

Course Objective

The course aims to train the students by teaching the relevant banking theories and practices and deals with the various functions of modern banking systems in India with recent trends.

Course Outcomes

At the end of the course, students will be able to

- i. Recite the relationship between the banker and the customer
- ii. Paraphrase the banking system in India
- iii. Relate the legal provisions related to Pass Book, Bank Loans and Advances
- iv. Handle Cheque in a proper manner with crossing and endorsement
- v. Evaluate the various E-banking Services

UNIT I

Banker and Customer: Introduction and definition of banking - General and special relationship between banker and customer - Special types of customers

UNIT II

Banking system in India: Commercial Banking - Classification of Banks – Credit Creation - Functions and role of Commercial banks - Cooperative banks - Regional Rural Banks – NABARD - EXIM bank - RBI: Functions and credit control measures

UNIT III

Pass book: Legal significance, favourable and unfavourable entries and their effects. Investment Policies: Principles of sound lending, Bank loans and advances policy,

UNIT IV

Cheques: Types - difference between cheque and bill of exchange – Difference between cheque and Draft - Crossing: Types of crossing, Endorsement – Meaning and Types (Major types only).

UNIT V

Value Added Banking Services: Modern Banking: Automated Teller Machines - Credit cards - debit cards – E-Payment process - advantages and problems in using Modern Banking - E-banking services: Internet banking - Mobile banking - SMS banking – ECS – RTGS – NEFT – Pay tm - Selfi account.

Text Book:

Gordon K. and Natrarajan E. 'Banking theory, Law and practice', Himalaya Publishing House, New Delhi, 2019.

Reference Books:

1. Davar, Banking Law and Practice, S.Chand & Sons, New Delhi, 2003.
2. Varshney P. N, Banking Law and Practice, S.Chand & Sons, New Delhi, 2018.
3. Sundharam K.P.M, Varshney P.N, Banking Theory, Law and Practice, S.Chand& Sons, New Delhi, 2017.

Course Objective

To gain an understanding on Logistics Principles and provide an opportunity for the discussion of Key Contemporary Issues and Problems in Logistics Management.

Course Outcomes

At the end of the course, students will be able to

- i. Explain the various Principles of Logistics Management
- ii. Predict the logistics activities involved in customer service
- iii. Analyse the objectives of integrated logistics and its barriers
- iv. Relate the role of information technology on logistics management
- v. Infer the appropriate forecasting techniques

UNIT I

Logistics Management: Introduction- Objectives- Concept – Types of Logistics - Evolution of Logistics Management - Role of Logistics in an Economy- Difference between Logistics and Supply Chain Management- Logistics and Competitive Advantage- Logistics Mix- Logistics in Organized Retail in India – Problems Faced.

UNIT II

Logistics Activities: Functions- Objectives- Solution. Customer Service : Warehousing - Material Storage- Material Handling- Order Processing- Information Handling - Procurement Transportation - Packaging. Third party and Fourth Party Logistics : Reverse Logistics - Global Logistics.

UNIT III

Integrated Logistics: Introduction- Objectives- Concept - Inventory Flow- Information Flow- Operational Objectives of Integrated Logistics- Barriers to Integration- Organisation Structure- Measurement System.

UNIT IV

Inventory Ownership: Meaning – Role of Information Technology- Knowledge Transfer Capability- Logistical Performance Cycle- Logistics Performance Cycle- Manufacturing Support Performance Cycle- Procurement Performance Cycle

UNIT V

Demand Forecasting: Introduction- Objectives- Concept - Impact of Forecasts on Logistics Management- Forecasting Process- Forecasting Techniques- Selecting the Appropriate Forecasting Technique- Logistics Information Systems

Text Book

Natarajan L, Logistics and Supply chain Management, Margham Publications, Chennai.2016

References Books

1. Bowersox Logistical Management, Mc-Graw Hill, Chennai 2017
2. Reguram G, Rangaraj N, Logistics and Supply Chain Management: Cases and Concepts, Macmillan India Ltd., New Delhi, 2017
3. Coyle, Bradi & Longby, The Management of Business Logistics, Third Edition, West Publishing Company, USA, 2016

Course Objective

The course aims at making the students to understand about the financial system and diagnose the Indian Money Market Instruments with its recent developments. It also paraphrases the concept of Mutual Funds and its importance for the development of India.

Course Outcomes

At the end of the course, students will be able to

- i. Explain about the financial markets and instruments
- ii. Describe money market and capital market
- iii. Relate the procedure for listing of companies in the Stock exchanges
- iv. Differentiate the alternative investment avenue i.e., The Mutual funds
- v. Predict the Functions and Powers of SEBI

UNIT I

Financial systems: Functions of Financial system- Financial Concepts-Financial markets –Classification Financial Instruments – Development of Financial System in India-Financial Systems and Economic Development.

UNIT II

Money Market: Definition- Features - Objectives- Importance-Composition of money market-Money market Vs Capital Market-Bill Market Scheme-Treasury Bill Market –Types of Treasury Bills - Indian Money Market and Recent Developments.

UNIT III

Primary and Secondary Markets: Primary Market - Meaning – Features - Types of Issues – Functions - Parties - Recent Trends. Secondary market: Feature – Intermediaries – Advantages - disadvantages. Listing: Listing of Shares, Advantages of Listing, delisting.

UNIT IV

Mutual Fund: Meaning- scope-Types-Importance-Advantages –disadvantages- Investors rights-General guidelines-Selection of a fund-Commercial Bank and Mutual Funds-Mutual fund in India

UNIT V

Security Exchange Board of India (SEBI): Objectives – Functions -Powers -SEBI and the Central Govt. – SEBI guidelines to Primary Market and Secondary market – BSE & NSE: Objectives – Features – Recent trends in Financial Markets.

Text Book:

Gordon and Natarajan, Financial Markets and securities, Himalaya Publishing House, Fifth Revised Edition, New Delhi, 2018.

Reference Books:

1. Punithavathy Pandian, Financial Services and Markets, Vikas Publishing House Pvt Ltd, New Delhi, 2010.
2. Khan M.Y, Financial services, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2017.
3. Gurusamy S, Financial Services, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2016.

CMC 1264 (LS)

E-TAILING

3Hrs/2Cr

Course Objective

The object of the course is to provide an in-depth understanding on Retailing and E-tailing. This course aims to make aware of security issues in E-Tailing and provide a full fledged exposure to the learners on online trading

Course Outcomes

At the end of the course, students will be able to

- i. Explain about retailing and electronic retailing
- ii. Solve their Problems relevant security issues in e-shopping
- iii. Infer the relevant procedures involved in e-tailing.
- iv. Relate the benefits of e-tailing over retailing
- v. **Generalize the trending e-tailers in the virtual market**

UNIT I

Retailing: Meaning – characteristics - E-Tailing: Meaning – Origin and Evolution – Characteristics of E-tailing – Retailing vs E-tailing - Opportunities and Challenges of E-tailing – E-Tailing in India.

UNIT II

Essentials of E-tailing: Process of e-tailing – Security issues in e-tailing – Steps to overcome the security issues.

UNIT III

E-tailing procedure: Step by step procedure - e-tailing strategies - Shortcomings of e-tailing – factors contributing to success in e-tailing.

UNIT IV

Successful e-tailers: Customer relationship building, Market expansion and Product Planning – Infrastructure of E-tailing companies – Top 10 e-tailers in India.

UNIT V

Brand image in e-tailing: Product and brand comparison – Customer service – Future of e-tailing.

Objective:

The object of the course is to inculcate knowledge on principles and practices of marketing and to create awareness on the issues of Marketing.

UNIT I

Origin – meaning – definition- evolution of Marketing, classification of Marketing - micro and macro Marketing, objectives of Marketing, factors influencing Marketing, merits of Marketing.

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UNIT II

Marketing system - Marketing mix- meaning- definition – elements- problems. - Marketing process-Marketing functions

UNIT III

Marketing environment – introduction – scanning the environment – importance of environment analysis- concept of micro and macro environment- Company's suppliers- intermediaries- customers- competitors- public- demographic environment- political environment- physical environment- technological environment- economic environment- legal environment.

UNIT IV

Marketing segmentation Introduction – definition – bases – geographic – demographic - psychographic- socio- economic. Benefits of marketing segmentation.

UNIT V

Marketing strategy and planning- Introduction – meaning- definition-- features- marketing planning- importance- benefits- characteristics- planning process

Product mix- introduction- meaning- types. Product life cycle- stages- benefits. New product development- process- importance- technologies- advantages.-pricing- types- legal restrictions- place- factors- types of distributors- promotion – tools of promotion.

Reference books:

1. R.S.N. Pillai & Bagavathi, Modern Marketing, S.Chand, New Delhi, 4th edition, 2010.
2. Dr. Gupta, Marketing Management, Sultan Chand & sons, New Delhi, 15th edition, 2012.
3. Philip Kotler, Principles of Marketing, Prentice Hall of India, New Delhi, 2006
4. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi, 2004

Course Objective

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favourable outside the firm environment, as well as an effective internal communications program.

Course Outcomes

At the end of the course, students will be able to

- i. Identify various structures of a business letter and the occasions for drafting letters such as an enquiry about the product, provide an offer, order and status enquiries.
- ii. Paraphrase sales letters, collection letters and reminders, complaints, claims and adjustments.
- iii. Appraise applications for situation vacant.
- iv. Diagnose different Modern Communication methods.
- v. Prepare corporate correspondence, minutes, reports and office notes.

UNIT I

Introduction to Business Communication: Essentials of Communication – Types – Barriers- Importance - Structure of Business Letters - Drafting of Different Types of Business Letters – Letter of Enquiry – Offers and Quotations – Orders – Trade References and Status Enquiries.

UNIT II

Business Letter: Complaints- Claims – Adjustments – Refusals– Sales Letters – Agency Letters – Collection letters - Banking Letters –Insurance Letters.

UNIT III

Application Letters and Memos: Letters Calling Candidates for Written Test - Drafting Interview Letters - Offer of Appointment - Provisional Appointment Orders - Final Order of Appointment - Employee Disciplinary Matters - Show Cause Notices - Charge Sheets - Letters of Dismissal and Discharge.

UNIT IV

Electronic Communication: Internet - Tele-Conferencing - Word Processing - Desktop Publishing - Electronic Mail (E-Mail) - Audio Conferencing - Video Conferencing -Webinars - Data storage and retrieval.

UNIT V

Corporate Correspondence: Correspondence with Shareholders and Debenture Holders Relating to Dividends and Interest - Transfer and Transmission - Internal Memos - Office Circulars - Office Orders - Office Notes - Communication with Regional / Branch Offices -Drafting of Minutes – Drafting of Reports and Office Notes.

Text Book

Rajendrapal & Kohrahalli, Essentials of business communication S.Chand Publications,New Delhi, 2011.

Reference Books

1. Sharma R.O& Krishna Mohan: Business Communication & Report Writing, Tata Mcgraw Hill, New Delhi, 2017.
2. Raman S & Swami R, Business Communication – A Practical Approach, Professional Publications, Chennai, 2015.
3. Asha Kaul, Business Communication, Prentice Hall India Learning Private Limited, New Delhi, 2009.

Course Objective

To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.

Course Outcomes

At the end of the course, students will be able to

- i. Identify the relationship between banker and customer.
- ii. Paraphrase the banking system in India and the role of RBI in development of Indian Economy,
- iii. Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank.
- iv. Ascertain the implications of crossing, material alteration and endorsement
- v. Appraise the use of value added banking services.

UNIT I

Introduction to Banking: Banker and Customer-General and special relationship between banker and customer -Banker as a privileged debtor and creditor-Banker's lien-Rights of banker - Special Types of Customers.

UNIT II

Banking system in India: Commercial banks - Cooperative banks - Regional Rural Banks - Land Development Banks - Lead bank scheme – NABARD - EXIM bank. Reserve Bank of India: Functions - Credit creation - Credit contraction - Credit control measures.

UNIT III

Pass book: Legal significance - Favourable and unfavourable entries and their effects. Negotiable instruments: Difference between cheque, bill of exchange and promissory notes. Investment Policies: Principles of sound lending - Bank loans and advances policy - Secured and unsecured advances.

UNIT IV

Crossing, Material alteration and Endorsement: Types and their effects. Collecting and Paying banker: Circumstances of statutory protection to collecting banker and paying banker.

UNIT V

Value added banking services: Automated Teller Machines-Cash Deposit Machines-Credit cards - Debit cards-Internet banking - Mobile banking - SMS banking. Fund Transfer methods: Electronic Clearance System - Real Time Gross Settlement-National Electronic Fund Transfer-Mobile Applications – BHIM App – IMPS - Paytm-Google pay and others.

Text Book

Gordon K and Natarajan E, Banking Theory, Law and Practice, Himalaya Publishing House, New Delhi, 2019.

Reference Books

1. Varshney P. N, Banking Law and Practice, S.Chand& Sons, New Delhi, 2018.
2. Sundharam K.P.M, Varshney P.N, Banking Theory, Law and Practice, S.Chand & Sons, New Delhi, 2017.
3. Srivastava P.K, Banking Theory, Law and Practice, Himalaya publishing House, New Delhi, 2016.

Course Objective

To familiarize the students with the basic concepts and principles of marketing to develop their conceptual and analytical skills to manage marketing operations in the recent business trends.

Course Outcomes

At the end of the course, students will be able to

- i. Define the importance of marketing and market segmentation.
- ii. Explain a new product development and the advantages of packaging.
- iii. Predict the price of a product.
- iv. Examine the need of sales promotional techniques.
- v. Appraise the use of e-marketing and consumer protection.

UNIT I

Evolution of Marketing - Market – Meaning – Types - Marketing – Definition - Objectives - Importance –Marketing Mix - Marketing Functions – Market Segmentation- Basis –Criteria – Benefits.

UNIT II

Product Policy- Product Planning and Development – Product Life Cycle – Product Mix-Branding – Features – Types – Functions – Brand Name – Trademark - Labelling - Packaging – Features – Types – Advantages.

UNIT III

Pricing – Definition – Objectives – Factors Affecting Price Determination – Methods of Setting Prices – Cost – Demand and Competition - Pricing Policies and Strategies.

UNIT IV

Promotion – Types of Promotion - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media - Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution.

UNIT V

Direct Marketing – Multi-level Marketing - Retail Marketing – Methods – Problems – Retail Marketing in India – E-Marketing – Marketing Ethics – Consumerism –Types of Exploitation – Consumer Rights – Consumer Disputes Redressal Forum.

Text Book

Pillai R.S.N& Bagavathi, Modern Marketing Principles and Practices, S.Chand & Co Pvt. Ltd, New Delhi, 2004.

Reference Books

1. Sherlekar S.A, Krishnamoorthy R, Marketing Management, Himalaya Publishing House, Mumbai, 2017.
2. Dr.Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi, 2006.
3. Philip Kotler, Principles of Marketing, Prentice Hall India, New Delhi, 2006.
4. Memoria C.B & Joshi R.I, Principles and Practice of Marketing, Kitab Mahal Distributors, New Delhi, 2003.

Course Objective

To gain basic principles in the field of Auditing and to acquire practical knowledge of generally accepted procedures, techniques and skills needed to apply them practically in audit.

Course Outcomes

At the end of the course, students will be able to

- i. Interpret the conceptual underlying theory of auditing.
- ii. Apply the vouching procedure of cash and credit transactions, impersonal ledgers.
- iii. Predict the duties of an auditor regarding the verification and valuation of assets and liabilities.
- iv. Appraise the norms of appointment and removal of an auditor and the conduct of audit in limited companies.
- v. Compile audit reports and apply audit processes in non-trading organisation and in computerised environment.

UNIT I

Origin of Audit – Objects - Types of audit – Qualities of an Auditor- Audit programming- Audit notebook - Working papers - Ownership of Working Papers and Audit Note Book - Internal control: Meaning, Importance - Internal check: Evaluative Criteria for Good Internal Check - Test check: Precautions, Factors determining size of sample - Auditing Versus Investigation.

UNIT II

Vouching - Cash transactions: Procedure regarding Vouching of Cash Book– Trading Transactions: Purchases, Credit Purchases, Purchases Returns, Credit Sales, Sale Returns - Impersonal ledgers: Outstanding Assets and Liabilities, Allocation between Capital and Revenue, Contingent Liabilities and Assets.

UNIT III

Verification and Valuation of Assets and Liabilities: Fixed Assets, Floating Assets, Wasting Assets, Intangible Assets, Different kinds of Assets and Liabilities - Depreciation: Objects and necessity, Difference between Depreciation and Fluctuation, Basis of Depreciation, Measure of Depreciation, Auditor's duty regarding depreciation - Audit of different types of reserves, Duties of an auditor regarding reserves.

UNIT IV

Audit of Limited Companies – Auditor– Qualifications - Disqualifications – Appointment- Remuneration – Removal – Rights and Powers –Duties - Liabilities of an auditor under the Companies Act- Standard Auditing Practices: Importance, Applications.

UNIT V

Audit Report: Elements, Kinds, Types of opinion - Audit of non-trading organisation: Hospital, Educational Institution, Hotel and clubs - Auditing in an EDP environment: Problems, Application Controls, Audit Approach in an EDP environment, CAAT.

Text Book

Tandon B.N, Sudharsanam S, Sundharabahu, A Handbook of Practical Auditing, S Chand Publishers, New Delhi, 2018.

Books for Reference

1. Dinkar Pagare, Principles of Auditing, Sulthan Chand & Sons, New Delhi, 2016.
 2. Saxena R.G, Principles and Practice of Auditing, Himalaya Publishing House, New Delhi, 2018.
 3. Viji Chandran & Spandana Priya C.S, Principles and Practice of Auditing, Vikas Publishing, Noida, 2015.
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Course Objective

To enable the students to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

Course Outcomes

At the end of the course, students will be able to

- i. Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances.
- ii. Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under account current method.

- iii. Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.
- iv. Determine the accounting treatment in the books of consignor and consignee and prepare accounts of joint venture.
- v. Integrate the accounting procedure for various non-profit organisations.

UNIT I

Introduction to Accounting - Accounting Concepts –Accounting Standards - Single Entry System - Bank Reconciliation Statement: Favourable and Unfavourable balances in Pass book and Cash book – Cash book and Pass book given for Successive Periods and Same Period – Reconciliation after adjustments in Cash book – Reconciliation for two bank accounts.

UNIT II

Bills of Exchange: Retained till due date – Discounted with Bank – Endorsed to Third Party – Retiring a Bill – Dishonour of a Bill – Renewal of Bill – Insolvency of Drawee – Accommodation Bills. Average Due Date: Amount is lent in various instalments - Amount lent in one instalment. Account current: Calculation of Interest - Forward and Backward Method - Daily Balance Method - Red Ink Interest method.

UNIT III

Depreciation: Depreciable Assets – Causes - Methods of Calculating and Recording Depreciation - Accounting for changes in Depreciation Policies. Insurance Claims: Loss of Profit - Loss of Stock. Goods on Sale or Return Basis: Transactions are very few – Transactions are Frequent – Transactions are large in number.

UNIT IV

Consignment: Stock Valuation - Accounting for Losses – Goods sent on Consignment at Cost – Goods sent on Consignment at Invoice Price. Joint Venture: Accounting treatment – Separate Set of Books is kept – Separate Set of Books is not kept – Memorandum Joint Venture method.

UNIT V

Accounting for non-profit organization – Receipts and Payments Account - Income and Expenditure Account – Balance Sheet.

Text Book

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

Course Objective

Enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts, Departmental accounting and Partnership firm.

Course Outcomes

At the end of the course, students will be able to

- i. Define the concept of Branch Account and the scope of Departmental Accounting.
- ii. Compare the Merits and Demerits of Hire Purchase and Royalty.
- iii. Appraise the method of maintaining partners' capital account and observe the proper accounting treatments during admission.
- iv. Assess various accounts prepared during retirement and death.
- v. Evaluate the concept of Dissolution of Partner and Partnership Firm.

UNIT I

Branch Accounting: Meaning - Objectives of Branch Accounts – Types of Branches – Dependent Branches – Independent Branch – Accounting System. Departmental Accounts: Meaning – Accounting Procedure – Allocation of Common Expenses – Interdepartmental Transfer - Practical Problems.

UNIT II

Hire-Purchase: Meaning – Difference between Hire Purchase and Instalment – Hire Purchase Trading Account – Stock and Debtor System – Computation of True rate of interest -Accounting for HP System. Royalty Accounts: Definition - Minimum rent - Short workings, Strikes and lock-outs - Accounting for Royalty - Sub-lease.

UNIT III

Partnership – Meaning – Deed – Types of Partners - Capital Accounts – Past Adjustments - Admission of Partner - Concept - Calculation of Profit sharing ratio – Revaluation of assets and liabilities – Goodwill Valuation and its recording - Adjustment regarding Partners' capital A/C - Preparation of Revaluation A/C - Partner's Capital A/C and Balance Sheet.

UNIT IV

Retirement and Death of a Partner: Meaning - Calculation of New Profit sharing ratio - Gaining ratio - Recording of goodwill - Revaluation of assets and liabilities - Accumulated reserves and profits - Adjustments regarding partners' Capital Accounts - Calculation of profit up to the date of death of a partner.

UNIT V

Amalgamation of partnership firms - Dissolution of a Partnership Firm (Excluding Insolvency of Partners) - Concept of Dissolution of partner and partnership firm - Realisation of asset and making payment of Liabilities-Piece meal distribution - Treatment of unrecorded Assets and Liabilities -Preparation of Realisation A/C - Partner's Capital A/C and Bank A/C.

Text book

Thothadri S& Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

Books for References

1. Reddy T.S & Dr.Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.
2. Jain S.P& Narang K.L, Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
3. Mukerjee and Hanif, Advanced Accounting Volume I, Tata McGraw Hill Company Limited, New Delhi, 2016.

Objective:

The essential of the subject is to understand the market, **Preparing for event, Promotion of events** and to give an in depth knowledge in organising an event.

UNIT-I

Event management: Definition - meaning - understand event - types of event, reason and need for events, role of event Management Company. Introduction to planning - Meaning & Definition planning - Characteristics of Good planner - SWOT Analysis - Five w's

UNIT-II

Event Process -Meaning, Need, and Benefits of a process - steps for creating process, planning an event - Determining the purpose of an event - Types of events for a business, Goals of an event - Understanding event's audience.

UNIT-III

Event for amping up marketing and sales- events to start or enhance awareness - Events to increase productivity - crossover events - identifying the scope and size of the event - social versus business aspects – outlining the need - setting up of an event vision - assessment of information - designing objectives for events.

UNIT-IV

Event planning process - creation of concept - brain storming for concept, creativity, budgeting of event - the budget's purpose - budget line items and other costs to consider - angling for income - drafting a budget - activating a budget - keeping a budget on track - The master plan - creation of blue print, event calendar, creation of check list, event flow, time frames and deadlines.

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UNIT-V

Staffing and vendors - logistic and staging – Sponsorship - breaking down the event, outsourcing strategies - working with vendors – negotiating - accountability and responsibility.

Reference books:

1. Cindy lemaire, Mardi foster and walker, Start and run and business, self-counsel press, 2004,
2. Cherly Kimball, Start your own event planning business 3/E: your step-by-step guide to success, Entrepreneur press publication , 2011
3. Event Planning Ethics and Etiquette-Publisher: john wiley & son, publication

Objective:

The objective of this module is to provide the participants with a good knowledge on Export trade, types of trades, formalities for trade, legalities of export trade and the documentation process of it.

UNIT I

Exporting Preliminary Consideration -Generation of Foreign enquiries, obtaining local quotation & offering to overseas buyers scrutinizing export order, opening L/C by buyers- Export Controls and Licenses -Patent, Trade Mark, Copy Right Registrations - Confidentiality and NDA

UNIT II

Export Sales - Selling and Purchasing- Consignment - Leases - Marine and Air Causality Insurances - Export Finance - Forex - Major currencies, Exchange rates, relations & impact - Export costing and pricing & Inco terms - Export Licence - Import Licence

UNIT III

Export Packaging - Preparation of pre shipment documentation - Methods of Transportation - Country of Origin Marking- Inspection of Export consignment - Export by Post, Road, Air & Sea - Claiming for Export benefits and Duty drawbacks

UNIT IV

Shipment & Shipping documents - Complicated problems in shipments & negotiation of shipping documentations - Corporate marketing strategies - 100% EOU & Free trade zone - Deemed Export -Isolated Sales Transactions

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UNIT V

Acts for export/import - Commencement - Customs Formalities - Export Documentation - Export of Services - Export of Excisable Goods - Import Documentation - Clearance - 100% export oriented units - customs house agents - import of different products - import/export incentives - import licenses etc.

Reference Books:

1. Shri C Rama Gopal, Chartered Accountant, Export Import Procedures- Documentation and Logistics, New Age International Publications.
2. Francis Cherunilam, International Marketing, Himalaya Publishing House, New Delhi.
3. Bhattacharya, International Trade, S Chand & Sons, New Delhi.

Objective:

The objective of this course is to provide knowledge on the basic concepts of income and taxability under Income Tax Act, 1961. To equip the students with the working knowledge of accounting practices in order to prepare for CA, CMA, and ACS.

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UNIT I

Introduction – Various terms Income Tax Act, 1961 – Finance Bill – Definition of person, Assessee: Previous year, assessment year – Concept of income – Exempted income – Residential status & Incidence of Tax: Gross total income & total Income.

UNIT II

Computation of income from salaries – definition – Forms of salary – Perquisites - Gratuity – Pension – Lease Enhancement – Provident Fund – Deduction – Profit in lieu of salary.

UNIT III

Computation of income from house property – Definitions – Meaning of various terms – Gross Annual Value – Net Annual Value – Partly let out and partly self – occupied house – Part on the year let out and part of the year self-occupied – unrealized rent-Rules in relation to calculation of business income, capital gains and income from other sources.

UNIT IV

Assessment of Individuals – various income included of and individual – Taxable Income – tax liability – Problems on computation of taxable income of an individual – clubbing of incomes – deemed income.- clubbing of income set off and carry forward of losses.

UNIT V

Deductions from Gross Total Income – Tax Deducted at other Source - advance payment of tax.

Reference Books:

1. Dr. Vinod Singhania, Students guide to Income Tax, Taxman Publications, 2015.
2. Dinkar Pagare, Law and Practice of Income Tax, 26th edition, Sultan Chand & Sons, 2015.
3. Bhagwati Prasad, Income Tax & Practice 29th Edition, Vishwa Prakashan, 2015.
4. Dr. Vinod Singhania, Direct Taxes, Taxman Publications, 2015.

Objective:

To develop the written and oral business communication skills particularly, interviews, group discussions, presentation skills, negotiating and bargaining. Modern communication methods, business letters, trade enquiries, Correspondence Procedures, Preparation of a resume, Public speech and so on, are taught.

UNIT I

Business Communication: Meaning, Importance of Effective Business Communication, Barriers to Communication, Modern Communication Methods, Business Letters, Need, Functions, Kinds, Essentials of Effective Business Letters, Layout of effective business letters.

UNIT II

Enquiries: Offer, Quotations, Trade Enquiries: Orders and their Execution, Extension of time for execution of orders, Declining orders. Credit and Status Enquiries: Complaints and Adjustments: Collection Letters: Statement of account, Reminders, Strong reminders and limiting date letters. Sales Letters and Circular Letters.

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UNIT III

Business Correspondence: Banking Correspondence: Letters from banker and customer and letters from customers to bankers. Insurance Correspondence: Surrender, Revival and other enquiries related to insurance. Agency Correspondence Letters.

UNIT IV Letter, Interview:

Application Letters: Preparation of Resume with detailed types of preparing resumes. **Interview:** Meaning, Objectives and Techniques for facing various types of Interviews.

UNIT V Report and Public Speech:

Public Speech: Characteristics of a good Speech. **Business Report Presentations:** Methods of preparing business report for different domains.

Reference Books:

1. Rajendra Pal and Korlahally, 'Essentials of Business Communication', Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh M.S. and Pattanshetti C.C., 'Business Communication', Sultan Chand & Sons, New Delhi, 2003.
3. Rodriquez M.V., 'Effective Business Communication Concept', Vikas Publishing Company, New Delhi, 2003.