

KARPAGAM ACADEMY OF HIGHER EDUCATION,
(Deemed to be University)
(Established Under Section 3 of UGC Act 1956)
MASTER OF COMMERCE (Computer Applications)
M.Com. (CA)
(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										
15CCP101	Corporate Finance	I,II	a,e	5	-	-	4	40	60	100
15CCP102	Managerial Economics	IV	b,g,h	4	-	-	3	40	60	100
15CCP103	Operations Research	IV	b,g,h	4	1	-	4	40	60	100
15CCP104	Marketing Management	IV	b,g,h	4	-	-	4	40	60	100
15CCP105	Object Oriented Programming with C++	I, II, III	a,e c,d,f,i,j	6	-	-	5	40	60	100
15CCP111	C++ (Practical)	I, II, III	a,e c,d,f,i,j	-	-	4	2	40	60	100
	Journal Paper Analysis & Presentation	III	c,d,f,i,j	2	-	-	-	0	0	0
				25	1	4	22	240	360	600
Semester II										
15CCP201	Applied Cost Accounting	IV	b,g,h	5	-	-	5	40	60	100
15CCP202	Core: Direct Taxation and Tax Planning	III	c,d,f,i,j	5	-	-	5	40	60	100
15CCP203	Core: Insurance and Risk Management	I,II	a,e	5	-	-	4	40	60	100
15CCP204A	Organizational Behavior	I,II	a,e	4	-	-	3	40	60	100
15CCP204B	Modern Management Practice	I,II	a,e	4	-	-	3	40	60	100
15CCP204C	Consumer Behavior	IV	b,g,h	4	-	-	3	40	60	100
15CCP204D	Working Capital Management	I,II, IV	a,e, b,g, h	4	-	-	3	40	60	100
15CCP204E	Advertisement and Sales Promotion	IV	b,g,h	4	-	-	3	40	60	100
15CCP205	Core: Visual Basic.Net	I, II,	a,e	5	-	-	4	40	60	100

		III	c,d,f,i,j							
15CCP211	Core: Practical 2 - VB.Net	I, II, III	a,e c,d,f,i,j	-	-	4	2	40	60	100
	Journal Paper Analysis and Presentation	III	c,d,f,i,j	2	-	-	-			
15OEP201	Open Elective - Stock Market Investments	I, II, III	a,e c,d,f,i,j	-	-	-	3	0	0	100
				26	0	4	26	240	360	600
Semester III										
15CCP301	Core: Management Accounting	IV	b,g,h	6	-	-	6	40	60	100
15CCP302	Business Research Methods and Techniques	III	c,d,f,i,j	5	-	-	4	40	60	100
15CCP303	Core : Java	I, II, III	a,e c,d,f,i,j	5	-	-	5	40	60	100
15CCP304A	Investment Management	III	c,d,f,i,j	4	-	-	3	40	60	100
15CCP304B	International Financial Management	I,II	a,e	4	-	-	3	40	60	100
15CCP304C	International Business	IV	b,g,h	4	-	-	3	40	60	100
15CCP304D	Strategic Management	IV	b,g,h	4	-	-	3	40	60	100
15CCP304E	Industrial Relations	I, II, III	a,e c,d,f,i,j	4	-	-	3	40	60	100
15CCP311	Core Practical 3 - Java	I, II, III	a,e c,d,f,i,j	-	-	4	2	40	60	100
15CCP312	Core Practical 4: SPSS	I, II, III	a,e c,d,f,i,j	-	-	4	2	40	60	100
	Journal Paper Analysis and Presentation	III	c,d,f,i,j	2	-	-	-	-	-	-
				22	0	8	22	240	360	600
Semester IV										
15CCP401	Core: Financial Services	I, II, III	a,e c,d,f,i,j	6	-	-	5	40	60	100
15CCP402	Core: Corporate Administration and Secretarial Practices	I, II, III	a,e c,d,f,i,j	6	-	-	5	40	60	100
15CCP403	Core: Entrepreneurship and Small Business Management	IV	b,g,h	6	-	-	5	40	60	100
15CCP491	Project and Viva – Voce	III	c,d,f,i,j	-	-	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 and gain expertise in computer application.
- b) Postgraduates will have exposure to solve complex commerce problems and analyze problems critically through research based or project based approach of learning with the support of computer applications.
- 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 evaluate the implications of uncertainty in global perspective and cross cultural issues that affect the functioning of the system or business.
- h) 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)

- i) Postgraduates will acquire ability to employ management knowledge and skills in their career advancement and personal enrichment
- j) Postgraduates will acquire ability to utilize the programming skills or the latest computer application for developing a new software or usage of the existing tool in the decision-making process.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

- I. Postgraduates will gain advanced knowledge in the domain of commerce, management and finance
- II. Postgraduates will understand the system functioning and develop the capability of modeling, designing, implementing and verifying a computing system to meet specified requirements while considering real-world constraints.

- 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	J
Postgraduates will gain advanced knowledge in the domain of commerce, management and finance	✓				✓					
Postgraduates will understand the system functioning and develop the capability of modeling, designing, implementing and verifying a computing system to meet specified requirements while considering real-world constraints.	✓				✓					
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.		✓					✓	✓		

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 Problems : 40 Marks

TEXT BOOK

1. **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

15CCP102	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

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 $(M/M/1):(\infty/FIFO)$ and $(M/M/1):(N/FIFO)$ models

Unit - IV

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

Unit - V

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

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

15CCP104	MARKETING MANAGEMENT	Semester – I			
		L	T	P	C
		4	-	-	4

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.

15CCP105	OBJECTED ORIENTED PROGRAMMING WITH C ++	Semester – I			
		L	T	P	C
		6	-	-	5

COURSE OBJECTIVES:

To make the students

1. To understand the concept of OOPS with C++
2. To familiarize on the classes, objects, pointers.
3. To comprehend on the working with the files.
4. To critically analyse and write appropriate programme with use of classes, objects and pointers.
5. To develop programming based on the need.
6. To develop programming based on the need.

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of OOPS with C++ and apply the learning for lifelong.
2. Familiarize on the classes, objects, pointers
3. Critically analyse the need and develop the program in OOPS with C++ required for the situation.
4. Write the program and present orally and in written form.
5. Develop programming based on the need. T
6. Develop practical skills by using C++ Program

Unit - I

Oriented programming- Principles of Object Oriented Programming – a Look at Procedure and Object Oriented Paradigm – Basic Concepts of Object Oriented Programming- Basic Concepts of Object Oriented Programming- Benefits of OOP – Object Oriented Languages – Application of OOP, Beginning with C++ - What is C++? – Applications of C++ - C++ Statements – Structure of C++ Program.

Unit - II

Tokens and Control Structures- Tokens , Expressions and Control Structures – Token – Keywords – Identifiers – Basic and User – Defined Data Types – Operators in C++ - Operator Overloading- Operator Precedence – Control Structure Functions in C++ - the Main Function – Call By Reference – Return by Reference – In line Function – Function Overloading.

Unit -III

Classes and objects – Introduction- Specifying a Class – Defining Member Function – Nesting of Member Functions - Private Member Functions- Arrays within a Class – Static Data Members- Static Member Functions- Array of Objects – Objects as Function Arguments- Friendly Functions- Pointers to Members. Constructors and Destructors

Unit - IV

Operator Overloading – Type Conversions – Introduction – Defining Operator Overloading– Manipulation of String using Operators – Rules for Overloading Operators- Types Conversions. Inheritance – Abstract Classes.

Unit - V

Pointers, Virtual functions and Polymorphism – Pointers to Objects – This Pointer – Pointer to Derived Classes – Virtual Functions. Working with Files – Classes for File Stream Operations Opening and Closing a File

TEXT BOOK

1. **E.Balagurusamy** (2013) Object Oriented Programming with C++, Tata McGraw Hill Publishing company limited

REFERENCES

1. **K.R.Venugopal, Rajkumar. T.Ravishankar** (2013) - Mastering C+, Tata McGraw-hill publishing company limited
2. **D.Ravichandran** (2011) Programming with C++”, Tata McGraw-Hill Publishing Company Limited

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of OOPS with C++
2. To familiarize on the classes, objects, pointers.
3. To comprehend on the working with the files.
4. To critically analyse and write appropriate programme with use of classes, objects and pointers.
5. To develop programming based on the need.
6. To develop practical skills by using C++ Program

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

1. Understand the concept of OOPS with C++, classes, objects, pointers, working with file and apply the learning for lifelong.
2. Develop Program using the Classes, objects and printers.
3. Critically analyse the need and develop the program in OOPS with C++ required for the situation.
4. Write the program and present orally and in written form.
5. Develop programming based on the need.
6. Develop practical skills by using C++ Program

1. Pay Roll calculation (Using simple program)
2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
3. Write a c++ program to calculate the working capital using class and objects (member Function should be write inside and outside the class)
4. Calculate Simple Interest and compound interest using inline functions.
5. Calculate Depreciation – by using constructors and Destructors
6. Write a C++ program to calculate the sum and product numbers using operator overloading.
7. Write a c++ program to prepare the cost sheet using inheritance
8. Calculation of BEP and MOS (give your own data).
9. Perform bank transactions like deposit, withdrawal, interest's calculation – by using classes and objects.
10. Program to create the student files and prepare the marks slips by accessing the File.
11. Write a perform to calculate over all cost of capital

12. Write a program to calculate funds from operation using (member function outside the class)

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

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

1. **S.P.Iyyangar** (2005) Cost Accounting Principles and Practices, Sultan Chand and Sons, New Delhi
2. **R.S.N. Pillai and Bhagavathi** (2010) Cost Accounting, Sultan Chand and Sons, New Delhi
3. **S.N. Maheswari** (2013) Cost Accounting, Sultan Chand and Sons, New Delhi

Semester – II			
L	T	P	C
5	-	-	4

15CCP202 DIRECT TAXATION AND TAX PLANNING

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

15CCP203	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. Understand the types of risks, risk management, Life and General Insurance
6. Create awareness among students on various insurance policies and the procedures followed on availing policies

Unit – I

Introduction to Risk Management : The Concept of Risk – Risk Vs Uncertainty – Types of Risks: Market Risk, Credit Risk, Operational Risk, Interest Risk, Business Risk, Systematic Risk – Classifying Pure Risks – Methods of Handling Pure Risks – Risk 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

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

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

REFERENCES

Steven MC Shane (2014), Organizational Behaviour, Tata Mc Graw Hill Publishing, New Delhi

Stephen Robbins (2013), Organizational Behaviour, Prentice Hall of India learning Pvt. Ltd., New Delhi

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.,

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

15CCP204D	WORKING CAPITAL MANAGEMENT	Semester – II			
		L	T	P	C
		4	-	-	3

Course objectives:

To make the students

1. Being specialized in finance present day managers to be aware of short term movement of capital and problems related to working capital management
2. To study about the importance of working capital.
3. To learn the factors of cash management.
4. To understand credit policy of receivable management.
5. To learn the various techniques of inventory management.
6. To provide clear view of committee's recommendation on working capital.

Course outcomes (Cos):

Learners should be able to

1. Estimate the requirements and manage the working capital required for the business
2. Analyze the different sources of capital and computation of cost of capital.
3. Develop cash management techniques
4. Evaluate the components of financial leverage, dividend policies and capital structure theories and its application in business.
5. Develop new techniques in managing and controlling inventory in organizations
6. Analyze the Committee recommendations on working capital financing

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

15CCP204E	ADVERTISEMENT AND SALES PROMOTION	Semester – II			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

Unit - I

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

Unit – II

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of Visual Basics.Net and its application.
2. To learn tools and utilize the tools of Visual Basic.net to design programmes.
3. To communicate orally and in written form the Concept of Visual Basics.Net and its application.
4. To understand the Visual Basic Language and Loops
5. To understand the Object-Oriented Programming
6. To understand the Data Access with ADO.NET

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

1. Understand the Concept of Visual Basics.Net and its application.
2. Learn tools and utilize the tools of Visual Basic.net to design programmes.
3. Communicate orally and in written form the Concept of Visual Basics.Net and its application.
4. Know the Visual Basic Language and Loops
5. Know the Object-Oriented Programming
6. Exhibit the Menus and Dialog-Boxes

Unit-I

Getting Started With VB.NET: The Integrated Development Environment-IDE Components- Environment Options. Visual Basic: The Language -Variables-Constants-Arrays – Variables as Objects-Flow Control Statements.

Unit-II

Writing and Using Procedures: Module Coding – Arguments. Working with Forms: Appearance of Forms- Loading and Showing Forms -Designing Menus. Multiple Document Interface

Unit- III

Basic Windows Controls: Textbox Control- ListBox, CheckedListBox-Scrollbar and TrackBar Controls. More Windows Control: The common Dialog Controls-The Rich

TextBox Control.The TreeView and ListView Controls: Examining the Advanced Controls-The TreeView Control-The ListView Control-Content Page Holder

Unit-IV

Handling Strings, characters and Dates: Handling Strings and Characters – Handling Dates. Working with Folders and Files: Accessing Folders and Files – Accessing Files. Drawing and Painting with Visual Basic: Displaying Images – Drawing with GDI – Co-ordinate Transformation – Bitmaps.

Unit-V

Databases: Architecture and Basic Concepts: What is database? - Server Explorer – Structured Query Language – The Query Builder – Building database Application with ADO.Net: The Architecture of ADO.Net-Creating the dataset – Data Binding – Programming the Data Adapter Objects – The Command and Data Reader Object. Programming the ADO.Net objects: The Structure of the dataset – The DataForm Wizard – Transactions – Performing Update Operations.

TEXT BOOK

1. **Evangelos Petroustos** (2006) Mastering Vb. Net, SYBEX Inc., USA.

REFERENCES

1. **Steven Holzner** (2005) Vb.Net Programming Black Book , Dream Tech Publications, USA
2. **Bill Evjen, Scott Hanselman, Farhan Mohammed, Srinivasa Siva Kumar and Devin Rader** (2006) Asp.Net 2.0, Wiley Publication, USA.
3. **Burrowss W.E and D. Langford** (2003) Learning Programming using Visual Basic .Net, 1st Edition, McGraw Hill, New Delhi.
4. **Jeffrey R. Shapiro** (2008) The Complete Reference Visual Basic.Net, 1st Edition, Tata -McGraw-Hill Edition, New Delhi.
5. **Richard Bowman** (2002) Visual Basic.Net, Hungry Minds Inc. Publication, Canada

COURSE OBJECTIVES:**To make the students**

1. To understand use of classes, objects and create programmes by applying it
2. To understand and write programs VB.Net
3. To Understand the basic approaches to the design of software applications
4. To understand the date and time handling functions
5. To understand the Program using classes and objects
6. To understand the concept of database connectivity

COURSEOUTCOMES:**Learners should be able to**

1. Implement Object Oriented Programming Concepts
2. Use and create packages and interfaces in a VB.Net
3. Use graphical user interface
4. Exhibit communication skills to communicate the output derived from the program.
5. Understand the date and time handling functions
6. Exhibit to develop an application to create inventory management system

VISUALBASIC .NET

1. Calculate Simple interest and compound Interest
2. Find mouse events and coordinates where the mouse is clicked.
3. Implement Calculator.
4. Implement Notepad
5. Draw several shapes and fill with color.
6. Perform the following in list box
 - a) Add an item
 - b) Delete an item
 - c) List count
 - d) Clear the List
7. Calculate the days elapsed between the given two dates.
8. Create Menu and link multiple forms with different colors.
9. Animate the picture using animation control.
10. Check whether given string is a Palindrome or not.

11. Generate Fibonacci series for the input given using Input box.
12. Calculate the total marks of the student and print the grade
13. Maintain details of students. Use Crystal Report to generate report.
14. Implement Employee Payroll.
15. Create and manipulate a File.

COURSE OBJECTIVES:**To make the students**

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

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

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

Unit – I

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

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. course incorporates Financial Statement Analysis, Ratio Analysis, Fund Flow and Cash Flow Analysis, Budgeting and Marginal Costing

Unit – I

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

Unit – II

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

15CCP302	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

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

COURSE OBJECTIVES:**To make the students**

1. To understand of fundamental programming constructs and concepts
2. To comprehend on the object-oriented programming concepts of Class and Object
3. To gain knowledge on the packages and interface and its applications.
4. To obtain the application of Multi thread models in programming
5. To know about the applet class and its application
6. To know about the Creating an executable applet

COURSEOUTCOMES:**Learners should be able to**

1. Obtain programming skills in the Java programming language,
2. Gain knowledge of object-oriented paradigm in the Java programming language
3. Know about the usage of the Java programming language for various programming technologies
4. Understand to usage tools to design webpage using the java programming and realize the usage of standard and third-party Java's API's when writing applications.
5. Exhibit the communication skills to convey the output of the programme.
6. Gain knowledge of Creating an executable applet

Unit – I

An overview of Java: Object oriented programming – Java features – Java environment - Data types, variables and arrays. Operators- Expressions - Control Statements: Branching statements – Iteration statements – Jump statements – Sample java program.

Unit – II

Classes – Objects – Methods – Constructors – The this keyword – finalize () method – Overloading methods – Returning objects – Recursion – Static – Final – Nested inner classes – Command line arguments – Inheritance.

Unit – III

Packages and Interfaces: Packages – Access protection – Importing packages – Interfaces – Exception handling: Fundamentals – Exception types – Try and catch – Multiple catch – Nested try – throw – throws – finally – Build in exception.

Unit – IV

Multithread programming: Thread model –Life cycle of thread – Creating thread – Multiple threads – Thread priorities – Synchronization – Inter thread Communication – Suspending, Resuming and Stopping threads – I/O Applets, and other topics.

Unit – V

The Applet Class: Basics – Building applet code – Applet life cycle – Creating an executable applet – Designing a web page – Running the applet – Getting input from the user – Graphics programming: The graphic class – Lines and rectangles – Circles and ellipses – Using control loops in applets – Drawing bar charts.

TEXT BOOK

Partrick Naughton (2002) Java Hand Book First edition New Delhi McGraw hill osborne Media

REFERENCES

Herbert Schmidt (2007) Java Complete Reference, Tata McGraw hill 2000. ISRD groups, ,”Introduction to object oriented programming through Java” First edition ,Tata McGraw hill.

E.Balagurysamy (2009) Programming with Java, Third edition, Tata Mcgraw-hill Publishing Company limited.

Schildt, (2011) Java Completer Reference, Seventh Edition , Tata Mcgraw-hill Publishing Company limited.

C.Muthu (2008) Java Programming Essentials ,Vijay Ni Code Imprints(P) Ltd.

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.

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

1. Choose the appropriate investment avenues based on the individual risk return profile.
2. Calculate the intrinsic value and evaluate the performance based on risk-return.
3. Select the security based on the fundamental and technical analytical tools.
4. Evaluate the performance of the portfolio using the different measures.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to investment decisions.
6. 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- 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
15CCP304B 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

15CCP304C	INTERNATIONAL BUSINESS	Semester – III			
		L	T	P	C
		4	-	-	3

COURSE OBJECTIVES:

To make the students

1. To make the students to understand the concepts of International business
2. To know the export procedure for production and shipment
3. To enhance knowledge in EXIM policy
4. To understand the Logistics and International marketing channel decision.
5. To get an insight on the need for documentation, Process of obtaining Export and Import License
6. To Understand the Concept of Export, EXIM strategies, custom clearance and Export incentive schemes.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend the concepts of International business, trade procedures and Exim Policy apply lifelong
2. Understand the basics of shipment, foreign trade and international agencies and agreement.
3. Demonstrate capabilities of analysing problems, team work and communication skills
4. Develop knowledge on international financial institutions
5. Acquire knowledge on foreign trade.
6. Understand Financing of foreign trade and Documentation.

Unit – I

International Business - Meaning, Nature and Scope - Role of Foreign Trade in the Economic Development of India - Balance of Payment in the context of Economic Growth Process - Trade Balance - Current Account Position and Capital Account Position - Trends - Principles of BOP - Correction of adverse BOP.

Unit-II

Euro Currency Market - GATT - WTO, World Bank and IMF - Functions

Unit -III

Export Marketing - Meaning - An overview of export marketing - Differences between Export Marketing and Domestic Marketing - Salient Features and Basic Functions of Export Marketing - Export Barriers - Tariff and Non-tariff - Export Market Analysis - Feasibility of Market Entry - Sources of Market Information - Assessing Sale Prospects

Unit -IV

Composition and Direction of India's Imports and Exports - Past Trends, Present Position and Prospects - Project Consultancy and Service Exports - Trends, Prospects and Problems - Important Documents used in Foreign Trade.

Unit -V

Foreign Exchange - Theories of Foreign Exchange - Administration of Foreign Exchange - Rate Determination - Factors influencing fluctuations in Foreign Exchange - Exchange control in India.

TEXT BOOK

1. **Subba Rao** (2008) International Business, Himalaya Publishing House, Mumbai

REFERENCES

1. **Francis Cherunilam** (2010), International Business Text and Cases, Prentice Hall of India, New Delhi
2. **Daniel S John D** (2012) International Business, Himalaya Publishing House, Mumbai

15CCP304D	STRATEGIC MANAGEMENT	Semester – III			
		L	T	P	C
		4	-	-	3

Course Objectives:

1. To expose participants to various perspectives and concepts in the field of Strategic Management
2. To get the knowledge on setting mission and vision for organization growth
3. To help participants develop skills for analyzing business environment to the solution of business problems
4. To carry out effective SWOT analysis and learn core competence of business
5. To acquaint students with strategy formulation and implementation techniques
6. To help students master the analytical tools of strategic management

Course Outcomes (Cos) :

1. Set the mission and vision in personal and organizational level
2. To analyze the environment in strategic planning and ability to take Strategic decisions
3. To be able to apply the basic concepts, principles and practices associated with strategy formulation and implementation.
4. To be able to analyze industry factors, and identify their impact on profitability and strategic positioning
5. To be able to assess the resources and constraints for strategy making in a business Organization
6. Communicate effectively strategic evaluation and control techniques

Unit – I

Strategic Management – Meaning and Definition, Strategic Management Process – Forming Vision, Setting objectives, Crafting a Strategy, Implementation and Evaluation, Characteristics, Benefits of Strategic Management, Dysfunctions of Strategic Management

Unit – II

Industry Analysis and Competitive Environment. The Macro Environment – Demographic, Political, Social and Cultural. Technological, Global Environment – Assessing the impact of General Environment. The Micro Environment – the Competitive Environment – The five forces of Competition, New Entrants, Direct Competition, Buyers, Suppliers and Substitutes – Rivalry in the Industry

Unit – III

Evaluating Company Resources and Competitive Capabilities – Identifying Company Strengths and Resource Capabilities – Identifying Company Weaknesses and Resource Deficiencies, Identifying Company Competencies and Capabilities, Identifying a Company's Market Opportunities, Identifying Threat to a Company's Future Profitability (SWOT Analysis). Strategic options for achieving Cost Competitiveness. The Value Chain – Primary and Support Activities

Unit – IV

Strategy and Competitive Advantage – Low Cost Leadership Strategies, Differentiation Strategies, Focus Strategies. Merger and Acquisition – Vertical Integration Strategies. First-Mover Advantages and Disadvantages. Strategy and competitive advantage over the Life Cycle

Unit- V

Responding to shifts in competitive Advantages – New Developments affecting Competitive Advantage – New Technology –New Distribution Channel, Economic Shifts – change in the neighboring industries and change in Government Regulation. Response options – Prospecting, Defending, and Harvesting. Uncertainty – Impact of Environmental Development, Ability to Adjust

TEXT BOOK

1. **Robert A.Pitts and David Lei**, (2009), Strategic Management-Building and Sustaining Competitive Advantage, Published by South –Western, Thomas Learning Inc. New Delhi.

REFERENCES

1. **Arthur A. Thompson, Jr. and A.J. Strickland** ,(2007), Strategic Management – Concepts and cases, Tata Mcgraw Hill Co, New Delhi.
2. **John A.Pearce II and Richard B.Robin son,Jr**, (2010), Strategic Management-Strategy Formulation and implementation, A.IT.B.S and Distributors, 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 offer knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations.
6. To enable students acquire knowledge on fundamental objects and principles of individual laws; understand the significant provisions of the various Acts applicable to Labour Legislation.

COURSE OUTCOMES:
Learners should be able to

1. Understand the Concept of risk, and insurance 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. The course encompass Labour Problems, Trade unionism, Industrial Disputes, Management and Personnel Administration and Grievances
6. Course includes Factories Act, Workmen Compensation Act, Wages Act, Gratuity Act, Bonus Act and Industrial Dispute Act

Unit – I

Labour Problems and Labour Market, Indian Labour Market -Employers Organisations Definition, Types, Role and Functions, Origin, Growth and Pattern of Employers Organisations in India. Issues relating to Employers Organisations in India.

Unit - II

Trade Unionism: Definition, Approaches to Trade Unions, Types of Unions, Functions and Role, History of Trade Unions in India, Problems and Future.

Unit - III

Industrial Disputes, Forms, Causes Prevention and Settlement -Legislative Measures. Analysis of Disputes, Industrial Relations Machinery in India.

Unit - IV

Management and Personnel Administration - Managing, Working and living in a Changing world. Managers and their Personnel Concepts. Personnel Administration and the Line Organisation. Organisation Structure and Management Development

Unit -V

Diagnosing Organisational Health Situational Thinking; A Systematic Approach - Interviewing -Indicators of Organisational Health -Personnel Research Turnover and Internal Mobility, Complaints and Grievances, Occupational Safety and Health Trends.

TEXT BOOK

1. **C.B. Memoria, Satish Mamorai and S.V. Gankar (2013)**, Dynamic of Industrial Law, Himalaya Publishing House Pvt. Ltd.,

REFERENCES

1. **Singh** (2008) Industrial Relations and Labour Laws, Excel Books, New Delhi
2. **Arora** (2007) Industrial Relations, Excel Books, New Delhi
3. **Monappa Arun** (2012) Industrial Relations, Tata Mc Graw Hill New Delhi

15CCP305 LOGISTIC AND SUPPLY CHAIN MANAGEMENT	Semester – III			
	L	T	P	C
	-	-	-	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. To 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. Analysis 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. course consists of Inventory Management, Warehousing and Supply Chain Management
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

15CCP311	PRACTICAL 3 - JAVA	Semester – III			
		L	T	P	C
		-	-	4	2

COURSE OBJECTIVES:

To make the students

1. To understand and write programs the JAVA programming language
2. To Use standard and third-party Java's API's when writing applications.
3. To test a Java application of medium complexity, consisting of multiple classes.
4. To understand Java-based software code of medium-to-high complexity by applying it
5. To Understand the basic approaches to the design of software applications.
6. To understand the perform string operations

COURSEOUTCOMES:

Learners should be able to

1. Implement Object Oriented Programming Concepts
2. Use and create packages and interfaces in a Java program
3. Use graphical user interface in Java programs and handle security implementations in Java
4. Create Applets; Implement exception handling in Java; implement Multithreading and use Input/output Streams
5. Exhibit the multiplication tables by multithreading
6. Exhibit communication skills to communicate the output derived from the program
1. Write a program to find the sum of series $1+X+X^2+X^3+.....$
2. Write a program to find prime or not.
3. Write a program to find average of five numbers.
4. Define a class for employee with name and data of appointment create employee objects and sort them as per their date of appointment.
5. Write a program to find factorial of number using recursion.
6. Write a program to find simple interest getting values from keyboard.
7. Write a program to find maximum of N numbers.
8. Write a program to find maximum and sum of an array.

9. Write a program to perform string operations.
10. Write a program to accept more strings and arrange them in alphabetical order.
11. Write a program to create a window and draw cross lines.
12. Write a program to create an applet and draw the shape.
13. Write a program to create a window with a background color and display the message.
14. Write a program for multiplication tables by multithreading.
15. Write a program to create an exception for mark out of bounds. If mark is greater than 100 throw an exception.

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. Perform the correlation analysis
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. course covers Company Hierarchy, Rules relating to Directors, Company Secretary, Meetings and Types of Meetings
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

15CCP403	ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT	Semester – IV			
		L	T	P	C
		6	-	-	5

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. course include Entrepreneur and Entrepreneurship, Market and Technical Analysis, Diversification, Sub-contracting, Incentives and Subsidies.
5. Initiate the required skills for entrepreneurial development.
6. Help students understand the process of establishing and developing an enterprise

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. **Shaprio Alan C**, (2002), 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 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. comprise types of Environments in Global Marketing, Global Marketing Environments, Entry and Expansion Strategies, Product and Channel Decisions and Pricing and Promotional Decisions
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.

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)