KARPAGAM ACADEMY OF HIGHER EDUCATION,  
(Deemed to be University)  
(Established Under Section 3 of UGC Act 1956)  
MASTER OF COMMERCE (Computer Applications)  
M.Com.  
(For the Students admitted during the year 2016 – 2018 Batch onwards)

Scheme of Examination

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Objectives and Outcomes</th>
<th>Instruction Hours / Week</th>
<th>Credits</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>PEOs</td>
<td>Pos</td>
<td>L</td>
<td>T</td>
</tr>
<tr>
<td>17CMP101</td>
<td>Corporate Finance</td>
<td>I,II</td>
<td>a,e</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP102</td>
<td>Managerial Economics</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP103</td>
<td>Operations Research</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP104</td>
<td>Advanced Corporate Accounting</td>
<td>I,II, IV</td>
<td>a,e,b,g,h,i</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP105A</td>
<td>Financial Markets and Institutions</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP105B</td>
<td>Marketing Management</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP105C</td>
<td>Human Resource Development</td>
<td>I,II</td>
<td>a,e</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP106</td>
<td>Organizational Behavior</td>
<td>I,II</td>
<td>a,e</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>17CMP111</td>
<td>Computer Application in Business (Practical)</td>
<td>I, II, III</td>
<td>a,e,c,d,f</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Journal Paper Analysis &amp; Presentation</td>
<td>III</td>
<td>c,d,f</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td><strong>22</strong></td>
<td><strong>8</strong></td>
<td><strong>24</strong></td>
</tr>
</tbody>
</table>

Semester II

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Objectives and Outcomes</th>
<th>Instruction Hours / Week</th>
<th>Credits</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>PEOs</td>
<td>Pos</td>
<td>L</td>
<td>T</td>
</tr>
<tr>
<td>17CMP201</td>
<td>Applied Cost Accounting</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP202</td>
<td>Retail Management</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP203</td>
<td>Direct Taxation</td>
<td>III</td>
<td>c,d,f</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP204</td>
<td>Insurance and Risk Management</td>
<td>I,II</td>
<td>a,e</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP205A</td>
<td>Advertisement and Sales Promotion</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP205B</td>
<td>Security Analysis &amp; Portfolio Management</td>
<td>III</td>
<td>c,d,f</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>17CMP205C</td>
<td>Strategic Human Resource Management</td>
<td>I,II</td>
<td>a,e</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Semester</td>
<td>Credits</td>
<td>Lectures</td>
<td>Tutorials</td>
</tr>
<tr>
<td>-------------</td>
<td>--------------------------------------------------</td>
<td>----------</td>
<td>---------</td>
<td>----------</td>
<td>-----------</td>
</tr>
<tr>
<td>17CMP206</td>
<td>Human Resource Management</td>
<td>I, II</td>
<td>4</td>
<td>2</td>
<td>40</td>
</tr>
<tr>
<td>17CMP211</td>
<td>Tally (Practical)</td>
<td>I, II, III</td>
<td>4</td>
<td>2</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Journal Paper Analysis &amp; Presentation</td>
<td>III</td>
<td>2</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
</tr>
</tbody>
</table>

Semester III

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Semester</th>
<th>Credits</th>
<th>Lectures</th>
<th>Tutorials</th>
<th>Theory</th>
<th>Practical</th>
</tr>
</thead>
<tbody>
<tr>
<td>17CMP301</td>
<td>Management Accounting</td>
<td>IV</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP302</td>
<td>Business Research Methods and Techniques</td>
<td>III</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP303</td>
<td>Indirect Taxation</td>
<td>III</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP304</td>
<td>Business Environment</td>
<td>IV</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP305A</td>
<td>International Financial Management</td>
<td>IV</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP305B</td>
<td>Consumer Behavior</td>
<td>IV</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP305C</td>
<td>Labour Legislation</td>
<td>I, II, III</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP306</td>
<td>Financial Services</td>
<td>I, II, III</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP311</td>
<td>SPSS (Practical)</td>
<td>I, II, III</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td></td>
<td>Journal Paper Analysis and Presentation</td>
<td>III</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
<td>0</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>8</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
<td>280</td>
<td>420</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
<td>0</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>8</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
<td>280</td>
<td>420</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
<td>0</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>8</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
<td>280</td>
<td>420</td>
</tr>
</tbody>
</table>

Semester IV

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Semester</th>
<th>Credits</th>
<th>Lectures</th>
<th>Tutorials</th>
<th>Theory</th>
<th>Practical</th>
</tr>
</thead>
<tbody>
<tr>
<td>17CMP401</td>
<td>Corporate Administration and Secretarial Practice</td>
<td>IV</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>17CMP402</td>
<td>Entrepreneurship and Small Business Management</td>
<td>IV</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>40</td>
</tr>
<tr>
<td>17CMP491</td>
<td>Project and Viva Voce</td>
<td>III</td>
<td>0</td>
<td>0</td>
<td>23</td>
<td>8</td>
<td>80</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7</td>
<td>15</td>
<td>80</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10</td>
<td>160</td>
<td>240</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>101</td>
<td>1000</td>
<td>1500</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>150</td>
<td>1500</td>
<td>2500</td>
</tr>
</tbody>
</table>
PROGRAMME OUTCOMES (PO)

a) Postgraduates will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, cost accounting.

b) Postgraduates will have exposure to solve complex commerce problems and analyze problems critically through research based or project based approach of learning.

c) Postgraduates will excerpt information from various sources and apply mathematical, analytical, statistical and IT tools for financial and accounting analysis.

d) Postgraduates will develop an ability to effectively communicate both orally and in written forms.

e) Postgraduates will appreciate the importance of working independently and in a team in order to achieve common goals.

f) Postgraduates will acquire critical and analytical thinking and will be able to apply the same in effective decision making.

g) Postgraduates will acquire professional and intellectual integrity, professional code of conduct, ethics and values to contribute for sustainable development of society by becoming socially responsible citizen.
PROGRAMME SPECIFIC OUTCOMES (PSO)

h) Postgraduates will apply the lifelong learning and exhibit high level of commitment to identify a timely opportunity and use business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large.

i) Postgraduates will acquire managerial positions or take up entrepreneurial ventures by applying the skills and knowledge gained.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

I. Postgraduates will gain advanced knowledge in the domain of commerce, management and finance

II. Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision making process.

III. Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.

IV. Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.
<table>
<thead>
<tr>
<th>Program Educational Objectives</th>
<th>Program Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postgraduates will gain advanced knowledge in the domain of commerce, management and finance</td>
<td>a  b  c  d  e  f  g  h  i</td>
</tr>
<tr>
<td>Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision making process.</td>
<td>✓</td>
</tr>
<tr>
<td>Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.</td>
<td></td>
</tr>
<tr>
<td>Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.</td>
<td>✓</td>
</tr>
</tbody>
</table>
COURSE OBJECTIVES:
To make the students
1. To Explain the core concepts of corporate finance and its importance in managing a business
2. To understand the nature, importance, structure of corporate finance related areas.
3. To impart knowledge regarding source of finance for a business.
4. To develop a conceptual framework of finance function
5. To acquaint the participants with the tools, techniques
6. To know the process of financial management in the realm of financial decision making.

COURSE OUTCOMES:
Learners should be able to
1. Understand the role of a financial manager and their role intaking decisions professionally.
2. Demonstrate knowledge and compute value of money over time
3. Apply the concept to Evaluate the business proposal applying capital budgeting techniques
4. Compute the cost of capital and financial leverage to estimate the optimal capital structure
5. Comprehend the knowledge of assessing the working of organization to assess the liquidity position of the firm.
6. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to finance decisions.

Unit – I
Scope and Functions of Finance – Role of Financial Manager – Goals of Financial Management – Functions of Controller and Treasurers in India

Unit – II
Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings – Weighted Average Cost of Capital

Unit – III

Unit – IV

Unit –V

Note: Theory :80 Marks and Problems : 20 Marks

SUGGESTED READINGS

Text Book

References

COURSE OBJECTIVES:

To make the students

1. To obtain fundamental knowledge on economic concepts and tools that have direct managerial applications.
2. To illustrate the application of economic theory and methodology as an alternative in managerial decisions.
3. To gain a rigorous understanding of competitive markets as well as alternative market structures.
4. To obtain familiarity on the macro level business components like money, banking, monetary policy, fiscal policy, trade, business cycles and balance of payment and understand the forces determining macroeconomic variables such as inflation, unemployment, interest rates, and the exchange rate.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills
6. To enable students to obtain managerial problem solving skills.

COURSE OUTCOMES:

Learners should be able to

1. Apply the economic way of thinking to individual decisions and business decisions
2. Measure the responsiveness of consumers' demand to changes in the price of a goods or service, and understand how prices get determined in markets,
3. Understand the different costs of production and how they affect short and long run decisions and derive the equilibrium conditions for cost minimization and profit maximization
4. Demonstrate an understanding of monetary and fiscal policy options as they relate to economic stabilization in the short run and in the long run
5. Critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
6. Understand and exhibit the communication skills to convey the thoughts and ideas to the individuals and group.

Unit - I

Unit – II
Demand Theory and Analysis – Supply Theory and Analysis

Unit – III
Production Theory – Cost Theory – Cost Concept – Cost Output Relationship – Break Even Analysis

Unit – IV
Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly, Duopoly, Bilateral Monopoly – Monopsony.

Unit – V

SUGGESTED READINGS

Text Book

2. References
6. India Limited.
17CMP103  OPERATIONS RESEARCH

Semester – I
4  -  -  4

COURSE OBJECTIVES:
This course enables the students
1. To provide essential knowledge on Linear programming
2. To offer practical exposure to transportation and assignment problems
3. To gain the knowledge on Assignment and Queuing Theory Problems
4. To train students on Inventory Control
5. To help to facilitates the learning of network analysis
6. To enhance learner knowledge in optimal use of performance measures of queues, optimal use of Inventory and Network scheduling with various applications in mathematics

Course Outcomes
1. Students may gather relevant knowledge for minimizing Operation Cost
2. Students are equipped to cut total cost and able to minimize time required for completing assigned task
3. Students could learn to maintain optimal level of inventory
4. Understand various mathematical applications in industries.
5. Decision making for real time environment.
6. Course concentrates on Linear programming, transportation model, Queuing theory and Inventory

Unit – I

Introduction to Operations Research – Application in Management Decision Making – Linear Programming: Formulation of LPP – Graphical Solution to LPP – Simplex Method (using slack variables only)

Unit - II


Unit- III

Characteristics of Queuing System. Problems in (M/M/1):(∞/FIFO) and (M/M/1):(N/FIFO) models

**Unit - IV**

Inventory Control: Introduction – Costs involved in Inventory – Deterministic EOQ Models – Purchasing Model without and with Shortage, Manufacturing Model without and with Shortage -Price Break

**Unit - V**

PERT and CPM: Network Representation – Calculation of Earliest expected time, latest allowable occurrence time. CPM - Various Floats for Activities – Critical Path-PERT –Time Estimates in PERT- Probability of Meeting scheduled date of Completion of Projects

**SUGGESTED READINGS**

**Text Book**


**References**

COURSE OBJECTIVES:
To make the students

1. To understand the Redemption of Preference shares, Mergers & Acquisitions, Internal Reconstruction, Liquidation of shares, recent Development in Accounting.
2. To Post the journal, ledger Prepare the balance sheet for corporate Accounting.
3. To comprehend on recent developments and accounting standards
4. To enable the students to have working knowledge in corporate and special accounts.
5. To enable the students to have working knowledge in corporate and special accounts.
6. To provide knowledge on the importance of Human Resources Accounting

COURSE OUTCOMES:
Learners should be able to

1. Understand the Redemption of Preference shares, Mergers & Acquisitions, Internal Reconstruction, Liquidation of shares, recent Development in Accounting.
2. Post the journal, ledger Prepare the balance sheet for corporate Accounting.
3. Comprehend on recent developments and accounting standards
4. Demonstrate capabilities of problem-solving, critical thinking, and communication skills related to the discipline of accounting.
5. course includes preparation of final accounts, Amalgamation, Absorption and Reconstruction, Holding Company, Insurance and Banking Company Accounts, Inflation and Human Resource Accounting

Unit – I
Preparation of Company Final Accounts – Treatment and Provisions for Income Tax – Divisible Profit – Bonus Shares – Calculation of Managerial Remuneration

Unit – II
Amalgamation, Absorption and Reconstruction of Companies (Advanced Problems in Amalgamation, Absorption and Reconstruction of Companies including adjustment regarding elimination of Unrealized Profit, Inter Company Owings and Inter-Company Holdings)

Unit – III
Holding Company Accounts – Capital Profit – Revenue Profit – Minority Interest – Cost of Control – Preparation of Consolidated Balance Sheet

Unit – IV


Unit – V


Note: Theory 20%; Problems 80%

SUGGESTED READINGS

Text Book


References


COURSE OBJECTIVES:

To make the students
1. To comprehend on the concept financial markets, instruments and financial institution and its role in economic development
2. To understand the regulatory bodies governing the functioning of financial markets and financial institution
3. To analyze the structure of financial markets and its functions
4. To provide knowledge on Financial System of India and
5. To provide knowledge on Financial System of India and to familiarize the
   structure of financial markets
6. To familiarize the structure of financial markets

COURSE OUTCOMES:

Learners should be able to
1. Comprehend on the concept financial markets, instruments and financial institution and its role in economic development
2. Understand the regulatory bodies governing the functioning of financial markets and financial institution
3. Obtain the capacity to do lifelong learning on financial markets, instruments, financial institution and its applications.
4. To communicate orally and in written format about the financial markets and institutions
5. The course includes Money Market, Money Market Instruments, Capital Market, Depository System and various types of Financial Institutions
6. Course includes Money Market, Money Market Instruments, Capital Market, Depository System and various types of Financial Institutions

Unit – I


Unit - II


Unit – III


Unit - IV


Unit - V


SUGGESTED READINGS

Text Book


References


COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To understand the recent trends in marketing strategies of a companies.
5. To understand the consumer behavior and to adopt the decision according to the consumer.
6. To know the promotion strategies followed by a company.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of marketing, and 4Ps of Marketing
2. Communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. Apply the marketing concepts and skills lifelong.
4. Apply the marketing strategies of a company’s effectively.
5. To be familiar in behavior of consumer in related to market and to take decision effectively.
6. To implement the correct promotion strategies.

Unit-I

Unit-II

Unit-III
Unit-IV

Unit-V

SUGGESTED READINGS

Text Book


References


COURSE OBJECTIVES:
To make the students
1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.
6. To understand the Job analysis and Design

COURSE OUTCOMES:
Learners should be able to
1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.

Unit – I
Introduction to Human Resource Development: Concept and evolution; Relationship between human resource management and human resource development; HRD mechanisms, processes and outcomes; HRD matrix; HRD interventions; Roles and competencies of HRD professionals

Unit – II
HRD Process: Assessing HRD needs; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs.

Unit – III

Learning and HRD: Maximizing learning; Individual differences in learning process; Learning strategies and styles; Principles of learning; Learning and motivation; HRD culture and climate.

Unit – IV

HRD Activities and Applications: HRD for Workers; HRD mechanisms for workers; Role of trade unions; Employee training and development- Process, methods, and types; Coaching, counselling and performance management; Career management and development; Organization development.

Unit – V

HRD in Organisations, Trends and Practices: Select cases for HRD Practices in Government organisations, defence, police, private sectors and public sectors units; HRD audit; Balanced scorecard; People capability maturity model; Integrating HRD with technology; Employer branding and other recent trends; Future of HRD.

SUGGESTED READINGS

Text Book


References


COURSE OBJECTIVES:
To make the students
1. To understand the basic concepts of organizational behavior.
2. To analyze the individual behavior traits required for performing as individual or group.
3. To obtain the knowledge and skills of perceiving, motivating using different learning styles.
4. To understand how to perform in group and team and how to manage the power, politics and conflict.
5. To recognize the importance of organizational culture and organizational change.
6. The course comprise of Organizational behavior, Personality, Attitude, Stress and Organizational Conflict

COURSE OUTCOMES:
Learners should be able to:
1. Analyze behavior issues in the context of the organizational behavior theories and concepts.
2. Assess the behavior of the individuals and groups in organization by applying personality, motivation and learning theories.
3. Manage team and resolve conflict arising between the members.
4. Explain how organizational changes held in the company and culture affect working relationships within organizations.
5. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.

Unit – I

Unit – II

Unit – III

Unit – IV


Unit – V

Organizational Conflicts – Functional and Dysfunctional Aspects of Conflicts – Role Conflicts – Interpersonal Conflict – Conflict Management

SUGGESTED READINGS

Text Book


References


17CMP111 PRACTICAL 1 - COMPUTER APPLICATION IN BUSINESS

COURSE OBJECTIVES:
To make the students
1. To prepare template to present the financial data for supporting analysis.
2. To use advanced formula in financial calculations
3. To use visualization tools to represent the financial data graphically
4. To forecast the financial data using the in build tools
5. To understand and apply Sensitivity analysis on models like Goal Seek, Scenarios; for financial decision-making
6. To insert the slides with animation effects.

COURSE OUTCOMES:
Learners should be able to
1. Apply advanced formulas to lay data in readiness for financial analysis
2. Use advanced techniques for financial report visualizations
3. Leverage on various methodologies of summarizing financial data
4. Understand and apply Sensitivity (“What-if”) analysis models like Goal Seek, Scenarios; Excel models for financial decision-making
5. Exhibit communication skills to communicate the output derived from the program.
6. Course includes practical on paragraph formatting, usage of Excel functions, Automation of Presentation, creation of database and report generation.

I - MS WORD

1. Prepare an research article related to the specialization using 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 inter collegiate invitation for the college function using Text boxes and clip parts, Word Art, Symbols, Borders and Shading.
3. Prepare an end semester mark statement through template 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.
4. Prepare a Convocation letter for the passed out students for 10 members using mail merge operation.
5. Prepare a resume for attending interview using alignment and formatting.
II - MS EXCEL

1. Prepare a cost sheet and perform the following operations: Data Entry, Total, by using arithmetic function.

2. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a steel manufacturing company by using chart wizard.

3. Prepare a statement of Bank customer’s account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

4. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, decline of a product.

5. Prepare an income tax filling return as per the income tax department format.

6. Carry out result analysis of your department by employing statistical and mathematical functions.

7. Calculate Electricity statement by making use IF statement.

III - MS POWERPOINT

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 a company by using organization chart.

3. Design presentation slides about an illustrate story and perform frame movement by interesting clip arts to illustrate running of an image automatically.

4. 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. Perform query for calculation total and create an invoice in form design view.

COURSE OBJECTIVES:

To make the students
1. To Explain the core concepts of costing, costing types and its importance in managing a business
2. To develop a conceptual framework of costing and to acquaint the participants with the tools, techniques
3. To know the process of cost reduction and control in the realm of decision making.
4. To familiarizes students with the various concepts and elements of cost
5. To Create cost consciousness among the students
6. To provide the students knowledge about use of costing data for Planning, Control and decision making

COURSE OUTCOMES:

Learners should be able to
1. Explain the core concepts of costing, costing types and its importance in managing a business
2. Develop a conceptual framework of costing and to acquaint the participants with the tools, techniques and process cost reduction and control in the realm of decision making
3. Compute using different costing methods.
4. Demonstrate capabilities of teamwork, problem-solving and critical thinking
5. Communication skills related to finance decisions.
6. course include Material Cost, Labour Cost, Overheads, Process Costing, Activity Based Costing and Target Costing

Unit – I


Unit – II


Unit – III
Overheads – Classification of Overheads – Allocation, Apportionment and Absorption of Overheads – Methods of Absorption of Overheads

Unit – IV


Unit-V


SUGGESTED READINGS

Text Book


References

COURSE OBJECTIVES:
To make the students
1. To understand the concept of retailing, retailing strategy and the trends of retailing in India
2. To obtain the knowledge on the retail location and importance of choosing the retail location.
3. To gain knowledge on the retail formats and importance of choosing the retail formats.
4. To know the process of retail pricing and merchandising.
5. To recognize the importance of advertising and technology usage in retailing.
6. To develop an understanding of the retail strategy and planning process

LEARNING OUTCOMES:
Learners should be able to
1. Comprehend on the retailing concept, retailing strategy and the trends of retailing in India.
2. Select the appropriate location for the setting up of retail store.
3. Evaluate the importance of the various retail formats
4. Formulate pricings strategies, apply the concept of merchandising and assess the different advertising and technology options suitable for the success of the retail operations.
5. Exhibit the communications skills to convey the thoughts and ideas to the individuals and group.
6. Course includes Overview of Retailing, Retail location and layout, Merchandizing, Communication, Advertisement and Sales Promotion.

Unit – I
An overview of Retailing - Types of stores - Product Retailing vs. Service Retailing - Non store Retailing - Retail strategy - Achieving competitive advantage and positioning Retailing environment - Legal, Social, Economic, Technological, issues - Trends in the Indian Retailing Industry

Unit – II
Retail store location and layout - Country/Region analysis - Trade area analysis - Site evaluation and selection - Store design and layout - Comprehensive store planning - Exterior design and layout - Interior store design and layout - Interior design elements

Unit – III
Planning merchandise needs and merchandise budgets - Methods for determining inventory evaluation - Assortment planning, buying and vendor relations - Merchandise pricing - Price strategies - Psychological pricing - Mark-up and markdown strategies.

Unit – IV
Communicating with the retail customer - Retail promotion mix - Advertising - Sales promotion - Publicity - Retail selling process - Retail database - In-store customer service.

Unit – V

Globalization and changing retail formats – Online retailing - International Retailing – Opportunities and Challenges - Market entry formulas - New customized formats (customized stores, portable stores, merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk 'shopping arcades')

SUGGESTED READINGS

Text Book

References

COURSE OBJECTIVES:

To make the students
1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To help students to understand different heads of income
3. To learn the tools and techniques to compute the tax for the various income heads.
4. To select the best ways to compute the income tax based on the income heads for various asessees and to gain lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
5. To communicate orally and in written form the income tax concepts and computations.
6. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

COURSE OUTCOMES:

Learners should be able to
3. Provide the students knowledge about Tax planning
4. Formulate the Income Tax calculations by critically analyzing the assessee’s situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessee.
5. Communicate orally and in written the Income tax computation under various income heads and deductions.
6. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.

Unit- I

Income Tax Act 1961- Scope of income - Total Income and residential status - income which do not form part of the total income – Income from Salaries.

Unit - II

Income from House Property – Profits and gains of business or profession – Income From business- Income from Profession.

Unit - III

Capital Gains – Capital Gain –Short Term and Long Term Gain - Income from other sources – Aggregation of income- set off and carry forward of losses.

Unit - IV
Deduction out of Gross Total Income - Computation of Total Income-Assessment of Individual.

Unit - V


Note: The question paper shall cover 40% theory and 60% problems

SUGGESTED READINGS

Text Book

References

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of risk, and insurance a product to mitigate risk, its
design and pricing
2. To comprehend on the reforms in Indian insurance industry.
3. To understand the categorization and application of the life and non-life insurance
   as a risk mitigation instrument,
4. To create awareness among students on various insurance policies and the
   procedures followed on availing policies
5. To communicate orally and in written form the understanding of insurance,
   insurance types, designing and pricing.
6. To create awareness among students on various insurance policies and the
   procedures followed on availing policies

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of risk, and insurance a product to mitigate risk, its
design and pricing
2. Comprehend on the reforms in Indian insurance industry.
3. Understand the categorization and application of the life and non-life insurance
   as a risk mitigation instrument,
4. Communicate orally and in written form the understanding of insurance,
   insurance types, designing and pricing.
5. Course consists of types of risks, risk management, Life and General Insurance
6. Create awareness among students on various insurance policies and the
   procedures followed on availing policies

Unit – I
Introduction to Risk Management : The Concept of Risk – Risk Vs Uncertainty –
Types of Risks: Market Risk, Credit Risk, Operational Risk, Interest Risk, Business Risk,
Systematic Risk – Classifying Pure Risks – Methods of Handling Pure Risks – Risk
Risk Management Information System (RMIS) – Risk Control

Unit - II

Unit – III


Unit – IV


Unit – V


SUGGESTED READINGS

Text Book


References


COURSE OBJECTIVES:

To make the students
1. To know about the various types of advertising
2. To understand the motivational aspects of salesmen
3. To understand the concept of sales force management
4. To know about the social effects of advertising
5. To know about the promotional strategy.
6. To introduce the students to latest methods and tools of advertising and sales promotion.

COURSE OUTCOMES:

Learners should be able to
1. Knowing the concepts of advertising.
2. Getting the details about the various types of advertising
3. Understanding the motivational aspects of salesmen
4. Understanding the concept of sales force management
5. Knowing about the social effects of advertising
6. Knowing about the promotional strategy.

Unit - I

Advertising - Features, Purpose, Scope and Function - Classifications - Social and Economic Aspects & Ethical Issues in Advertising - Need for Advertising

Unit – II


Unit - III

Advertising Media - Role of Media - Print Media - Radio and Television - Online Advertising - Media research - Media Selection - Advertising Budget - Evaluation of Effectiveness of Advertising - Areas of Assessment - Media testing

Unit – IV
Sales Promotions - Scope - Functions and Importance - Sales Promotional Methods - Fundamental of Successful Selling - Retail Marketing

Unit – V
Salesmanship - Salesmen Recruitment and Training - Personnel Selling - Skills for Good Salesmanship - Training of Sales Personnel - Motivating and Evaluating Sales Personnel - Sales Records - Rewarding Good Salesmanship

SUGGESTED READINGS

Text Book


References

**COURSE OBJECTIVES:**
To make the students
1. To Understand the Concept of investing and mechanics for formulating investment decisions.
2. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. To apply the investing concepts and skills lifelong.
4. To analyse the EIC framework make decisions based on investing in different avenues.
5. To Critically evaluate the risk return parameters and select the best alternative.
6. To Communicate in written form and prepare report

**COURSE OUTCOMES:**
Learners should be able to
1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. Apply the investing concepts and skills lifelong.
4. Analyse the EIC framework make decisions based on investing in different avenues.
5. Critically evaluate the risk return parameters and select the best alternative.
6. Communicate in written form and prepare report

**Unit - I**

**Unit - II**
Unit - III

Unit - IV

Unit - V

Note: This Paper consisting of 80% Theory and 20% Problem.

SUGGESTED READINGS

Text Book

References

COURSE OBJECTIVES:
To make the students

1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.
6. To understand the Job analysis and Design

COURSE OUTCOMES:
Learners should be able to

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.

Unit – I

Introduction: Concept and context of strategic human resource management (SHRM); Corporate strategy and SHRM; Evolution of SHRM; SHRM & HR; Challenges in SHRM; Resource based view of a firm; Competencies of HR professionals.

Unit – II

HR Strategies: Strategic HR planning and acquisition: Recruitment and selection; Strategic training and development; Reward and compensation strategy; Corporate strategy and career systems; Employee separation and retention management, retrenchment; Strategic approach to industrial relations; Managing workforce diversity.
Unit – III
Implementing Strategic Human Resource Management: Identifying strategic positions; Human resource analytics; Employee engagement; Matching culture with strategy; Behavioural issues in strategy implementation.

Unit – IV
Linking SHRM to Competitive Success and Corporate Strategy: SHRM for competitive advantage; HC Bridge Model and Decision science model; Tools for work analysis and talent strategies; HR implications of mergers and acquisitions; Outsourcing and its HR implications.

Unit – V
Trends and Issues in SHRM: Alignment of HR strategies and the impact on business performance; HR metrics; Human resource strategy in international context; Future of SHRM.

SUGGESTED READINGS

Text Book

References
5. Schuler, R. S., and Jackson, S. E. Strategic Human Resource Management. Wiley India
COURSE OBJECTIVES:
To make the students

1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.
6. To understand the Job analysis and Design

COURSE OUTCOMES:
Learners should be able to

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.

Unit - I


Unit - II

Job analysis and Design: Job evaluation- Computerized Job Evaluation. Recruitment and Selection Process: Employment Planning and Forecasting- Building
Employee Commitment: Promotion from within- Sources. Developing and Using Application Forms. IT and Recruiting on the Internet - Employee Testing and Selection process.

Unit - III


Unit - IV


Unit - V


SUGGESTED READINGS

Text Book


References


17CMP211 PRACTICAL 2 - TALLY

COURSE OBJECTIVES:
To make the students
1. To understand the accounts heads, vouching, inventory valuations, available in
   the accounting software
2. To classify the items under items heads
3. To Generate the financial Reports evaluate the output.
4. To communicate the outputs in written form identifying the objective and
   outcome of each exercise.
5. To apply the utilization of computerized system as a lifelong learning.
6. To develop practical skills for maintain the book of accounts.

COURSE OUTCOMES:
Learners should be able to
1. Familiarize on the account’s heads, vouching, inventory valuations available in
   the accounting software
2. Classify the items under items heads
3. Generate the financial Reports, evaluate the output.
4. Communicate the outputs in written form identifying the objective and outcome
   of each exercise.
5. To apply the utilization of computerized system as a lifelong learning.
6. Course covers Company Creation, Ledger, Voucher, Trading and Profit and Loss
   Account, Balance Sheet, Inventory Valuation and Ratio Analysis

Creating a Company
1. Create a Company with all relevant details including VAT options

Creating Ledger
2. Create the ledgers under appropriate predefined groups
   Cash a/c       Computer sales a/c
   Buildings a/c  Machinery a/c
   Furniture a/c  Commission received a/c
   Printer purchase a/c  Commission paid a/c
   Rent received a/c  Salary a/c
   Rent paid a/c    Indian bank a/c
   Wages a/c       Sales returns a/c
   Capital a/c     Depreciation a/c
   Purchase returns a/c  John & Co. a/c (purchased goods from this company)
   Ram agency a/c (sold goods to this company)

Create vouchers
3. Create vouchers and view Profit and loss a/c and Balance sheet for the following:
   Hindustan Ltd. started the business on 01-04-2011
   1 Apr. Contributed capital by cash Rs 2,00,000
   1 Apr. Cash deposited in Indian bank Rs 50,000
   2 Apr. Credit purchases from Krishna traders Rs. 20000 invoice no 12
3 Apr. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4 Apr. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5 Apr. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6 Apr. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7 Apr. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8 Apr. Credit sales to RAVI & Co Rs 50,000 inv no 1
9 Apr. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10 Apr. Cash sales Rs 20,000 inv no 3
11 Apr. Credit sales to RAVI & Co Rs 50,000 inv no 2
12 Apr. Credit sales to RAVI & Co Rs 50000 inv no 5
14 Apr. Goods returned by RAVI & Co Rs 5000 inv no 1
14 Apr. Goods returned by KUMAR & Co Rs 5000 inv no 1
15 Apr. Payment made by cheque to Krishna Traders Rs 30,000 ch no 505580
16 Apr. Payment made by cheque to Pravin Traders Rs 30,000 ch no 505592
17 Apr. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

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

Payments made by petty cash
10 Apr. Conveyance Rs.150
11 Apr. Postage Rs.100
12 Apr. Stationeries Rs.200
14 Apr. Staff welfare Rs.100
14 Apr. Stationeries purchased from Sriram & Co 1500 on credit
15 Apr. Depreciation on furniture 10%

4. Emerald & Co., started a business of home appliances from 1-4-2011
01-04 received cash for capital 5, 00,000
07-04 credit purchases from LG Limited invoice no 123
Oven 100nos at Rs 800,Mixes 100nos at Rs 1000,DVD player 100nos at Rs 1500,
Fridge 100nos at Rs 2000
10-04 Credit Sales to AMN invoice no 1:
Oven 70nos at Rs 1000,Mixes 70nos at Rs 1500,DVD player 70nos at Rs 2000
Fridge 70nos at Rs 2500+TNGST 4% ON TOTAL SALES
10-04 Cash Sales invoice no 2:
Oven 10nos at Rs 1000,Mixes 10nos at Rs 1500,DVD player 10nos at Rs 2000,
Fridge 10nos at Rs 2500+TNGST 4% ON TOTAL SALES CASH discount 5%
15-4 Paid cheque to LG limitedRs 2,00,000
15-4 Received cheque from AMN&coRs 3,00,000
5. Payment made by cash
Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000
Wages Rs 7000, Carriage inward Rs 1500.
25-04 Payment made by petty cash
Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200
30-04 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.
6. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C

and Balance Sheet for The Year Ending

<table>
<thead>
<tr>
<th>Stock</th>
<th>Qty</th>
<th>Rate</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock</td>
<td>9,300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repairs - 310</td>
<td>12,670</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Furniture - 1430</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office expenses - 750</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trading expenses - 310</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land &amp; Building - 15,400</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank charges - 50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital - 24,500</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan - 5,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock - 7,580</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Misc. income - 200     |       |       |       |
| Purchases - 15,450    |       |       |       |
| Purchase return - 440 |       |       |       |
| Sales return - 120    |       |       |       |
| Sundry creditors - 12,370|     |       |       |
| Advertisement - 500   |       |       |       |
| Cash in hand - 160    |       |       |       |
| Cash at bank - 5,870  |       |       |       |
| Sales - 20,560        |       |       |       |
| Sundry expenses - 150 |       |       |       |
| Insurance - 500       |       |       |       |
| Traveling expenses - 200|   |       |       |

INVENTORY VALUATION
7. From the Information given below create unit of measurement, stock groups and stock items
Find the stock summary:
Stock items:

<table>
<thead>
<tr>
<th>Item</th>
<th>Qty</th>
<th>Rate</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boost</td>
<td>25</td>
<td>80</td>
<td>nos</td>
</tr>
<tr>
<td>Sports star</td>
<td>20</td>
<td>15</td>
<td>nos</td>
</tr>
<tr>
<td>Potato</td>
<td>260</td>
<td>30</td>
<td>kgs</td>
</tr>
<tr>
<td>Star dust</td>
<td>20</td>
<td>25</td>
<td>nos</td>
</tr>
<tr>
<td>The Hindu</td>
<td>50</td>
<td>3.25</td>
<td>nos</td>
</tr>
<tr>
<td>Tomato</td>
<td>150</td>
<td>15</td>
<td>kgs</td>
</tr>
<tr>
<td>Fanta</td>
<td>10</td>
<td>25</td>
<td>lit</td>
</tr>
<tr>
<td>Dinamalar</td>
<td>40</td>
<td>2.50</td>
<td>nos</td>
</tr>
<tr>
<td>Coco</td>
<td>55</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Horlicks</td>
<td>60</td>
<td>70</td>
<td>nos</td>
</tr>
</tbody>
</table>
Maintain bill wise details
8. Create bill wise details from the following
   1. Ravi commenced business with a capital of Rs 2,00,000
   2. Purchased goods from Kumar & Co Rs.15,000 Paid in three installments within 5 days gap
   3. Purchased goods for cash Rs.8000
   4. Sold goods to Ratna & Co Rs. 20,000 amount to be paid in two installment
   5. Sold goods for cash for Rs .5000
   6. Received cash from Ratna & Co Rs. 75000
   7. Paid to Kumar & Co Rs. 7500
   8. Sold goods for cash Rs.5000

Consolidation of Accounts
9. Bharath Agencies, A Wholesaler Gives The Following Information:
   Opening balances:
   Capital: 20,00,000 cash at bank: 10,00,000
   Cash in hand: 5,00,000 furniture: 5,00,000
   Bharath agencies are dealing in stationeries. The selling prices are as follows;
   Pen Rs 35 per dozen, pencil Rs. 30 per dozen, Ink pens Rs 140 per dozen

   The following transactions take on a particular date:
   1. purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
   2. purchased 200 dozens of pencils from Gughan bros.@ Rs.21.50 per dozen for credit less discount of Rs 100
   3. sold 10 dozens of pens to Dharma bros. For cash
   4. sold 10 dozens of pens to Bema bros for credit
   5. sold 50 dozens of pencils to Arjuna bros.
   6. purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

   Prepare following statements using Ex-accounting packages:
   Stores ledger, Trading account, Income statement, Balance sheet, Account summary
   Ignore dates

Foreign Gains/loss
10. Calculate
   01.01.2005 Purchased goods from U.K supplier 1000 £
   02.01.2005 Sold goods to U.S buyer 1500
   03.01.2005 Cash received from U.S buyer 1500
   (Selling rate Rs.46/$)
   04.02.2005 Paid cash to U.K supplier 1000
   (Selling rate Rs 53/ £)
   Dollar $:
   Std rate - 1$ - 43 Rs
Sales rate - 1$ - 44 Rs
Buying rate - 1$ - 42 Rs
Pound £:
Std rate - 1 £ - 51 Rs
Sales rate - 1 £ - 50 Rs
Buying rate - 1 £ - 52 Rs

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

12. CHEQUE PRINTING
Print a cheque:
Company name on cheque: Wipro India Ltd.; name of the bank Indusind bank.
Width 168, height 76, starting location 116, distance from top 23.

13. RATIO ANALYSIS
Enter the following details comment upon the short-term solvency position of the company:
Working capital Rs 20560492
Cash 14500
Bank 18500
Debtors 518260
Creditors 429337
Sales 515252
Purchases 433310
Stock 125982
Net profit …?

14. INTEREST CALCULATIONS
Cash deposited in Scotia bank Rs 1,00,000
Sold goods to Ganesh Rs 25,000
31-12- cash deposited at Scotia bank Rs 50,000
Sold goods to Ganesh 50,000
Interest parameters rate 14% per 365 days year

15. Calculate Interest
Cash deposited in SBI 1, 00,000 Rs
1-12 purchased goods from suppliers Rs 20,000
Deposited in SBI Rs.50, 000
Purchased goods from suppliers Rs 40,000
Interest parameters rate 16% per 365 days year

16. Display the interest calculations for the period 1-4-2011 to 31-12-2011

Opening balance
Ram & Co Rs 25,000
Krishna traders Rs 20,000
Interest parameters rate 12% per 365 days year
Interest parameters rate 12% and 16% for sundry creditors per 365 days year
Purchased goods from Krishna for 25,000(credit period 45 days)
Sold goods to Ram for Rs. 50,000(credit period 30 days)
Paid to Krishna the amount plus interest
Received from Ram plus interest

17. Create stock items, stock groups, sales categories, godowns, units of measure.

<table>
<thead>
<tr>
<th>Stock</th>
<th>Category</th>
<th>Group</th>
<th>Godown</th>
<th>Unit of measure</th>
<th>Std cost</th>
<th>Sell Price</th>
<th>Op. Qty</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inter Celeron</td>
<td>Processor</td>
<td>Celeron</td>
<td>Mumbai</td>
<td>Nos.</td>
<td>15000</td>
<td>20000</td>
<td>2</td>
<td>30000</td>
</tr>
<tr>
<td>Intel Premium III</td>
<td>Processor</td>
<td></td>
<td>Chennai</td>
<td>Nos.</td>
<td>20000</td>
<td>25000</td>
<td>3</td>
<td>60000</td>
</tr>
<tr>
<td>Tally Silver</td>
<td>Accounting</td>
<td>Tally</td>
<td>Chennai</td>
<td>Nos.</td>
<td>20000</td>
<td>22500</td>
<td>5</td>
<td>100000</td>
</tr>
<tr>
<td>Tally gold</td>
<td>Accounting</td>
<td>Tally</td>
<td>Chennai</td>
<td>Nos.</td>
<td>42000</td>
<td>45000</td>
<td>5</td>
<td>210000</td>
</tr>
</tbody>
</table>

18. Using the above exercise create various vouchers including VAT calculation for the following

<table>
<thead>
<tr>
<th>Date</th>
<th>Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/4/2006</td>
<td>Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay &amp; CO, from Madras Go down.</td>
</tr>
<tr>
<td>10/4/2006</td>
<td>10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.</td>
</tr>
<tr>
<td>12/4/2006</td>
<td>2Nos of Intel Premium III received from Vijay &amp; CO, as it was not in a working position.</td>
</tr>
<tr>
<td>14/4/2006</td>
<td>2Nos of Intel Celeron returned to Jayaram &amp; Co from Madras Go down.</td>
</tr>
<tr>
<td>14/4/2006</td>
<td>Physical Stock verification shows Shortage of 1 No Intel Pentium III.</td>
</tr>
</tbody>
</table>

19. Create the following Inventory vouchers with data from any cost accounting book.
   a. Purchase order
   b. sales order
c. Rejection out
d. Rejection in
e. Stock journal
f. Delivery note
g. Receipt note
h. Physical stock

20. In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.
COURSE OBJECTIVES:
To make the students
1. To understand the concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To provide the students knowledge about budgetary control.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. The course incorporates Financial Statement Analysis, Ratio Analysis, Fund Flow and Cash Flow Analysis, Budgeting and Marginal Costing

Unit – I
Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting

Unit – II

Unit – III

Unit – IV
Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget

Unit – V
Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key factor – Make or Buy Decision (Simple Problems Only)

Note: Theory -20% Problems - 80%

SUGGESTED READINGS

Text Book


References


COURSE OBJECTIVES:

To make the students

1. To understand the basic framework of research and research process and its important in business decision.
2. To develop an understanding of various research designs and sampling techniques and its application.
3. To identify appropriate sources of information and methods of data collection for solving business issue.
4. To understand the selection of appropriate tools to analyse the quantitative and qualitative data.
5. To understand the ethical norms for research and select the best type of research report and be familiar with the content to be included in the report.
6. To gain the sampling techniques along with hypothesis testing.

COURSE OUTCOMES:

Learners should be able to

1. Assess the best suitable research type and formulate the research objective for the business problem.
2. Formulate the suitable research designs and select appropriate sampling techniques for the research.
3. Select the appropriate data collection method for solving the business issue and decide the appropriate measurement scale for designing the instrument for data collection.
4. Apply appropriate analytical tools for the data collected and formulate a suitable suggestion for the business problem.
5. Demonstrate capabilities of team work, problem-solving, critical thinking, and communication skills and design a suitable research report based on the ethical norms of research.
6. The course comprise of Types of Research, Research Design, Sampling, Data Collection, Scaling Techniques, Hypothesis Testing and Statistics

Unit-I


Unit-II

Unit-III

Unit-IV

Unit-V

Note:
The question paper shall cover 80% theory and 20% problems

SUGGESTED READINGS

Text Book

References
1. **Anil Kumar Gupta (2011).** *Research Methodology: Methods and Techniques.* New Delhi, Vayu Education of India.


COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of indirect taxes emphasizing GST/ CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxations concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
6. To demonstrate custom duties in India

COURSE OUTCOMES:
Learners should be able to
1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxations concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.
6. Know the concept of input tax credit mechanism

Unit-I


Unit-II

Customs Law: Basic Concepts of Customs Law- Different types of Customs Duty- Abatement of duty in damaged or deteriorated goods- Valuation –Customs procedure- Exemptions- Customs Duty drawback- Duty Free Zones- Offense and Penalties.

Unit-III

**Unit-IV**

**Supply:** Meaning and Scope- Types of Supply – Time of Supply – Provision relating to time of Supply – Place of supply – Provision relating to place of supply – Valuation mechanism – Input tax credit mechanism – Payment mechanism – Registration under GST-Rules

**Unit-V**

**Registration under GST:** Return Filing- Rules- Refund Provision in GST – E-commerce- operators- TDS/TCS- Small scale exemption.

**SUGGESTED READINGS**

**Text Book**


**References**

17CMP304  BUSINESS ENVIRONMENT

Semester – III
L  T  P  C
4  -  -  4

COURSE OBJECTIVES:
To make the students
1. To understand the basic concepts of environmental forces for business decisions
2. To learn the political and government influence on business activities
3. To analyses the social factors affecting the business structure
4. To critically evaluate the economic and global factors influencing the business environment.
5. To expose the students to the environmental aspects of business
6. To expose the students to the Social Environment: Social Responsibilities of Business

COURSE OUTCOMES:
Learners should be able to
1. Understand the basic concepts of environmental forces for business decisions
2. Learn the political and government influence on business activities
3. Analyze the social factors affecting the business structure
4. Critically evaluate the economic and global factors influencing the business
5. The course incorporates Economic, Political, Technological and Social Environments
6. Know the concept of Social Responsibilities of Business

Unit-I

Unit-II

Unit-III

Unit-IV
Technological Environment: Features – Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.

Unit-V
Social Environment: Social Responsibilities of Business – Business and Society - Women and Business Opportunities – Child Labour – Corporate Governance. – Green Marketing – Global Warming

SUGGESTED READINGS

Text Books


References

Course Objectives

To make the students
1. To make the students understand principles of financial management
2. To enable the students to take investment decisions.
3. To help the students to make financial decisions.
4. To provide the students with the basic knowledge of Dividend decisions.
5. To impart knowledge of working capital and cash management.
6. To provide knowledge on Foreign exchange and its significance in a developing economy

Course Outcomes

Learners should be able to
1. Students will be familiarized with basic concepts of financial management.
2. Students will know the technicalities of making investment decisions.
3. Students will be capable of making financing decisions.
4. Students will be familiarized with concepts of dividend decisions.
5. Students will be capable of making working capitalization and cash management.
6. the course includes Balance of Payment, International Monetary System, Foreign Exchange Market, Foreign Exchange Risk and International Financial Market Instruments

Unit - I


Unit - II

International Monetary System - Gold Standard - IMF and World Bank Exchange Rate Mechanism - Factors influencing Exchange Rate - Purchasing Power Parity and Interest Rate Parity Theorems.

Unit - III

Foreign Exchange Market Transactions Spot, Forward, Futures, Options and Swaps - Arbitrage and Speculation in Foreign Exchange Market.- Exchange Arithmetic, Spread, Premium and Discount. – Currency Derivatives and Swaps

Unit - IV
Foreign Exchange Exposure - Managing Transaction, Translation and Operating Exposure - Techniques for covering the Foreign Exchange Risk - Internal and External Techniques of Risk.

Unit -V


SUGGESTED READINGS

Text Book


References


COURSE OBJECTIVES:

To make the students
1. To understand the consumer behavior concepts, dimensions used in consumer behaviour research.
2. To recognize the Internal Influencing factors that affect the Consumer Behaviour.
3. To identify the external Influencing factors that affect the Consumer Behaviour.
4. To conceptualize on the consumer decision making process.
5. To know the application consumer behaviour concepts to access the changing behavior of the customers.
6. To appreciate the personal and environmental factors that influence consumer decisions. To understand the strategic implications of consumer influences, and marketing decisions.

COURSE OUTCOMES:

Learners should be able to
1. Understand the importance of Culture, Subculture, Social Class, Reference Groups.
2. Understand the importance of Family Influences in Consumer Behaviour.
3. Explore, analyze and compare the core theories of consumer behaviour and its application in both consumer and organizational markets.
4. Appraise models of Consumer Behaviour and determine their relevance to particular marketing situations.
5. Critique the theoretical perspectives associated with consumer decision making, including recognizing cognitive biases and heuristics.
6. Demonstrate capabilities of teamwork, critical thinking, and communication skills related to investment decisions.

Unit – I

Definition, Scope, and Application of Consumer Behavior-Evolution of Consumer Behavior as a field of study and its relationship with Marketing; Behavioral Dimension-Interdisciplinary Nature of Consumer Behavior studies.

Unit – II

Unit – III

Psychological Influence on Consumer Decision Making – Consumers Needs & Motivation, Emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self-concept and Self-image; Consumer Perception, Risk and Imagery; Consumer Attitude: Belief, Attitude and Intention, Formation-Change-Consumer Communication.

Unit – IV

Sociological Influences – Consumer Groups - Consumer Reference Groups, Family and Life cycle, Social Class and Mobility, Lifestyle Analysis - Culture; Sub-Culture, Cross Culture - Interpersonal Communication and influence, Opinion Leadership.

Unit – V


SUGGESTED READINGS

Text Books


References

17CMP305C  LABOUR LEGISLATION

<table>
<thead>
<tr>
<th>Semester – III</th>
<th>L</th>
<th>T</th>
<th>P</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4</td>
<td></td>
<td></td>
<td>4</td>
</tr>
</tbody>
</table>

COURSE OBJECTIVES:
To make the students
1. To understand the concept of risk, and insurance as a product to mitigate risk, its design and pricing
2. To comprehend on the reforms in Indian insurance industry.
3. To understand the categorization and application of life and non-life insurance as a risk mitigation instrument,
4. To communicate orally and in written form the understanding of insurance, insurance types, designing and pricing.
5. To offer knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations.
6. To enable students acquire knowledge on fundamental objects and principles of individual laws; understand the significant provisions of the various Acts applicable to Labour Legislation.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of risk, and insurance as a product to mitigate risk, its design and pricing
2. Comprehend on the reforms in Indian insurance industry.
3. Understand the categorization and application of life and non-life insurance as a risk mitigation instrument,
4. Communicate orally and in written form the understanding of insurance, insurance types, designing and pricing.
5. The course encompass Labour Problems, Trade unionism, Industrial Disputes, Management and Personnel Administration and Grievances
6. Course includes Factories Act, Workmen Compensation Act, Wages Act, Gratuity Act, Bonus Act and Industrial Dispute Act

Unit – I

Unit – II
Workmen Compensation Act 1923 – Definition – Employer’s Liability for Compensation – Arising out of and in the course of employment – Amount of Compensation – Notice and Claims – Obligations and Rights of Employers.

**Unit – III**


**Unit – IV**


**Unit - V**


**SUGGESTED READINGS**

**Text Book**


**Reference Books**


3. **Davar, R.** *Mercantile Law including Industrial Law*. Progressive Corporation
COURSE OBJECTIVES:

To make the students
1. To Understand the Concept financial services its impact on economy
2. To categorise financial services as fund based and fees based services
3. To understand the application of the fee and fund based services in economic development.
4. To communicate orally and in written form the understanding of financial services concepts and application.
5. To expose the students to the contemporary theory and practice of Indian Financial Services Sector
6. To familiarize the students with various types of Financial Services and their role in Social Change.

COURSE OUTCOMES:

Learners should be able to
1. Understand the Concept financial services its impact on economy
2. Categorise financial services as fund based and fees based services
3. Understand the application of the fee and fund based services in economic development.
4. Communicate orally and in written form the understanding of financial services concepts and application.
5. Comprise of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating
6. Know the various types of Financial Services and their role in Social Change.

Unit – I


Unit – II

Unit – III

Venture Capital – Concept – Meaning – Features – Scope of Venture Capital –
Importance – Method of Venture Financing – Suggestion for the Growth of Venture
Capital – Factoring – Meaning – Functions – Types – Factoring Vs Discounting –
Benefits of Factoring

Unit – IV

Mutual Funds – Types – Importance – Selection of a Fund – Securitization –
Stages of Securitization – Benefits – Derivatives – Kinds – Forward, Future, Options and
Swaps.

Unit – V

Credit Rating – Definition and Meaning – Functions of Credit Rating – Origin –
Credit Rating in India – Benefits of Credit Rating – Credit Rating Agencies in India:
CRISIL, ICRA, CARE- Limitations of Rating – Future of Credit Rating in India

SUGGESTED READINGS

Text Book

   Himalaya Publishing House.

References

   Limited.


   India.
COURSE OBJECTIVES:

To make the students

1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package
6. To understand the correlation analysis

COURSE OUTCOMES:

Learners should be able to

1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.
6. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.

Workout the following statistics:

1. Descriptive Statistics
2. Chi-square
3. Independent Sample ‘t’ Test
4. Paired ‘t’ Test
5. Analysis of Variance (ANOVA)
6. Karl Pearson Correlation
7. Spearman Rank Correlation
8. Regression
9. Factor Analysis
10. Kolmogorov and Smirnov test
11. Mann Whitney U Test
12. Wilcoxon Test
13. Friedman Rank Test
14. Kruskal Wallis H-Test
COURSE OBJECTIVES:

To make the students
1. To Understand the Concept of auditing, corporate governance
2. To learn the audit techniques, corporate governance
3. To apply the best auditing process as lifelong practice,
4. To communicate orally and in written form the auditing concept and techniques, Corporate governance
5. To be familiar with the standards and laws pertaining to the auditing, Corporate Governance
6. To know the information related to global reporting initiatives.

COURSE OUTCOMES:

Learners should be able to
1. Comprehend on the Concept of auditing, corporate governance
2. Recall audit techniques, corporate governance practices.
3. Apply lifelong the key learning of best auditing process, Corporate governance practices
4. Communicate orally and in written form the auditing concept and techniques, Corporate governance concepts and practices in business.
5. Familiar with the standards and laws pertaining to the auditing, Corporate Governance.
6. Reminiscence with statistics on global reporting.

Unit – I


Unit – II

Company Secretary – Meaning – Types – Qualities – Appointment – Dismissal – Power – Rights – Duties and Liabilities – Role of a Secretary in the Administration of a Company

Unit – III

Meeting – Law Governing Meetings – Requisites of a Valid Meeting – Chairman of a Meeting – Appointment – Duties – Powers – Notice – Agenda – Minutes – Quorum – Motion – Resolution – Methods of Voting
Unit – IV

Kinds of Company Meetings – Board of Directors Meeting – Share holder Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Duties of a Company Secretary relating to the Meetings

Unit – V

Drafting of Correspondence relating to the Meetings – Drafting of Notices – Agenda and Minutes of the Meetings of Shareholders and Directors – Drafting of Chairman’s Speech – Annual Report and Auditors Report

SUGGESTED READINGS

Text Book


References


17CMP402 ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

COURSE OBJECTIVES:
1. To make the students
2. To understand the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To communicate orally and in written form the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
4. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
5. To initiate the required skills for entrepreneurial development.
6. To help students understand the process of establishing and developing an enterprise.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Course include Entrepreneur and Entrepreneurship, Market and Technical Analysis, Diversification, Sub-contracting, Incentives and Subsidies.
5. Initiate the required skills for entrepreneurial development.
6. Understand the process of establishing and developing an enterprise.

Unit – I

Unit – II
Entrepreneurship - Entrepreneur and Entrepreneurship Concept - Distinction between Entrepreneur and Manager - Entrepreneurial Competency - Functions - Types (including women and rural).

Unit – III

Establishing a Small Enterprise - Learning the important steps for starting a Business - Project Identification and Selecting the Product - Generation and Screening the Project Ideas - Market Analysis - Technical Analysis, Financial Analysis (up to cost of production) Project Formulation - Assessment of Project Feasibility - Preparation of Project Report - Dealing with basic startup problems.

Unit – IV


Unit-V

Institutional Support - Sources of Finance - Financial Support to Small Business- Various Incentives and Subsidies - Central and State Government Schemes

SUGGESTED READINGS

Text Books


References


COURSE OBJECTIVES:
To make the students
1. To identify an issue to be analyzed and to be solved in a business setup or real
time scenario using primary or secondary data collection.
2. To understand the application of Research process in the
area of accounting/Finance/Marketing/HR/International business etc.
3. To analyze the data and critically evaluate the result and formulate the suggestion
for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong
practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Identify an issue to be analyzed and to be solved in a business setup or real time
scenario using primary or secondary data collection.
2. Understand the application of Research process in the
area of accounting/Finance/Marketing/HR/International business etc.
3. Analyze the data and critically evaluate the result and formulate the suggestion for
the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong
practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills

The students should select a problem in Accounting, Finance, Marketing or any other areas
related to commerce.

Report should contain
- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives
- Research Methodology
• Research Design
• Sampling Design
• Sources of Data Collection
• Tools used for analysis
• Limitation
  • Data analysis and interpretation
  • Findings and Suggestions
  • Conclusion
  • Bibliography (APA format)