M.COM.
Master of Commerce

CHOICE BASED CREDIT SYSTEM
(CBCS)

Syllabus
2019– 2020

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu,
India
Phone: 0422- 2980011-2980015, Fax No: 0422 – 2980022 - 23
Email: info@karpagam.com, Web: www.kahedu.edu.in
**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 2019 – 2021 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>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>PEOs</td>
<td>Pos</td>
<td>L</td>
</tr>
<tr>
<td>19CMP101</td>
<td>Managerial Economics</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>3</td>
</tr>
<tr>
<td>19CMP102</td>
<td>Management Accounting</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>3</td>
</tr>
<tr>
<td>19CMP103</td>
<td>Statistical Analysis</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>3</td>
</tr>
<tr>
<td>19CMP104</td>
<td>Advanced Corporate Accounting</td>
<td>I,II,IV</td>
<td>a,e, b,g,h,i</td>
<td>3</td>
</tr>
<tr>
<td>19CMP105A</td>
<td>Indian Financial System</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
</tr>
<tr>
<td>19CMP105B</td>
<td>Organization Behavior</td>
<td>I,II</td>
<td>a,e,</td>
<td>4</td>
</tr>
<tr>
<td>19CMP105C</td>
<td>Consumer Behaviour</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
</tr>
<tr>
<td>19CMP106</td>
<td>Corporate Law</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
</tr>
<tr>
<td>19CMP111</td>
<td>Computer Application for Accounting (Practical)</td>
<td>I,II,III</td>
<td>a,e,c,d,f</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Journal Paper Analysis and Presentation</td>
<td>III</td>
<td>c,d,f</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</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>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>PEOs</td>
<td>Pos</td>
<td>L</td>
</tr>
<tr>
<td>19CMP201</td>
<td>Corporate Finance</td>
<td>I,II</td>
<td>a,e,</td>
<td>3</td>
</tr>
<tr>
<td>19CMP202</td>
<td>Operations Research</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>3</td>
</tr>
<tr>
<td>19CMP203</td>
<td>Applied Cost Accounting</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>3</td>
</tr>
<tr>
<td>19CMP204</td>
<td>Financial Markets and Institutions</td>
<td>IV</td>
<td>b,g,h,i</td>
<td>4</td>
</tr>
<tr>
<td>19CMP205A</td>
<td>Security Analysis and Portfolio Management</td>
<td>III</td>
<td>c,d,f</td>
<td>4</td>
</tr>
<tr>
<td>19CMP205B</td>
<td>Human Resource Management</td>
<td>I,II</td>
<td>a,e,</td>
<td>4</td>
</tr>
<tr>
<td>19CMP205C</td>
<td>Advertising and Sales Promotion</td>
<td>III</td>
<td>c,d,f</td>
<td>4</td>
</tr>
<tr>
<td>19CMP206</td>
<td>Direct Taxation</td>
<td>III</td>
<td>c,d,f</td>
<td>3</td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Semester</td>
<td>Credits</td>
<td>Average</td>
</tr>
<tr>
<td>-------------</td>
<td>--------------------------------------------------</td>
<td>----------</td>
<td>---------</td>
<td>---------</td>
</tr>
<tr>
<td>19CMP301</td>
<td>Financial Reporting and Analysis</td>
<td>I, II,</td>
<td>1, 0</td>
<td>4</td>
</tr>
<tr>
<td>19CMP302</td>
<td>Business Research Methods and Techniques</td>
<td>III</td>
<td>0, 0</td>
<td>0</td>
</tr>
<tr>
<td>19CMP303</td>
<td>Indirect Taxation</td>
<td>III</td>
<td>0, 0</td>
<td>0</td>
</tr>
<tr>
<td>19CMP304</td>
<td>Financial Services</td>
<td>I, II,</td>
<td>1, 0</td>
<td>4</td>
</tr>
<tr>
<td>19CMP305A</td>
<td>Insurance and Risk Management</td>
<td>I, II</td>
<td>0, 0</td>
<td>0</td>
</tr>
<tr>
<td>19CMP305B</td>
<td>Human Resource Development</td>
<td>I, II</td>
<td>0, 0</td>
<td>0</td>
</tr>
<tr>
<td>19CMP305C</td>
<td>Retail Management</td>
<td>IV</td>
<td>0, 0</td>
<td>0</td>
</tr>
<tr>
<td>19CMP306</td>
<td>International Business</td>
<td>IV</td>
<td>0, 0</td>
<td>0</td>
</tr>
<tr>
<td>19CMP311</td>
<td>SPSS (Practical)</td>
<td>III</td>
<td>0, 0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Journal Paper Analysis and Presentation</td>
<td>III</td>
<td>0, 0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>480</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>280</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>93</td>
</tr>
</tbody>
</table>

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
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>✓</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 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 and Critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
5. Understand and exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Understand and exhibit the Market Competition and Price structures

UNIT I Managerial Economics: Law of Demand and Supply

UNIT II Production, Cost and Revenue Function:

UNIT III Market Competition and Price structures:

UNIT IV Macro Economic Indicators:

UNIT V Monetary Policy:
Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

SUGGESTED READINGS:
**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. Realize the preparation of Budget

**UNIT I: INTRODUCTION**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

**UNIT II: FINANCIAL STATEMENT ANALYSIS**

Horizontal and Vertical Analysis.
Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios
Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds
Cash Flow Statement: Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

**UNIT III: STANDARD COSTING**


**UNIT IV: MARGINAL COSTING AND DECISION MAKING**

Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing
UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES:

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
M.Com. 2019-2020

19CMP103 STATISTICAL ANALYSIS Semester – I

4H – 4C

Instruction Hours / week: L: 3  T: 1  P : 0
Marks: Internal: 40  External: 60  Total: 100
End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To understand the classification and analysis of the data with statistical tools and techniques.
2. To know the descriptive and inferential statistics, and apply them to examine business and economic data.
3. To realize the applications of probability and distributions in the analytical decision making.
4. To conduct statistical estimation and hypothesis testing with statistical tools and techniques.
5. To understand the Aggregate expenditure method
6. To understand the index number concepts and its applications.

COURSE OUTCOMES:
Learners should be able to
1. Understand the basic statistical tools and techniques and its application in business decision making.
2. Perform basic statistical estimation and hypothesis testing for interpret the results.
3. Know how to specify, estimate, and use statistical models to predict and obtain reliable forecasts.
4. Develop an ability to analyse and interpret the collected data to provide meaningful information in making management decisions
5. Understand the Aggregate expenditure method
6. Demonstrate capabilities of problem-solving, critical thinking, and communication skills related to the discipline of statistics.

UNIT I Data and presentation of Data

UNIT II Measures of Central Tendency and Dispersion
Measures of Central Tendency and Dispersion: Introduction, Objectives of statistical average, Requisites of a Good Average, Statistical Averages - Arithmetic mean - Properties of arithmetic mean - Merits and demerits of arithmetic mean, Median - Merits and demerits of median, Mode - Merits and demerits of mode, Geometric Mean, Harmonic Mean, Positional Averages, Dispersion – Range - Quartile deviations, Mean deviation ,Standard Deviation - Properties of standard deviation Coefficient of Variance

UNIT III Probability Distribution
UNIT IV Hypothesis Testing

UNIT V Index Number
Index Numbers: Introduction, Definition of an Index Number – Relative - Classification of index numbers , Base year and current year - Chief characteristics of index numbers - Main steps in the construction of index numbers, Methods of Computation of Index Numbers – Un-weighted index numbers - Weighted index numbers, Tests for Adequacy of Index Number Formulae , Cost of Living Index Numbers of Consumer Price Index - Utility of consumer price index numbers - Assumptions of cost of living index number - Steps in construction of cost of living index numbers , Methods of Constructing Consumer Price Index - Aggregate expenditure method - Family budget method - Weight average of price relatives, Limitations of Index Numbers , Utility and Importance of Index Numbers

Note: Problems 70 Marks and Theory 30 Marks.

SUGGESTED READINGS:
COURSE OBJECTIVES:

To make the students

1. To understand the international standards, its features and difference from the Indian Accounting standards.
2. To understand the concept of holding company and prepare the accounting for Group companies.
3. To gain a rigorous understanding of corporate restructuring and preparing accounting for corporate restructuring and liquidation.
4. To obtain understanding of voyage accounting and preparing voyage accounts.
5. To understand the Human resources accounting and price level changes.
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 international Reporting standards and its importance
2. Prepare the accounts for holding company.
3. Formulate accounts for corporate restructuring, liquidation and prepare the Voyage accounts
4. Understand the importance of Human Resource Accounting and Price level changes.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to finance decisions.
6. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to finance decisions.

UNIT I: REDEMPTION OF PREFERENCE SHARES

UNIT II: MERGERS AND ACQUISITION OF COMPANIES

UNIT III: INTERNAL RECONSTRUCTION

UNIT IV: LIQUIDATION OF COMPANIES
Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator’s Remuneration – Preparation of Liquidators Final Statement of Account.
UNIT V: RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS
(Theory Only)
Indian Accounting Standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.

Note: Theory :70 Marks and Problems : 30 Marks

SUGGESTED READINGS:
1. S C Gupta (2019), Shukla & Grewal's Advanced Corporate Accounting, S.Chand, New Delhi.
5. G Sekar (2018),,PADHUKA'S STUDENTS' HANDBOOK ON ADVANCED ACCOUNTING (FOR CA INTER-NEW SLY), Wolters Kluwer India Pvt Ltd
COURSE OBJECTIVES:
To make the students
1. To understand the Indian financial markets its contribution to economy.
2. To know the role of regulatory bodies in regulating the financial system and its intermediaries.
3. To realize the concept and applications of money market,
4. To realize the concept and applications of financial markets,
5. To realize the concept and applications of financial institutions and its holistic contribution to financial system functioning.
6. To understand the Money Market, Banking, NBFC and Insurance Role

COURSE OUTCOMES:
Learners should be able to
1. Understand the Indian financial markets its contribution to economy.
2. Know the role of regulatory bodies in regulating the financial system and its intermediaries.
3. Realize the concept and applications of money market,
4. Realize the concept and applications of financial markets,
5. Realize the concept and applications of financial institutions and its holistic contribution to financial system functioning.
6. Demonstrate capabilities of critical thinking, and communication skills related to the Indian financial system.
7. 

UNIT 1: Introduction - Financial System and Regulatory Bodies
Meaning, Characteristics, Significance and Evolution of Financial System in India, Structure of Indian Financial System.
Regulatory and promotional institutions: Reserve Bank of India, Securities and Exchange Board of India, IRDA, - Objectives and functions of RBI, SEBI and IRDA

UNIT II Primary Market

UNIT III Secondary market - Stock Exchange:

UNIT IV Money Market, Banking, NBFC and Insurance Role
Money Market - Meaning, Instruments, features of the instruments
Banking – Functions of Commercial Banks, Concept of E-Banking, NPA, Securitisation and Universal Banking.
NBFC- Meaning, Major functions of NBFC.
Insurance: Introduction to LIC, GIC and Private Insurance Companies.
UNIT V Credit Rating, Mutual fund and Venture capital
Credit Rating- Concept, Credit Rating Agencies in India, Rating Methodology and process, Rating symbols for Debentures/Bonds.
Mutual Fund- Concept, Advantages of MF, History of MFs in India, Management of MF.
Venture Capital - Concept, Objectives, Development of Venture Capital in India

SUGGESTED READINGS:
M.Com. 2019-2020

19CMP105B ORGANIZATIONAL BEHAVIOUR Semester – I

<table>
<thead>
<tr>
<th>Instruction Hours/week:</th>
<th>Marks: Internal</th>
<th>External</th>
<th>Total:</th>
</tr>
</thead>
<tbody>
<tr>
<td>L: 4</td>
<td>40</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

End Semester Exam: 3 Hours

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 understand the Individual Behaviour and Personality
6. To recognize the importance of organizational culture and organizational change.

COURSE OUTCOMES:
Learners should be able to
1. Analyse behavioral issues in the context of organizational behavior theories and concepts.
2. Assess the behavior of 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 change and culture affect working relationships within organizations.
5. Realize the Individual Behaviour and Personality
6. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.

UNIT I Introduction to Organization Behavior

UNIT II Individual Behaviour and Personality

UNIT III Individual Dynamics
UNIT IV Group Dynamics

UNIT V Organizational Dynamics
Organizational culture-Definition – Strong versus weak cultures – culture versus formalization- Culture’s functions- Culture as a Liability-Creating and Sustaining Culture-Creating an Ethical Organizational Culture-Creating a Customer-Responsive Culture-Spirituality and Organizational Culture- Organizational change-Meaning of Change-forces for change-Managing planned change-Resistance to change – overcoming resistance to change-Approaches to Managing Organizational Change

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the consumer behaviour 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 and Family Influences in Consumer Behaviour.
2. Explore, analyse and compare the core theories of consumer behaviour and its application in both consumer and organizational markets
3. Appraise model of Consumer Behaviour and determine the irrelevanceto particular marketing situations
4. Critique the theoretical perspectives associated with consumer decision making, including recognising cognitive biases and heuristics
5. Demonstrate capabilities of teamwork, critical thinking, and communication skills related to investment decisions.
6. Demonstrate capabilities of External Influences on Consumer Behaviour

UNIT I Introduction to Consumer Behaviour and Consumer Research
Introduction to Consumer Behaviour, Dimensions of Consumer Behaviour, Consumer Research, Consumer Behaviour and Marketing Strategy

UNIT II Internal Influences on Consumer Behaviour:
Motivation and Consumer Learning, Memory and Involvement:
Consumer Learning, Memory and Involvement: Introduction, Components of Learning, Behavioural Theory, Cognitive Learning Theory, Memory System, Memory Process, Concept of Involvement, Dimensions of Involvement, Involvement and Types of Consumer Behaviour, Cognitive Response Model, Elaboration Likelihood Model, Social Judgment Theory, Brand Loyalty and Brand Equity
UNIT III Internal Influences on Consumer Behaviour:
Consumer Personality, Consumer Perception, Consumer Attitudes, Consumer Behaviour and Marketing Communications

Personality, Self-Image, and Life Style: Consumer Personality: Introduction, Self-concept, personality Theories, Brand Personality, emotions
Consumer Attitude Formation and Change: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies
Communication and Consumer Behaviour: Consumer Behaviour and Marketing Communications: Introduction, Marketing Communication Flow, Communications Process, Interpersonal Communication, Persuasive Communications, source, message, message appeals, communication feedback

UNIT IV External Influences on Consumer Behaviour
The Influences of Culture on Consumer Behaviour: Cultural Influences on Consumer Behaviour: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences, Cultural Differences in Non-verbal Communications

UNIT V Consumer Decision Making
Situational Influence on Consumer’s Decision and the Decision Models: Introduction, Nature of Situational Influence, Situational Variables, Types of Consumer Decisions, Nicosia Model of Consumer Decision-making (Conflict Model), Howard-Sheth Model (also called Machine Model), Engel, Blackwell, Miniard Model (also called Open System)
Organizational Buying Behaviour: Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles

SUGGESTED READINGS:
To make the students
1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyses cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To know the online registration and online filing process of documents.

COURSE OUTCOMES:
Learners should be able to
1. Identify the basic legal principles behind Corporate Incorporation and Management, Oppression & Mismanagement and Investigation, Corporate Liquidation, Corporate Governance and CSR and its application.
2. Understand the relevance of corporate law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in corporate.
4. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment related to corporate.
5. To communicate orally and in written format the corporate law.
6. Online registration and online filing process of documents

UNIT - I: Corporate Incorporation and Management
(i) Certificate of Incorporation (ii) Memorandum and Articles of Association (iii) Doctrine of Ultra Vires (iv) Doctrine of Indoor Management
2. (i) Directors: Appointment, Removal, Position, Powers and Duties of Directors. (ii) Audit Committee: Its Role. (iii) Company Secretary: Qualification, Appointment and Duties (iv) Officer who is in default: Definition of Officer who is in default (v) Liability of independent directors.
3. (i) Types of Meetings (ii) Procedure of calling meeting (iii) Company’s resolutions and its kinds

UNIT - II :Oppression & Mismanagement and Investigation
Oppression & Mismanagement and Investigation (Sections 397 to 408; Sections 235 to 251) 1. (i) Rule in Foss v. Harbottle (ii) Prevention of Oppression (iii) Prevention of Mismanagement (iv) Role & Powers of the Company Law Board (v) Role & Powers of Central Government
2. (i) Company Investigation

UNIT – III: Corporate Liquidation
1. (i). Winding up of Companies (ii). Mode of winding up of the companies (iii). Compulsory Winding up under the Order of the Tribunal (iv). Voluntary winding up (v). Contributories (vi). Payment of liabilities
UNIT -IV : Corporate Governance
1. (i) Importance of Corporate Governance (ii) Different system of Corporate Governance (iii) Impact of Legal Traditions and the Rule of Law on Corporate Governance (iv) Legal Reforms of Corporate Governance in India (v) Reports of the various Committees on Corporate Governance

UNIT - V Corporate Social Responsibility
Emerging Trend based on the recommendation of the Committees in the Companies Act 1956 and the Listing Agreement with Special reference to Clause 49. 2. (i) Corporate Social and Environmental Responsibility

SUGGESTED READINGS:
5. CA Vijay Raja, (2019), Corporate and other Law for CA Intermediate new syllabus with MCQ's, Commercial Law Publishers (India) Pvt. Ltd
COURSE OBJECTIVES:
To make the students
1. To understand the accounts heads available to create a company in the accounting software
2. To know the mechanics of creating the vouchers and ledgers
3. To be aware of the inventory valuations methods available in the software
4. To understand various financial statements that are built in the software
5. To be aware of financial analysis tools available in the software
6. To prepare the various types of reports

COURSE OUTCOMES:
Learners should be able to
1. Understand the different accounting heads and its importance
2. Create vouchers and ledgers by understanding the reason for posting under different heads
3. Calculate valuation of assets using the software
4. Prepare the financial statements and analyse the financial statement using the option of ratio analysis
5. Exhibit communication skills to communicate the output derived from the program.
6. Preparing the various types of reports

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
   Buildings a/c
   Furniture a/c
   Printer purchase a/c
   Rent received a/c
   Rent paid a/c
   Wages a/c
   Capital a/c
   Purchase returns a/c
   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 Cash made 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 Cash made by petty 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
### 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>
<tr>
<td>India today</td>
<td>10</td>
<td>10</td>
<td>nos</td>
</tr>
<tr>
<td>Lactogen</td>
<td>10</td>
<td>100</td>
<td>nos</td>
</tr>
</tbody>
</table>
MAINTAIN BILLWISE 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>
</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.

SUGGESTED READINGS:
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9,
COURSE OBJECTIVES:
To make the students
1. To understand the financial management concept and its importance and its applications in business, their relationship with the business environment and the role and functions of chief financial officer.
2. To know the concept of time value of money and the rationale for using the time value of money concept in capital budgeting techniques for evaluations of business proposals.
3. To recognize the availability of difference source of capital and computation of cost of capital.
4. To recognize the importance of financial leverage, dividend policies and capital structure theories and its application in business.
5. To comprehend on the importance working capital, its determination and application.
6. To understand the nature, importance, structure of corporate finance related areas.

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

UNIT I Finance Function and Sources of Finance
Indian financial System

Long Term Sources of Finance: Equity, Debentures, Preference Shares, Long term loan, Private equity, Venture capital and Angel investor.

Short term Sources of Finance: Short term loan, Commercial paper, Certificate of deposits, Commercial paper, Bill of exchange, Factoring.

UNIT II Time value of Money and Capital Budgeting
Time value of Money: Present value, future value, Annuity, Annuity Due, Perpetuity, Amortization schedule
Principles of capital budgeting – method of investment analysis – payback, APR, NPV, IRR discounted cash flow – risk and return decision – profitability index

UNIT III Capital Structure and Cost of Capital
Capital Structure: forms – importance – optimal capital structure – theories – Factors determining capital structure – changes in capital structure – capital gearing

UNIT IV Leverage and Dividend Policy

UNIT V Working Capital Management
Meaning - concept – kinds – importance of adequate working capital - determinants of working capital - working capital policy- estimation of working capital – operating cycle/ cash conversion cycle
Cash Management: optimal cash, cash budget
Inventory Management : EOQ, Reorder level
Receivables Management : Credit policy, receivables matrix.

Note: Theory : 60 Marks and Problems : 40 Marks

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the importance of operation research and to gain knowledge on Linear programming
2. To gain the knowledge of transportation models and its application.
3. To obtain knowledge on Assignment and Queueing Theory concepts and its application in optimization of resources.
4. To understand Inventory control mechanism and its importance in cost minimization.
5. To understand the network analysis and its application in project management.
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:
Learners should be able to
1. Understand the principles and techniques of Operations Research and their applications in decision-making.
2. Formulate linear programming (LP) models and understand the cost minimization and profit maximization concepts.
3. Apply mathematical methods for large-scale transportation, assignment models and inventory models.
4. Realize and apply mathematical techniques in getting the best possible solution to a problem involving limited resources.
5. Demonstrate capabilities of team work, problem-solving, critical thinking, and communication skills.
6. Course concentrates on Linear programming, transportation model, Queuing theory and Inventory

UNIT I Operations Research and Linear Programming
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 Transportation Model

UNIT III Assignment Problem and Queueing Theory
Queueing Theory: Introduction – Characteristics of Queueing System. Problems in (M/M/1): (∞/FIFO) and (M/M/1):(N/FIFO) models
UNIT IV Inventory Control
Inventory Control: Introduction – Costs involved in Inventory – Deterministic EOQModels : Purchasing Model without and with Shortage, Manufacturing Model without and with Shortage - Price Break

UNIT V Networking Problem
PERTandCPM:NetworkRepresentation–CalculationofEarliestexpectedtime,latestallowable occurrence time. CPM - Various Floats for Activities – Critical Path : PERT –Time Estimates in PERT- Probability of Meeting scheduled date of Completion ofProjects

SUGGESTED READINGS:
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.

UNIT I Process Costing
Weighted - Average and FIFO
Weighted - Average process Costing; FIFO Process Costing; Materials Issued at Various Stages;
Process Costing with Multiple Departments; Journal Entries for Process Costing; Impact of Flexible Manufacturing and JIT on Process Costing.
Process Costing - Addition of Materials, Spoilage and Defective Units
Addition of Materials; Accounting for Spoilage; Abnormal Gain; Accounting for Rework; Reworked in a Separate Process; Accounting for Scrap Material and Waste.

UNIT II Job Costing and Batch Costing
Nature, Purpose and Procedure of Job Costing, Recording and Controlling Costs in Job order Costing,
Forms used in Job order Costing, Tenders and Quotations, Nature and use of Batch Costing,
Determination of Economic batch quantity.

UNIT III Service Costing
Meaning of Service Costing; Transport Costing; Power Costing; Canteen Costing; Hospital Costing;
Educational Institute.

UNIT IV Reconciliation of Costing profit with Financial Profit
Need for reconciliation, reasons for disagreements in Profit, procedure for reconciliation
UNIT V Cost Control and Cost Reduction
Meaning, Elements, Scheme and techniques of Cost control, Essentials for success of cost control, meaning of cost reduction, areas of cost reduction, tools and techniques of cost reduction, distinction between cost control and Cost reduction

SUGGESTED READINGS:
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: Nature and Role of Financial System and Institutional Regulatory Framework

UNIT-II: Money Market:
Concept, Features, Functions and Significance of Money Market; Money Market Instruments; Segments of Money Market – Call / Notice Money Market - Commercial Bills Market - Treasury Bills Market – Discount and Acceptance Markets - Commercial Papers – Certificates of Deposit –Repo Instruments; Role and Challenges of Money Market in India.

UNIT- III: Primary Market and Foreign Capital:
Currency Convertible Bonds (FCCBs); Players in New Issue Market; Role and Importance of Primary Market in Economic Development.


UNIT-IV: Secondary Market:

UNIT-V: Non-Banking Financial Institutions and Financial instruments.
Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.


SUGGESTED READINGS:
M.Com.  2019-2020

19CMP205A SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Semester – II  4H – 4C

Instruction Hours / week:  L: 4  T: 0  P : 0
Marks: Internal: 40  External: 60  Total: 100  End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To understand of investment concepts and investment avenues available
2. To calculate the intrinsic value of securities and understand risk-return relationship
3. To know about the fundamental analysis
4. To know about the technical analysis and its application.
5. To comprehend the investment theory and its relevance in the current context.
6. To recognize different performance measures and evaluate the performance of the portfolio.

COURSE OUTCOMES:
Learners should be able to
1. Choose the appropriate investment avenues based on the individual risk return profile
2. Calculate the intrinsic value and evaluate the performance based on risk-return
3. Select the security based on the fundamental and technical analytical tools
4. Evaluate the performance of the portfolio using the different measures
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to investment decisions.
6. Demonstrate capabilities of diversification risk

UNIT I Investment Basics
Concepts of investment – Sources of investment information – Investment Instruments – Investment cycle

UNIT II Valuation of Securities and Analysis of Risk and Return
Bond and fixed income instruments valuation – valuation of equity and preference shares.
Analysis of risk and Return
Concept of total risk, factors contributing to total risk: default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk.

UNIT III Fundamental and Technical Analysis Fundamental Analysis
Technical analysis: Points and figures chart, bar chart, RSA, RSI, Moving average analysis, MACD, Japanese Candlesticks.

UNIT IV Portfolio Theory
Market mechanism, testable hypothesis about market efficiency, implications of efficiency market hypothesis for security analysis and portfolio management. Asset pricing theories, CAPM and Arbitrage pricing theories.

UNIT V Performance Evaluation
Sharpe, Treynor and Jensen’s measure. Portfolio revision – Active and passive strategies and formula plans in portfolio revision Problems.
Note: This Paper consisting of 80% Theory and 20% Problem.

SUGGESTED READINGS:

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 HRM and latest trends in HR

UNIT II HRP, Selection, Recruitment and Job Analysis

UNIT III Training, Performance Management and career development.
UNIT IV Compensation and Reward
Compensation and Reward Management Factors influencing pay rates – Components of compensation – Types of incentives and rewards – Employee benefits and services - Executive compensation – Employee social security – Employee engagement

UNIT V Employee Relations.

SUGGESTED READINGS:
5. Scott Snell, George Bohlander , Veena Vohra (2010), Human Resources Management: A
COURSE OBJECTIVES:
To make the students
1. To know about the concepts of advertising.
2. To know about the various types of advertising
3. To understand the motivational aspects of salesmen
4. To understand the concept of sales force management
5. To know about the social effects of advertising
6. To know about the promotional strategy.

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 Overview of Advertising Management:
Introduction, Meaning and Framework of Advertising; Defining Advertising; Advertising to Persuade the Buyer; Importance of Advertising in Marketing; Role of Advertising in Marketing Mix and Positioning; Advertisers and Advertising Agencies; Choosing an Advertising Agency, Emerging Areas of Growth, Shifting patterns of consumption; Factors that Affect Marketing and Advertising

UNIT II Setting Advertising Objectives & Understanding Persuasive Messages:
Introduction, Marketing Objectives; Advertising Objectives, Sales-oriented/ Behavioural objectives; The DAGMAR Approach to Setting Objectives and Measuring, Advertising Effectiveness; Kinds of Advertising Objectives; The Advertising Communication System, The communication process, The advertising exposure model; The Need for Clear Understanding of Objectives

Understanding Persuasive Messages: Introduction, Communication Response Hierarchy, Securing Attention; Interpretation and Processing of Information; Persuasion; Attitude Change, Factors that influence or change attitudes; Theories of Advertising

UNIT III: Advertising Copy and Design Strategy:
Introduction, Advertising Copy, Types of advertising copy; Creativity in Advertising; Copy Testing Methods; Visual Strategies, Art department specialists, Developing a layout, Power of synergy
Media Planning: Introduction, Media Objectives; Media Options; Measuring Media Audiences; Determining Media Weight; Media Schedule Decisions; Space and Time Buying; Cost Considerations; The Role of a Media Planner and a Media Buyer; Media Trends
Advertising Budgets: Introduction, Factors Influencing Budget Setting, Typical Spending Patterns, Common Budgeting Approaches, Budgeting Methods, Decision Support System (DSS), Structure of DSS, Allocating the Marketing Communication Budget
UNIT IV Structure of an Advertising Agency and Ethics in Advertising
Introduction, Overview of an Advertising Agency; Departments of an Advertising Agency, Creative department, Media department, Client servicing department, Marketing research department; Ancillary Services; Interfacing with Client’s Organisation; Integration of Services
Ethics in Advertising: Introduction, Perceived Role of Advertising; The Advertising Standards Council of India (ASCI); Forms of Ethical Violations; Misleading advertising; Advertising to children, Product endorsements, Stereotyping, Cultural, religious and racial sensitivity in advertising, Obscenity in advertising

UNIT V Sales Promotion:
Introduction, Meaning and Importance of Sales Promotion; Strengths and Limitations of Sales Promotion; Difference between Sales Promotion and Advertising; Tools and Techniques of Consumer Sales Promotion; Trade Promotions; Organising Sales Promotion Campaigns

SUGGESTED READINGS:
5. PANKHURI BHAGAT (2015), Advertising & Sales Promotion, SBPD PUBLISHING HOUSE
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
6. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

COURSE OUTCOMES:
Learners should be able to
3. 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.
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.

UNIT I BASIC CONCEPTS
An Overview of Income Tax Act, 1961 : Background, Important definitions- Income - Agricultural Income - Assessee - Previous year - Assessment year, Residential Status, Basis of Charge, Scope of Total Income, Tax Rates in accordance with the applicable Finance Act for the relevant assessment year.

UNIT II COMPUTATION OF INCOME UNDER THE HEAD OF SALARY AND COMPUTATION OF INCOME UNDER THE HEAD OF HOUSE PROPERTY
Salary – Coverage, Employer and Employee Relationship, Allowances, Monetary and Non-Monetary Perquisites – Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, Incomes exempt from Tax and not inculdible in ‘Salary’, Deduction to be made from salary in respect of Provident Fund under the provisions of the Provident Fund and Miscellaneous Provisions of Act 1952 and tax treatment of employers’ contribution to Provident Fund, Tax Deducted at Source on Salary Income and Compliances.
Computation of Income under the head of House Property : Chargeability, Owner of house property, Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let out House Property, Self-Occupied Property.
UNIT III COMPUTATION OF INCOME – PROFITS AND GAINS FROM BUSINESS AND PROFESSION:

UNIT IV COMPUTATION OF INCOME FROM OTHER SOURCES:
Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions. Exemption/Deduction, Clubbing provisions, Set Off and/or Carry Forward of Losses, Rebate and Relief: Income’s not included in Total Income, Tax holidays, Clubbing of Income, Aggregation of Income, Set off and/or Carry forward of losses, Deductions (General and Specific), Rebates and Reliefs.

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS
M.Com. 2019-2020

19CMP211 ADVANCED EXCEL FOR BUSINESS (PRACTICAL) Semester – II

Instruction Hours / week:  L: 0  T: 0  P :4  Marks: Internal: 40  External: 60  Total: 100

End Semester Exam: 3 Hours

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.
6. To Understand the Scenarios; for financial decision-making

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 ,
5. Understand and apply Scenarios; Excel models for financial decision-making
6. Exhibit communication skills to communicate the output derived from the program.

EXERCISES

Corporate Financial Statements - Organizing and creating spreadsheets; entering and formatting data values; entering expressions for calculating values; linking worksheets; splitting screens to facilitate working between several worksheets

Analysis of Financial Statements - Using logical IF statements; using conditional formatting to call attention to conditions that need correcting; pasting an Excel document into a Word document

Forecasting Annual Revenues - Creating, validating, and using linear, quadratic, cubic, and exponential regression models to fit the trends of historical data; creating various types of charts (e.g., scatter diagrams, forecast charts, error patterns, and downside risk curves); estimating the accuracy of forecasts; expressing forecast accuracy in terms of confidence limits and downside risk curves.

Forecasting Financial Statements - Using forecasts of revenues to forecast financial statements; using Excel’s Scenario Manager to do sensitivity analysis

Forecasting Seasonal Revenues - Creating a seasonally-adjusted forecasting model by joining seasonal adjustments to an annual trend line or a moving average trend line; using error feedback to correct a model so that the average error is zero; using period values to update annual forecasts and revise the model

Time Value of Money - Using Excel’s financial functions for calculating the present value of a future amount, the future value of a present amount, the net present value of a series of cash flows, periodic payments for mortgages and loans, etc.; pasting an Excel worksheet into a Word document.

Cash Budgeting - Organizing a spreadsheet into modules for different parts of a company and linking results; using a one-variable input table for sensitivity analysis to evaluate alternate operating tactics.
Cost of Capital - Calculating the weighted average cost of capital (WACC); using Excel’s Goal Seek and Solver tool to find the value of an independent variable (e.g., return on equity) to satisfy a related goal (e.g., a specified WACC); evaluating the WACC for different amounts of capital raised and creating charts to display the results.

Profit, Break Even, and Leverage - Calculating profits from a firm’s cash flows; using Excel’s Solver tool to determine the sales volume needed to break even; evaluating a firm’s operating, financial, and combined leverages.

Capital Budgeting - Organizing spreadsheets to move from sales revenues to after-tax cash flows; using Excel’s financial functions to calculate depreciation schedules; calculating financial measures of success, such as net present value and internal rate of return; using nested IF statements to determine the discounted years to break even; creating two-variable input tables for sensitivity analysis; using Excel’s Solver tool to determine changes that must be made to achieve specified goals, such as a specified net present value or discounted years to break even.

Applications of Capital Budgeting - Creating spreadsheets that evaluate the financial payments from various types of capital investments; using one- and two-variable input tables to analyze the sensitivity of financial payoffs to changes in conditions.

Capital Budgeting: Risk Analysis with Scenarios - Using Excel’s Scenario Manager to analyze the effects of various combinations of conditions (e.g., best-on-best, most probable, and worst-on-worst) on future payoffs.

Capital Budgeting: Risk Analysis with Monte Carlo Simulation - Using Excel’s tools for Monte Carlo simulation; using Excel’s random number generator to generate random numbers that follow different probability distributions (e.g., uniform, normal, and triangular distributions) and use the results.

Valuation of Common Stocks - Determining the value of shares of common stocks from their expected future cash flows and an investor’s expected rate of return; performing sensitivity and risk analysis related to the value of stocks.

Valuation of Bonds - Determining the value of bonds from their fixed future cash flows and an investor’s expected rate of return; performing sensitivity and risk analysis related to the value of bonds; evaluate the effect of call date on a bond’s value.

SUGGESTED READINGS:
M.Com. 2019-2020

19CMP301 FINANCIAL REPORTING AND ANALYSIS Semester – III

4H – 4C

Instruction Hours / week: L: 3   T: 1   P : 0 Marks: Internal: 40   External: 60   Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students
1. To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.
6. To prepare Cash flow and fund flow statements.

COURSE OUTCOMES:

Learners should be able to
1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Preparation of statement of cash and fund flow.
6. Critically evaluate the results of the tools financial analysis.

UNIT I: FINANCIAL REPORTING

Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.
Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS) - Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis IAS and IFRS.
Corporate Financial Reporting – Issues and problems with special reference to published financial statements

UNIT II FINANCIAL STATEMENTS - AN INTRODUCTION


The Financial Statements: Balance Sheet (Statement of Financial Position) - Statement of Stockholders’ Equity (Reconciliation of Stockholders’ Equity Accounts) - Income Statement (Statement of Earnings) - Statement of Cash Flows (Statement of Inflows and Outflows of Cash)

Basic Elements of the Balance Sheet: Assets - Liabilities - Stockholders’ Equity - Quasi-Reorganization - Accumulated Other Comprehensive Income - Equity-Oriented Deferred Compensation - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - Stockholders’ Equity in Unincorporated Firms

Basic Elements of the Income Statement: Net Sales (Revenues) • Cost of Goods Sold (Cost of Sales) • Other Operating Revenue • Operating Expenses • Other Income or Expense

UNIT III FINANCIAL ANALYSIS – 1
Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis

Ratio Analysis - Liquidity of Short-Term Assets
Current Assets, Current Liabilities, and the Operating Cycle
Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities
Current Assets Compared with Current Liabilities
Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) - Cash Ratio
Income Statement Consideration when Determining Long-Term Debt-Paying Ability - Times Interest Earned
Balance Sheet Consideration when Determining Long-Term Debt-Paying Ability
Debt Ratio - Debt/Equity Ratio

UNIT IV FINANCIAL ANALYSIS - 2
Profitability Measures
Net Profit Margin - Total Asset Turnover - Return on Assets - DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts - Operating Income Margin - Operating Asset Turnover - Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - The Relationship Between Profitability Ratios - Gross Profit Margin
For the Investors
Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, Dividend Yield
Book Value per Share

Basic Elements of the Statement of Cash Flows
Financial Ratios and the Statement of Cash Flows
Operating Cash Flow/Current Maturities of Long-Term Debt and Current Notes - Payable - Operating Cash Flow/Total Debt - Operating Cash Flow per Share - Operating Cash Flow/Cash Dividends

UNIT V THE USERS OF FINANCIAL STATEMENTS
Financial Ratios as Perceived by Commercial Loan Departments: Most Significant Ratios and Their Primary Measure • Ratios Appearing Most Frequently in Loan Agreements.
Financial Ratios as Perceived by Corporate Controllers: Most Significant Ratios and Their Primary Measure • Key Financial Ratios Included as Corporate Objectives
Financial Ratios as Perceived by Certified Public Accountants
Financial Ratios as Perceived by Chartered Financial Analysts
Financial Ratios Used in Annual Reports

Note: Distribution of marks - 40% theory and 60% problems
SUGGESTED READINGS:
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 a 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 there port.
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
4. Decide the appropriate measurement scale for designing the instrument for data collection.
5. Apply appropriate analytical tools for the data collected and formulate a suitable suggestion for the business problem.
6. 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.

UNIT I Introduction to Research:
Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study. Defining the Research problem; Management Decision Problem vs Management Research Problem; Problem identification process; Components of the research problem; Formulating the research hypothesis- Types of Research hypothesis; Writing a research proposal- Contents of a research proposal and types of research proposals.

UNIT II Research Design and Sampling Design
Meaning of Research Designs; Nature and Classification of Research Designs; Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey, focus group discussions; Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research Design, Sampling concepts- Sample vs Census, Sampling vs Non-Sampling error; Sampling Design- Probability and Non Probability Sampling design; Determination of Sample size- Sample sizefor
estimating population mean, Determination of sample size for estimating the population proportion.

**UNIT III Sources of Data collection and instrument design**
Primary and Secondary Data: Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Observation method, Focus Group Discussion, Personal Interview method. Attitude Measurement and Scaling: Types of Measurement Scales; Attitude; Classification of Scales: Single item vs Multiple Item scale, Comparative vs Non-Comparative scales, Measurement Error, Criteria for Good Measurement. Questionnaire Design: Questionnaire method; Types of Questionnaires; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method. Data Processing: Data Editing- Field Editing, Centralized in house editing; Coding- Coding Closed ended structured Questions, Coding open ended structured Questions; Classification and Tabulation of Data.

**UNIT IV Univariate and Bivariate Analysis of Data:**
Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data- Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions, Measures of Central Tendency, Measures of Dispersion; Descriptive Analysis of Bivariate data. Testing of Hypotheses: Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions. Chi-square Analysis: Chi square test for the Goodness of Fit; Chi square test for the independence of variables; Chi square test for the equality of more than two population proportions. Analysis of Variance: Completely randomized design in a one-way ANOVA; Randomized block design in two way ANOVA; Factorial design. Multivariate Analysis : Factor Analysis, Discriminate analysis, Cluster analysis.

**UNIT V Research Report Writing and Ethical code for research**
Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations; Report writing: Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations. Ethics in Research: Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research.

**Note:** Case study (20 Marks) and Theory 80 Marks
Chapter 4 – Theory will be covered here and practically applied using SPSS Practical
SUGGESTED READINGS:
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 taxation 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 taxation 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 CONCEPT OF INDIRECT TAXES
Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’
Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY :
Basic concepts of Time and Value of Taxable Supply; Basics concept of Place of Taxable Supply. Input Tax Credit & Computation of GST Liability- Overview.

UNIT IV PROCEDURAL COMPLIANCE UNDER GST :
Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.
UNIT V OVERVIEW OF CUSTOMS ACT:
Overview of Customs Law; Levy and collection of customs duties; Types of Custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:
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 know the concept of Mortgages and Mortgage Investments
6. To understand the Credit Rating, venture capital and Securitization

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. Know the concept of Mortgages and Mortgage Investments
6. Understand the Credit Rating, venture capital and Securitization

UNIT I Introduction
Financial Services – Introduction, Growth of financial services industry in India, Fee based and Fund based Financial Services – Financial services contribution to Indian Economy.

UNIT II Fund Based
Venture Capital Financing – Indian Scenario

UNIT III Asset Based Financing
Hire Purchase – Concept and Characteristics – Rate of Interest – Methods of reporting adopted for hire purchase transactions - Legal aspects – Tax implication frame work for Financial Evaluation

UNIT IV Mutual Funds
Mutual fund Schemes, Asset management company, Mutual fund industry in India, Operation – Performance of mutual funds in India – SEBI guidance for Mutual Funds
UNIT V Credit Rating, venture capital and Securitization,
Credit Rating – Concept – Types – Advantages and Disadvantages – Process – Credit Rating Agencies.
Securitization – Concept, Securitization as a Funding Mechanism, Securitization of Residential Real Estate – Mortgages and Mortgage Investments.

SUGGESTED READINGS:
M.Com. 2019-2020
19CMP305A INSURANCE AND RISK MANAGEMENT Semester – III
4H – 4C

Instruction Hours / week: L: 4 T: 0 P: 0
Marks: Internal: 40 External: 60 Total: 100
End Semester Exam: 3 Hours

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 communicate orally and in written form the understanding of insurance, insurance types, designing and pricing.
5. To understand the product development in the life and non-life insurance sectors in India
6. To understand the principles of insurance pricing and marketing

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. Understand the product development in the life and non-life insurance sectors in India
6. Understand the principles of insurance pricing and marketing

UNIT I Risk
Introduction, interpretations of the term ‘risk’, types of business and personal risks, significance of risk management function within business organizations
Insurance and Risk - significance of insurance and risk, general structure of the insurance market, significant aspects of this industry

UNIT II Reforms in Indian Insurance Industry
Importance of the privatization of insurance industry, problems associated with public insurance enterprises, relation between insurance and economic growth.
Regulations relating to Insurance Accounting and Management - framework for IRDA rules and regulations regarding general insurance investment in the country, role of financial reporting in managing insurance operations, significance of determining solvency margins.

UNIT III Life Insurance & Non-life Insurance
Factors influencing the key functioning of insurance organizations insurable interest, role of riders in insurance policies
Non-life Insurance - elements of fire insurance contract and its ancillary features. Significance of marine insurance and its various policies, the role of rural insurance in making people’s lives better in rural India.
Non-life Insurance - II - types of motor insurance policies, critical aspects of aviation industry in the country, significance of liability insurance in India.
Functions and Organization of Insurers - components of the distribution system of life insurance companies in the country, role of agents in the life insurance sector in India, important activities carried out in a life insurance organization

UNIT IV Product Design and Development:
Product development in the life and non-life insurance sectors in India, role of risk evaluation in the process of insurance product formation, future trends in the domain of insurance product design and development.
Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting.
Claims Management: factors affecting the insurance claim management system, types of documents needed in various types of claims, meaning of ‘Causa Proxima’ in insurance claim settlement.

UNIT V Insurance Pricing and Marketing
principles of insurance pricing and marketing, tools and techniques used in pricing individual life and health insurance
Financial Management in Insurance Companies and Insurance a Ombudsman: importance of financial management in insurance companies, tools of managing expenses in the insurance companies, modes used by the insurance companies in channelizing their funds.
Reinsurance: reinsurance in the insurance sector. Areas of the application of reinsurance.
Information Technology in Insurance - application of information technology in the insurance sector, role of insurance companies in insurance security, contours of the future of insurance in rural areas.

SUGGESTED READINGS:
5. KanjulaSpandana (2015), Risk Management And Life Insurance Human Life Value (Hlv) Approach, Atlantic,
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of HRD, Learning, training and development and emerging trends in training.
2. To evaluate the need for the training.
3. To select the appropriate training methodology based on the need.
4. To design and evaluate the training.
5. To understand the Designing Training and Development Programs.
6. To understand the Evaluation of Training and Development and Emerging trends.

COURSE OUTCOMES:
Learners should be able to
1. Demonstrate the knowledge of HRD, Learning, training and training methods.
2. Apply the knowledge and evaluate the training needs.
3. Design an appropriate training for the requirement.
4. Evaluate the training outcome.
5. Communicate your knowledge of training and development in both written and verbal formats.
6. Understand the Designing Training and Development Programs.

UNIT I-Introduction: HRD
Evolution of HRD- HRD structure and functions - Role and competencies of HRD professionals - Challenges to HRD professionals, Learning and HRD, The forces influencing working and learning, Learning Theories, Implications of learning theories for effective HRD programs.

UNIT II- Training and Development ; Training Needs Assessment (TNA):
Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company’s strategy; Requisites of Effective Training ; Role of External agencies in Training and Development. Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.

UNIT III- Training and Development Methodologies :
Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions-Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brain Storming, Counselling, Position Rotation, Team Building, and Sensitivity Training.

UNIT IV-Designing Training and Development Programs:
Organisation of Training and Development programs, Training design, kinds of training and development programs- competence based and role based training; orientation and socialization; diversity training, choice.
of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self development; Training process outsourcing.

UNIT V-Evaluation of Training and Development and Emerging trends :
Reasons for evaluating Training and development programs, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts ; Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.
Emerging Trends in Training and Development: Gamification, team training and six sigma training; Electronic Enabled Training Systems (EETS)

SUGGESTED READINGS:
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 understand the importance of Servicing the Retail Customer

LEARNING OUTCOMES:
Learners should be able to
1. Understand the concept of retailing, retailing strategy and the trends of retailing in India
2. Obtain the knowledge on the retail location and importance of choosing the retail location.
3. Gain knowledge on the retail formats and importance of choosing the retail formats.
4. Know the process of retail pricing and merchandising.
5. Recognize the importance of advertising and technology usage in retailing.
6. Understand the importance of Servicing the Retail Customer.

UNIT I Retailing and Trends in Retailing
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 - Retailing in India, role, relevance and trends, significance of retail industry, new role of retailers, channels of retailing, role of franchising in retail, retail environment, FDI in retail, Government of India’s Policy implications on Retail.

UNIT II Retail Store and Location
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 Retailing Formats
Concepts of shopping, process, behaviour, demographics, psychographics, attitudes, behaviour basedsegmentationsandshoppingpatternsinIndia.RetailServiceQualityaspects-Globalization and changing retail formats – Online retailing - International Retailing – Opportunities and Challenges-Marketentryformulas-Newcustomizedformats(customizedstores,portablestores,merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk 'shopping arcades')

UNIT IV Retail pricing and merchandising:
pricing strategies (EDLP), GMROI, buying functions (OTB), selection of vendors and building partnerships, category management, Visual merchandising, retail communication, POP in retail and branding- Planning merchandise needs and merchandise budgets - Methods for determining inventory evaluation - Assortment planning, buying and vendor relations
UNIT V Advertising and Technology in Retailing
Retail Advertising and Promotions, Atmospherics, Elements of retail image, store choices and building store loyalty
Retail technology and automations, retail audit, retail transactions, web applications, RFID, data security, retail technology, inventory shrinkages and e-tailing

SUGGESTED READINGS :
M.Com. 2019-2020

19CMP306 INTERNATIONAL BUSINESS Semester – III
4H – 4C

Instruction Hours / week: L: 4  T:0  P : 0  Marks: Internal: 40  External: 60  Total: 100  End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
2. To communicate orally and in written form the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
3. To apply the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation. in lifelong practice.
4. To Understand the Concept of International Financial Environment and International Accounting Practices:
5. To communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business:
6. To apply the understanding of International business Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
2. Communicate orally and in written form the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
3. Apply the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation. in lifelong practice.
4. Understand the Concept of International Financial Environment and International Accounting Practices:
5. Communicate orally and in written form the understanding of Multinational Corporations and Their Involvement In International Business:
6. Apply the understanding of International business Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business

UNIT I INTRODUCTION TO INTERNATIONAL BUSINESS:
Importance nature and scope of International business; modes of entry into International Business internationalization process and managerial implications.
Meaning of Culture, Country Culture, and Culture in an International Business Organization

UNIT II ENVIRONMENTAL CONTEXT OF INTERNATIONAL BUSINESS:
Framework for analyzing international business environment – Domestic, foreign and global environments and their impact on international business decisions.
Global Trading Environment: World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Counter trade.

UNIT III INTERNATIONAL FINANCIAL ENVIRONMENT AND INTERNATIONAL ACCOUNTING PRACTICES:
Foreign investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and then impact on trade and investment flows.

UNIT IV INTERNATIONAL ECONOMIC INSTITUTIONS AND AGREEMENTS:
WTO, IMF, World Bank UNCTAD, Agreement on Textiles and Clothing (ATC), GSP, GSTP and other International agreements; International commodity trading and agreements.
Regional Economic Groupings in Practice: Regionalism vs. multilateralism, Structure and functioning of EC and NAFTA; Regional economic cooperation.

UNIT V MULTINATIONAL CORPORATIONS AND THEIR INVOLVEMENT IN INTERNATIONAL BUSINESS:
Issues in foreign investments, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances.
Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business.

SUGGESTED READINGS:
M.Com.

SPSS
(PRACTICAL)

Semester – III

19CMP311

Instruction Hours / week:  L: 0  T: 0  P: 4

Marks: Internal: 40  External: 60  Total: 100

End Semester Exam: 3 Hours

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. Perform the correlation analysis
6. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.

UNIT I Overview and Data Entry
SPSS – Meaning – Scope- Limitation- Data view- Variable view- Data entry procedures- Data editing- Missing

UNIT II Descriptive Statistics

UNIT III Non parametric and parametric test
Cross tabulation, Chi square, t test, independent sample t test, paired t test.

UNIT IV Analysis of Variance, Bivariate Analysis

UNIT V Multivariate analysis
Factor Analysis, Cluster Analysis and Discriminate analysis.
Use the inbuilt case studies in SPSS for applying the statistical test.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To comprehend on the concept of corporate governance and its importance.
2. To learn about ethics pertaining to individual, organization and industry level.
3. To know about the global, ethical issues and issues pertaining to information technology and environment.
4. To focus on Corporate social responsibility (CSR) and stakeholder of the organization.
5. To understand the Global Ethical Issues
6. To understand the technology and environment ethics

COURSE OUTCOMES
Learners should be able to
2. Demonstrate descriptive knowledge of ethics pertaining to individual, organization and industry level.
3. Apply the essential concepts of ethics at the personal, organizational, national and global levels.
4. Demonstrate the knowledge of CSR and its impact in organization.
5. Communicate your knowledge of ethics and CSR in both written and verbal formats.
6. Understand ethical issues in workplace.

UNIT I STAKEHOLDER CONCEPT
Stakeholders - Origins of the stakeholder concept- what is the stake in stakeholder? what is a stakeholder? who are business’s stakeholders? - three views of the firm: production, managerial, and stakeholder - primary and secondary stakeholders - a typology of stakeholder attributes: legitimacy, power, urgency - stakeholder approaches: strategic, multifiduciary, and synthesis approaches a. strategic approach - multifiduciary approach - stakeholder synthesis approach - three values of the stakeholder model a. descriptive value - instrumental value - normative value- key questions in stakeholder management a. who are the organization’s stakeholders? The role and responsibility of owners, the role and responsibility of boards, executive compensation, internal control, disclosure of governance arrangements as well as historical explanations about different corporate governance systems

UNIT II BUSINESS ETHICS FUNDAMENTALS
BUSINESS ETHICS: meaning, types, approaches
Three models of management ethics - Immoral Management, Moral Management, Amoral Management - making moral management actionable-developing moral judgment - levels of moral development - different sources of a person’s values Elements of moral judgment : moral imagination, moral identification and ordering Ethics at different level - personal level, organizational level, industry or profession level, societal and global levels - Personal and managerial ethics - principles approach to ethics

UNIT III GLOBAL ETHICAL ISSUES
Ethical issues in the global business environment - questionable marketing and plant safety practices - sweatshops, labor abuses and human rights - corruption, bribery, and questionable payments - improving global business ethics a. balancing and reconciling the ethics traditions of home and host countries - strategies for improving global business ethics
Corporate action against corruption employee and workplace issues, the new social contract, the employee rights movement - employment-at-will doctrine - moral and managerial challenges to employment-at-will - dismissing an employee with care - freedom of speech in the workplace - whistle-blowing - consequences of whistle-blowing - government’s protection of whistle-blowers - management responsiveness to potential whistleblowing situations

UNIT IV TECHNOLOGY and ENVIRONMENT ETHICS
Technology and the technological environment - characteristics of technology - benefits of technology-side effects of technology - technology and ethics - two key issues - society’s intoxication with technology - information technology - e-commerce as a pervasive technology - ongoing issues in e-commerce ethics - invasion of consumer privacy via electronic commerce - the workplace and computer technology - other technology issues in the workplace.

Business, government, and regulation - the roles of government and business - a clash of ethical belief systems - government’s nonregulatory influence on business - industrial policy - privatization - government’s regulatory influences on business - deregulation - purpose of deregulation - the changing world of deregulation

UNIT V CORPORATE SOCIAL RESPONSIBILITY
Corporate Social Responsibility (CSR) as a concept - historical perspective on CSR - modification of the economic model - evolving meanings of CSR - traditional arguments against and for CSR - arguments against CSR - arguments for CSR - corporate citizenship - broad views - narrow views - drivers of corporate citizenship - benefits of corporate citizenship to business itself - sustainability – profits, people, planet - the triple bottom line

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

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 INTRODUCTION
Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff’s Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer’s Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT II TYPES OF BUSINESS ENTITIES
Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business
UNIT III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP
Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds

UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES
Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V MOBILIZING RESOURCES FOR START-UP

SUGGESTED READINGS:
M.Com. 19CMP491 PROJECT
2019-2020 Semester – IV

Instruction Hours / week:  L:20  T: 0  P : 0  Marks: Internal: 80  External: 120  Total: 200
End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To identify an issue to be analysed 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 analyse 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
7. To utilize the IT application for analysis and preparation of report.

COURSE OUTCOMES:
Learners should be able to
1. Identify an issue to be analysed 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. Analyse 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
7. Utilize the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other area related to commerce. Report should contain
• Introduction
  o Introduction about the industry
  o Introduction about the Company
  o Review of literature – Minimum 10 papers from referred journal
  o Need for the Study
  o Objectives
• Research Methodology
  o Research Design
  o Sampling Design
  o Sources of Data Collection
  o Tools used for analysis
  o Limitation
• Data analysis and interpretation
• Findings and Suggestions
• Conclusion
• Bibliography (APA format)