

HINDUSTHAN COLLEGE OF ARTS & SCIENCE, COIMBATORE – 641028

B.Com(IB)

SCHEME OF EXAMINATION

(for the students admitted from the academic year 2018 - 2019 onwards)

CODE NO	SUBJECT	LECTURE HOURS/ WEEK	EXAM DURATION (HRS)	MAX. MARKS			CREDIT POINTS
				IE	EE	TOTAL	
First Semester							
16LAT01/ 16LAH01/ 16LAF01/ 16LAM01/	Part I Tamil/Hindi/French /Malayalam - I	6	3	25	75	100	3
16ENG01	Part II English – I	6	3	25	75	100	3
16CBU01	Part III Financial Accounting-I	6	3	25	75	100	5
16CBU02	Business Organization and Office Management	6	3	25	75	100	4
16CBU03	Allied: World Economic Resources	6	3	25	75	100	4
Second Semester							
16LAT02/ 16LAH02/ 16LAF02/ 16LAM02	Part I Tamil/Hindi/French /Malayalam - II	6	3	25	75	100	3
16ENG02	Part II English – II	6	3	25	75	100	3
16CBU04	Part III Financial Accounting - II	6	3	25	75	100	5
16CBU05	Principles of Marketing	5	3	25	75	100	5
18CBU06	Allied: Export Trade Procedure	5	3	25	75	100	4
16GSU01	Part IV Value Education – Human Rights	2	-	100	-	100	2
Third Semester							
16CBU07	Part III Higher Financial Accounting	6	3	25	75	100	5
16CBU08	Business Law	6	3	25	75	100	4
16CBU09	Computer Application Practical – I MS-Office	6	3	40	60	100	4
16CBU10	International Marketing Management	5	3	25	75	100	3
16CBU11	Allied : Business Mathematics	5	3	25	75	100	4
16GSU02	Part-IV Environmental Studies	2	-	100	-	100	2

Fourth Semester							
18CBU12	Part III Corporate Accounting - I	6	3	25	75	100	5
18CBU13	Banking and Foreign Exchange	6	3	25	75	100	4
18CBU14	Logistics Management	6	3	25	75	100	4
18CBU15	Executive Business Communication	5	3	25	75	100	4
18CBU16	Allied : Business Statistics	5	3	25	75	100	4
16GSU03	Part IV <u>Skill Based Subject</u> Internet Security	2	-	100	-	100	2
16GSU04	Part-V Extension Activity		-	100	-	100	2
Fifth Semester							
16CBU17	Part III Cost Accounting	6	3	25	75	100	5
16CBU18	Corporate Accounting-II	6	3	25	75	100	5
16CBU19	Income Tax Law and Practice	6	3	25	75	100	5
16CBU20	Computer Application Practical – II (Tally and Internet)	6	3	40	60	100	4
16CBU21	Major Elective (a) Garment Merchandising (Or) (b) Marine Export	6	3	25	75	100	5
16GSU05	Part- IV Non – Major Elective General Awareness	-	-	100	-	100	2
16GSU06	Part-V Law of Ethics	-	-	100	-	100	2
Sixth Semester							
18CBU22	Part III Management Accounting	6	3	25	75	100	5
17CBU23	Indirect Taxation	6	3	25	75	100	5
18CBU24	Principles of Auditing	6	3	25	75	100	4
16CBU25	International Business Strategy	6	3	25	75	100	4
18CBU26	Elective (a) Tourism Marketing (Or) (b) Emerging Trends in Tourism	5	3	25	75	100	4
18CBU27	Project Work	1		40	60	100	2
	Total						140

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REGULATIONS

Components for Evaluation:

1. Internal Examination Marks (For Part III theory papers)

Components	Marks
Test –I & II (Best of Two)	10
Model Exam	10
Assignment	5
Total	25

QUESTION PAPER PATTERN FOR I.E TEST I and II

(2 HOURS TEST)
MAXIMUM: 50 Marks

SECTION - A (20 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (10 x 2 = 20 marks)

Short answers 10

SECTION - B (10 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (2 x 5 = 10 marks)

Either or Type

SECTION - C (20 Marks)

Answer any TWO Questions out of THREE questions

ALL Questions Carry EQUAL Marks (2 x 10 = 20 marks)

QUESTION PAPER PATTERN FOR IE Model Examination

(3 HOURS TEST)
MAXIMUM: 75 Marks

SECTION - A (20 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks (10 x 2 = 20 marks)

TWO questions from each unit

SECTION - B (25 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks (5 x 5 = 25 marks)

Either or Type.

ONE question from each unit with internal choice

SECTION - C (30 Marks)

Answer any **THREE** Questions out of **FIVE** questions

ALL Questions Carry **EQUAL** Marks (3 x 10 = 30 marks)

ONE question from each unit

2 a) Components for Practical I.E.

Components	Marks
Test –I	20
Test - II	20
Total	40

2 b) Components for Practical E.E.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5

Total	----- 60 =====
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3. Institutional/ Industrial Training, Mini Project and Major Project Work

<u>Institutional /Industrial Training</u>		<u>Mini Project</u>	<u>MajorProject Work</u>	
Components	Marks	Marks	Components	Marks
I.E			I. E	
Work Diary	25	-	a) Attendance 10 Marks	
Report	50	50	b) Review /	40
Viva –voce	25	50	Work Diary* ¹ 30 Marks	
Examination				
Total	----- 100 =====	----- 100 =====	E.E*²	
			a) Final Report 40 Marks	
			b) Viva-voce 20 Marks	60
			Total	----- 100 =====

*¹ Review is for Individual Project and Work Diary is for Group Projects (group consisting of minimum 3 and maximum 5)

*²Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	Total	100 marks

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

5. Guidelines for Environmental Studies (Part IV)

- The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students.
- The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.
- Total Marks for the subject = 100

Components	Marks

Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
Total	----- 100 =====

The question paper pattern is as follows:

Test I – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Test II – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Total 60 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

6. Guidelines for Skill based subject - Internet Security (Part IV)

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
Total	----- 100 =====

The question paper pattern is as follows:

- a) Test I – 2 hours [4 out of 7 essay type questions] 4 x 10 = 40Marks
 b) Test II – 2 hours [4 out of 7 essay type questions] 4 x 10 = 40 Marks

Total 80 Marks

- The passing minimum for this paper is 40%

- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

7. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50 multiple choice questions] 50 x 1 = 50 Marks

Test II – 2 hours [50 multiple choice questions] 50 x 1 = 50 Marks

Total 100 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

8. Guidelines for Law of Ethics (Part V)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

c) Test I – 2 hours [5 out of 8 essay type questions] 5 x 10 = 50 Marks

d) Test II – 2 hours [5 out of 8 essay type questions] 5 x 10 = 50 Marks

Total 100 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

9. Guidelines for Extension Activity (Part V)

- Atleast two activities should be conducted within this semester (IV) consisting of two days each.
- The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows

No of Activities	Marks
2 x 50 (Each Activity for two days)	100

10. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)

(3 HOURS TEST)

MAXIMUM:

75 Marks

SECTION - A (20 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks (10 x 2 = 20 marks)

TWO questions from each unit

SECTION - B (25 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks (5 x 5 = 25 marks)

Either or Type.

ONE question from each unit with internal choice

SECTION - C (30 Marks)

Answer any **THREE** Questions out of **FIVE** questions

ALL Questions Carry **EQUAL** Marks (3 x 10 = 30 marks)

ONE question from each unit

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Code No	Subject	Semester No
16CBU01	FINANCIAL ACCOUNTING - I	I
Objective: To make the students practically knowledgeable regarding book keeping and basic accounting.		
Unit	Topics	Hours
I	Introduction to Accounting Accounting – Origin - Definition – Accounting Standards – Types of Accounts - Accounting Rules - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger.	15
II	Final Accounts Subsidiary books - Trial balance - Final accounts of a sole trader with simple adjustments.	15
III	Depreciation Depreciation - Straight line method - Written down value method - Sinking fund and Insurance policy method - Reserves and provisions - Rectification of errors.	15
IV	Average Due Date and Bill of Exchange Average due date - Account current- Bill of exchange - Accommodation bills.	15
V	Accounting of Non Trading Concern Bank Reconciliation Statement - Receipts and Payments - Income and Expenditure account and Balance sheet.	15

Note: Distribution of marks: 80% problems, 20% Theory

Text Book : T.S.Reddy&A.Murthy, "Financial Accounting", Margham Publications, Chennai.

Reference Books:

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan, "Principles of Accountancy", S.Chand& Company Ltd., New Delhi.
2. T.S.Grewal, "Introduction to Accountancy" S.Chand& Company Ltd., New Delhi.
3. R.L.Gupta, V.K.Gupta, M.C.Shukla, "Financial Accounting" Sultanchand& sons, New Delhi.
4. T.S.Grewal, S.C.Gupta, S.P.Jain, "Advanced Accountancy" Sultanchand& sons, New Delhi.
5. K.L.Narang, S.N.Maheswari, "Advanced Accountancy" Kalyani publishers. New Delhi.

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Code No	Subject	Semester No
16CBU02	BUSINESS ORGANISATION AND OFFICE MANAGEMENT	I
Objective: To impart knowledge on various aspects of Business and Office Environment.		
Unit	Topics	Hours
I	Basic Concepts of Business Meaning and definition of business - Essentials and scope of business- Meaning, Definition, Classification of Business Activities-, Characteristics and objectives of Business Organisation - Evolution of Business Organisation- Modern Business, Business and Profession - Distinction between Business, Commerce and Trade.	16
II	Establishment of Business Unit Business Unit, Establishing a new business unit - Meaning of Promotion- Features for business Plant location - Plant Layout and size of business unit - Choice of a suitable form of business organization, feasibility and preparation business plan.	15
III	Forms of Business Organisation Sole Proprietorship- Partnership- Joint Stock Companies - Co-operatives - Franchising-Multinational Corporations.	16
IV	Concepts of Office Management Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing.	14
V	Office System Procedure Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.	14

Text Book: Y.K.Bhushan, "Business Organisation and Management", Sultan chand and sons, New Delhi.

Reference Books:

1. Shukla, "Business Organisation and Management", S.Chand and Company Ltd., New Delhi.
2. Saksena, "Business Administration and Management", Sahitya Bhavan Publishers, Agra.
3. Singh.B.P & Chopra, "Business Organisation and Management", Dhanpat Rai & sons, New Delhi.
4. Dr. I.M.Sahai, "Modern office management", Neha Publishers & Distributors, New Delhi.
5. Prof.R.N.Gupta "Business Organisation and office Management" Jain Book Agency, New Delhi

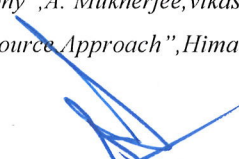
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Code No	Subject	Semester No
16CBU03	WORLD ECONOMIC RESOURCES	I
Objective: To Gain Knowledge regarding the economic resources of the world.		
Unit	Topics	Hours
I	Concepts Of Resources Resources: Concept and importance in development- Dynamic character of world resources- Natural resources and Human resources- Usefulness of the study of the resources- Interlink between resources and trade – World resource Institute – Role and importance - World Resource Institute of India.	15
II	Global Environment Systems Geographical Environment- Physical environment: landforms, coastline, rivers, climate, soils, and natural vegetation. Human environment- Growth and distribution of population- Races.	15
III	Natural regions Wet equatorial regions- Monsoon regions – Mediterranean regions - cool temperature region- Grass land region- Polar regions. Factors affecting agriculture- Types of farming- Food crops, industrial crops- Cash crops- Animal resources- Fishery resources- Forest resources - Direct and indirect benefits of forests- Types and distribution of world forests – Theories of Industrial Location.	16
IV	Energy Resources Types of energy- Energy and economic development- Coal, petroleum, natural gas, electric power and atomic energy- Need for conventional energy- Energy conservation and alternatives. Mineral Resources: Importance of minerals- Classification- Important minerals - Iron ore, Manganese, Copper, Aluminum, Mica.	16
V	Recent Trends Of India's Foreign Trade India's Foreign Trade - Direction and Composition of India's Trade, Trade Environment – Make in India Concept.	13

Text Book: Professor. S.A.Qazi, "Economic and Commercial geography", Kings Books, New Delhi.

Reference Books:

1. *k.k.Kanna and Dr.V.Gupta, " World Resources and trade" ,V.K.Publisher Sultan Chand, New Delhi.*
2. *Zimmermen, "World Resources", Harper & Brothers, New York.*
3. *Agarwal and Monga , "World Resources and Trade", National Publication, New Delhi.*
4. *Das Gupta, " Economic and Commercial geography", A. Mukherjee, vikas publishing, Noida.*
5. *Gune and Chattergi "Economic Geography- A Resource Approach", Himalaya Publishing House, New Delhi.*


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Code No	Subject	Semester No
16CBU04	FINANCIAL ACCOUNTING - II	II
Objective: To enable the students to have a thorough knowledge in accounting procedures.		
Unit	Topics	Hours
I	Consignment and Joint Venture Accounting for Consignments – Valuation of stock - Normal loss – Abnormal loss - Profit on consignment – Invoice price method - Joint Venture – Methods – Separate set of books are kept – Memorandum Joint Venture.	15
II	Branch and Departmental Account Branch accounts – Dependent branches – Debtors method – Stock and Debtors method - Independent branches (Excluding foreign branches) - Departmental Accounts.	15
III	Single Entry System Meaning and Features - Statement of Affairs Method and Conversion Method – Insolvency of Individuals.	15
IV	Hire Purchase and Installment System Hire Purchase and Installment System – Methods of calculating interest – Default and Repossession - Complete.	15
V	Royalty Accounts Royalty – Minimum rent – Short working – Recoupment of short working – Sub-lease.	15

Note: Distribution of marks: 80% problems, 20% Theory

Text Book : T.S.Reddy&A.Murthy, "Financial Accounting", MarghamPublications, Chennai.

Reference Books:

1. S.N. Maheshwari and S.K. Maheshwari, "Advanced Accounting", Vikas Publishing House Pvt Ltd. Chennai.
2. M.C Shukla and T.S. Grewal, "Advanced Accounting", S. Chand & Company Ltd. New Delhi.
3. S.P.Jain and K.L. Narang, "Advanced Accounting", Kalyani publishers, New Delhi.
4. Gupta.R.L&Radhasamy, "Advanced Accounting", M. Sulthan Chand & Sons. New Delhi
5. N.Vinayakam, B. Charumathi, "Financial Accounting", S.Chand & Company Ltd., New Delhi.

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Code No	Subject	Semester No
18CBU05	PRINCIPLES OF MARKETING	II
<p>Objective: To provide basic knowledge about marketing concepts.</p> <p>Course outcome: On the successful completion of the course a student will be able to</p> <ul style="list-style-type: none"> ➤ Outline the broad knowledge about marketing ➤ Analyze the consumer behaviour and market segmentation ➤ Acquire the concept of product mix and price mix ➤ Understand the greater knowledge about physical distribution channels ➤ Gain the knowledge of trends in marketing past and present scenario 		
Unit	Topics	Hours
I	Introduction To Marketing Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing.	12
II	Marketing Functions Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardisation – Market information.	12
III	Consumer Behaviour in Marketing Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.	12
IV	Marketing Mix Systems Marketing mix – Product mix – Features – Types of Product - product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context .	12
V	Marketing and Government Systems Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers – Service Marketing – Features – Importance.	12

Text Book: Philip Kotler & Gary Armstrong, "Principles Of Marketing", Pearson, Tata McGraw –Hill, New Delhi.

Reference books:

1. Rajansexena, "Marketing management", Tata McGraw-Hill Education, New Delhi.
2. V.s ramasamy & namakumari "Marketing management", Tata McGraw Hill, New Delhi.
3. William g. Zikmund & michael d' amico, "Marketing", South Western Group, United States.
4. Dr. C.B. Gupta, and Dr. N. Rajan Nair, "Marketing Management", Sultan Chand and Sons, New Delhi.
5. J.P. Mahajan and Anupama Mahajan, "Principles of Marketing", Vikas Publications, Noida.

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Code No	Subject	Semester No
18CBU06	EXPORT TRADE PROCEDURE	II
<p>Objective: To Gain thorough knowledge in export trade procedures and documentation work activities.</p> <p>Course outcome: On the successful completion of the course a student will be able to</p> <ul style="list-style-type: none"> ➤ Gain the knowledge about foreign trade policies. ➤ Understand the schemes related to export zones. ➤ Prepare the export registration procedures and documentations. ➤ Familiarize the different packaging methods for export consignment through air and sea ways. ➤ Prepare the documentation regarding export trade procedures. 		
Unit	Topics	Hours
I	Foreign Trade Policy Foreign trade policy 2014-2019 – Export licensing procedures and formalities Deemed Exports – benefits – Categories and Role of Export credit guarantee Corporation (ECGC) – Export promotion councils - Commodity Boards – Export promotion schemes.	12
II	Export Zones EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – Conditions – Fiscal Incentives for developer of SEZ's – New status Holder Categorization – One to five star Export Houses – Free trade and Warehousing Zones.	12
III	Export Registration Procedures Pre-requisites: PAN Number, IEC Number, Application and Related documents for IEC, Role of DGFT, RCMC, other related procedures of registration - Different Registers, Significance of Documentation and Related procedures - Export management.	12
IV	Export Packaging Introduction - Inspection of Export consignment - Export by Post, Road, Air and Sea -Claiming for Export benefits and Duty drawbacks - Export Realization, Procedure and Related document- Export of services- Trends in India's Export.	12
V	Export Documentation Export Documentation – Frame work-standardized pre- shipment Export documents-Types of export documents- All Important documents in export trade.	12

Text Book: M.L. Mahajan, " Foreign trade policy procedures and documents", Boston : Kluwer Academic Publishers, Germany.

Reference books:

1. T.A.S. Balagopal, " Export Management", Himalaya Publishing House, New Delhi.
2. Nabhi's Board of Editors, "How To Export", Nabhi Publication, New Delhi.
3. Dr. Verma and Aggerwal, " Export Management", Goyal Publishers, Chennai.
4. M.L. Mahajan, " A guide on Export policy procedures and documentation", Rbsa Publishers, Jaipur.
5. CA. Virendra K. Pamecha, "A Guide to International Trade and Export Management", Jain publishers, New Delhi

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Code No	Subject	Semester No
16CBU07	HIGHER FINANCIAL ACCOUNTING	III
<p>Objective: To refresh the fundamentals of application of Financial Accounting and to learn the accounting practice of partnership firm.</p>		
Unit	Topics	Hours
I	<p>Introduction to Partnership</p> <p>Definition of Partnership - Nature of partnership Firm - Partnership Deed and its contents - Application of provisions in the absence of agreement -Rights of a partner - Duties of a partner - Profit & Loss Appropriation Account - Fixed Capital Method and Fluctuating capital method – Adjustments of profit & Loss gearing Ratio.</p>	15
II	<p>Admission of Partners</p> <p>Definition — Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital .</p>	15
III	<p>Retirement and Death of Partners</p> <p>Retirement – Gaining ratio – Admission cum Retirement - Death of partners – Adjustments on retirement and Death – Executor’s Account - Joint life policy.</p>	15
IV	<p>Dissolution of Partnership</p> <p>Meaning – settlement of accounts – Firms debt and personal debt – Dissolution account – Realization account – Capital account and Bank account.</p>	15
V	<p>Insolvency of Partners</p> <p>Meaning – Insolvency of single partner and all Partners – Piece-meal Distribution – Proportionate Capital Method - Maximum Loss Method.</p>	15

Note: Distribution of marks: 80% problems, 20% Theory

Text Book : T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Chennai.

Reference Books:

1. Sultan Jain S.P & Narang K.L. "Advanced Accountancy", Kalyani Publishers, New Delhi.
2. R.L.Gupta & M.Radhaswamy."Advanced Accountancy" SultanChand & Sons Publishers, New Delhi
3. N.Vinayakam, B. Charumathi, "Financial Accounting", S.Chand & Company Ltd., New Delhi.
4. K.L.Narang, S.N.Maheswari "Advanced Accountancy" Kalyani publishers, New Delhi.
5. S.K.Maheswari, T.S. Reddy, "Advanced Accountancy" Vikas Publications, Chennai.

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Code No	Subject	Semester No
16CBU08	BUSINESS LAW	III
Objective: To test the general comprehension of elements of mercantile law.		
Unit	Topics	Hours
I	Introduction The Indian Contract Act 1872: Definition of contract – Essential of valid contract – Classifications of contract.	14
II	Offer And Acceptance Offer – Parties in offer – Procedure for offer made - Legal rules to offer – Acceptance – Parties in acceptance – Legal rules to acceptance – Revocation of offer & acceptance.	15
III	Consideration Consideration – Needs for consideration – Legal rules to consideration – Capacity to contract – Free consent – Legality of objects.	15
IV	Contract Contract – Void contract – Contingent contract – Performance of contract – Discharge of contract – Breach of contract – Remedies for breach.	15
V	Transfer Conditions The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights.	16

Text Book : N.D.Kapoor, "Business Law", Sultan Chand & Sons, New Delhi.

Reference Book:

1. *R.S.N.Pillai & Bhagavathi , "Business Law", Sultan Chand & Sons, New Delhi.*
2. *N.D. Kapoor , "Commercial Law", S.Chand & Company Ltd., New Delhi.*
3. *N.D.Kapoor, "Elements of Commercial Law", S.Chand & Company Ltd., New Delhi.*
4. *S.K Aggarwal, " Indian Business Laws", Kalyani publishers, New Delhi.*
5. *Sri Satish B. Mathura, "BusinessLaw", McGraw Hill Publications, New Delhi.*

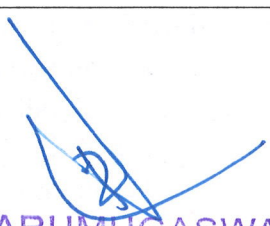
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Code	Subject	Semester No
16CBU09	COMPUTER APPLICATIONS PRACTICALS – I (MS- OFFICE)	III
Objective: To Enable the students to gain the indepth knowledge in business automation tools.		
	List of Programs	Total Hours
	<p>MS OFFICE</p> <p>I - MS WORD</p> <ol style="list-style-type: none"> 1. Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare an invitation for the college function using Text boxes and clip parts. 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates. <p>II - MS EXCEL</p> <ol style="list-style-type: none"> 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. 4. Prepare a statement of Bank customer’s account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline. <p>III - MS POWERPOINT</p> <ol style="list-style-type: none"> 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for organization details for 5 levels of hierarchy of 	75

- a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The presentation Should contain the following transactions:
Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
 6. Design presentation slides for the Seminar/Lecture Presentation using animation Effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

IV - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.



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Code No	Subject	Semester No
16CBU10	INTERNATIONAL MARKETING MANAGEMENT	III
Objective: To Gain familiarity with the concept of international marketing systems.		
Unit	Topics	Hours
I	Product and Pricing Strategy Meaning and concept of products – Product classification – Product line decisions – Product mix decisions – Branding and Packaging decisions – New product development strategy – Product life cycle strategies – International Marketing entry Strategies.	12
II	Pricing Strategy Importance of pricing decisions in marketing – Factors affecting pricing decision, Price determination, pricing methods, new product pricing strategies – Product mix pricing strategies – Price changes – International Pricing Strategies.	12
III	Promotion Strategy Meaning of marketing communication, Importance of promotion – Promotion mix, Forms of promotion – Personal selling, Nature, Scope and importance – Advertising, Meaning, Objectives and importance – Media sales promotion – Nature, importance and techniques – Ethics in International advertising – Brand Creation.	12
IV	Distribution Strategy Meaning, Nature and importance, Alternative channels of distribution – Factors to be considered for selecting channel - Functions of distribution channels – Role of International Agents in taking products to International Customers.	12
V	Retailing and Wholesaling Meaning, - Types of retailers –Retailer marketing process – Retailer marketing decisions – The future of retailing , wholesaling – Types of wholesalers – Wholesaler marketing decision, Trends in wholesaling – E- Tailing in Global Market.	12

Text Book: Philip Kotler, "Marketing Management-Analysis, Planning and Control", Prentice –Hall, U SA.

Reference books:

1. Hepner H.W, "Modern Marketing- Dynamics and Management", McGraw-Hill, New Delhi.
2. Boyd H.V. and West Fall R, "Marketing Research", Age International Pvt. Ltd., Publishers, New Delhi.
3. James M. Carman and Kenneth P. Phillips and Duncan, "Marketing Principles and Methods", Homewood Publishers, USA.
4. R.I.Varshney and B.Bhattacharya, "International Marketing Management", Jain Publishers ,New Delhi.
5. Subhash C. Jain, "International Marketing Management", South western Publishers, USA.

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<i>(For the students admitted from the academic year 2017-2018 onwards)</i>		
Code No	Subject	Semester No
18CBU12	CORPORATE ACCOUNTING -I	IV
<p>Objective: To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to solving the problems under company accounts.</p>		
<p>Course outcome: On the successful completion of the course a student will be able to</p> <ul style="list-style-type: none"> ➤ Knows about shares its legal provisions and related contents ➤ Acquire knowledge on issue of debentures, interest and redemptions ➤ Prepare final accounts of company and profit prior incorporation ➤ Evaluate the goodwill of company and its shares ➤ Gets knowledge about liquidation, order payment, and statement for different accounts. 		

Unit	Topics	Hours
I	<p>Shares</p> <p>Definition – Issue of Shares - Legal provisions regarding issues of shares – Equity shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries - Under writing of Shares – Rights and Bonus shares - Redemption of Preference Shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption.</p>	15
II	<p>Debentures</p> <p>Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - Own debentures Ex-interest and Cum - Interest.</p>	15
III	<p>Final accounts of Company</p> <p>Profit prior to Incorporation – Final accounts of Company.</p>	15
IV	<p>Valuation of Goodwill and Shares</p> <p>Need – Methods of valuation of Goodwill and Shares - Acquisition of Business.</p>	15
V	<p>Liquidation of Company</p> <p>Meaning of Liquidation – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.</p>	15

Note: Distribution of Marks : Problems - 80% and Theory - 20%

Text Book: Reddy.T.S. & Murthy A., "Corporate Accounting", Margham Publications, Chennai.

Books for Reference:

1. S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.

2. Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application, Sultan Chand & Co., New Delhi.

3. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi.

4. Shukla M.C. Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.

5. Pillai. R.S.N. Bagavathi & Uma.S., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.

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<i>(For the students admitted from the academic year 2017-2018 onwards)</i>		
Code No	Subject	Semester No
18CBU13	BANKING AND FOREIGN EXCHANGE	IV
Objective: To be well versed in the fundamental concepts of Banking and foreign exchange operations.		
Course outcome: On the successful completion of the course a student will be able to		
<ul style="list-style-type: none"> ➤ Discuss about banking and its relationship ➤ Explain the types of accounts and its precautions ➤ Describe about negotiable instruments and types ➤ Understand the concept of foreign exchange market and participants ➤ Outline the concept of exchange management and foreign exchange risk management. 		

Unit	Topics	Hours
I	Introduction To Banking Definition of banker and customer- General relationship- Special relationship - Evolution of commercial banks – Functions of modern commercial banks – Branch banking – CRM in banking – Multinational banking – Customer service.	15
II	Types Of Accounts Opening of an new account- General precautions- Types of accounts- Fixed deposits- savings account- Current account- Recurring deposits- Special type of customers- Minor- Lunatic drunkards- joint account- Partnership account- Public limited company- Closure of accounts.	16
III	Negotiable Instruments Negotiable instruments- meaning- Characteristics- Types- Bills of exchange- Essentials- Promissory note- Essentials- Cheques- Essentials- Endorsement- Crossing of Cheques- Marking of Cheques.	15
IV	Foreign exchange markets Foreign exchange markets- Features- Participants- Interbank transactions- Interbank quotations- Interbank rates and arbitraging- Interbank dealings- cover deals- trading- Funding of vostro account- Swap deals.	15
V	Exchange Management Exchange management by banks- Dealing position- Exchange position- Cash position- Accounting and reporting- Foreign exchange risk management	14

Text Book: C. Jeevanandham, "Foreign exchange and risk management", Sultan Chand, New Delhi.

Gordon and Natarajan "Banking theory law and practice", Himalaya Publishing House, New Delhi.

References books:

1. Study material for Diploma in banking & finance, Principles and practice of banking Macmillan Publication, New Delhi.
2. PG Apte, "International Financial Management", McGraw Hill, New Delhi.
3. NC Majumdar, "Fundamentals of Modern Banking", New Central Book Agency (P) Ltd, New Delhi.
4. Dharmaraj "Banking theory law and practice", Scitech Publications(india)pvt Ltd, Chennai.
5. Esha Sharma, "Foreign Exchange Management", Laxmi Publications, New Delhi

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<i>(For the students admitted from the academic year 2017-2018 onwards)</i>		
Code No	Subject	Semester No
18CBU14	LOGISTICS MANAGEMENT	IV
Objective: To Gain thorough knowledge in the fundamental concept of logistics sector.		
Course outcome: On the successful completion of the course a student will be able to		
<ul style="list-style-type: none"> ➤ Holistic knowledge of logistics management and its different modes in transportation. ➤ Analyze the various types of cargo's handled in ports. ➤ Acquire knowledge on the essential documents used in the shipment process. ➤ To understand about freight systems and resolving shipment problems. ➤ Inculcation of logistics in E-commerce. 		
Unit	Topics	Hours
I	Introduction To Logistics International marketing logistics – Meaning – Concept – Objectives – Value chain – Logistics system elements – Information – Transportation – Material handling – Inventory – Warehousing – Communication – Inbound logistics and outbound logistics.	15
II	Ocean Transport International Transport System – All Transport – Ocean – Multi Modelization – World Sea Borne Trade – World Shipping – Indian Shipping Industry – Port Infrastructural Development – Issues In Indian Shipping.	15
III	Role Of Containers Containerization – Classification Of Containers – Role of ICD And CFS – Types Of Ships – Operating Systems : Liners and Tramp- Features- Merits and Demerits - Chartering – CONCOR.	15
IV	Freight Systems International Freight Principles – Factors – Liner Freight- Advance Freight- Lump Sum Freight Back Freight- Prorate Freight- Dead Freight – Tramp Freight – Rebate System – Air Tariff Structure – Principles – Types.	15
V	Cargo Transport Instructions Air Shipment – Consolidation – Role And Function Of IATA – Maritime Frauds And Unethical Practices – Institutional Arrangements For Resolving Shipping Problem – Global Logistics.	15

Text Book: Dr.Krishnaveni Muthiah, "Logistics Management & World Seaborne Trade", Himalaya Publishing House, New Delhi.

Reference Book:

- 1.S.Sudalaimuthu, "Logistics Management and International Business- Text and Cases" Jain Publication, New Delhi.
- 2.Douglas M. Lambert, James Stock, Lisa M. Ellram, "Fundamentals of Logistics Management", McGraw Hill Irwin International Edition, New Delhi.
3. Donald J.Bowersox, David J.Closs, " Logistical Management- The integrated Supply Chain Process" , Tata McGraw Hill Publishing Company Ltd., New Delhi.
4. Roy D. Shapiro, James L. Heskett," Logistics Strategy Cases & Concepts", West Publishing Co., USA.
5. Vogt, WJ. Piennar, PWC. De.Wit, " Business Logistics Management- Theory and Practice" , Oxford University Press, Southern Africa.

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<i>For the students admitted from the academic year 2017-2018 onwards)</i>		
Code No	Subject	Semester No
18CBU15	EXECUTIVE BUSINESS COMMUNICATION	IV
Objective: To enable the students to improve their business communication skills.		
Course outcome: On the successful completion of the course a student will be able to		
<ul style="list-style-type: none"> ➤ Outline the basic concept of communication and its different functions related to business ➤ Acquire the detail knowledge of business enquiry letters and order execution ➤ Gain knowledge about business correspondence ➤ Express company correspondence with related assignments and tasks ➤ Evaluate the job correspondence with optimistic skill set. 		
Unit	Topics	Hours
I	Introduction To Communication Business Communication : Meaning – Importance Of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials Of Effective Business Letters - Layout.	12
II	Business Enquiries Trade Enquiries - Orders And Their Execution - Credit And Status Enquiries – Complaints And Adjustments - Collection Letters – Sales Letters – Circular Letters.	12
III	Business Correspondence Banking Correspondence - Insurance Correspondence - Agency Correspondence.	12
IV	Company Correspondence Company Secretarial Correspondence (Includes Agenda, Minutes And Report Writing)	12
V	Job Correspondence Application Letters – Preparation Of Resume - Interview: Meaning – Objectives And Techniques Of Various Types Of Interviews – Public Speech – Characteristics of a Good Speech – Business Report Presentations.	12

Text Book: Ramesh, MS, & C. C Pattanshetti, "Business Communication", R.Chand&Co, New Delhi .

References book:

1. *Rajendra Pal Korahill, "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.*
2. *Rodriquez M V, "Effective Business Communication Concept", Vikas Publishing Company, Noida.*
3. *Madhukar .R.K , "Business Communication",Vikas Publishing House Pvt Ltd, New Delhi.*
4. *Asha Kaul, "Effective Business Communication",PHI Learning Publishers, New Delhi.*
5. *Bhatia,R.C. "Business Communication",Ane Books Pvt Ltd, New Delhi.*

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Code No	Subject	Semester No
16CBU17	COST ACCOUNTING	V
Objective: To facilitate the understanding of basic concepts and methods of cost accounting and to extend skill relating to problem solving and critical revelation in decision making in firms.		
Unit	Topics	Hours
I	Introduction To Cost Accounting Definition – Meaning And Scope - Relationship of Cost Accounting With Financial Accounting – Installation of Costing System - Classification - Types And Methods of Cost – Elements of Cost- Preparation of Cost Sheet With Simple Adjustment - Reconciliation of Cost And Financial Accounts.	15
II	Material Cost And Control Levels Of Material Control – Need For Material Control – Economic Order Quantity – ABC Analysis – Perpetual Inventory. Purchase And Stores Control: Purchasing Of Materials – Procedure And Documentation Involved In Purchasing – Requisition For Stores – Stores Control – Methods Of Valuing Material Issue.	15
III	Labour Cost And Control Labour Cost - Meaning – Computation of Labour Cost And Control Over Labour Cost - Time Keeping, Methods of Wage Payment – Time Rate And Piece Rate System - Payroll Preparation - Idle Time And Over Time – Incentives And Remuneration - Labour Turnover – Over Heads - Classification of Overheads – Allocation And Absorption of Overheads – Machine Hour Rate.	15
IV	Methods Of Costing Job Costing - Batch Costing - Contract Costing.	15
V	Operating Costing And Process Costing Operating Costing –Passenger Transport – Costing For Lodging Houses – Process Costing – Features of Process Costing – Process Losses, Wastage, Scrap, Normal Process Loss – Abnormal Loss, Abnormal Gain. (Excluding Inter-Process Profit And Equivalent Production).	15

Note: Distribution of marks: Problem 80% and Theory 20%

Text Book: R.S.N. Pillai and V. Bagavathi , “Cost Accounting”, S. Chand and Company Ltd., New Delhi.

Books for Reference:

1. S.P.Jain and K.L. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.
2. S.P.Iyyengar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi.
3. V.K. Saxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi.
4. Ramachandran and Srinivasan, “cost Accountitng”,Sriram Publications,Trichy.
5. S.N.Maheswari., “Principles of Cost Accounting”, Sultan Chand & Sons, New Delhi.

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Code No	Subject	Semester No
16CBU18	CORPORATE ACCOUNTING – II	V
Objective: To Enable the students in the preparation of accounts of companies.		
Unit	Topics	Hours
I	Amalgamation and Reconstruction of Companies Alteration of share capital – Capital reduction - Amalgamation, Absorption and Reconstruction of Companies (both Internal and External Reconstruction)	15
II	Holding Company Accounts Meaning – Definition of Holding company and Subsidiary company – Consolidated Financial statements (excluding inter-company holdings)	15
III	Double Account System Double Accounting - Accounts of Electricity companies- Treatment of Repairs and Renewals.	15
IV	Bank Accounts Accounts of Banking Companies – New Format	15
V	Accounts of Insurance companies Life Insurance – General Insurance- Under IRDA 2000- Fire Insurance claims.	15

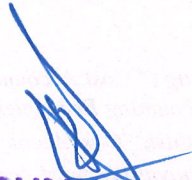
Note: Distribution of marks: Problems 80% , Theory 20%

Text books:

1. S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.

Books for references:

1. Dr. M.A. Arulanandam, Dr.K.S.Raman, "Advanced Accountancy", Himalaya Publications, New Delhi.
2. R.L. Gupta & M. Radhaswamy., "Corporate Accounts Theory Method and Application", Sultan Chand and Co., New Delhi.
3. M.C. Shukla, T.S. Grewal & S.L.Gupta., "Advanced Accountancy", S. Chand and Co., New Delhi.
4. T.S. Reddy & A. Murthy, "Corporate Accounting", Margham Publications, Chennai.
5. N. Hariharan, "Corporate Accounting", Vijay Nicole imprints private ltd., Chennai.


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Code No	Subject	Semester No
16CBU19	INCOME TAX LAW AND PRACTICE	V
Objective: To Make The Students To Understand The Basic Concepts Of Income Tax Law And In-Depth Knowledge On The Provisions Of Income Tax Act.		
Unit	Topics	Hours
I	Introduction To Income Tax Income Tax Act 1961-Definition – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, And Total Income – Basis of Charge – Residential Status of An Individual, HUF, Firms, AOP And Company – Exempted Incomes.	15
II	Income From Salary And House Property Salary – Allowances – Perquisites – Profit-In-Lieu Of Salary, Deductions Under Section 80C – Computation of Income From Salary -House Property Income - Determination of Annual Value of Let Out House Property – Self Occupied House Property, Deductions Under Section 24-Computation of Income From House Property.	15
III	Income From Business or Profession Profits And Gains of Business or Profession – Deductions Expressly Allowed And Expressly Disallowed- Computation of Income From Business or Profession - Depreciation.	15
IV	Income From Capital Gains And Other Sources Capital Gains –Capital Asset, Transfer, Deemed Transfer, And Transaction Not Regarded As Transfer - Types of Capital Gains, Exempted Capital Gains –Computation of Income From Capital Gains – Income from other sources.	15
V	Assessment Of Individuals Clubbing of Income – Set off Carry Forward of Losses, Deductions Under Section 80 - Assessment of Individuals.	15

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

Text Book: V.P.Gaur and D.B. Narang, Puja Gaur, Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers New Delhi.

Reference Books:

1. Dr.H.C.Mehrotra, "Income Tax Law and Accounts" Sahithya Bhavan Publishers, Agra.
2. A.Murthy, "Income Tax Law and Practice" Vijay Nicole Imprints,Private Ltd., Chennai.
3. N.Hariharan, "Income Tax Law and Practice",Vijay Nicole publishers.,Chennai.
4. M.Jeevarathinam,C.Vijay Vishnu kumar, "Income Tax Law and Practice", Scitech publications,chennai.
5. T.S.Reddy and Y.Hariprasad Reddy, "Income Tax Law and Practice", Margham Publications, Chennai.

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Code No	Subject	Semester No
16CBU20	COMPUTER APPLICATIONS PRACTICALS – II (Tally & Internet)	V

Objective: To Enable The Students To gain the indepth knowledge in Tally and Internet.

	List of Programs	Total Hours
	<p>Tally</p> <ol style="list-style-type: none"> 1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. Inventory Information – Stock Summary 6. Inventory Information – Godown Creation and alteration 7. Final Accounts 8. Bank Reconciliation Statement 9. Accounting and Inventory Information's 10. Bill wise Statements. <p>Internet</p> <ol style="list-style-type: none"> 1. Create an e-mail id and check the mail inbox. 2. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com 3. Visit your University and college websites and collect the relevant data. 4. Search Application for IEC and download the application form. 5. Download Import and Export Policy procedures 6. Surf various Export and Import documents 7. Search Details about WTO and WORLD BANK 	

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Code No	Subject	Semester No
16CBU21 A	ELECTIVE : (A) GARMENT MERCHANDISING	V

Objective: To Gain familiarity with the fundamentals of Garment merchandising industry.

Unit	Topics	Hours
I	Introduction To Merchandising Fundamentals of merchandising - Responsibilities of the merchandiser – Merchandise planning: target markets, market segmentations and marketing Research.	13
II	Planning and Controlling Planning and Controlling and control tools: marketing calendar, merchandise Calendar, sales forecast - Execution: Line development: objectives, elements, planning, control, research, line plan, styling direction and product development and adoption - Pricing: pricing strategies, objectives, pricing formula - Costing principles and strategies.	16
III	Quality Control Introduction to Standardization and Quality control in apparel industry- Importance of consumer perception of apparel quality- Managing apparel quality through inspection and sampling procedures.	15
IV	Merchandise sourcing process Sourcing strategies: objectives, global sourcing, the role of merchandiser in Sourcing, - sourcing options, - Factors in sourcing options, factors in sourcing Decision- customer/ vendor relationship - Domestic and International sourcing Process.	15
V	Visual Merchandising Fashion Visual Merchandising- Functions of Visual Merchandising- Elements of Visual Merchandising - Store exteriors, interiors& windows – Image, atmosphere 7 theatrics - Display props, fixtures, mannequins, floral, signage & graphics.	16

Text Book: Stone, Elaine. & Samples, J.A., "Fashion Merchandising", McGraw Hill Book Co, New York.

Reference Books:

1. Rosenau, J. A., Wilson David L. David., "Apparel Merchandising-The line starts here", Fairchild publications, New York.
2. Mehta, Pradeep., "Managing Quality in the Apparel Industry", New Age International Pvt. Limited. New Delhi.
3. Conway Liu, "Garment Merchandising", Monsoon Hong Kong Ltd, Hong Kong.
4. Tony Morgan, "Visual Merchandising", Laurence King Publishing, London.
5. Md. Mahfuzur Rahman, "Apparel Merchandising and Quality Control, Apparel Merchandising", VDM Verlag r. Müller, Germany.

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Code No	Subject	Semester No
16CBU21 B	ELECTIVE : (B) MARINE EXPORT	V

Objective: To enable the students to be well versed in Marine export procedures.

Unit	Topics	Hours
I	Introduction To Marine Export Introduction – Importance of fisheries sector – Fisheries sector in India- An overview- Growth and development of fisheries sector in India – Development under five year plans –Organisation and infrastructure- other infrastructural facilities - Organizations promoting research and technology and training in fisheries sector.	15
II	Marine Exports and MPEDA Export of Indian Marine products – Marketwise exports- Port wise exports –Product wise exports- Export problems of marine products- The organization of the marine products export development Authority – MPEDA objectives – The organization structure – Role and functions of MPEDA- The Infrastructural.	16
III	Types Of Fisheries Different types of Fisheries and its exporting procedures.	14
IV	Quality Management Export marketing services- Product planning And quality control mechanisms- Product mix and product development programmes- Quality Management- Distribution system of pricing policy.	15
V	Marine Export Strategies Promotional strategies – Training programme campaigning – Strategies for development.	15

Text Book: D.VijayaPrakash, "Export Marketing of Marine Product", Discovery publication New Delhi.

Reference books:


1. K.RamaMohanaRao, "Export Marketing of Marine Product", Discovery publication, New Delhi.
2. B.C.Mitra, "Marine Insurance", Vora Publication, Mumbai.
3. MPEDA, News letters and Publications, Cochin.
4. D. C. Kapoor, "Export Management", Vikas Publishing House, New Delhi.
5. Dr. Verma and Aggerwal, "Export Management", Goyal Publishers, Chennai.

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Code No	Subject	Semester No
16GSU06	LAW OF ETHICS	V
Objective: To establish the student's knowledge on the basis of legal ethics of life		
Unit	Topics	
I	Anti-Ragging Act of Government of Tamilnadu,1997 Meaning -definition-History – Present status-Anti-ragging movement-Law related to ragging in India-Legislation- Prohibition of ragging.	
II	Penalty of ragging Dismissal of student-Suspension of student-deemed abetment-University grants commission (UGC) regulations on curbing the menace of ragging in higher educational institutions 2009-Ragging Punishment.	
III	Health and Protection of Women Health status of women in India-Mortality –meaning- factors influencing Health and Nutrition. Law Relating to Crimes against Women-Legal rights of women - Dowry Prohibition Act, 1961 - Protection of Women from Domestic Violence Act, 2005.	
IV	Consumerism Meaning – Definition- Consumer Awareness- Statutory rights of Consumers-Duties of consumers. Consumer Protection Measures: Consumer Protection Act 1986-Essential Commodities Act- Standards of Weights and Measures Act- MRTP Act- Food Adulteration Act. Consumer Protection Forums: Types of Consumer courts- Complaint Procedures.	
V	Cyber Crime Meaning- Features- Significance- Advantages. Cyber Crimes- Types- Criminal Activities: Unauthorized access and Hacking- Trojan Attack-Virus and Worm Attack- E-mail related crimes-Factors influencing Cyber Crimes- Strategies to prevent cybercrimes- Civil and Criminal Offences under IT act 2000-Cyber Law provisions- Computer related crimes covered under Indian Penal Code and Special Laws.	

Reference:

1. Anuradha Jaya, "Women's Equality a Struggle for Survival" , Gyan Publishing House, New Delhi
2. Narayan Deepa, "Employment and Poverty reduction: A Source Book" .
- 3.. Dr. Sarla Gupta and Beniprasad Agrawal , "Cyber Laws", Premier Publishing Co, Allahabad.
- 4.. Justice Yatindra Sigh, "Cyber Law"
5. Steven Miles, "Consumerism as a way of life", SAGE Publications, New Delhi.
6. https://en.wikipedia.org/wiki/Ragging_in_India.
7. <https://www.gov.uk/topic/health-protection>.


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(For the students admitted from the academic year 2016-2017 onwards)

Code No	Subject	Semester No
18CBU22	MANAGEMENT ACCOUNTING	VI

Objective: To impart knowledge in Management Accounting and to make them know about implication of Management techniques.

Course outcome: On the successful completion of the course a student will be able to

- Understand the concept, scope and relationship of management accounting with cost and financial accounting
- Preparation of financial statement analysis and ratio analysis
- Preparation of fund flow and cash flow statements as per accounting standards
- Calculate the marginal costing break even analysis
- Familiarize the concept and classifications of budgeting.
- Preparation of various types of budgets and its implications.

Unit	Topics	Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting - Need and Significance of Management Accounting.	15
II	Financial Statement analysis and Ratio analysis Financial Statement analysis - Ratio analysis - Introduction –Advantages and Limitations of Ratio Analysis – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios – Construction of Balance Sheet.	15
III	Fund flow and Cash flow statements Fund Flow statement – Meaning – Schedule of changes in working capital - Preparation of Fund Flow Statement - Cash Flow statement – Preparation of Cash Flow Statement as per Accounting Standard 3.	15
IV	Marginal costing and Break Even Analysis Concept of Marginal Costing – Preparation of marginal costing statement – managerial applications – Break even analysis – Standard costing – variance analysis (Material and Labour only).	15
V	Budgeting Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB).	15

Note: Distribution of marks: Problems 80% Theory 20%

Text book: Ramachandran&Srinivasan , "Management Accounting", Sriram Publications, Trichy.

Reference Books:


1. Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi

2. Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi

3. S.P. Jain and KL.Narang , "Cost and Management Accounting", Kalyani Publishers, New Delhi

4. S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House, Chennai.

5. T.S.Reddy and Dr.Y.Hariprasad Reddy, "Management Accounting" Margam Publications, Chennai


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<i>(For the students admitted from the academic year 2016-2017 onwards)</i>		
Code No	Subject	Semester No
17CBU23	INDIRECT TAXATION	VI
Objective: To familiarize the students with GST.		
Course outcome: On the successful completion of the course a student will be able to		
<ul style="list-style-type: none"> ➤ Discuss the special features, canons and contribution to government revenues ➤ Explain the detail concept of central sales tax and its registration procedure ➤ Gain knowledge about value added tax set up by Tamilnadu government ➤ Summarize about customs duty, types and customs duty drawbacks ➤ Describe the conditions and kinds of excise duty for valuation. 		
Unit	Topics	Hours
I	GOODS AND SERVICE TAX Indirect Tax – Meaning – Historical perspective of Indirect Tax – Evolution of GST - GST - Meaning - Need - Advantages and Limitations of GST - Constitution (101 st Amendment) Act 2016 – One Nation One Tax – Inter – state Vs intra – State Stock transfer – CGST, SGST, UTGST and IGST – Important Definition under CGST Law. – Global background – VAT – Meaning – VAT Applicable products.	15
II	REGISTRATION UNDER GST LAW Person not liable for registration – Compulsory registration – Procedure for registration – Deemed registration – Casual taxable Person – Non – resident taxable person – Cancellation Vs Revocation of registration.	14
III	LEVY AND COLLECTION OF TAX Supply – Scope of Supply – Composition and Mixed Supply – Composition Levy – Exemption tax – Person liable to pay tax – forward charge – Reverse charge – Rate of tax – Filing of Return under composition levy. GST on Exports.	14
IV	TIME AND VALUE OF SUPPLY AND INPUT TAX CREDIT Time of Supply – Place of supply – Value of supply – Input tax credit – Recovery of input tax – Input tax credit in special circumstances – input tax credit respect of goods send for job works – Distribution of credit by Input Service Distributor.	15
V	CUSTOMS LAW Introduction – Types of Duties – basic Customs Duty – IGST – Protective Duties – Safeguard duties – Countervailing duty – anti-dumping duty Valuation of Import and Export Goods – Baggage.	14

Text Book:

Dr.R.Parameswaran, CA P Viswanathan "Indirect Taxes, GST nad Customs Law", Kavin Publications, Coimbatore

Reference Books:

1. Dr.H.C.Mehrotra, V.P.Agarwal, *Goods and Services Tax, Sahitya Bhawan Publications, Agra*
2. Dr. Venkatesh Shantappa Katke, *Goods and Services Tax (GST) In India, Laxmi Book Publications*
3. Rakesh Garg, Sandeep Garg, *Handbook of GST in India: Concept and Procedures, Broomsbury India*
4. Sareen V.K., Sharma Ajay, *GST (Goods & Service Tax), Kalyani Publishers, Ludhiana*
5. V.S.Datey, *GST Ready Reckoner, Taxmann*

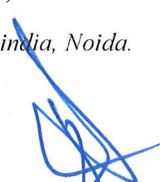
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Code No	Subject	Semester No
18CBU24	PRINCIPLES OF AUDITING	VI
<p>Objective: To enable the students to have through knowledge in the fundamental concepts of Auditing.</p> <p>Course outcome: On the successful completion of the course a student will be able to</p> <ul style="list-style-type: none"> ➤ Gives holistic idea, types and limitations of auditing ➤ Acquire the effective internal control system and its vouching system ➤ Analyze the performance of verification and valuation of assets and liabilities ➤ Explain about company auditor, removal, appointment and rights ➤ Gain knowledge about investigation of auditing. 		
Unit	Topics	Hours
I	Introduction To Auditing Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.	13
II	Internal Control and Check Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.	15
III	Assets and Liabilities Valuation Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.	16
IV	Appointment And Removal Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.	16
V	Investigation Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.	15

Text Book: Kamal Gupta, "Auditing ", Tata Mc Gra Hill Publications, New Delhi.

Reference Books:

1. *B.N. Tandon, "Practical Auditing", S Chand Company Ltd. New Delhi.*
2. *F.R.M De Paula, "Auditing", the English language Society and Sir Isaac Pitman and Sons Ltd, London*
3. *Spicer and Pegler, "Auditing: Khatalia's Auditing", Vikas Publishers, Chennai.*
4. *Ravindra Kumar, Virender Sharma, "Auditing: Principles and Practice", PHI Learning, New Delhi.*
5. *S.K.Basu, "Auditing Principles and techniques", Pearson Education in india, Noida.*


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Code No	Subject	Semester No
16CBU25	INTERNATIONAL BUSINESS STRATEGY	VI
Objective: To enable the students to understand the international business strategy adaptation.		
Course outcome: On the successful completion of the course a student will be able to		
<ul style="list-style-type: none"> ➤ Understand the multinational enterprise and challenges by international business strategy. ➤ Survey the knowledge about business environment for trading procedure. ➤ Scrutinize the information on global business planning relate to HRM, political, risk and negotiation strategy. ➤ Analyse the business strategic plan and corporate strategic for other countries business. ➤ Interpret the international business and future challenges regard to horizons and joint ventures strategies. 		

Unit	Topics	Hours
I	Introduction to international business World of International Business- Challenges of International Business.- Multinational Enterprises- Triad and International Business.	13
II	Business environment Environment of International Business- International Politics and Economic Integration- International Culture International Trade- International Trade International Finance.	15
III	International Business Planning International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy-Global sourcing –Global supply management and technology transfer Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management.	16
IV	International Business Strategy International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community- Doing Business In Japan Doing Business in North America -Doing Business in Non-Trial Nations .	16
V	International Business Challenges International Business Horizons - International Joint Ventures - Future Challenges of International Business.	15

Text Book: Bhalla.V.K. and Shivaramu. "S., International Business: Environment and Management", Anmol Publications, New Delhi.

Reference books:

1. **Rungman.A.M and Hodgetts. R.M.**, "International Business; A Strategic Management Approach", McGrawhill, Inc, New Delhi .
2. **Keelal.A.G.**, "Global Business Strategy", South –Western, USA.
3. **Garland.J. and Farmer.** "R.N., International Dimension of Business Policy and Strategy", PWS-KENT Publishers , New York
4. **Nagandhi.A.R.**, "International Management", PHI, New Delhi.
5. **Davidson.W.H.**, "Global Strategic Management" , John Wiley and Sons, New Jersey.

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(For the students admitted from the academic year 2016-2017 onwards)		
Code No	Subject	Semester No
18CBU26	ELECTIVE : (A) TOURISM MARKETING	VI
Objective: To Gain thorough knowledge in tourism marketing activities.		
Course outcome: On the successful completion of the course a student will be able to <ul style="list-style-type: none"> ➤ Outline the core concept with various contents of tourism marketing ➤ Analyze and segment the market based on the needs ➤ Acquire the different marketing strategies, product life cycle and its relationship ➤ Indicate the various categories and approaches of planning programs ➤ Gain knowledge about tourism marketing products like hotel, resort and travel agencies. 		
Unit	Topics	Hours
I	Introduction To Tourism Marketing Core concepts in Tourism marketing; Needs, Wants, Demands, Products markets. Marketing management philosophies - Production, Product, Selling, Marketing and societal Perspectives - Economic importance of Tourism marketing.	12
II	Analysis and selection of Market Measuring and forecasting tourism demand - Forecasting methods - Managing capacity and demand- Market Segmentation Targeting and Positioning (STP).	12
III	Tourism Marketing strategies Developing Tourism marketing environment, Consumer buying behaviour, Competitive differentiation and competitive marketing strategies - New product development. product life cycle, Customer satisfaction and related strategies in internal and external marketing- Interactive and relationship marketing.	12
IV	Marketing Planning Programmes Product and product strategies - Product line, Product mix Branding and packaging - Pricing considerations - Approaches and strategies - Distribution channels and strategies	12
V	Tourism Marketing products Service characteristics of tourism - Unique features of tourist demand and tourism product, Tourism marketing mix - Marketing of Tourism Services : Marketing of Airlines, Hotel, Resort, Travel Agencies and other tourism related services - Challenges and strategies.	12

Text Book: Sinha, P.C : "Tourism marketing", Anmol Publications, Delhi, .

Reference books:

1. Kotler, Philip, " Marketing Management & Hospitality and Tourism Marketing", Himalaya Publishing House, Mumbai.
2. Vearne, Morrisson Alison, " Hospitality marketing", Routledge, London.
3. Kotler, Philip and Armstrong Philip, "Principle of Marketing", , Prentice-Hall India, New Delhi.
4. Assael H., "Consumer Behavior and Marketing Action", kent Publication, Boston.
5. Singh Raghbir, "Marketing and Consumer Behaviour", Thomas Nelson Publishers, Delhi.

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<i>(For the students admitted from the academic year 2016-2017 onwards)</i>		
Code No	Subject	Semester No
18CBU26	ELECTIVE : (B) EMERGING TRENDS IN TOURISM	VI
Objective: To enable the students to be well versed in tourism industry activities.		
Course outcome: On the successful completion of the course a student will be able to <ul style="list-style-type: none"> ➤ Describe about the dimensions and types of emerging tourism ➤ Acquire the detail concept of eco tourism and sustainable tourism ➤ Analyze the impact of tourism with different environmental condition ➤ Discuss the detail concept, legal issues and responsibilities of travel agencies ➤ Gives clear idea about inbound and outbound tourism packages and destinations 		
Unit	Topics	Hours
I	Adventure Tourism Different new types of concepts emerging in Tourism and its Dimensions- Concept of Adventure - Types of adventure sports and tourism - Land based Adventure (Trekking, Mountaineering, Rock Climbing etc) - Water based adventure (Water surfing, white water rafting, para-sailing etc) and Air based adventure (Parachute jumping, Gliding, para-gliding etc).	12
II	Eco Tourism And Sustainable Tourism Concept of ecotourism and sustainable tourism and its Management - The impacts of ecotourism in an area (positive and negatives)- Some best practised ecotourism sites in world - Eco-tel and Eco resorts - Theme Parks - Rural and Urban Tourism.	12
III	Tourism Impacts Socio- cultural impacts of tourism - Economic impact and Environmental impact- Environment Impact Assessment - Approach to evaluating Impacts and Control Measures - Measuring Economic Costs and Benefits.	12
IV	Legal Issues Principles and practices in Business ethics - Ethical and legal responsibilities of Travel Agencies - A study of laws relating to accommodation, Travel Agency, Airways, and Surface Transport. Consumer Protection Act, 1986 - A study of laws related to Ancient Monuments Preservation Act,1904 - Ancient Monuments & Archaeological site and Remains Act,1972- A study of laws relating to foreigners Act, 1946 - Foreign Exchange Regulation Act,1973, Passport Act, 1967 and Wildlife Protection act, 1972.	12
V	Outbound and Inbound Tourism Trends Introduction to Demand for Tourism Patterns - Determinants and Motivations of Tourism Demand - Measuring the Tourism Demand -Tourism Statistics: Types of Tourist Statistics and their sources and limitations – Domestic Tourism sources - Methods and dimensions - International Tourism: sources, methods, Dimension. Emerging trends, cause of variation of tourism trends. Some important outbound and inbound Tourism packages and destinations	12

Text Book: Pearce, D.G. and Butler, R.W. *Contemporary issues in tourism development*, Routledge, London.

Reference books:

1. V.K. Gupta, "Tourism in India", Gian Publishing House, New Delhi.
2. Dixit, M. "Tourism Products", Royal Publishers, USA.
3. Bhatia, A.K., "Tourism Development, Principles and practices" Sterling Publishers (P) Ltd., New Delhi.
4. Christopher J. Holloway, "The Business of Tourism", Macdonald and Evans, Plymouth, UK.
5. Hall, CM and Page, SJ. "The Geography of Tourism and Recreation", Routledge, London.

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