

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 2015 – 2017 Batch onwards)

Scheme of Examination

Course Code	Name of the Course	Objectives and Outcomes		Instruction Hours / Week			Credits	Maximum Marks		
		PEOs	Pos	L	T	P		CIA	ESE	Total
								40	60	100
Semester 1										
15CMP101	Corporate Finance	I,II	a,e,	5	-	-	4	40	60	100
15CMP102	Managerial Economics	IV	b,g,h,i	4	-	-	3	40	60	100
15CMP103	Operations Research	IV	b,g,h,i	4	1	-	4	40	60	100
15CMP104	Marketing Management	IV	b,g,h,i	4	-	-	4	40	60	100
15CMP105	Core: Advanced Corporate Accounting	I,II, IV	a,e,b,g,h,i	6	-	-	5	40	60	100
15CMP111	Core Practical 1: Accounting Package - Tally	I,II, IV	a,e,b,g,h,i	-	-	4	2	40	60	100
	Journal Paper Analysis & Presentation	III	c,d,f	2	-	-	-	0	0	0
				25	1	4	22	240	360	600
Semester II										
15CMP201	Applied Cost Accounting	IV	b,g,h,i	5	-	-	5	40	60	100
15CMP202	Core: Direct Taxation and Tax Planning	III	c,d,f	5	-	-	5	40	60	100
15CMP203	Core: Insurance and Risk Management	I,II	a,e,	5	-	-	4	40	60	100
15CMP204A	Organizational Behavior	I,II	a,e,	4	-	-	3	40	60	100
15CMP204B	Modern Management Practice	I,II	a,e,	4	-	-	3	40	60	100
15CMP204C	Consumer Behavior	IV	b,g,h,i	4	-	-	3	40	60	100
15CMP204D	Working Capital	I,II,	a,e,b,g,h	4	-	-	3	40	60	100

	Management	IV	,i							
15CMP204E	Advertisement and Sales Promotion	IV	b,g,h,i	4	-	-	3	40	60	100
15CMP205	Core: Business Environment	IV	b,g,h,i	5	-	-	4	40	60	100
15CMP206	Core: Financial Markets and Institutions	IV	b,g,h,i	-	-	4	2	40	60	100
	Journal Paper Analysis and Presentation	III	c,d,f	2	-	-	-			
15OEP201	Open Elective - Stock Market Investments	I, II, III	a,e,c,d,f	-	-	-	3	0	0	100
				26	0	4	26	240	360	600
Semester III										
15CMP301	Core: Management Accounting	IV	b,g,h,i	6	-	-	6	40	60	100
15CMP302	Business Research Methods and Techniques	III	c,d,f	5	-	-	4	40	60	100
15CMP303	Core: Indirect Taxation	III	c,d,f	5	-	-	5	40	60	100
15CMP304A	Investment Management	III		4	-	-	3	40	60	100
15CMP304B	International Financial Management	I,II	a,e,	4	-	-	3	40	60	100
15CMP304C	International Business	IV	b,g,h,i	4	-	-	3	40	60	100
15CMP304D	Strategic Management	IV	b,g,h,i	4	-	-	3	40	60	100
15CMP304E	Industrial Relations	I, II, III	a,e,c,d,f	4	-	-	3	40	60	100
15CMP305	Core: Human Resource Management	I,II	a,e,	-	-	4	2	40	60	100
15CMP311	Core Practical 4: SPSS	I, II, III	a,e,c,d,f	-	-	4	2	40	60	100
	Journal Paper Analysis and Presentation	III	a,e,c,d,f	2	-	-	-	-	-	-
				22	0	8	22	240	360	600
Semester IV										
15CMP401	Core: Financial Services	I, II, III	a,e,c,d,f	6	-	-	5	40	60	100
15CMP402	Core: Corporate Administration and Secretarial Practices	I, II, III	a,e,c,d,f	6	-	-	5	40	60	100
15CMP403	Core: Entrepreneurship	IV	b,g,h,i	6	-	-	5	40	60	100

	and Small Business Management									
15CMP491	Project and Viva – Voce	III	c,d,f	-	-	12	5	80	120	200
				18	-	12	20	200	300	500
							90	920	1380	2400

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.

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Postgraduates will gain advanced knowledge in the domain of commerce, management and finance	✓				✓				
Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision making process.	✓				✓				
Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.			✓	✓		✓			
Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.		✓					✓	✓	✓

15CMP101	CORPORATE FINANCE	Semester – I			
		L	T	P	C
		5	-	-	4

COURSE OBJECTIVES:

To make the students

1. To Explain the core concepts of corporate finance and its importance in managing a business
2. To understand the nature, importance, structure of corporate finance related areas.
3. To impart knowledge regarding source of finance for a business.
4. To develop a conceptual framework of finance function
5. To acquaint the participants with the tools, techniques
6. To know the process of financial management in the realm of financial decision making.

COURSE OUTCOMES:

Learners should be able to

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

Unit – I

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

Unit – II

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

Unit – III

Capital Structure – Concept – Capital Structure Theories – Net Income Theory, Net Operating Income Theory – MM’s Proportion on Capital Structure – Determinants of Optimal Capital Structure – Financial and Operating Leverage

Unit – IV

Capital Budgeting Decisions – Investment Evaluation Criteria – Payback Method – ARR – NPV Method – IRR – Profitability Index – Risk Analysis in Capital Budgeting – Nature of Risk – Conventional and Statistical Technique to handle risk

Unit –V

Management of Working Capital – Determinants of Working Capital – Management of Accounts Receivable, Inventory and Cash – Financing of Working Capital – Dividend Theories – Walter’s Model – Gordon’s Model – MM’s Hypothesis – Dividend Policy – Determinants of Dividend Policy.

Note: Theory :60 Marks and Problems : 40 Marks

TEXT BOOK

I.M. Pandey (2014) Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi

REFERENCES

1. **Prasana Chandra** (2012) Financial Management – Theory and Practice, Tata Mc Graw Hill Publishing Company Ltd., New Delhi
2. **Khan M.Y and P.K. Jain** (2014) Financial Management, Tata Mc Graw Hill Publishing Company Ltd., New Delhi

15CMP102	MANAGERIAL ECONOMICS	Semester – I			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

Unit - I

Nature, Objectives and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Circular Flow of Economic Activity – Nature of the Firm – Economic Profit – Profits in the Market System

Unit – II

Demand Theory and Analysis – Supply Theory and Analysis

Unit – III

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

Unit – IV

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

Unit – V

Pricing Decision – Pricing of Goods and Services – Pricing and Employment of Inputs – Pricing in Public Sector – Risk and Decision Making – Input – Output Analysis

TEXT BOOK

1. **Varshney and Maheswari** (2014) Managerial Economics, Sultan Chand and Sons, New Delhi

REFERENCES

1. **Heynes, Mole and Paul** (2007) Managerial Economics, Tata Mc Graw Hill Publications, New Delhi
2. **Joel Dean** (2011) – Managerial Economics, Mangal Deep Publications, Jaipur
3. **Sumitra Pal** (2011) Managerial Economics, Mac Millan

15CMP103	OPERATIONS RESEARCH	Semester – I			
		L	T	P	C
		4	1	-	4

COURSE OBJECTIVES:

Course Objectives

This course enables the students

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

Course Outcomes

On successful completion of this course, the students will be able to

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

Unit – I

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

Unit - II

Transportation Model: Introduction – Mathematical Formulation –Finding Initial Basic Feasible Solutions – Optimum Solution for Nondegeneracy and Degeneracy Model - Unbalanced Transportation Problems and Maximization case in Transportation Problem- Traveling Sales Man Problem.

Unit- III

The Assignment problem - Mathematical Formulation of the Problem – Hungarian Method –Unbalanced Assignment Problem- Maximization Case in Assignment Problem - Travelling Salesman Problem. Queuing Theory : Introduction – Characteristics of Queuing System. Problems in $(M/M/1):(\infty/\text{FIFO})$ and $(M/M/1):(N/\text{FIFO})$ models

Unit - IV

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

Unit - V

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

TEXT BOOK

1. **Kanthi Swarup, Gupta P.K., Man Mohan.,** (2006) Operations Research, Sultan Chand and Sons, New Delhi.

REFERENCES

1. **Sharma J.K.,** (2008), Operations Research Theory Applications, Macmillan India Ltd, New Delhi.
2. **Sundaresan V., Ganapathy Subramanian K.S., and Ganesan K.,** (2005), Resource Management Techniques, A. R. Publications, Nagapatinam.

3. **Shanthi Sophia Bharathi D.**, (1999), Operations Research/ Resource management techniques, Charulatha Publications.
4. **Hamdy A.Taha.**, Operations Research, (2007), Pearson education, Prentice Hall.
5. **Vittal** – Operations Research – Margham Publications

COURSE OBJECTIVES:**To make the students**

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

COURSE OUTCOMES:**Learners should be able to**

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

Unit-I

Definition of Marketing and Marketing Management – Object and Importance of Marketing – Evolution of Concept of Marketing – Recent Development in Marketing Concept – Marketing Functions – Approaches to the Study of Marketing – Market Segmentation – Basis – Criteria – Benefits.

Unit-II

Product Policy: Product Planning and Development – Product Life Cycle – Product Line and Product Mix Strategies. Branding: Features – Types – Functions. Packaging: Features – Types – Advantages – Brand Name and Trademark.

Unit-III

Pricing: Definition - Objectives of Pricing Decisions - Factors influencing Pricing Decisions – Methods of Setting Prices – Cost – Demand and Competition – Pricing Policies and Strategies.

Unit-IV

Sales Promotion: Meaning and Definition – Objectives and Importance of Sales Promotion – Personal Selling – Steps in Personal Selling - Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media – Direct Marketing – Multi-level Marketing. Distribution Channels: Types of Channels – Factors affecting Choice of Distribution.

Unit-V

Marketing of Services – E-Marketing – Marketing Ethics – Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Acts – Consumer Courts - Retail Marketing – Methods – Problems – Retail Marketing in India – Customer Relationship Management

TEXT BOOK

1. **R.S.N. Pillai & Bagavathi** (2012), Modern Marketing Principles and Practices, S. Chand & Co Pvt., Ltd, New Delhi.

REFERENCES

1. **CB Gupta and Dr. Rajan Nair** (2014), Marketing Management, Sultan Chand & Sons, New Delhi.
2. **Philip Kotler** (2014), Principles of Marketing, Prentice Hall of India, New Delhi.

15CMP105	ADVANCED CORPORATE ACCOUNTING	Semester – I			
		L	T	P	C
		6	-	-	5

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES :

Learners should be able to

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

Unit – I

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

Unit –II

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

Unit – III

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

Unit – IV

Insurance Company Accounts – Life and General Insurance Accounts – Preparation of Revenue Accounts and Balance Sheet (Under the New Format) - Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances and Investments – Preparation of Profit and Loss Account and Balance Sheet (Under the New Format)

Unit – V

Inflation Accounting – Human Resource Accounting –International Accounting Standards (Theory Only) – International Financial Reporting Standards.

Note: Theory 20%; Problems 80%

TEXT BOOK

1. **S.P. Jain and Narang** (2010) Advanced Corporate Accounting, Kalyani Publishers, New Delhi

REFERENCES

1. **R.L. Gupta** (1998) Corporate Accounts, Sultan Chand and Company, New Delhi
2. **Singhal A.K.** (2010), Corporate Accounting, Vayu Education of India, New Delhi

Semester – I			
L	T	P	C
-	-	4	2

15CMP111 PRACTICAL:1 ACCOUNTING PACKAGE - TALLY

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

Creating a Company

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

Creating Ledger

2. Create the ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	John & Co. a/c (purchased goods from this company)
Ram agency a/c (sold goods to this company)	

Create vouchers**3. Create vouchers and view Profit and loss a/c and Balance sheet for the following:**

Hindustan Ltd. started the business on 01-04-2011

- 1 Apr. Contributed capital by cash Rs 2, 00,000
- 1 Apr. Cash deposited in Indian bank Rs 50,000
- 2 Apr. Credit purchases from Krishna traders Rs. 20000 invoice no 12
- 3 Apr. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
- 4 Apr. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
- 5 Apr. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
- 6 Apr. Returned goods to KRISHNA traders Rs 5000 invoice no 12
- 7 Apr. Returned goods to PRAVIN traders Rs 5000 invoice no 44
- 8 Apr. Credit sales to RAVI & Co Rs 50,000 inv no 1
- 9 Apr. Credit sales to KUMAR & Co Rs 50,000 inv no 2
- 10 Apr. Cash sales Rs 20,000 inv no 3
- 11 Apr. Credit sales to RAVI & Co Rs 50,000 inv no 2
- 12 Apr. Credit sales to RAVI & Co Rs 50000 inv no 5
- 14 Apr. Goods returned by RAVI & Co Rs 5000 inv no 1
- 14 Apr. Goods returned by KUMAR & Co Rs 5000 inv no 1
- 15 Apr. Payment made by cheque to Krishna Traders Rs 30,000 ch no 505580
- 16 Apr. Payment made by cheque to Pravin Traders Rs 30,000 ch no 505592
- 17 Apr. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash

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

Payments made by petty cash

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

4. Emerald & Co., started a business of home appliances from 1-4-2011

01-04 received cash for capital 5, 00,000
 07-04 credit purchases from LG Limited invoice no 123
 Oven 100nos at Rs 800,Mixes 100nos at Rs 1000,DVD player 100nos at Rs 1500,
 Fridge 100nos at Rs 2000
 10-04 Credit Sales to AMN invoice no 1:
 Oven 70nos at Rs 1000,Mixes 70nos at Rs 1500,DVD player 70nos at Rs 2000
 Fridge 70nos at Rs 2500+TNGST 4% ON TOTAL SALES
 10-04 Cash Sales invoice no 2:
 Oven 10nos at Rs 1000,Mixes 10nos at Rs 1500,DVD player 10nos at Rs 2000,
 Fridge 10nos at Rs 2500+TNGST 4% ON TOTAL SALES CASH discount 5%
 15-4 Paid cheque to LG limitedRs 2,00,000
 15-4 Received cheque from AMN&coRs 3,00,000

5.Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000
 Wages Rs 7000, Carriage inward Rs 1500.
 25-04 Payment made by petty cash
 Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200
 30-04 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

6. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for The Year Ending

Stock - 9,300	Misc. income - 200
Repairs - 310	Purchases - 15,450
Machinery - 12,670	Purchase return - 440
Furniture - 1430	Sales return - 120
Office expenses - 750	Sundry creditors -
Trading expenses -	12,370
310	Advertisement - 500
Land & Building -	Cash in hand - 160
15,400	Cash at bank - 5,870
Bank charges - 50	Sales - 20,560
Capital - 24,500	Sundry expenses -
Loan - 5,000	150
Closing stock - 7,580	Insurance - 500
	Traveling expenses -
	200

INVENTORY VALUATION

7. From the Information given below create unit of measurement, stock groups and stock items

Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks
6.Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2.50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

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.

<u>Stock</u>	<u>Category</u>	<u>Group</u>	<u>Godown</u>	<u>Unit of measure</u>	<u>Std cost</u>	<u>Sell Price</u>	<u>Op. Qty</u>	<u>Total Value</u>
Inter	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000

<u>Celeron</u>								
<u>Intel Premium III</u>	<u>Processor</u>		<u>Chennai</u>	<u>Nos</u>	<u>20000</u>	<u>25000</u>	<u>3</u>	<u>60000</u>
<u>Tally Silver</u>	<u>Accounting</u>	<u>Tally</u>	<u>Chennai</u>	<u>Nos</u>	<u>20000</u>	<u>22500</u>	<u>5</u>	<u>100000</u>
<u>Tally gold</u>	<u>Accounting</u>	<u>Tally</u>	<u>Chennai</u>	<u>Nos</u>	<u>42000</u>	<u>45000</u>	<u>5</u>	<u>210000</u>
								<u>400000</u>

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

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

19. Create the following Inventory vouchers with data from any cost accounting book.

- Purchase order
- sales order
- Rejection out
- Rejection in
- Stock journal
- Delivery note
- Receipt note
- 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.

		Semester – II			
		L	T	P	C
15CMP201	APPLIED COST ACCOUNTING	5	-	-	4

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

COURSEOUTCOMES:

Learners should be able to

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

Objectives

Unit – I

Cost Accounting – Meaning and Objectives – Importance – Limitations – Limitations of Financial Accounting – Differences between Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting – Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations – Reconciliation of Cost and Financial Accounting

Unit – II

Material Control – Objectives – Levels of Inventory – EOQ – Methods of Inventory Control – Methods of Valuing Material Issues – Control over Wages – Scrap and Spoilage - Labour - Labour Cost Control – Importance – Systems of Wage Payment – Incentives – Idle Time – Control Over Idle Time – Labour Turnover

Unit – III

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

Unit – IV

Process Costing – Features – General Principles – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss – Abnormal Loss – Abnormal Gains – Inter Process Profit – Equivalent Production – Procedure for Evaluation – Joint Product and by Product

Unit-V

Activity Based Costing: Meaning and Methodology of Activity Based Costing (ABC Analysis)-Merits, Demerits and Suitability of Activity Based Costing- Implementation of Activity Based Costing- Draw Back of Conventional Costing - Target costing: Meaning-Characteristics-Principles-Implementation of Target Costing- Installation of Target Costing-Target Costing Vs. Traditional Costing- Life Cycle Costing-Meaning-Definition-Applications of LCC -Importance-Process of LCC

TEXT BOOK

1. **S.P. Jain and K.L. Narang** (2012) Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi

REFERENCES

2. **S.P.Iyyangar** (2005) Cost Accounting Principles and Practices, Sultan Chand and Sons, New Delhi

3. **R.S.N. Pillai and Bhagavathi** (2010) Cost Accounting, Sultan Chand and Sons, New Delhi
4. **S.N. Maheswari** (2013) Cost Accounting, Sultan Chand and Sons, New Delhi

		Semester – II			
		L	T	P	C
15CMP202	DIRECT TAXATION AND TAX PLANNING	5	-	-	4

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
2. Compute Income Tax Returns.
3. Provide the students knowledge about Tax planning
4. Formulate the Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessee
5. Communicate orally and in written the Income tax computation under various income heads and deductions.
6. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.

Unit- I

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

Unit - II

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

Unit - III

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

Unit - IV

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

Unit - V

Tax Planning – Advance payment of tax –Tax Deducted at Source - ETDS Software - Returns to be submitted by various assesses-Different Types of Tax Planning – Tax Software – e-filing Procedure e-filing of income tax return.

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

TEXT BOOK

1. **Gaur and Narang** (2013) Income Tax Law and Practice, Kalyani Publishers, Ludhiana

REFERENCES

1. **Mehrothra (2007)** Income Tax Law and Practice, Snow White publications, New Delhi
2. **Jayaprakash Reddy** (2014) Taxation, APH Publishing Corporation, New Delhi

15CMP203	INSURANCE AND RISK MANAGEMENT	Semester – II			
		L	T	P	C
		5	-	-	4

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

Objective

Unit – I

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

Unit - II

Risk Management by Individuals: Factors affecting individual demands for insurance – Risk Management by Corporations – Corporate Risk Management Process – Types of Risk Managing Firms

Unit – III

Growth and Development of Indian Insurance Industry – Regulations of Insurance Business and the Emerging Scenario – Introduction to Life and General Insurance – Life Insurance: Features of Life Insurance – Essentials of Life Insurance Contract – Kinds of Insurance Policies – Premium Determination – Life Policy Conditions

Unit – IV

Fire Insurance – Fire Insurance Contracts – Fire Insurance Coverage – Policies for Stocks – Rate Fixation in Fire Insurance – Settlement of Claims – Marine Insurance: Marine Insurance Contract – Types of Marine Insurance – Marine Cargo Losses and Frauds – Settlement of Claims

Unit – V

Miscellaneous Insurance: Motor Insurance – Employer's Liability Insurance – Personal Accident and Sickness Insurance – Aviation Insurance – Burglary Insurance – Fidelity Guarantee Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance

TEXT BOOK

1. **Dr. P.K. Gupta** (2015) Insurance and Risk Management, Himalaya Publishing House

REFERENCES

1. **Mishra** (2012), Insurance Principles and Practice, S. Chand & Sons
2. **Periasamy** (2011), Insurance Principles and Practice, Himalaya Publishing House, New Delhi

15CMP204A	ORGANIZATIONAL BEHAVIOUR	Semester – II			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to:

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

Unit – I

Organizational Behaviour – Nature – Disciplines contributing to Organizational Behavior – Role of Organizational Behavior – Foundations of Organizational Behavior – Implications of Hawthorne Experiments

Unit – II

Individual Difference – Nature – Causes – Models of Man – Perception – Perceptual Process – Perceptual Selectivity – Distortion in Perception – Personality – Determinants of Personality

Unit – III

Attitude – Concepts – Theories of Attitude Formation – Factors in Attitude Formations – Attitude Change. Stress – Causes of Stress – Effects of Stress – Stress Coping Strategies – Individual and Organizational

Unit – IV

Group Dynamics – Concepts and Features of Group – Types of Groups – Formal and Informal Groups – Causes of Informal Organizations – Types of Industrial Organization – Effects of Informal Organization – Group Cohesiveness

Unit – V

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

TEXT BOOK

1. **Aswathappa K** (2012) Organizational Behaviour, Himalaya Publishing House, Mumbai

REFERENCES

1. **Steven MC Shane** (2014), Organizational Behaviour, Tata Mc Graw Hill Publishing, New Delhi
2. **Stephen Robbins** (2013), Organizational Behaviour, Prentice Hall of India learning Pvt. Ltd., New Delhi

15CMP204B	MODERN MANAGEMENT PRACTICE	Semester – II			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

1. To Understand the concept of management
2. To understand on the concept of Strategic Management.
3. To understand on the concept of Organizational Structures
4. To identify the concept of Leadership and Quality of Work Life
5. To understand the concept of Team Management
6. To understand the concept of Team Conflict

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of management
2. Understand on the concept of Strategic Management.
3. Understand on the concept of Organizational Structures
4. Identify the concept of Leadership and Quality of Work Life
5. Understand the concept of Team Management
6. Understand the concept of Team Conflict

Unit – I

Fundamentals of Management - Characteristics of Well managed companies – Managerial Process –Managerial Skills and roles –Managing the Internal and External Environment –Strategies of the Environment Management –Managing for Competitive Advantage –Cost –Quality –Speed –Innovations –Globalization –Challenges of a Manager in the 21st Century

Unit – II

Strategic Management - SWOT Analysis –BCG matrix –Classification of Strategies -Managerial Decision Making –Group Decision Making –Corporate Social Responsibility –Strategies -Indian experiences in CSR

Unit – III

Organizational Structures - Kinds of Organizational Structures - Hybrid and Matrix Structures - Span of Control - Delegation of Authority - Centralized and Decentralized Structures - Organizing for Optimal Size - Strategies of Responsive Organization - Customer Relationship Management - TQM - 6 Sigma.

Unit – IV

Leadership - Transactional and Transformational Leaders - Traditional and Contemporary Perspective on Leadership - Situational Theories - Developing Leadership Skills - Motivating for Performance - Reinforcements for Performance - Expectancy Theory - Job Enrichment - Empowerment - Establishing Equity and Quality of Work Life.

Unit – V

Management Teams - Managing High Performance Teams - Team Development - Cohesiveness - Managing Conflicts in Team - Managing Technology and Innovations in Competitive Environment - Managing Change - Shaping the future.

TEXT BOOK

1. **Bateman Thomas S,&. Snell Scott A**, (2008), Competing in the New Era, 8th Edition, Tata McGraw Hill Publishing Company Ltd.,

REFERENCES

1. **Certo Sameul C, Certo S. Travis**, (2011), Modern Management: Concepts and Skills; 11th Edition, PHI Pvt. Ltd.,
2. **Pyzdek Thomas** (2014), Six Sigma Project Planner, Tata McGraw Hill Education Pvt. Ltd.,

15CMP204C	CONSUMER BEHAVIOUR	Semester – II			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

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

COURSEOUTCOMES:

Learners should be able to

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

Unit – I

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

Unit – II

Consumer Decision Making Process - Buying Motives - Buying Roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives-Models

Unit – III

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

Unit – IV

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

Unit – V

Diffusion of Motivation - Consumer Orientation - Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model.

TEXT BOOKS

1. **Schiffman, Leon.G, Kanuk Leslie Lazar, and Kumar Ramesh. S.,**(2010), Consumer Behavior; Pearson Education, 10th Edition

2. **Gupta S.L & Pal Sumitra** (2013), Consumer Behaviour: An Indian Perspective Text and Cases; Sultan Chand, 2nd Edition

REFERENCES

1. **Peter Paul J., and Olson Jerry C.**, (2010), Consumer Behavior and Marketing Strategy, Irwin/McGraw Hill Higher Education
2. **Solomon,M.R.**, (2014), Consumer Behavior: Buying, Having, and Being, PHI Learning, 9th Edition
3. **Loudon, David, Bitta Albert Della** (2001), Consumer Behavior: Concepts and Applications; Tata McGraw Hill Education Private Limited, 4th Edition

15CMP204D	WORKING CAPITAL MANAGEMENT	Semester – II			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of financial management, objective of financial management,
2. To know the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
3. To analyze 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 analyse cases in a team and exhibit leadership skills.

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of financial management, objective of financial management, the major four decisionstakenbyfinancemanageranditsimpactandenrichthelifelong learning.
2. Working Capital Management, Cash Management, Inventory Management, Receivables Management and Modes of financing Current Asset
3. Analyze 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. Analyze cases in a team and exhibit leadership skills.

Unit - I

Working Capital Policy Overall Considerations - Importance of Working Capital Management - Concept of Working Capital - Risk and Return Trade off Financing Working Capital - Sources and Uses of Working Capital - Factor influencing Working Capital Requirements Issues in Working Capital Policy - Size of Working Capital Forecasting and Management of Working Capital.

Unit - II

Cash Management: Importance - Factors influencing Cash Balance
Determining minimum Cash Balance - Cash Budgeting - Cash Control Monitoring
Collections and Disbursement - Cash Management Models.

Unit - III

Inventory Management - Need for inventories and importance of its Management
- Techniques for Managing Inventory - Different Models Recorder - Point - Pricing of
Raw Materials and Valuation of Stock - Monitoring and Control of Inventories

Unit - IV

Receivables Management Credit Policy - Credits evaluation credit granting
decisions - Control receivables - Collection policy

Unit - V

Financing Current Assets: Trade Credit - Short - term Bank Finance -
Commercial paper - Public Deposits - Committees on Working Capital Regulation of
Bank credit - Recommendation

TEXT BOOK

1. **Agarwal Gaurav** (2011) Working Capital Management, Vayu Education of India, New Delhi

REFERENCES

1. **Gitmen L.J** (1987), Basic Managerial Finance Harper & Raw
2. **Weston J.F and Copeland T.E** (1995) Managerial Finance, Dryden P. New York
3. **I.M Pandey** (2014) Financial Management, Vikas Pub, New Delhi
4. **Bhalla V.K.** (2013) Working Capital Management, S.Chand Publishing New Delhi

15CMP204E	ADVERTISEMENT AND SALES PROMOTION	Semester – II			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

1. To acquire knowledge in advertising, advertising designing, advertising agency and sales promotion.
2. To understand the concepts and practical implications of advertising,
3. to know the advertising designing, advertising agency and sales promotion.
4. To design advertisement and broadcast the same in an appropriate media
5. To give the students the basic knowledge of advertising and sales promotion.
6. To introduce the students to latest methods and tools of advertising and sales promotion.

COURSEOUTCOMES:

Learners should be able to

1. Acquire knowledge in advertising, advertising designing, advertising agency and sales promotion.
2. The course consists of Advertising, Advertising Process, Advertising Media, Sales Promotions and Salesmanship
3. Select the appropriate approach for setting the advertising a=objective
4. Evaluate the media alternative suitable for an advertisement.
5. Understand the concept of advertising budget, ethics for advertisement and its application.
6. Understand advertising, advertising designing, advertising agency and sales promotion and communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.

Objectives

Unit - I

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

Unit – II

Advertising Process - Advertising Strategy - Psychology of Target Audience - Effectiveness of Advertising - Buying Behavior - Audience Perception -Setting Advertising Objectives, Advertisement Planning and Organization -Advertisement Copy.

Unit - III

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

Unit – IV

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

Unit – V

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

TEXT BOOK

1. **Mahendra Mohan**, (2008) Advertising Management, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

REFERENCES

1. **Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha** (2013), 'Marketing Management', Pearson Education, New Delhi.
2. **Rathore (1998)**, 'Advertising Management', Himalaya Publishing House, New Delhi.
3. **Francis Cherunilam** (2010) Advertisement and Salesmanship, Himalaya Publishing House
4. **Varma and Agarwal** (2000), Salesmanship and Publicity, King Books, New Delhi

15CMP205	BUSINESS ENVIRONMENT	Semester – II			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

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

COURSEOUTCOMES:

Learners should be able to

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

Unit-I

Introduction to Business Environment – Objectives – Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment

Unit-II

Economic Environment: Industrial Policy 1991 – Liberalization – Privatization and Globalization – Pros and Cons of Globalization – Forms of Privatization

Unit-III

Political Environment: Government and Business Relationship – Different Roles of Government in Indian Economy – Objectives of State Intervention – Indian Constitution – The Preamble Fundamental Rights.

Unit-IV

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

Unit-V

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

TEXT BOOKS

1. **Francis Cherunilum** (2014) Business Environment: Text and Cases, Himalaya Publishing House, Mumbai.
2. **K. Ashwathappa** (2011) Essentials of Business Environment, Himalaya Publishing House, Mumbai.

REFERENCES

1. **Ashish Bhalla** (2011) Business Environment, Vayu Education of India, New Delhi
2. **Gopal Namita** (2010) Business Environment, Tata Mc Graw Hill Education Pvt. Ltd., New Delhi

15CMP206	FINANCIAL MARKETS AND INSTITUTIONS	Semester – II			
		L	T	P	C
		5	-	-	4

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

Financial Concept: Financial Assets, Intermediaries, Financial Markets, Financial Rate of Return, Financial Instruments. Financial Markets Classification – Development of Financial System in India, Legislative Support – Weakness of Indian Financial System

Unit - II

Money Market – Definition – Money Market Vs Capital Market- Objectives – Importance of Money Market – Composition of Money Market – Participants – Commercial Bill Market – Types of Bills – Importance of Bill Market –Discount Market

– Acceptance Market – Bill Market Scheme – Treasury Bill Market – Types of Treasury Bills – Importance – Commercial Paper – Certificate of Deposit – REPO – Structure of Indian Money Market – Recent Developments in Money Markets.

Unit – III

Capital Market – Meaning – Stock Exchange – Distinction between New Issue Market and Stock Exchange – Relationship between New Issues Market and Stock Exchange – Functions of New Issue Market – Instruments of Issues – Players in the New Issue Market – Book Building – Follow on Public Offer – Recent Trends – Reasons for Poor Performance – Suggestions

Unit - IV

Depository System : Definition and Meaning – Objectives – Interacting Institutions – Depository Process – Trading in a Depository System – Depository System in India – Depository Participants – Benefits – NSDL – Central Depository Services (India) Ltd. – Drawbacks – Remedial Measures - Derivatives

Unit - V

RBI – Commercial Banks – Public and Private – Co-operative Banks - LIC – IDBI – IFCI – ICICI – NHB – SFCs – DIC – TIIC. SEBI – Objectives – Functions of SEBI - Guidelines for Investor Protection

TEXT BOOK

Gordon and Natarajan (2010) Financial Markets and Institutions, Himalaya Publishing House, New Delhi

REFERENCES

1. **Gupta N.K. and Monika Chopra** (2011) Financial Markets and Institutions, ANE Books Ltd., New Delhi
2. **S. Gurussamy** (2009) Financial Markets and Institutions, Tata Mc Graw Hill Publishing, New Delhi

COURSE OBJECTIVES:**To make the students**

1. To comprehend on the concept financial markets, instruments and financial institution
2. To understand role of stock market on economic development
3. To understand the regulatory bodies governing the functioning of financial markets and financial institution
4. To analyze the structure of financial markets and its functions
5. To enable the students from students other than Commerce
6. To understand the concepts, tools and techniques of investment in stock market

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend on the concept financial markets, instruments and financial institution
2. Understand role of stock market on economic development
3. Understand the regulatory bodies governing the functioning of financial markets and financial institution
4. Analyze the structure of financial markets and its functions
5. Enable the students from students other than Commerce
6. Understand the concepts, tools and techniques of investment in stock market

Unit – I

Investment: Basics of Investment – Investment, Speculation and Gambling – Investment Environment – Investment Categories – SEBI Functions

Unit – II

Stock Market: Markets for Securities and their functions – Primary Markets – Secondary Markets – Processes of Buying and Selling Securities – Types of Securities – Security Market Indicators.

Unit – III

Risk – Return Framework: Security Returns – Measurement of Returns – Concept of Risk – Systematic Risk – and Unsystematic Risk

Unit -IV

Fundamental Analysis: Basics of Economic Analysis and Industry Analysis – Company Analysis – Non Financial Parameters – Financial Parameters – Analysis of Financial Statements.

Unit-V

Technical Analysis: The Dow Theory – Technical indicators of the Overall Market – Indicators for Individual Stocks – Charting Techniques.

TEXT BOOKS

1. **Avadhani V.A.** (2014), Securities Analysis and Portfolio management, Himalaya Publishing House, Delhi
2. **Preethi Singh**, (2014), Investment Management, Himalaya Publishing, Delhi,

REFERENCES

1. **Bhalla V.K.**, (2009), Investment Management, S. Chand & Co, New Delhi
2. **Gopalakrishnan** (2005) Investment Management, Kalyani Publications
3. **Dhanesh Kumar** (2010) Investment Management and Security Analysis, Mac Millan Publication, New Delhi

15CMP221	INSTITUTIONAL TRAINING	Semester – II			
		L	T	P	C
		-	-	-	3

15CMP301	MANAGEMENT ACCOUNTING	Semester – III			
		L	T	P	C
		6	-	-	5

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. Gain knowledge about budgetary control.

Unit – I

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

Unit – II

Financial Statement Analysis – Types of Financial Statement Analysis - Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements

Unit – III

Fund Flow Analysis – Cash Flow Analysis – Working Capital Statements – Funds from Operations

Unit – IV

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

Unit – V

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

Note: Theory -20% Problems - 80%

TEXT BOOK

1. **S.N. Maheswari** (2007) Management Accounting, Kalyani Publishers, New Delhi

REFERENCES

1. **Sharma Shashi K. Gupta** (2003) Management Accounting, Kalyani Publishers, New Delhi
2. **P.K. Khan and Jain** (2009) Management Accounting, Tata Mc Graw Hill, New Delhi

15CMP302	BUSINESS RESEARCH METHODS AND TECHNIQUES	Semester – III			
		L	T	P	C
		5	-	-	4

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 the report.
6. To gain the sampling techniques along with hypothesis testing.

COURSE OUTCOMES :

Learners should be able to

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

Unit-I

Introduction to Research: Meaning – Purpose – Types of Research – Significance – Qualities of a good research – Steps in Research - Identification, Selection and Formulation

of Research Problem. Research Design: Components of Research Design – Methods of Research Design.

Unit-II

Sampling Design: Census and Sample Survey – Characteristics of a Good Sample Plan – Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling. Data Collection: Primary Data - Meaning – Significance – Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data – Meaning - Sources of Secondary Data – Precautions while using Secondary Data.

Unit-III

Scaling Techniques: Meaning of Scale–Measurement of Scale – Important Scaling Techniques - Processing of Data - Editing – Purpose – Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation.- Report Writing: Types of Research Reports – Layout of the Report – Steps in Writing the Report – Contents of Research Reports

Unit-IV

Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test, Analysis of Variance - Business Forecasting – Exponential Smoothing

Unit-V

Descriptive Statistics - Measures of Central Tendency: - Mean, Median and Mode - Standard deviation – Karl Pearson Correlation – Spearman Rank Correlation - Regression Models – Inferential Statistics – Multivariate Analysis - Factor Analysis – Kruskal Wallis Test

Note:

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

TEXT BOOK

1. **C. R. Kothari**, (2014) Research Methodology – Methods and Techniques, New Age International (P) Limited, Publishers, New Delhi

REFERENCES

2. **Anil Kumar Gupta** (2011) Research Methodology: Methods and Techniques, Vayu Education of India, New Delhi
3. **O.R. Krishnaswami and M. Ranganatham** (2014) Methodology of Research in Social Sciences, Himalaya Publishing House Pvt. Ltd., Mumbai.
4. **S.P. Gupta** (2014), Practical Statistics, S. Chand and Co., New Delhi.
5. **Dr.A. Vinayagamoorthy** (2013), Business Research Methods, Vaishali Publications
6. **Saravanavel** (2008) Research Methodology, Kitab Mahal
7. **Rao** (2013) Research Methodology in Commerce and Management, Streling Publishers

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of indirect taxes emphasizing VAT and customs law.
2. To learn and compute the VAT liabilities.
3. To know how to register VAT and apply the VAT provisions.
4. To communicate orally and in written form the indirect taxations concepts and provisions.
5. To be familiar with the standards and laws pertaining to the VAT and customs and utilize for lifelong practical application.
6. To understand the statutory compliance under indirect taxes.

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend on the Concept of indirect taxes emphasizing VAT and customs law.
2. Comprehend and compute VAT liabilities.
3. Know the procedure to register VAT and apply VAT provisions to business situations.
4. Communicate orally and in written form the indirect taxations concepts and provisions.
5. Familiar with the standards and laws pertaining VAT and customs and utilize for lifelong practical application.
6. The course covers Indirect Tax, Central Excise, Customs Laws, Service Tax and Central Sales Tax and VAT

Unit-I

Indirect Taxes- Features of Indirect Tax- Indirect Tax Laws-Administration and Relevant Procedures - Advantages and Disadvantages of Indirect Taxes

Unit-II

Central Excise - The Central Excise Law – Goods- Excisable goods, Manufacture and Manufacturer- Classification- Valuation-Related Person-Captive Consumption- Powers of Officers-Tariff Commission and other Tariff Authorities.

Unit-III

Customs Laws -Basic Concepts of Customs Law - Types of Custom Duties.- Anti- Dumping Duty, Safeguard Duty- Valuation -Customs Procedures- Import and Export Procedures-Baggage- Exemptions – Warehousing- Demurrage - Project Imports and Re- Imports- Penalties and Offences- Export Promotion Schemes- Duty Drawback.

Unit-IV

Service Tax - Introduction, Nature of Service Tax-Service Provider and Service Receiver- Registration procedure- Records to be Maintained - Classification of Taxable Services - Valuation of Taxable Services- Exemptions and Abatements - Payment of Service Tax- Return - Export and Import of Services- Other aspects of Service Tax- Taxable Services.

Unit-V

Central Sales Tax Act & VAT Act- Introduction, Definition of Sale under CST – VAT- Salient Features of State VAT Acts- Treatment of Stock & Branch Transfer under State VAT Acts - Filing & Return under State VAT Act.

TEXT BOOK

1. **V.S.Datey(2015)**- , Indirect Taxes, Taxmann Publications (P) Ltd., New Delhi.

REFERENCES

1. **V.Balachandran** (2006) Indirect Taxation, Sultan Chand & Sons, New Delhi
2. **J.K.Mittal** (2015) Law Practice and Procedures of Service Tax, Jain Book Agency, New Delhi

3. **P.RadhaKrishnan** (2009) Indirect Taxation, Kalyani Publishers, New Delhi .
4. **Sethurajan** (2005) Indirect Taxation including Wealth Tax, Speed Publications

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 and technical analysis and its application.
4. To comprehend the investment theory and its relevance in the current context.
5. To recognize different performance measures and evaluate the performance of the portfolio.
6. To enlighten the students on the various methods of Portfolio management adopted in practice.

COURSEOUTCOMES:**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. consists of Concepts of Investment, Types of Risk, Stock Market, Fundamental and Technical Analysis and Portfolio Analysis

Unit- I

Introduction of Investment: Concepts of Investment – Common Forms of Investment - Types of Securities – Government Securities – Government Securities Market — India Money Market and Capital Market Institutions- Risk and Return – Systematic and Unsystematic Risk.

Unit - II

Stock Markets: Concepts – Bull- Bear-PE Ratio-Different Stock Market Ratio - SEBI - Structure – Functioning – NSE and BSE – Functions – Listing of Securities –

New Issue Market- Mechanics of Trading in Stock Exchange – Evaluation of Securities, Equity , Preference, Debt, Hybrid Securities, - OTCEI .

Unit - III

Fundamental Analysis - Economic analysis and Industry analysis: Asset Pricing Theories (APT)s s- Option Pricing Theory – Economic Analysis –Economic Forecasting – Stock Investment Decision - Techniques Company Analysis – Industry Analysis

Unit - IV

Technical Analysis–Charting Methods – Market Indicators – Trend Analysis - Trend Reversal – Patterns Moving Average – Exponential Moving Average – Oscillators –RSI - Fundamental Analysis Vs. Technical Analysis.

Unit - V

Portfolio Analysis: Methods of Portfolio Construction – Selection of Portfolio Management- Practical Aspects – Performance Evaluation - Portfolio Revision – Problems.

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

TEXT BOOK

1. **Preeti Singh** (2014) Investment Management – Himalaya Publishing House, Bangalore

REFERENCES

1. **Prasanna Chandra** (2012) Investment Analysis and Portfolio management , TMH, 2nd Edition.
2. **Fisher Donald** (2000) Security Analysis & Portfolio Management, Prentice Hall of India, New Delhi
3. **V A Avadhani** (2011) Securities Analysis & Portfolio Mgmt., Himalaya Publishing House, Bangalore
4. **Kevin S** (2005) Portfolio Management, Prentice Hall of India Pvt., Ltd., New Delhi

	Semester – III			
	L	T	P	C
15CMP304B INTERNATIONAL FINANCIAL MANAGEMENT	4	-	-	3

Course Objectives

To make the students

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

Course Outcomes

Learners should be able to

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

Unit - I

IFM- Nature and Scope, IFM and Domestic Financial Management- Balance of payments - Significance- Preparation of BOP Statement - Link between BOP and the Economy.

Unit - II

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

Unit - III

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

Unit - IV

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

Unit -V

International Financial Market Instruments - International Equities - ADR and GDR - Foreign Bond and Euro-bond - Short-term and Medium-term instruments.

TEXT BOOK

1. **V.Sharan** (2012) International Financial Management, 4th Edition, Prentice Hall of India

REFERENCES

1. **Bhalla V,K.** (2007) International Financial Management, Anmal Publications Pvt. Ltd., New Delhi
2. **Apte** (2011) International Financial Management, Tata Mc Graw Hill Public Co., Ltd., New Delhi

15CMP304C	INTERNATIONAL BUSINESS	Semester – III			
		L	T	P	C
		4	-	-	3

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.

Introduction, International Accounting Standards, Accounting for International Business, International Regulatory Bodies, International Financial Reporting Standards

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:

1. K. Aswathappa (2011), International Business, 6th edition, McGraw Hill, New Delhi.
2. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
3. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani (2012), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
4. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
5. Varma Sumati (2013), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.

15CMP305	HUMAN RESOURCE MANAGEMENT	Semester – III			
		L	T	P	C
		4	-	-	3

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.
6. consists of Job Analysis, Job Evaluation, Orientation, Performance Appraisal, Rewards, Punishment, Industrial Relations, Collective Bargaining and Grievances Handling

Unit -I

Evolution of HRM: Role of Human Resource in Management - Human Resource Philosophy- Organization of HR Departments- Line and Staff functions- HR Planning –

factors affecting HR Planning. Changing Environments of HRM- Strategic Human Resource Management- Using HRM to attain Competitive Advantage- Trends in HRM- Qualities and Role of HR Managers.

Unit - II

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

Unit - III

Orientation and Training: Orienting the employees, The Training Process, Need Analyses, Training Techniques, Special Purpose Training, Training via the Internet. Performance Appraisal- Traditional and Modern Techniques of Performance Appraisal- 360° Feedback

Unit - IV

Establishing pay plans: Basics of Compensation- Factors determining Pay Rate- Current Trends in Compensation - Pricing Managerial and Professional Jobs- Pay for Performance and Financial Incentives - Benefits and Services-Promotion – Rewards and Punishment.

Unit - V

Auditing and HR functions: Future of HRM function – International HRM. Industrial Relation and Collective Bargaining - Discipline Administration- Grievances

Handling - Managing Dismissals and Separation-Trade Union activities and Workers
Participation in Management

TEXT BOOK

1. **V.S.P.Rao** (2010) Human Resource Management Text and Cases. New Delhi:
Excel Books.

REFERENCES

1. **Milkovich, Boudreau.** (1997) Human Resource Management, New Delhi: Irwin
Book Team.
2. **Beardwell, Holden** (2003) Human Resource Management, . New Delhi:
Macmillan India.

	Semester – III			
	L	T	P	C
15CMP306 LOGISTIC AND SUPPLY CHAIN MANAGEMENT	-	-	-	3

COURSE OBJECTIVES:

To make the students

1. To understand the concept and functions of logistics management.
2. To learn the basics of supply chain management and supply chain relationship
3. To communicate the knowledge on logistics information system
4. To critically evaluate the design of operational mechanism of warehouse and logistics administration
5. To Introduce the concept and impact of Logistics and Supply Chain Management, with a competitive strategy overview.
6. Expose the various dimensions of Financial Supply Chain Management with the perspective of e-finance and its legal aspects

COURSEOUTCOMES:

Learners should be able to

1. Understand the concept and functions of logistics management.
2. Learn the basics of supply chain management and supply chain relationship
3. Communicate the knowledge on logistics information system
4. Critically evaluate the design of operational mechanism of warehouse and logistics administration
5. Introduce the concept and impact of Logistics and Supply Chain Management, with a competitive strategy overview.
6. Expose the various dimensions of Financial Supply Chain Management with the perspective of e-finance and its legal aspects

Unit – I

Introduction to Logistics- Fundamentals of Logistics-Definition and Activities- Aims and Importance-Progress in Logistics and Current trends-Organization and achieving integration

Unit-II

Planning the Supply Chain - Logistics Strategy-Implementing the Strategy-
Locating Facilities-Planning Resources-Controlling Material Flow

Unit-III

Measuring and Improving Performance of Supply Chain - Procurement-Inventory
Management -Warehousing and Material Handling Transport-Global Logistics

Unit-IV

Supply Chain Management - Basic Concepts of Supply Chain Management-
Planning and Sourcing-Making and Delivering Returns-IT and Supply Chain
Management

Unit - V

Financial Supply Chain-Elements of Financial Supply Chain Management-The
Evolution of e-Financial Supply Chain-E-Financial Supply Chain' (Banks Perspective)-
Legal Aspects of e-Financial Supply Chain

TEXT BOOK

1. **Agarwal** (2003), Logistics and Supply Chain Management, Mac Millan India
Pvt., Ltd., New Delhi

REFERENCES

1. **Donald Waters** (2009), Supply Chain Management : An: Introduction to
Logistics, Palgrave Macmillan
2. **Christopher Martin** (2005), Logistics and Supply Chain Management: Creating
Value Adding Networks, 2nd Edition, FT Prentice Hall

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

COURSEOUTCOMES:**Learners should be able to**

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

Workout the following statistics:

1. Descriptive Statistics
2. Chi-square
3. Independent Sample 't' Test
4. Paired 't' Test
5. Analysis of Variance (ANOVA)
6. Karl Pearson Correlation
7. Spearman Rank Correlation
8. Regression
9. Factor Analysis
10. Kolmogorov and Smirnov test
11. Mann Whitney U Test

- 12. Wilcoxon Test
- 13. Friedman Rank Test
- 14. Kruskal Wallis H-Test
- 15. Garrett Ranking

COURSE OBJECTIVES:**To make the students**

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

COURSE OUTCOMES:**Learners should be able to**

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

Unit – I

Financial Services – Meaning – Classification – Scope – Fund Based Activities – Non Fund Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges facing the Financial Service Sector. Merchant Banking – Definition – Origin – Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks- Qualities required of Merchant Bankers – Problems – Scope of Merchant Banking in India

Unit – II

Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Instalment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit for Hire Purchase. Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing

Unit – III

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

Unit – IV

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

Unit – V

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

TEXT BOOK

1. **E Gordon and K. Natarajan** (2014) Financial Markets and Services, Himalaya Publishing House, Mumbai

REFERENCES

1. **Khan M.Y.** (2013), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. **Dharmaraj** (2010) Financial Services, S. Chand & Sons Ltd., New Delhi
3. **Tripathy Nalini Prava** (2007) Financial Services, Prentice Hall of India, New Delhi

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 enable the students to understand the procedures in Company Law.
6. To enable them to acquire skills needed for socially relevant and good corporate governance

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. Enable the students to understand the procedures in Company Law.
6. Enable them to acquire skills needed for socially relevant and good corporate governance

Unit – I

Company Administration – Hierarchy – Share Holders – Membership – Termination – Rights and Duties – Board of Directors – Qualification – Appointment – Powers – Duties – Other Managerial Personnel

Unit – II

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

Unit – III

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

Unit – IV

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

Unit – V

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

TEXT BOOK

1. **Kuchhal, M.C.**, (2008) Secretarial Practice, Vikas Publishing House Pvt. Ltd., New Delhi

REFERENCES

1. **N.D. Kapoor** (2015) Elements of Company Law, Sultan Chand and Sons, New Delhi
2. **Ashok K. Bagrial** (2007) Company Law, Vikas Publishing House Pvt. Ltd., New Delhi

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 seed bed 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

Small Business Enterprise - Small Business framework - Concept and Definition- Nature and Characteristics - Relationship between Small and Large Business - Scope and Types of Small Business - Rationale and Objectives - Small Business as seed bed of Entrepreneurship

Unit –II

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

Unit – III

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

Unit –IV

Growth Strategy - Growth strategy for Small Business - Need for Growth - Types of Growth Strategy - Expansion - Diversification-Sub contracting.

Unit-V

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

TEXT BOOKS

1. **Khanka S. S**, (2012), Entrepreneurial Development, Sultan Chand Publications
2. **Shapiro Alan C**, (2009), Multinational Financial Management, Prentice Hall of India, 4th Ed.,

REFERENCES

1. **Gupta C.B, & Srinivasan N.P**,(2014), Entrepreneurial Development, Sultan Chand & Sons
2. **Suresh Jayasree**, (2010), Entrepreneurial Development, Margham Publications

COURSE OBJECTIVES:**To make the students**

1. To understand the international marketing environment.
2. To enlighten learners about overseas market research, sources of marketing information and the guidelines to identify foreign markets.
3. To guide global product planning, standardization and adaptation
4. To Understand the Concept of marketing, and 4Ps of Marketing
5. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
6. To apply the marketing concepts and skills lifelong.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the international marketing environment.
2. Enlight learners about overseas market research, sources of marketing information and the guidelines to identify foreign markets.
3. Guide global product planning, standardization and adaptation
4. Understand the Concept of marketing, and 4Ps of Marketing
5. Communicate orally and in written form the concepts of marketing and 4 Ps of marketing
6. Apply the marketing concepts and skills lifelong.

Unit – I

Introduction to International and Global Marketing- The Marketing Concept- The Three Principles of Marketing-Global Marketing-Importance of Global Marketing-Management Orientations-Driving and Restraining forces affecting Global Integration and Global Marketing

Unit - II

Global Marketing Environment- Economic, Socio-cultural, and Political Environments-Global Market Segmentation – Global Product Positioning – Product Adoption – International Product Life Cycle – International Marketing Strategies – Product Policy, Pricing Policy and Place Policy

Unit - III

Entry and Expansion strategies: Marketing and Sourcing-Decision criteria for International Business-Entry and Expansion Model-Exporting-Additional International Alternatives-Marketing Strategy Alternatives-Cooperative Strategies and Global Strategic Partnerships (GSP)-Nature of GSP- International Partnerships in Developing Countries-Competitive Analysis and Strategy- Industry Analysis: Forces influencing Competition-Strategic Positions-Competitive Innovation and Strategic Intent.

Unit – IV

Product and Channel Decisions - Product Decisions- Product Saturation levels in Global Markets- Product Design Considerations- Attitudes toward Country of Origin-Geographic Expansion: Strategic Alternatives- New products in Global marketing-Global marketing channels and Physical Distribution-Channel objectives and Constraints-Distribution Channels: Terminology and structure-International channel Innovation-Channel strategy for New Market Entry-Physical Distribution and Logistics

Unit-V

Pricing and Promotion Decisions- Pricing Decisions-Basic Pricing Concepts-Environmental influences on Pricing Decisions-Global Pricing Objectives and Strategies-Gray market goods-Dumping-Transfer Pricing-Global Pricing: Three pricing alternatives-Global Advertising and Branding-Selecting an Advertising Agency-Advertising Appeals-Public relations and Publicity-Personal Selling-Sales Promotion-Direct Marketing-Trade shows and exhibitions-Sponsorship promotion.

TEXT BOOK

1. **Keegan J.Warren and Bhargava K. Naval** (2011), Global Marketing Management, Dorling Kindersley (India) Pvt. Ltd (Licensee of Pearson Education in South Asia), 7th Edition

REFERENCES

1. **Philip R. Cateora, John L. Graham and Prashant Salwan** (2010), International Marketing, Tata McGraw Hill Publishing Company Ltd, Special Indian 13th Edition,
2. **Rajagopal** (2010), International Marketing, Vikas Publishing House Pvt Ltd,
3. **Srinivasan** (2008) International Marketing, Prentice Hall of India, New Delhi
4. **Rajendra Nargundkar** (2008) International Marketing, Excel Books, New Delhi

COURSE OBJECTIVES:**To make the students**

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

COURSE OUTCOMES:**Learners should be able to**

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

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

Report should contain

- Introduction
 - Introduction about the industry
 - Introduction about the Company
 - Review of literature – Minimum 10 papers from referred journal
 - Need for the Study
 - Objectives

- Research Methodology
 - Research Design
 - Sampling Design
 - Sources of Data Collection
 - Tools used for analysis
 - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)