

M.Com (2014 Scheme) Elective (Marketing)

SEMESTER III

CO231	Paper 1	Income Tax Planning and Management
CO232M	Paper 2	International Marketing
CO233M	Paper 3	Consumer Behavior
CO234M	Paper 4	Services Marketing

SEMESTER IV

CO241M	Paper 1	Advertising and Sales Promotion
CO242M	Paper 2	Logistics Management
CO243M	Paper 3	Marketing Research
CO244M	Paper 4	Indirect Taxes

SEMESTER III
CO231- PAPER 1
INCOME TAX PLANNING AND MANAGEMENT

Objectives

1. To expose the students to the latest provisions of Income Tax Act.
2. To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.

Expected Outcome

Students will get working knowledge regarding legitimate way of tax planning under different financial/ managerial decisions after taking into consideration the impact of Direct Tax Laws.

Module 1:Heads of Income- Income from Salary- Income from House Property- Income from Business or Profession- Capital Gains- Income from other Sources- Computation of Total Income. (25 hrs)

Module 2:Clubbing of Income- Aggregation of Income- Set off and Carry forward of Losses- Deduction from Gross Total Income. (10 hrs)

Module 3:Tax Planning- Tax Management- Tax Evasion- Tax Avoidance- Nature and Scope of Tax Planning and Management- Significance of Individual, Firm, and Corporate Tax Planning and Management. (8 hrs)

Module 4: Assessment of Individuals and Firms- Assessment of Individuals-Tax Incidence on Individuals- Taxable Income – How Computed- Problems on Computation of Taxable Income- Hints for Tax Planning of Individuals- Assessment of Firms-meaning of Partnership – conditions of 40 (b)- Change in Constitution of Firm- carry forward and set off of loss in the case of change in constitution- Computation of Income of Firm- Tax- Assessment of Partners of a firm- Hints for Tax Planning. (25 hrs)

Module 5:Assessment of Companies-Definitions- Taxable Income and Tax Liability-How Computed- Minimum Alternative Tax- Tax on distributed profits of domestic companies- tax on income distributed to unit holders- Tax on income received from venture capital companies and venture capital fund- Problems on Computation of

Taxable Income of Corporate Assessee. Tax Planning and Management Decisions- Tax Planning with reference to Financing and Investment Decisions – Make or Buy- Own or Lease-Repair or Replace- Employee Remuneration- Setting up of New Business- Location Aspect- Amalgamation or Demerger .(30 hrs)

Module 6: Double Taxation Relief- Meaning- Double Taxation Relief Applicable to Individuals, Firms and Corporate- Double Taxation Avoidance- GAAR (General Anti Avoidance Rules) (10 hrs)

NB: 1. Some Case Studies Involving the Learning

3. Necessary Inputs from B. Com Programme

References:

Books

1. Singhania, V.K: Direct Tax Planning and Management, Taxman, N.Delhi
2. Singhania V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi
3. E. A Srinivas: Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill
4. Mehrotra HC : Direct Tax Planning
5. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers
6. Bhagavath Prasad: Direct Tax Law and Practice
7. Lakhotia RN : Corporate Tax Planning

Journals and Circulars

1. Chartered Accountant Today – Taxman for Current Reading
2. Circulars Issued by CBDT
3. Journal Chartered Accountant.

SEMESTER III
CO232M- PAPER2
INTERNATIONAL MARKETING

Objectives:

- *To familiarize the students with the concept and issues of international marketing and enable them to analyze the foreign market environment and develop international marketing strategies for a business firm.*
- *To build skills and respect toward the understanding of cultures of nations by critically analyzing the social, political, legal, and economic forces that affect the business performance of international marketing.*

Module 1:Introduction: Introduction to marketing (Basic concepts only), International Marketing- an overview; International marketing management process, International marketing information system. International Market Segmentation, Targeting and Positioning; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting -up of wholly owned subsidiaries abroad.

(22hrs)

Module 2:Global Marketing Environment: Economic Environment, Socio-cultural Environment, Legal and statutory framework, Need for Environmental analysis, Country Risk Analysis, Global Marketing Research and information System, Research Process of International Marketing.

(16hrs)

Module 3:International Product Planning and Pricing decisions: International marketing mix International product policy ; Product positioning in foreign market; Product standardization and Adoption ; Brands, Trademarks, Packaging and Labeling ; International marketing of services ; International product pricing policy ; Factors affecting international price determination ; methods of Pricing for international markets.

(25 hrs)

Module 4:International Distribution Decisions: Distribution channel- from traditional to modern channel structures, Intermediaries for international markets-their roles and

functions; Factors affecting choice of channels; Locating, selecting and motivating channel members; International logistics and supply chain management; Planning and Issues . (20 hrs)

Module 5:International promotional policy: Concept; International advertising; Developing International advertising strategy ; International sales promotion strategies ; Other forms of promotion for global markets. (15 hrs)

Module 6 :Emerging trends in International Marketing: International Marketing through Internet; Ecological concerns and international marketing ethics. (10 hrs)

References

1. Dr.K. Karunakaran, 'Marketing Management (Text and cases in Indian Context)'. Himala Publishing House.
2. Philip Kotler and Kevin Lane Keller,' Marketing Management', Prentice Hall.
- 3.Dana – Nicoleta, Laseu, 'International Marketing', Biztantra.
4. Warren J. Keagan, Mark Green, 'Global Marketing 3/e, Prentice Hall.
5. Cateora, Phillip R. ;Grahm, John L. and PrashantSalwan,InternationalMarketing,TataMcGraw Hill.
6. Philip R. Cateora, John Graham, 'International Marketing', Irvine – Sage Publications.
7. Michal R. Czinkota, Illkka A. Ronkainen, 'Best Practices in International Marketing', Harcourt college Publishers.
8. P.K. Vasudeva, 'International Marketing' Excel books.
9. R. Srinivasan, 'International Marketing' Prentice Hall India.
10. Rajagopal, International Marketing, Vikas Publishing House.
11. Francis Cherunilam, 'International Business', PHI Learning Private Limited

SEMESTER III

CO233M-PAPER 3

CONSUMER BEHAVIOUR

Objectives :

1. To create an awareness about the consumer decision- making processes.
2. To provide an understanding of the wide range of social, cultural and economic factors which influence consumer behaviour

Module 1 : Introduction to Consumer behaviour –Consumer Behaviour and Marketing Strategy, Understanding consumers and market segments. Evolution of Consumer behaviour, Consumer analysis and business strategy. (18 hrs)

Module 2: Psychological foundation of Consumer Behaviour – Consumer Motivation, Personality and Consumer Behaviour, Learning and Behaviour Modification, Information Processing, Memory Organization and Function, Attitude Formation and Attitude Change. (20 hrs)

Module 3: Social and Cultural Environment, Economic, Demographic, Cross Cultural and Socio-cultural Influences, Social Stratification, Reference Group and Family Influences, Personal Influence. (15 hrs)

Module 4: Consumer Decision Process – High and Low Involvement, Pre-Purchase Processes, Purchase, Post Purchase Processes, Consumption and Evaluation, Brand Loyalty and Repeat Purchase Behaviour. Consumer Behaviour and E-Business, Online Buyer Behaviour, Consumer Decision Making Process on the Net. (20 hrs)

Module 5 : Consumerism : The roots of Consumerism , Consumer Safety, Consumer Information, Environmental Concerns, Consumer Privacy, Legislative Responses to Consumerism and Marketer Responses to Consumer issues .Consumer Protection: Rights of Consumers, Consumer Protection Act 1986, Central Consumer Protection Council, State Consumer Protection Councils, Consumer Dispute Redressal Agencies,

Consumer dispute Redressal Forum, National Consumer Dispute Redressal Commission.
(15 hrs)

Module 6: Organisational Buying Behaviour –Difference between individual consumer and organisational consumer, Steps in Organisational Buying process. Consumer Behaviour Models: The economic model, Learning model, Psychoanalytic model, the sociological model, Howard-Sheth model, EKB model, Nicosia model, Bettman's Information Processing model, Elaboration Likelihood model. (20 hrs)

References

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002
2. Kumar: Conceptual Issues in Consumer Behaviour: The Indian Context, Pearson Education, New Delhi 2003.
3. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi, 2003.
4. David L Loudon and Albert J Della Bitta, Consumer Behaviour, 4/e TMH, New Delhi, 2002.
5. Schiffman, L.G. and Kanuk LL Consumer Behaviour, 8/e, Pearson Education, New Delhi, 2003.
6. Roger D.Black Well et al, Consumer Behaviour, 9/e Thomson, New Delhi, 2002.
7. K.K.Srivastava, Consumer Behaviour, Galgotia Publishing Co. New Delhi, 2003.
8. Henry Assael, Consumer Behaviour, 6/e, Thomson, New Delhi, 2001.
9. Michael R.Solomon, Consumer Behaviour, 5/e, PHI, New Delhi, 2003.
10. Philip Kotlar: Marketing Management.
11. Philip Kotlar, Kevin Kellar, Abraham Koshy, Mithileswar Shah, Marketing Management-South Asian Perspective, 14th edition, Pearson Education, New Delhi

SEMESTER III
CO234M-PAPER 4
SERVICES MARKETING

Learning Objectives

1. *To understand the differences between services and physical goods and to understand how these differences translate into marketing.*
2. *To prepare students to be successful managers in this increasingly service-oriented economy.*

Module 1: Marketing Services -Concept of services – importance - Goods & Services marketing - Growth of the service sector - Emergence & Reasons for the growth of service sector in India, - Product to Services, the Challenges - The Service Sector - Meaning and Types of Service - Why Services Marketing? - Classifying Services - Service economy and the nature of services – Service Marketing Implications - Service and Technology - Designing of the service, blueprinting, using technology developing, human resources, building service aspirations. (10 hrs)

Module 2 :The Services Marketing Mix- 7 P's of service marketing - *Product* - Product differentiation, product levels - *Pricing* of services- pricing concepts, pricing strategies for services - *Place*-Service distribution, components of service delivery system, potential management, problems associated with services delivery - *Promotion*- Challenge of Service communication - Service Advertising Strategies - *People*- Importance of people in service marketing, Role of various people involved - *Physical Evidence* - concept of Physical Evidence, types of Physical Evidence in various services - *Process*-concept, types of process. (25 hrs)

Module 3:Consumer Behaviour in Services - Customer Behavior in Service Settings - Consumer Choice - Consumer Experience – Post Experience Evaluation - Customer Expectations of Service - Importance of Customer Expectations - Factors that Influence Customer Expectations of Service - Issues Involving Customer Service Expectations - Ensuring high Customer Satisfaction - Understanding differences among Consumers -

Internal marketing of Services – Customer Experience Management (CEM) - Customer Satisfaction Measures - Demand Management in Services - Supply and Demand considerations in Services – E Services Marketing. (20 hrs)

Module 4: Dimensions of Service Quality -Delivering Quality Service - Challenges of Measuring Service Quality - Employees role in Service Delivery - Service quality research and measurement- SERVQUAL - Quality standards, factors and solutions - Developing appropriate and effective communication about service quality - Service Product - Service Processes - Service Recovery - How Customers Respond to Service Failures - Recovery Expectations - Service Recovery Strategies - Service Recovery Process - Service Guarantees - The Customer Gap - The customer expectations versus perceived service gap - Closing the Gaps - Key factors and strategies for closing the gap - GAPS Model of Service Quality. (25 hrs)

Module 5: Building Customer Relationships in Services- CRM issues in services - Relationship Marketing - Strategizing on HRM - Employee Role in Service Delivery - Service Culture - The Critical Importance of Service Employees - Boundary-Spanning Roles - Service delivery and Organization Culture and Climate - Focusing on the Customer - Relationship Development Strategies - Relationship Challenges. (13 hrs)

Module 6:Modern Trends in Services Marketing- *Live Project* based on marketing of services in Financial Services/Health Services/Hospitality Services including travel and tourism/Professional Services/Public Utility Services - Developing Sustainable Service Models. (15 hrs)

References:

Books

1. Zeithaml V, Bitner M.J. &GremlerD.D.and Ajay Pandit (2012), *Services Marketing: Integrating customer focus across the firm*. Special Indian Edition, McGraw-Hill Education Pvt. Ltd., New Delhi.
2. Christopher Lovelock and JochenWirtz (2011) *Services Marketing: People, Technology, Strategy*, Seventh Edition, Pearson Publishing.
3. Schmitt, Bernd H. (2003) *Customer Experience Management: A Revolutionary Approach to Connecting with Your Customers*, Wiley, ISBN 0471237744.

4. Ramneek Kapoor, Justin Paul and Biplab Halder (2011) *Service Marketing: Concepts & Practices*, Tata McGraw-Hill Education Private Ltd., New Delhi.
5. Philip Kotler and Paul N Bloom (1984) *Marketing Professional Services*, Prentice Hall, New Delhi.
6. Lovelock and Wright (2002) *Principles of Service Marketing and Management*, 2nd edition, Prentice Hall.
7. S.M. Jha (2003) *Services Marketing*, Himalaya Publishing House, New Delhi. ISBN. 9788170408307
8. Natarajan, L (2013) *Services Marketing*, Margham Publications, Chennai.
9. R. Srinivasan (2014) *Services Marketing: The Indian Context*, Prentice Hall India Learning Private Limited; Fourth edition, ISBN-10: 8120350340.
10. Harsh V. Verma (2011) *Service Marketing: Text and Cases*, Second Edition, Pearson Education; ISBN-10: 8131754472.
11. Rajendra Nargundkar (2010) *Services Marketing*, McGraw Hill Education (India) Private Limited; 3 edition, ISBN-10: 0070682127.
12. Ravi Shankar (2002) *Services Marketing*, Excel Books, ISBN-10: 8174462678.
13. K. Rama Mohana Rao (2011) *Services Marketing Paperback*, Pearson Education; Second edition, ISBN-10: 8131732258.
14. Adhrian Payne (2009) *The Essence of Marketing*, Prentice Hall of India Pvt. Ltd., New Delhi.

Further Readings

1. Grönroos, C. (2006) Adopting a service logic for marketing. *Marketing Theory*, Vol. 6, No. 4, 317-333.
2. Grönroos, C. (1984) A service quality model and its marketing implications. *European Journal of Marketing*, Vol. 18, No. 4, 36-44.
3. Parasuraman A., Zeithaml, V. A. & A. Malhotra (2005) E-S-QUAL a multiple scale for assessing electronic service quality, *Journal of Service Research*, Vol. 7, No. 3, 213-233.

4. K. Douglas Hoffman and John E. G. Bateson (2008) Services Marketing: Concepts, Strategies, & Cases, Fourth Edition, available at http://www.cengagebrain.com/content/hoffman39399_1439039399_02.01_chapter01.pdf

SEMESTER IV

CO241M-PAPER- 1

ADVERTISING & SALES PROMOTION

This course aims to develop a solid foundation of the concepts and techniques of advertising and sales promotion. It also envisages to equip students to utilise the various marketing communication tools for better marketing decision making.

Module 1 :Marketing Communications- Meaning; Marketing Communications Mix; Factors Affecting Marketing Communications Mix; Marketing Communication Process; Models of Marketing Communications; Marketing Communications Planning and Budgeting Process. (16 hrs)

Module 2:Advertising- Definition, Importance & Scope; Types of Advertising; Integration of Advertising with Other Elements of Marketing Communication Mix; Role of Advertising in Branding; Advertising for Industrial Products; Advertising Planning and Objectives; Budgeting; Creative Strategy- Big Idea, Advertising Appeals, Advertising Execution Styles; Celebrity Endorsement; Creative Tactics & Format; Creative Execution of Print & Television Advertisements (22 hrs)

Module3: Advertising Media Planning & Strategy- Media Types; Media Objectives; Media Selection; Media Budgeting; Media Scheduling; Implementation of Media Plan; The Internet as an Advertising Medium- Online advertising, Search Engine Marketing, Pay Per Click Advertising; Online Banner Advertisements, Pop-ups, Viral Advertising; Media Research (20 hrs)

Module 4: Advertising Agency- Role, Functions, Organisational Set-up; Types of Advertising Agencies; Selection & Compensation of Advertising Agencies; Regulatory Framework of Advertising in India- Legislations affecting advertising; Role of ASCI & AAI in the regulation of advertisements; Ethical and Social Aspects of Advertising- Surrogate Advertising, Subliminal Advertising. (16 hrs)

Module5: Sales Promotion- Definition, Importance & Scope; Need and Objectives of Sales Promotion; Types of Sales Promotion- Consumer, Trade & Sales Force Promotion; Developing and Implementing Sales Promotion Campaign; Sales Promotion Budgeting; Sales Promotion Evaluation; Effect of Sales Promotion on Brand Equity; Recent Trends in Sales Promotions; Legal & Ethical Aspects of Sales Promotion. (20 hrs)

Module 6: Integrated Marketing Communications- Definition & Scope, Evolution of IMC; Role of IMC in the Marketing Planning Process; Reasons for the Growth of IMC, Integration Process of Marketing Communications; IMC for Consumer & Industrial Products; Ways for Successful Implementation of IMC; IMC Budgeting; Online Marketing Communications; Legal & Regulatory Aspects of IMC. (14 hrs)

References:

1. Kruti Shah & Alan D'Souza, Advertising & Promotions: An IMC perspective, Tata McGraw Hill
2. S H HKazmi&Satish K Batra, Advertising & Promotions, Excel Books
3. S.A. Chunawalla& K.C. Sethia, Foundations of Advertising Theory & Practice, Himalaya Publishing
4. Manendra Mohan, Advertising Management-Concepts and Cases, TMH
5. Chunawalla, S.A., Advertising, Sales and Promotion Management, Himalaya Publishing House, Mumbai
6. George Belch, Michael Belch &KeyoorPurani: Advertising and Promotion-An Integrated Marketing Communications Perspective, Tata McGraw Hill
7. Terence A. Shimp, Advertising & Promotion: An IMC approach, Cengage Learning
8. Aakar, Batra& Myers Advertising Management, Prentice Hall
9. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education, 7th Edition, 2007.
10. Kenneth Clow& Donald Baack, Integrated Advertisements, Promotion & Marketing communication, Prentice Hall of India
11. Tom Duncan: Principles of Advertising & IMC, Tata McGraw Hill
12. Philip Kotler, Kevin Lane Keller, Abraham Koshy&MithileswarJha, Marketing Management: A South Asian Perspective, Pearson Education
13. Bolen William H, A Genre-based Analysis of Property Advertisements, London John Wiley & Sons

Journals:

1. Journal of Advertising
2. Journal of Marketing

3. Indian Journal of Marketing
4. Indian Management
5. Journal of Consumer Behaviour

SEMESTER IV
CO242M-PAPER 2
LOGISTICS MANAGEMENT

Objective: The objective of this course is to provide the participants with a good knowledge on Logistics and Supply Chain Management and how these topics can be related with the organization and their business needs.

Module 1: Introduction to Logistics Management- Logistics Management - The importance of logistics management for whole- of- life costs control-Logistics Management in the capital procurement process – Logistics Functions – Objectives of Logistics Management – Decisions in Logistics Management – Inventory Management - Reverse logistics. (18 hrs)

Module 2: Supply Chain Management (SCM) - Concept of SCM- Components- Features-Key issues in SCM, The SCOR Model- The Supply Chain Metrics, Customer focus in SCM , Inventory Management Issues - Make or Buy decision- indigenous and global sourcing, Development and Management of suppliers- Cost management- Negotiating for purchasing and subcontracting- Purchase insurance. (20 hrs)

Module 3: Manufacturing, Scheduling and Warehousing - Manufacturing flow system- Work flow automation- Strategic Partnering - Material handling system design and decision - Warehousing- Warehousing Operations - Warehousing Ownership Arrangements - Warehouse Decisions. (15 hrs)

Module 4: Logistics Information System - Computer-aided Acquisition and Life-Cycle Support (CALs) – Decision Support System in Logistics – Logistics Information System – Technologies in Logistics Information System - Formulating Logistics Strategy. (15 hrs)

Module 5: Integrated Logistics Support (ILS)- Integrated Logistics Support concepts – Major elements of Integrated Logistics Support and need for an integrated approach – Logistics Support Analysis – The purpose of Logistics Support Analysis - Logistics Support Analysis Operations and Limitations – Alternative ILS solutions and Life Cycle Costs – Types of Life Cycle Costs – Life Cycle Costing Model. (20 hrs)

Module 6: Live Mini Project – The Student has to be provided with an area of study under Logistics Management; in which he or she has to undergo a live mini project (20 hrs)

{*Note: The project is to be evaluated internally under the Component Internal Assessment*}

References:

Books:

1. Agrawal D.K, Textbook of Logistics and *Supply Chain Management*, Macmillan Publishers.
2. *Christopher Martin, Logistics And Supply Chain Management : Strategies For Reducing Cost And Improving Service*, Pearson Education
3. Sunil Chopra, Peter Meindl, *Supply Chain Management (Strategy, Planning and Operation)*, Pearson Education, India.
4. Sople V.V, Logistics Management, Pearson Education

Journals:

1. International Journal of Logistics and Supply Chain Management
2. Indian Journal of Logistics Systems and Management

Live Mini Project:

The ideology behind the live mini project is to enable the students to get a practical exposure to the corporate arena and to gain knowledge into the aspect of study undertaken by them. The project aims in creating a sense of workmanship among the student community, which in turn will aid them in getting trained to meet the challenges of the business environment.

These are a few suggested areas in which the students can undertake their project work in an organization.

- 1) Role of Logistics in design service
- 2) The role of Distribution channels in Logistics
- 3) The role of Logistics in linking business and functional strategies
- 4) Supply chain management in a construction industry
- 5) Supply chain management in a huge retail store
- 6) Role of Information Technology in the Logistical functions of an organization
- 7) Inventory management model of a manufacturer
- 8) Supply chain integration and strategic partnering
- 9) Integrated Logistics System of a manufacturer
- 10) Ascertaining the life cycle cost

SEMESTER IV
CO243M- PAPER 3
MARKETING RESEARCH

Objectives:

This course aims to help students:

- Discuss what market research is and how, why, and when it's useful
- Identify a range of market research tools
- Use these tools to solve business problems and craft business strategies

Expected Outcome

The goal of the course is to familiarize students with the fundamentals of Marketing Research. Marketing Research involves developing research questions, collecting data, analyzing it and drawing inferences, with a view to making better business decisions.

Teaching Hours: 108

Module 1: Introduction -Introduction to Market Research Types of Research – Basic & Applied, Nature, Scope, Objectives, Importance & Limitations of Market Research. Marketing Research activities – Steps involved in Research process - Problem identification and definition; Determination of information needs; Developing research proposal-Market research v/s Marketing research-Research Design – types of Research Design .
(20 hrs)

Module 2: Method of data collection- Sources and collection of Marketing Data. Secondary data – Advantages & Limitations, Sources – Govt. & Non Govt. Primary Data – Advantages & Limitations, Sources, Methods of Collection Primary Data – Observation, Mail, Personal Interview, Telephonic Interview, Internet Interviewing-

survey errors.

(15 hrs)

Module 3: Sampling -Sampling, Questionnaire & Scaling Techniques. Probability and Non Probability Sampling, Sampling methods, Sample Design.Questionnaire design and drafting. Scaling techniques like Nominal, Ordinal, Interval, Ratio, Perceptual Map, Semantic Differential, Likert, Rating& Ranking Scales. Hypothesis testing-Introduction-Types of tests and test selection- One sample test-Two-Independent Sample tests-Two-related sample tests-Chi-square test-Tests for large and small samples-ANOVA.

(25 hrs)

Module 4: Data processing and analysis of data - Data Processing and Tabulation- Editing coding, problems in editing, tabulation. Data Analysis- Measurement of central tendency, dispersion, univariate analysis, bivariate analysis, multidimensional analysis- Multivariate analysis, (Factor analysis, cluster analysis, multidimensional analysis, conjoint analysis).-Market and Sales Analysis-Sales forecasting – objective and subjective methods-Test marketing-positioning research. (28 hrs)

Module 5:Emerging trends in Marketing Research-Marketing research in the social media (facebook, myspace, blogs)-Marketing research in the motion picture industry-Marketing research in the TV industry-In-store shopper marketing-Online brand perception research-Online targeted advertising - Applications of Marketing Research - Product research; Advertising research; Market and sales analysis; Marketing research in India; Ethical issues related to marketing research. (10hrs)

Module 6: Marketing research writing -Interpretation and Report Writing: Interpretation, types of research reports, guidelines for writing a report-Purpose of Report-Classification of Report-Functions of Research Report- Principles of report writing-Fundamentals of good reports-writing a report format, evaluation of research report. (10 hrs)

References:

Books

1. Marketing Research by RamanujMajumdar
2. Marketing Research by Mishra
3. Marketing Research by MV Kulkarni
4. Marketing Research by DM Sarawte.
5. Research for Marketing Decisions by Paul Green, Donald Tull.
6. Marketing Research-RajendraNargundkar(Tata Mc)
7. Business research Methods-Donald R.Cooper.
8. Market research-G.C.Beri
9. Marketing Research -Aaker
10. Marketing Research -Tull& Hawkins

SEMESTER IV
CO244M-PAPER 4
INDIRECT TAX ES

Objectives : 1. To gain expert knowledge of the principles and laws relating to the Service Tax, Central Excise Duty, Customs duty and Central Sales Tax

Module 1:Introduction- Definition – Scope – Nature – Difference between direct and indirect tax **(4 hrs)**

Module 2:Service Tax in India - Procedure- Introduction – Exempted Services Vs Services included in the negative list - General exemption from payment of Service Tax - Registration- issue of invoice – bill or challan or consignment note – person liable to pay Service Tax - Payment of Service Tax – Exemptions available for small service providers - returns – Large tax payer – records and access to a registered premises. **(23hrs)**

Module 3:Demand, Adjudication, Offences and Other Provisions- Assessment - Recovery of service tax – Provisional attachment – Publication of Information in respect of defaulters – Penal consequences – reasonable Cause – Prosecution cause – Power to search premises – Appeals – Recovery of amount due to Central Government – Power of Central Govt. to grant exemption – Power to Grant Rebate – Power to make Rules - GATT and Tax **(20 hrs)**

Module 4:Central Excise Duty- Definition of Central Excise Duty- Nature of Excise Duty – Scope of Excise Duty – Levy – Kinds of excise duty – Merits and Demerits of Excise duty - important definitions—General Procedures of Central Excise -- registration – Central Excise Duty Authorities and their Powers –Penalties, Offences and

Punishments - Appeals and Revisions- Tax Liability and Valuation of Goods–Penalties, Offences and Punishments-Concession to small scale industries **(20 hrs)**

Module 5 Customs Duty- Definition of Customs Duty – Importance – demerits - Important definitions – basis of determining Customs Duty – Import and Export Manifest- Specified Goods - Export policy -CustomsDuty Authorities and Powers – Penalties and Prosecutions – Appeals and revisions–Tax liability and valuation of Goods - Baggage Rules –Import procedure and Documents – Export Procedure and Documents. **(20 hrs)**

Module 6: Central Sales Tax - Definition of Central Sales Tax- brief history – Central Tax Sales (Amendment) Act – 2001 – Important features of the Act - Objects of enacting the Central Sales Tax Act– Important definitions - Principles for determining different Categories of Sales – Sales Tax Liability – Registration of Dealers – Levy and Collection of Tax- Penalties and Prosecution – Sales Tax Authorities – Application of State Sales Tax Law –Power of Government to make Rules –Liability in special cases – Settlement of Disputes **(22 hrs)**

References :

1. Indirect Taxes - Dr. H.C Mehrotra and Prof.V.P. Agarwal, SahityaBhavan Publications, Agra
- 2.Indirect Taxes – V.S.Datey, Taxman Publications, New Delhi.
3. Indirect Taxes – Dr. V. Balachandrran, Sultan Chand and Sons, New Delhi

