

**KARPAGAM ACADEMY OF HIGHER EDUCATION,**  
**(Deemed to be University)**  
**(Established Under Section 3 of UGC Act 1956)**  
**MASTER OF COMMERCE (Computer Applications)**  
**M.Com.**  
**(For the Students admitted during the year 2018 – 2019 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										
18CMP101	Corporate Finance	I,II	a,e,	4	-	-	4	40	60	100
18CMP102	Managerial Economics	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP103	Operations Research	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP104	Advanced Corporate Accounting	I,II, IV	a,e,b,g,h ,i	4	-	-	4	40	60	100
18CMP105A	Financial Markets and Institutions	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP105B	Marketing Management	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP105C	Human Resource Development	I,II	a,e,	4	-	-	4	40	60	100
18CMP106	Organizational Behavior	I,II	a,e,	-	-	4	2	40	60	100
18CMP111	Computer Application in Business (Practical)	I, II, III	a,e,c,d,f	-	-	4	2	40	60	100
	Journal Paper Analysis & Presentation	III	c,d,f	2	-	-	-	-	-	-
				22	-	8	24	280	420	700
Semester II										
18CMP201	Applied Cost Accounting	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP202	Retail Management	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP203	Direct Taxation	III	c,d,f	4	-	-	4	40	60	100
18CMP204	Insurance and Risk Management	I,II	a,e,	4	-	-	4	40	60	100
18CMP205A	Advertisement and Sales Promotion	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP205B	Security Analysis & Portfolio Management	III	c,d,f	4	-	-	4	40	60	100
18CMP205C	Strategic Human Resource Management	I,II	a,e,	4	-	-	4	40	60	100

18CMP206	Human Resource Management	I,II	a,e,	-	-	4	2	40	60	100
18CMP211	Tally (Practical)	I, II, III	a,e, c,d,f	-	-	4	2	40	60	100
	Journal Paper Analysis & Presentation	III	c,d,f	2	-	-	-			
				<b>22</b>	<b>0</b>	<b>8</b>	<b>24</b>	<b>280</b>	<b>420</b>	<b>700</b>
<b>Semester III</b>										
18CMP301	Management Accounting	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP302	Business Research Methods and Techniques	III	c,d,f	4	-	-	4	40	60	100
18CMP303	Indirect Taxation	III	c,d,f	4	-	-	4	40	60	100
18CMP304	Business Environment	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP305A	International Financial Management	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP305B	Consumer Behavior	IV	b,g,h,i	4	-	-	4	40	60	100
18CMP305C	Labour Legislation	I, II, III	a,e,c,d,f	4	-	-	4	40	60	100
18CMP306	Financial Services	I, II, III	a,e,c,d,f	-	-	4	2	40	60	100
18CMP311	SPSS (Practical)	I, II, III	a,e,c,d,f	-	-	4	2	40	60	100
	Journal Paper Analysis and Presentation	III	c,d,f	2			-	-	-	-
				<b>22</b>	<b>0</b>	<b>8</b>	<b>24</b>	<b>280</b>	<b>420</b>	<b>700</b>
<b>Semester IV</b>										
18CMP401	Corporate Administration and Secretarial Practice	IV	b,g,h,i	4	0	0	4	40	60	100
18CMP402	Entrepreneurship and Small Business Management	IV	b,g,h,i	3	0	0	3	40	60	100
18CMP491	Project and Viva Voce	III	c,d,f	0	0	23	8	80	120	200
				<b>7</b>	<b>0</b>	<b>23</b>	<b>15</b>	<b>160</b>	<b>240</b>	<b>400</b>
							<b>87</b>	<b>1000</b>	<b>1500</b>	<b>2500</b>

## PROGRAMME OUTCOMES (PO)

- a) Postgraduates will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, cost accounting.
- b) Postgraduates will have exposure to solve complex commerce problems and analyze problems critically through research based or project based approach of learning.
- c) Postgraduates will excerpt information from various sources and apply mathematical, analytical, statistical and IT tools for financial and accounting analysis.
- d) Postgraduates will develop an ability to effectively communicate both orally and in written forms.
- e) Postgraduates will appreciate the importance of working independently and in a team in order to achieve common goals.
- f) Postgraduates will acquire critical and analytical thinking and will be able to apply the same in effective decision making.
- g) Postgraduates will acquire professional and intellectual integrity, professional code of conduct, ethics and values to contribute for sustainable development of society by becoming socially responsible citizen.

## **PROGRAMME SPECIFIC OUTCOMES (PSO)**

- h) Postgraduates will apply the lifelong learning and exhibit high level of commitment to identify a timely opportunity and use business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large.
- i) Postgraduates will acquire managerial positions or take up entrepreneurial ventures by applying the skills and knowledge gained.

## **PROGRAM EDUCATIONAL OBJECTIVES (PEO)**

- I. Postgraduates will gain advanced knowledge in the domain of commerce, management and finance
- II. Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision making process.
- III. Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.
- IV. Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.

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

18CMP101	CORPORATE FINANCE	Semester – I			
		L	T	P	C
		4	-	-	4

### **COURSE OBJECTIVES:**

#### **To make the students**

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

### **COURSE OUTCOMES:**

#### **Learners should be able to**

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

### **Unit – I**

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

### **Unit – II**

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

### **Unit – III**

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

### **Unit – IV**

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

#### **Unit –V**

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

**Note: Theory :80 Marks and Problems : 20 Marks**

#### **SUGGESTED READINGS**

##### **Text Book**

1. **Pandey, I.M. (2014).** *Financial Management*. New Delhi, Vikas Publishing House Private Limited.

##### **References**

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

**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

## **SUGGESTED READINGS**

### **Text Book**

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

### **References**

1. **Heynes, Mole and Paul (2007).** *Managerial Economics*. New Delhi, Tata Mc Graw Hill Publishing Company Limited.
2. **Joel Dean (2011).** *Managerial Economics*. Jaipur, Mangal Deep Publications.
3. **Sumitra Pal (2011).** *Managerial Economics*. New Delhi, Macmillan
4. India Limited.

**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 help to facilitate 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

#### **SUGGESTED READINGS**

##### **Text Book**

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

##### **References**

1. **Sharma, J.K. (2008).** *Operations Research Theory Applications*. New Delhi, Macmillan India Limited.
2. **Sundaresan, V., Ganapathy Subramanian, K.S., and Ganesan, K. (2005).** *Resource Management Techniques*. Nagapatinam, A. R. Publications.
3. **Shanthi Sophia Bharathi, D. (1999).** *Operations Research*. Chennai, Charulatha Publications.
4. **Hamdy A.Taha (2007).** *Operations Research*. New Delhi, Prentice Hall of India.
5. **Vittal.** *Operations Research*. Chennai, Margham Publications.

<b>18CMP104</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>	<b>Semester – I</b>			
		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

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## **COURSE OBJECTIVES:**

### **To make the students**

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

## **COURSE OUTCOMES :**

### **Learners should be able to**

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

### **Unit – I**

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

### **Unit –II**

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

### **Unit – III**

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

#### **Unit – IV**

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

#### **Unit – V**

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

**Note: Theory 20%; Problems 80%**

### **SUGGESTED READINGS**

#### **Text Book**

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

#### **References**

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

18CMP105A	FINANCIAL MARKETS AND INSTITUTIONS	Semester – I			
		L	T	P	C
		4	-	-	4

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### **COURSE OBJECTIVES:**

#### **To make the students**

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

### **COURSE OUTCOMES:**

#### **Learners should be able to**

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

### **Unit – I**

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

### **Unit - II**

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

Bills –Importance – Commercial Paper – Certificate of Deposit – REPO – Structure of Indian Money Market –Recent Developments in Money Markets.

### **Unit – III**

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

### **Unit - IV**

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

### **Unit - V**

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

## **SUGGESTED READINGS**

### **Text Book**

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

### **References**

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

<b>18CMP105B</b>	<b>MARKETING MANAGEMENT</b>				<b>Semester – I</b>			
					<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
					<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

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## **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

#### **SUGGESTED READINGS**

##### **Text Book**

1. **Pillai, R.S.N., and Bagavathi (2012).** *Modern Marketing Principles and Practices*. New Delhi, S. Chand and Company Private Limited.

##### **References**

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

18CMP105C	HUMAN RESOURCE DEVELOPMENT	Semester – I			
		L	T	P	C
		4	-	-	4

### **COURSE OBJECTIVES:**

To make the students

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

### **COURSE OUTCOMES:**

Learners should be able to

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.
6. consists of Job Analysis, Job Evaluation, Orientation, Performance Appraisal, Rewards, Punishment, Industrial Relations, Collective Bargaining and Grievances Handling

### **Unit – I**

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

### **Unit –II**

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

### **Unit – III**

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

#### **Unit – IV**

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

#### **Unit – V**

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

### **SUGGESTED READINGS**

#### **Text Book**

1. **Rao, T.V.** *Future of HRD*. New Delhi, Macmillan Publishers India Limited.

#### **References**

1. **Werner J. M., DeSimone, R.L.** *Human Resource Development*, South Western.
2. **Nadler, L.** *Corporate Human Resources Development*, Van Nostrand Reinhold.
3. **Blanchard, P.N., Thacker, J.W., Anand Ram, V.** *Effective Training, Systems Strategies and Practices*. Pearson Education.
4. **Raymond, N. and Kodwani, A.D.** *Employee Training and Development*. New Delhi, McGrawHill Education.
5. **Mankin, D.** *Human Resource Development*. Oxford University Press India.
6. **Haldar, U. K.** *Human Resource Development*. Oxford University Press India.
7. **Rao, T.V.** *HRD Score Card 2500: Based on HRD audit*. Sage Publications.

**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

### **SUGGESTED READINGS**

#### **Text Book**

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

#### **References**

1. **Steven Mc Shane (2014).** *Organizational Behaviour*. New Delhi, Tata Mc Graw Hill Publishing Company Limited.
2. **Stephen Robbins (2013).** *Organizational Behaviour*. New Delhi, Prentice Hall of India Private Limited.

18CMP111	PRACTICAL 1 - COMPUTER APPLICATION IN BUSINESS	Semester – I			
		L	T	P	C
		-	-	4	2

### COURSE OBJECTIVES:

To make the students

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

### COURSE OUTCOMES:

Learners should be able to

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

## I - MS WORD

1. Prepare an research article related to the specialization using Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an inter collegiate invitation for the college function using Text boxes and clip parts, Word Art, Symbols, Borders and Shading.
3. Prepare an end semester mark statement through template and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of table Format.
4. Prepare a Convocation letter for the passed out students for 10 members using mail merge operation.
5. Prepare a resume for attending interview using alignment and formatting.

## II - MS EXCEL

1. Prepare a cost sheet and perform the following operations: Data Entry, Total, by using arithmetic function.
2. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a steel manufacturing company by using chart wizard.
3. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
4. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, decline of a product.
5. Prepare an income tax filling return as per the income tax department format.
6. Carry out result analysis of your department by employing statistical and mathematical functions.
7. Calculate Electricity statement by making use IF statement.

### **III - MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design Presentation slides for Organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design presentation slides about an illustrate story and perform frame movement by interesting clip arts to illustrate running of an image automatically.
4. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

### **IV - MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation,

Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include at least three table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table. Perform query for calculation total and create an invoice in form design view.
4. Create report for the Product database.



**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

### **SUGGESTED READINGS**

#### **Text Book**

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

#### **References**

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

***COURSE OBJECTIVES :***

To make the students

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

***LEARNING OUTCOMES :***

Learners should be able to

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

**Unit – I**

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

**Unit – II**

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

**Unit – III**

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

**Unit – IV**

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

### **Unit – V**

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

### **SUGGESTED READINGS**

#### **Text Book**

1. **Chetan Bajaj, Tuli and Srivastava (2010).** *Retail Management*. New Delhi, Oxford University Press.

#### **References**

1. **Giridhar Joshi (2009).** *Information Technology for Retail*. New Delhi, Oxford University Press.
2. **Swapna Pradhan (2008).** *Retail Management Text and Cases*, New Delhi, Tata McGraw-Hill Publishing Company Limited.
3. **Fernie (2010).** *Principles of Retailing*. Elsevier Publishing

**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

**SUGGESTED READINGS**

**Text Book**

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

**References**

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

18CMP204	INSURANCE AND RISK MANAGEMENT	Semester – II			
		L	T	P	C
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### **COURSE OBJECTIVES:**

To make the students

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

### **COURSE OUTCOMES:**

**Learners should be able to**

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

### **Unit – I**

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

### **SUGGESTED READINGS**

#### **Text Book**

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

#### **References**

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



<b>18CMP205A</b>	<b>ADVERTISEMENT AND SALES PROMOTION</b>	<b>Semester – II</b>			
		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

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### **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

## **SUGGESTED READINGS**

### **Text Book**

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

### **References**

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

**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**

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

**Unit - II**

Stock Markets: Concepts – Bull- Bear-PE Ratio-Different Stock Market Ratio - SEBI - Structure – Functioning – NSE and BSE – Functions – Listing of Securities – New Issue Market- Mechanics of Trading in Stock Exchange – Evaluation of Securities, Equity , Preference, Debt, Hybrid Securities, - OTCEI .

**Unit - III**

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

**Unit - IV**

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

#### **Unit - V**

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

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

#### **SUGGESTED READINGS**

##### **Text Book**

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

##### **References**

1. **Prasanna Chandra (2012).** *Investment Analysis and Portfolio Management*. New Delhi, Tata Mc Graw Hill Publishing Company Limited.
2. **Fisher Donald (2000).** *Security Analysis and Portfolio Management*. New Delhi, Prentice Hall of India.
3. **Avadhani,V.A. (2011).** *Securities Analysis and Portfolio Management*. Bangalore, Himalaya Publishing House.
4. **Kevin, S. (2005).** *Portfolio Management*. New Delhi, Prentice Hall of India Private Limited.

18CMP205C STRATEGIC HUMAN RESOURCE MANAGEMENT	Semester – II			
	L	T	P	C
	4	-	-	4

### COURSE OBJECTIVES:

To make the students

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

### COURSEOUTCOMES:

Learners should be able to

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.
6. consists of Job Analysis, Job Evaluation, Orientation, Performance Appraisal, Rewards, Punishment, Industrial Relations, Collective Bargaining and Grievances Handling

### Unit –I

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

### Unit – II

HR Strategies: Strategic HR planning and acquisition: Recruitment and selection; Strategic training and development; Reward and compensation strategy; Corporate strategy and career systems; Employee separation and retention management, retrenchment; Strategic approach to industrial relations; Managing workforce diversity.

### **Unit – III**

Implementing Strategic Human Resource Management: Identifying strategic positions; Human resource analytics; Employee engagement; Matching culture with strategy; Behavioural issues in strategy implementation.

### **Unit – IV**

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

### **Unit – V**

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

## **SUGGESTED READINGS**

### **Text Book**

1. **Das, P.** *Strategic Human Resource Management: A Resource Driven Perspective.* Cengage Learning India.

### **References**

1. **Greer, C.R.** *Strategic Human Resource Management: A General Managerial Approach.* New Delhi, Pearson Education.
2. **Paul, B.** *Strategic Human Resource Management.* New Delhi, McGraw Hill Education.
3. **Armstrong, M.** *Armstrong's Handbook of Strategic Human Resource Management.* Kogan Page.
4. **Mello, J. A.** *Strategic Management of Human Resources.* South Western.
5. **Schuler, R. S., and Jackson, S. E.** *Strategic Human Resource Management.* Wiley India

<b>18CMP206</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>Semester – II</b>			
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### **COURSE OBJECTIVES:**

To make the students

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

### **COURSE OUTCOMES:**

Learners should be able to

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.
6. consists of Job Analysis, Job Evaluation, Orientation, Performance Appraisal, Rewards, Punishment, Industrial Relations, Collective Bargaining and Grievances Handling

### **Unit -I**

Evolution of HRM: Role of Human Resource in Management - Human Resource Philosophy- Organization of HR Departments- Line and Staff functions- HR Planning – factors affecting HR Planning. Changing Environments of HRM- Strategic Human Resource Management- Using HRM to attain Competitive Advantage- Trends in HRM- Qualities and Role of HR Managers.

### **Unit - II**

Job analysis and Design: Job evaluation- Computerized Job Evaluation. Recruitment and Selection Process: Employment Planning and Forecasting- Building

Employee Commitment: Promotion from within- Sources. Developing and Using Application Forms. IT and Recruiting on the Internet - Employee Testing and Selection process.

### **Unit - III**

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

### **Unit - IV**

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

### **Unit - V**

Auditing and HR functions: Future of HRM function – International HRM. Industrial Relation and Collective Bargaining - Discipline Administration- Grievances Handling - Managing Dismissals and Separation-Trade Union activities and Workers Participation in Management

## **SUGGESTED READINGS**

### **Text Book**

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

### **References**

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



**COURSE OBJECTIVES:**

To make the students

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

**COURSE OUTCOMES:**

Learners should be able to

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

**Creating a Company**

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

**Creating Ledger**

2. Create the ledgers under appropriate predefined groups

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

**Create vouchers**

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

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

1 Apr. Contributed capital by cash Rs 2, 00,000

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

#### **Payments made by cash**

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

#### **Payments made by petty cash**

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

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

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

15-4 Paid cheque to LG limited Rs 2,00,000  
 15-4 Received cheque from AMN&co Rs 3,00,000

#### 5. Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000  
 Wages Rs 7000, Carriage inward Rs 1500.

25-04 Payment made by petty cash

Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-04 Journal depreciate 10% on furniture:

**Prepare Trading Profit and Loss Account and Balance sheet.**

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

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

#### INVENTORY VALUATION

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

**Find the stock summary:**

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

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2.50	nos

Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

### **MAINTAIN BILLWISE DETAILS**

#### **8. Create bill wise details from the following**

1. Ravi commenced business with a capital of Rs 2,00,000
2. Purchased goods from Kumar & Co Rs.15, 000 Paid in three installments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & co Rs. 20,000 amount to be paid in two installment
5. Sold goods for cash for Rs .5000
6. Received cash from Ratna & co Rs. 75000
7. Paid to Kumar & co Rs. 7500
8. Sold goods for cash Rs.5000

### **CONSOLIDATION OF ACCOUNTS**

#### **9. Bharath Agencies, A Wholesaler Gives The Following Information:**

Opening balances:

Capital: 20, 00,000 cash at bank: 10, 00,000

Cash in hand: 5, 00,000 furniture: 5, 00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen Rs 35 per dozen, pencil Rs. 30 per dozen, Ink pens Rs 140 per dozen

The following transactions take on a particular date:

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

**Prepare following statements using Ex-accounting packages:**

**Stores ledger, Trading account, Income statement, Balance sheet, Account summary**

**Ignore dates**

### **FOREIGN GAINS/LOSS**

#### **10. Calculate**

01.01.2005 Purchased goods from U.K supplier 1000 £

02.01.2005 Sold goods to U.S buyer 1500

03.01.2005 Cash received from U.S buyer 1500

(Selling rate rs.46/\$)

04.02.2005 Paid cash to U.K supplier 1000

(Selling rate Rs 53/ £)

Dollar \$:

Std rate - 1\$ - 43 Rs

Sales rate - 1\$ - 44 Rs

Buying rate - 1\$ - 42 Rs

Pound £:

Std rate - 1 £ - 51 Rs

Sales rate - 1 £ - 50 Rs

Buying rate - 1 £ - 52 Rs

### **11. MEMO VOUCHER**

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

### **12. CHEQUE PRINTING**

**Print a cheque:**

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.

Width 168, height 76, starting location 116, distance from top 23.

### **13. RATIO ANALYSIS**

**Enter the following details comment upon the short-term solvency position of the company:**

Working capital Rs 20560492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

### **14. INTEREST CALCULATIONS**

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to Ganesh Rs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to Ganesh 50,000

Interest parameters rate 14% per 365 days year

### **15. Calculate Interest**

Cash deposited in SBI 1, 00,000 Rs

1-12 purchased goods from suppliers Rs 20,000

Deposited in SBI Rs.50, 000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

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

Opening balance

Ram &amp; Co Rs 25,000

Krishna traders Rs 20,000

Interest parameters rate 12% per 365 days year

Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000(credit period 45 days)

Sold goods to Ram for Rs. 50,000(credit period 30 days)

Paid to Krishna the amount plus interest

Received from Ram plus interest

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

Stock	Category	Group	Godown	Unit of measure	Std cost	Sell Price	Op. Qty	Total Value
Inter Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000
Intel Premium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000
								400000

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

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

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

- a. Purchase order
- b. sales order
- c. Rejection out
- d. Rejection in
- e. Stock journal
- f. Delivery note
- g. Receipt note
- h. Physical stock

**20.** In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To provide the students knowledge about budgetary control.

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

1. Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. 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%

### **SUGGESTED READINGS**

#### **Text Book**

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

#### **References**

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

**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

## **SUGGESTED READINGS**

### **Text Book**

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

### **References**

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

**COURSE OBJECTIVES:****To make the students**

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

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

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

**Unit-I**

**Introduction to Indirect Tax:** Meaning – Features-Types- Objectives – Principles- Cannon of Taxation – Tax system in India- Pros and Cons of Indirect tax- Contribution to government Revenues- Development of Indirect Taxation.

**Unit-II**

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

**Unit-III**

**Introduction to Goods and Services Tax (GST):** Meaning of GST – Basic Concepts – Features of GST- Benefits of GST- GST working Mechanism – GST rate and taxes on GST – Goods and Service Tax Network (GSTN) – Constitutional Framework of GST – Model GST Law – Chargeability for GST – Composition Scheme.

## **Unit-IV**

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

## **Unit-V**

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

## **SUGGESTED READINGS**

### **Text Book**

1. **Datey, V.S. (2015).** *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.

### **References**

1. **Balachandran, V. (2006).** *Indirect Taxation*. New Delhi, Sultan Chand and Sons.
2. **Mittal, J.K. (2015).** *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.
3. **RadhaKrishnan, R. (2009).** *Indirect Taxation*. New Delhi, Kalyani Publishers.
4. **Sethurajan (2005).** *Indirect Taxation including Wealth Tax*. Speed Publications

**COURSE OBJECTIVES:**

To make the students

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

**COURSEOUTCOMES:**

**Learners should be able to**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**Unit-V**

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

### **SUGGESTED READINGS**

#### **Text Books**

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

#### **References**

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



	Semester – III			
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<b>18CMP305A INTERNATIONAL FINANCIAL MANAGEMENT</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

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### **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.

### **SUGGESTED READINGS**

#### **Text Book**

1. **Sharan, V. (2012).** *International Financial Management*. New Delhi, Prentice Hall of India

#### **References**

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

**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.

### **SUGGESTED READINGS**

#### **Text Books**

1. **Schiffman, Leon.G, Kanuk Leslie Lazar, and Kumar Ramesh. S.,(2010).** *Consumer Behavior*. New Delhi, Pearson Education.
2. **Gupta, S.L., and Pal Sumitra (2013).** *Consumer Behaviour: An Indian Perspective Text and Cases*. New Delhi, Sultan Chand and Sons.

#### **References**

1. **Peter Paul J., and Olson Jerry C., (2010).** *Consumer Behavior and Marketing Strategy*. New Delhi, McGraw Hill Higher Education.
2. **Solomon, M.R. (2014).** *Consumer Behavior: Buying, Having, and Being*. New Delhi, Prentice Hall of India.
3. **Loudon, David, Bitta Albert Della (2001).** *Consumer Behavior: Concepts and Applications*. New Delhi, Tata McGraw Hill Education Private Limited.

**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**

Factories Act 1948 – Definition – Registration of Factories – Health – Safety and Welfare Measures – Provisions relating to Hazardous Process – Working Hours – Holidays – Employment of Young Persons – Women – Annual Leave with Wages – Provision relating to Penalties and its Procedure and Appeal

**Unit – II**

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

### **Unit – III**

Payment of Wages Act 1936 – Application of the Act – Definitions – Rules for Payment of Wages – Deductions from Wages – Enforcement of the Act. Minimum Wages Act 1948 – Object of the Act – Definitions – Fixation and Revision of Wages – Procedure – Advisory Board and Central Advisory Board – Safeguards in Payment of Minimum Wages – Enforcement of the Act – Offences and Penalties

Payment of Gratuity Act 1972 – Definitions – Payment of Gratuity – Forfeiture of Gratuity – Nomination – Determination and Recovery of the amount of Gratuity – Obligations and Rights of Employers and Employees

### **Unit – IV**

Payment of Bonus Act 1965 – Definition – Eligibility – Disqualification – Determination of Bonus – Computation of Gross Profit – Determination of Available Surplus – Allocable Surplus – Amount of Bonus – Payment of Bonus linked with Production or Productivity

### **Unit - V**

Industrial Dispute Act, 1947 – Definition – Types of Disputes – Grievance Settlement Authorities – Procedure for Settlement of Industrial Disputes – Works Committee – Conciliation Officer – Court of Enquiry – Labour Court – Industrial Tribunal – National Tribunal – Award and Settlement – Strikes and Lockouts – Prohibition of Strikes and Lockouts – Illegal Strikes and Lockouts – Layoff and Retrenchment – Closure

## **SUGGESTED READINGS**

### **Text Book**

1. **Kapoor, N.D.** *Hand Book on Industrial Law*. New Delhi, Sultan Chand and Sons.

### **Reference Books**

1. **Verma, M.M. and Agarwal, R.K.** *Mercantile Law and Industrial Law*. New Delhi, Forward Book Depot Educational Publishers.
2. **Das, S.K. and Gupta.** *Commercial Law and Industrial Law*. New Delhi, Sterling Publishers Private Limited.
3. **Davar, R.** *Mercantile Law including Industrial Law*. Progressive Corporation

**COURSE OBJECTIVES:****To make the students**

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

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

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

**Unit – I**

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 Scale – 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

## **SUGGESTED READINGS**

### **Text Book**

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

### **References**

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

**COURSE OBJECTIVES:****To make the students**

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

**COURSEOUTCOMES:****Learners should be able to**

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

Workout the following statistics:

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

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

**COURSE OBJECTIVES:****To make the students**

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

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

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

**Unit – I**

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

#### **SUGGESTED READINGS**

##### **Text Book**

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

##### **References**

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

<b>18CMP402</b>	<b>ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT</b>	<b>Semester – IV</b>			
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### **COURSE OBJECTIVES:**

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

### **COURSE OUTCOMES:**

#### **Learners should be able to**

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

#### **Unit – I**

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

### **SUGGESTED READINGS**

#### **Text Books**

1. **Khanka, S. S, (2012).** *Entrepreneurial Development*. New Delhi, Sultan Chand and Publications.
2. **Shaprio Alan, C. (2009).** *Multinational Financial Management*. New Delhi, Prentice Hall of India.

#### **References**

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

**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)