMBATORE - 641046.**

### **3. Diploma in Insurance Management**

Offered for students undergoing M.Com, M.Com (CA), M.Com (IB), M.Com (F&C) and M.Sc(FCA) from the Academic Year 2007 – 2008 and M.Com (Information Technology), M.Com (Finance & Accounting), M.Com (Financial & Cost Accounting) and MIB from the Academic Year 2008 – 2009.

Note : The PG Diploma course to be offered for each PG course shall be decided by the concerned college.

1. Duration of the course:

The course shall extend over a period of two years. Examination shall be conducted at the end of every semester.

2. Course of Study and Scheme of Examination

Paper	Subject	Lecture Hrs	Exam Duration	Max Marks
<b>I Semester</b>				
I	Principles of Life and Health Insurance	3	3 Hrs	100
<b>II Semester</b>				
II	Principles of General Insurance	3	3 Hrs	100
<b>III Semester</b>				
III	Insurance Laws	3	3 Hrs	100
<b>IV Semester</b>				
IV	Actuarial Concepts and Principles	3	3 Hrs	100

3. Medium of Instruction:

The medium of Instruction and examination is English only.

4. Passing Minimum:

- A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of Marks in that paper.
- A candidate failing to secure the minimum marks prescribed shall be required to reappear for the examination in that paper and obtain the minimum marks required for passing the paper.

5. QUESTION PAPER PATTERN

**Max : 75 Marks**

**Section A:** Objective type questions with no choice (10 Questions)

$$10 \times 1 = 10$$

**Section B:** Short answer questions of either / or type

$$5 \times 5 = 25$$

(10 questions – 2 each from every unit)

**Section C:** Essay type questions of either or type

$$5 \times 8 = 40$$

(10 questions – 2 each from every unit)

**Note:** Only Simple problems may be asked in Section – B in problem oriented subjects

### SEMESTER I

#### PAPER I PRINCIPLES OF LIFE AND HEALTH INSURANCE

##### Unit I

Nature of Insurance – advantage of life insurance – Principles of life insurance – objects of life insurance

##### Unit II

Term Insurance – Kinds of policies and plan available – Annuity contracts and their uses.

##### Unit III

Group and Individual Health Insurance Products – Nature of group insurance – types of group insurance.

##### Unit IV

Special need plans – Industrial life insurance – Salary saving schemes – Personal accident insurance – Basic principles – Coverage and benefits.

##### Unit V

Mediclaim benefits – Deferred mediclaim – Overseas medical benefit conditions.

#### Books for Reference:

1. M.N. Mishra : Insurance Principles and Practice
2. Kothari & Bahl : Principles and Practices of Law
3. N.D. Kapoor : Elements of Business Law
4. P. Periyasamy : Principles and Practice of Insurance
5. G.S. Panda : Principles and Practices of Insurance
6. Alka Mittal and S.L. Gupta : Principles of Insurance and Risk Management

### SEMESTER II

#### PAPER II PRINCIPLES OF GENERAL INSURANCE

##### Unit I

Risk and Insurance – Nature of Insurance contracts – Functions of Insurance.

##### Unit II

Basic Principles of Insurance – Practice of Insurance.

##### Unit III

Structure of Insurance Market in India – Insurance Legislation.

##### Unit IV

Insurance Marketing Network and Customer Service

##### Unit V

Risk concerned under standard policies – Risk covered by extra premium policy conditions – Ratings and underwriting factors and claim processing.

#### Books for Reference:

1. M.N. Mishra : Insurance Principles and Practice
2. Kothari & Bahl : Principles and Practices of Law
3. N.D. Kapoor : Elements of Business Law
4. P. Periyasamy : Principles and Practice of Insurance
5. G.S. Panda : Principles and Practices of Insurance
6. Alka Mittal and S.L. Gupta : Principles of Insurance and Risk Management

### III SEMESTER

## PAPER III - INSURANCE LAWS

### UNIT I

Legal framework of Insurance Business-Torts and Crimes-Indian contract act 1872- Important elements applicable to contract of Insurance.

### UNIT II

Insurance act,1938-provisions relating to licencing-capital requirements and foreign stake-investments-Tariff advisory committee-Penalties.

### UNIT III

Regulatory provisions under IRDA act,1999 IRDA regulations2000-General provisions relating to-Licensing of insurance agents-insurance advertisement and disclosures.

### UNIT IV

IRDA regulations2002-provisions relating to-obligations of insurers to rural or social sectors-Protection of policy holders interests.

### UNIT V

General agreement on trade in Services and Insurance sector-Insurance penetration in India as compared to global standards.

### Books for reference:

- 1.Principles of insurance and Risk management : Alka Mittal&S.C.Gupta
- 2.Insurance and Risk management : Dr.P.K.Gupta
- 3.Insurance theory &Practice : Nalini Prava Tripathy
- 4.Insurance industry contemporary issues : ICFAI university

## IV SEMESTER

### PAPER IV - ACTUARIAL CONCEPTS AND PRINCIPLES

### UNIT I

Actuary - meaning-Functions-Theory of probability-Addition law and Multiplication law.

### UNIT II

Insurance product design and development-Stages in new product development-major concerns in Indian insurance industry.

### UNIT III

Insurance pricing-fundamentals-pricing objectives-types of rating-comparison between life insurance pricing and non-life insurance pricing.

#### UNIT IV

Financial management in Insurance industry-importance-financial objectives-the investment criteria-measures of performance-risk-return trade-off.

#### UNIT V

Claims settlement-legal aspects-guidelines for settlement of claims - claim procedure-claim documents.

#### Books for Reference:

- 1.Principles of insurance and Risk management : Alka mittal&S.C.Gupta
- 2.Insurance and Risk management : P.K.Gupta
- 3.Insurance theory &Practice : Nalini Prava Tripathy
- 4.Insurance industry contemporary issues : ICFAI university

Annexure :

SCAA : 29.02.2008

BHARATHIAR UNIVERSITY - COIMBATORE - 641046.

### 4. Diploma in International Trade

Offered for students undergoing M.Com, M.Com (CA), M.Com (IB), M.Com (F&C) and M.Sc (FCA) from the Academic Year 2007 - 2008 and M.Com (Information Technology), M.Com (Finance & Accounting) , M.Com (Financial & Cost Accounting) and MIB from the Academic Year 2008 - 2009.

Note : The PG Diploma course to be offered for each PG course shall be decided by the concerned college.

#### 1. DURATION OF THE COURSE

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#### 2. COURSE OF STUDY AND SCHEME OF EXAMINATION

Paper	Subject	Lecture Hrs	Exam Duration	Max Marks
I Semester				
I	Principles of International Trade	3	3 Hrs	100
II Semester				
II	Export and Import Procedure	3	3 Hrs	100
III Semester				
III	Institutions Facilitating International Trade	3	3 Hrs	100
IV Semester				
IV	India's International Trade	3	3 Hrs	100

### **3. MEDIUM OF INSTRUCTION**

The medium of instruction and examination is English only.

### **4. PASSING MINIMUM**

- c) A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of marks in that paper.
- d) A candidate failing to secure the minimum marks prescribed shall be required to reappear for the examination in that paper and obtain the minimum marks required for passing the paper.

### **5. QUESTION PAPER PATTERN**

#### **Max : 75 Marks**

**Section A:** Objective type questions with no choice (10 Questions)

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5 x 5 = 25

(10 questions – 2 each from every unit)

**Section C:** Essay type questions of either or type

5 x 8 = 40

(10 questions – 2 each from every unit)

**Note:** Only Simple problems may be asked in Section – B in problem oriented subjects

## **I SEMESTER**

### **PAPER I - PRINCIPLES OF INTERNATIONAL TRADE**

#### **Unit I**

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

#### **Unit II**

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

#### **Unit III**

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

#### **Unit IV**

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

#### **Unit V**

Multinational Corporation - Definition and Meaning - Importance of MNCs - benefits of MNCs - Criticism - Globalizations - Meaning - stages - Essential conditions for Globalization - Implications and Importance of Globalization - Benefits - Obstacles to Globalization in India - Factors favoring Globalization.

#### **Books for References:**

1. International Trade - Theory and Evidence - By James R.Markusen, James R.Melvin, William H.Kaempfer & Keith E.Maskus.
2. International Trade and Export Management - Francis Cherunilam
3. International Business - Francis Cherunilam

**Second Semester**  
**Paper II Export and Import Trade Procedures**

**Unit I**

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

**Unit II**

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

**Unit III**

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

**Unit IV**

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

**Unit V**

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

**Books for References:**

1. How to Export and How to Import – Nabhi publications
2. Export management – P.K. Khurana
3. Export Management – T.A.S. Balagobal
4. A Guide on Export Policy, Procedure and Documentation – M.I.Mahajan – Snow white publications

**III SEMESTER**

**PAPER III - INSTITUTIONS FACILITATING INTERNATIONAL TRADE**

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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.

#### **UNIT IV**

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.

#### **UNIT V**

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

**Note :** The Question Paper shall cover 100% Theory.

#### **Books for Reference:**

1. International Business (Text & cases) : Francis cherunilam.
2. International Marketing : Rakesh Mohan Joshi.
3. International Business (Text & cases) : P. Sudha Rao
4. International Business Environment : Francis cherunilam.
5. Export Marketing : Achaya and Jain.
6. Export Marketing : B.S. Rathir & J.S. Rathir

### **IV SEMESTER**

#### **PAPER IV - INDIA'S INTERNATIONAL TRADE**

#### **UNIT I**

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

#### **UNIT II**

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

#### **UNIT III**

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

#### **UNIT IV**

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

#### **UNIT V**

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

**Note :** The Question Paper shall cover 100% Theory.

#### **Books for Reference:**

1. International Trade and Export Management - Francis cherunilam.
2. Export Management - T.A.S Balagopal
3. International Trade - M.L. Varma

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