**Scope**
- The course covers Cost of Capital, Capital Structure, Capital Budgeting and Working Capital

**Objectives**
- To familiarizes students with the various concepts of Financial Management
- To gain sound knowledge in Cost of Capital and Dividend Policy
- To provide the students knowledge about the Working Capital Management

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

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

**Unit – III**

**Unit – IV**

**Unit – V**
Note: Theory :60 Marks and Problems : 40 Marks

TEXT BOOK

REFERENCES
**Scope**
- The course includes Demand and Supply theory, Production and Cost theory, Market competitions and pricing decisions.

**Objectives**
- To gain sound knowledge in basic Economic theories, concepts and models.
- To gain sound knowledge to apply economic theories and models to execute Production functions.
- To enable students to obtain managerial problem solving skills.

**Unit - I**

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

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

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

**Unit – V**

**TEXT BOOK**

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


Joel Dean (2011) – Managerial Economics, Mangal Deep Publications, Jaipur

Scope
- The course concentrates on Linear programming, transportation model, Queuing theory and Inventory

Objective
- This course emphasis to enhance learner knowledge in optimal use of performance measures of queues, optimal use of Inventory and Network scheduling with various applications in mathematics

Unit – I

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

Unit - II


Unit- III

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):(∞/FIFO) and (M/M/1):(N/FIFO) models

Unit - IV

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

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

TEXT BOOK

and Sons, New Delhi.

REFERENCES

Sharma J.K., (2008), Operations Research Theory Applications, Macmillan India Ltd,
New Delhi.

Sundaresan V., Ganapathy Subramanian K.S., and Ganesan K., (2005), Resource

Shanthi Sophia Bharathi D.,(1999),Operations Research/ Resource management
techniques, Charulatha Publications.


Vittal – Operations Research – Margham Publications
Scope
❖ Course includes Product Policy, Branding, Pricing, Sales Promotion, Channels of Distribution, Consumer Protection Act and Customer Relationship Management

Objective
❖ To endow the students with the knowledge of marketing

Unit-I

Unit-II

Unit-III

Unit-IV

Unit-V

TEXT BOOK

REFERENCES
CB Gupta and Dr. Rajan Nair (2014), Marketing Management, Sultan Chand & Sons, New Delhi.
15CMP105 ADVANCED CORPORATE ACCOUNTING

Scope
- The course includes preparation of final accounts, Amalgamation, Absorption and Reconstruction, Holding Company, Insurance and Banking Company Accounts, Inflation and Human Resource Accounting

Objectives
- To enable the students to have working knowledge in corporate and special accounts.
- To provide knowledge on the importance of Human Resources Accounting

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

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

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

Unit – IV

Unit – V

Note: Theory 20%; Problems 80%
TEXT BOOK


REFERENCES


Singhal A.K. (2010), Corporate Accounting, Vayu Education of India, New Delhi
Scope
 Course covers Company Creation, Ledger, Voucher, Trading and Profit and Loss Account, Balance Sheet, Inventory Valuation and Ratio Analysis

Objectives
 To Know about Accounting Package – Tally
 To gain Accounting Knowledge through tally package
 To develop practical skills for maintain the book of accounts.

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

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

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

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

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

4. Emerald & Co., started a business of home appliances from 1-4-2011
01-04 received cash for capital 5, 00,000
07-04 credit purchases from LG Limited invoice no 123
Oven 100nos at Rs 800,Mixes 100nos at Rs 1000,DVD player 100nos at Rs 1500,
Fridge 100nos at Rs 2000
10-04 Credit Sales to AMN invoice no 1:
Oven 70nos at Rs 1000,Mixes 70nos at Rs 1500,DVD player 70nos at Rs 2000
Fridge 70nos at Rs 2500+TNGST 4% ON TOTAL SALES
10-04 Cash Sales invoice no 2:
Oven 10nos at Rs 1000,Mixes 10nos at Rs 1500,DVD player 10nos at Rs 2000,
Fridge 10nos at Rs 2500+TNGST 4% ON TOTAL SALES CASH discount 5%
15-4 Paid cheque to LG limitedRs 2,00,000
15-4 Received cheque from AMN&coRs 3,00,000

5. Payment made by cash
Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000
Wages Rs 7000, Carriage inward Rs 1500.
25-04 Payment made by petty cash
Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200
30-04 Journal depreciate 10% on furniture:
**Prepare Trading Profit and Loss Account and Balance sheet.**
6. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for The Year Ending

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

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

INVENTORY VALUATION

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

Find the stock summary:


Stock items:

<table>
<thead>
<tr>
<th>Item</th>
<th>Qty</th>
<th>Rate</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boost</td>
<td>25</td>
<td>80</td>
<td>nos</td>
</tr>
<tr>
<td>Sports star</td>
<td>20</td>
<td>15</td>
<td>nos</td>
</tr>
<tr>
<td>Potato</td>
<td>260</td>
<td>30</td>
<td>kgs</td>
</tr>
<tr>
<td>Star dust</td>
<td>20</td>
<td>25</td>
<td>nos</td>
</tr>
<tr>
<td>The Hindu</td>
<td>50</td>
<td>3.25</td>
<td>nos</td>
</tr>
<tr>
<td>Tomato</td>
<td>150</td>
<td>15</td>
<td>kgs</td>
</tr>
<tr>
<td>Fanta</td>
<td>10</td>
<td>25</td>
<td>lit</td>
</tr>
<tr>
<td>Dinamalar</td>
<td>40</td>
<td>2.50</td>
<td>nos</td>
</tr>
<tr>
<td>Coco</td>
<td>55</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Horlicks</td>
<td>60</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>India today</td>
<td>10</td>
<td>10</td>
<td>nos</td>
</tr>
<tr>
<td>Lactogin</td>
<td>10</td>
<td>100</td>
<td>nos</td>
</tr>
</tbody>
</table>
MAINTAIN BILLWISE DETAILS
8. Create bill wise details from the following
1. Ravi commenced business with a capital of Rs 2,00,000
2. Purchased goods from Kumar & Co Rs.15,000 Paid in three installments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & co Rs. 20,000 amount to be paid in two installment
5. Sold goods for cash for Rs .5000
6. Received cash from Ratna & co Rs. 75000
7. Paid to Kumar & co Rs. 7500
8. Sold goods for cash Rs.5000

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

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

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

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

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

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

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

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

15. Calculate Interest
Cash deposited in SBI 1, 00,000 Rs
1-12 purchased goods from suppliers Rs 20,000
Deposited in SBI Rs.50, 000
Purchased goods from suppliers Rs 40,000
Interest parameters rate 16% per 365 days year
16. Display the interest calculations for the period 1-4-2011 to 31-12-2011

Opening balance
Ram & Co Rs 25,000
Krishna traders Rs 20,000

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

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

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

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

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

Master of Commerce (2015-16), Karpagam Academy of Higher Education, Cbe-21
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.
15CMP201  APPLIED COST ACCOUNTING

Scope
- The course include Material Cost, Labour Cost, Overheads, Process Costing, Activity Based Costing and Target Costing

Objectives
- To familiarizes students with the various concepts and elements of cost
- To Create cost consciousness among the students
- To provide the students knowledge about use of costing data for Planning, Control and decision making

Unit – I

Unit – II

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

Unit – IV
Unit-V


TEXT BOOK


REFERENCES


R.S.N. Pillai and Bhagavathi (2010) Cost Accounting, Sultan Chand and Sons, New Delhi

S.N. Maheswari (2013) Cost Accounting, Sultan Chand and Sons, New Delhi
15CMP202  DIRECT TAXATION AND TAX PLANNING

Scope
 The course covers Income Tax Act, Income from House Property, Capital Gains, Deductions and Tax Planning

Objectives
 To help students to understand different heads of income
 To analyse the Capital gain and income form the other sources
 To provide the students knowledge about Tax planning

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

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

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

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

Unit - V

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

TEXT BOOK

REFERENCES
Scope
❖ The course consists of types of risks, risk management, Life and General Insurance

Objective
❖ To create awareness among students on various insurance policies and the procedures followed on availing policies

Unit – I

Unit - II

Unit – III

Unit – IV

Unit – V
Fidelity Guarantee Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance

TEXT BOOK


REFERENCES

Mishra (2012), Insurance Principles and Practice, S. Chand & Sons

Scope
❖ The course comprise of Organizational behavior, Personality, Attitude, Stress and Organizational Conflict

Objective
❖ To introduce the students to the conceptual framework of organizational behavior

Unit – I

Unit – II

Unit – III

Unit – IV

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

TEXT BOOK
REFERENCES


Scope

❖ The course contains Fundamentals of Management, Strategic Management, Organizational Structures, Leadership, Motivation, Management Teams

Objectives

❖ To orient students with an appreciation of tested management methodologies that would achieve business success
❖ To give an Indian and Western touch to management practices in modern organization
❖ To help learn the latest technologies like six sigma TQM and CRM

Unit – I


Unit – II


Unit – III


Unit – IV

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

**Unit – V**


**TEXT BOOK**


**REFERENCES**


**Pyzdek Thomas** (2014), Six Sigma Project Planner, Tata McGraw Hill Education Pvt. Ltd.,
Scope
❖ The course encompass Behavioral Dimension of Consumers, Consumer Decision making Process, Consumer Attitude, Consumer Groups and Motivation

Objectives
❖ To understand consumers’ behavior and how they make decisions.
❖ To appreciate the personal and environmental factors that influence consumer decisions. To understand the strategic implications of consumer influences, and marketing decisions

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

Unit – II

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

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

**Unit – V**


**TEXT BOOKS**


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

**REFERENCES**


Scope

- The course includes Working Capital Management, Cash Management, Inventory Management, Receivables Management and Modes of financing Current Asset

Objective

- To make students understand the importance of working capital in an industrial undertaking

Unit - I


Unit - II


Unit - III

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

Unit - IV

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

Unit - V

TEXT BOOK


REFERENCES

Gitmen L.J (1987), Basic Managerial Finance Harper & Raw
Scope
❖ The course consists of Advertising, Advertising Process, Advertising Media, Sales Promotions and Salesmanship

Objectives
❖ To give the students the basic knowledge of advertising and sales promotion.
❖ To introduce the students to latest methods and tools of advertising and sales promotion.

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

Unit – II

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

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

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

TEXT BOOK


REFERENCES

Varma and Agarwal (2000), Salesmanship and Publicity, King Books, New Delhi
**Scope**
- The course incorporates Economic, Political, Technological and Social Environments

**Objective**
- To expose the students to the environmental aspects of business

**Unit-I**

**Unit-II**

**Unit-III**

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

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


REFERENCES

**Ashish Bhalla** (2011) Business Environment, Vayu Education of India, New Delhi

Scope

The course includes Money Market, Money Market Instruments, Capital Market, Depository System and various types of Financial Institutions

Objective

To provide knowledge on Financial System of India and to familiarize the structure of financial markets

Unit – I


Unit - II


Unit – III


Unit - IV

Unit - V

TEXT BOOK

REFERENCES
15OEP201  STOCK MARKET INVESTMENTS

<table>
<thead>
<tr>
<th>Semester – II</th>
</tr>
</thead>
<tbody>
<tr>
<td>L</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Scope
- The course includes Basics of Investment, Stock Market, Types of Risk, Fundamental Analysis and Technical Analysis

Objective
- The objective of this course is to enable the students from students other than Commerce to understand the concepts, tools and techniques of investment in stock market

Unit – I

Unit – II

Unit – III

Unit -IV

Unit-V
TEXT BOOKS
Preethi Singh, (2014), Investment Management, Himalaya Publishing, Delhi,

REFERENCES
Bhalla V.K., (2009), Investment Management, S. Chand & Co, New Delhi
<table>
<thead>
<tr>
<th>Code</th>
<th>Course Title</th>
<th>Semester – II</th>
</tr>
</thead>
<tbody>
<tr>
<td>15CMP221</td>
<td>INSTITUTIONAL TRAINING</td>
<td>L  T  P  C</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-  -  -  3</td>
</tr>
</tbody>
</table>
Scope
- The course incorporates Financial Statement Analysis, Ratio Analysis, Fund Flow and Cash Flow Analysis, Budgeting and Marginal Costing

Objectives
- To familiarizes the students with the various concepts and elements of Financial Statement.
- To analysis the company’s Performance with financial tools.
- To provide the students knowledge about budgetary control.

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

Unit – II

Unit – III

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

Unit – V
Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key factor – Make or Buy Decision (Simple Problems Only)
Note: Theory - 20% Problems - 80%

TEXT BOOK

REFERENCES
Scope
❖ The course comprise of Types of Research, Research Design, Sampling, Data Collection, Scaling Techniques, Hypothesis Testing and Statistics

OBJECTIVES
❖ Research Methods is emphasizing on the methodology of research and its application managerial decision making.
❖ To study the scope and significance of research in business decisions.
❖ To gain the sampling techniques along with hypothesis testing.

Unit-I


Unit-II


Unit-III

Scaling Techniques: Meaning of Scale–Measurement of Scale – Important Scaling Techniques - Processing of Data - Editing – Purpose – Analysis and Interpretation of...

Unit-IV


Unit-V


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

TEXT BOOK


REFERENCES

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


Dr.A. Vinayagamoorthy (2013), Business Research Methods, Vaishali Publications

Saravanavel (2008) Research Methodology, Kitab Mahal

**15CMP303 INDIRECT TAXATION**

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**Scope**
- The course covers Indirect Tax, Central Excise, Customs Laws, Service Tax and Central Sales Tax and VAT

**Objectives**
- To Gain knowledge of various provisions of Central Excise, Service tax, VAT & Sales tax.
- To know the applications of provisions in different situations
- To understand the statutory compliance under indirect taxes.

**Unit-I**

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

**Unit-II**


**Unit-III**


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

Unit-V


TEXT BOOK

REFERENCES
V.Balachandran (2006) Indirect Taxation, Sultan Chand &Sons, New Delhi
Sethurajan (2005) Indirect Taxation including Wealth Tax, Speed Publications
15CMP304A  INVESTMENT MANAGEMENT

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<th>Semester – III</th>
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**Scope**

- The course consists of Concepts of Investment, Types of Risk, Stock Market, Fundamental and Technical Analysis and Portfolio Analysis

**Objective**

- This course aims to enlighten the students on the various methods of Portfolio management adopted in practice.

**Unit- I**


**Unit - II**


**Unit - III**


**Unit - IV**

Master of Commerce (2015-16), Karpagam Academy of Higher Education, Cbe-21

Unit - V


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

TEXT BOOK

REFERENCES
V A Avadhani (2011) Securities Analysis & Portfolio Mgmt., Himalaya Publishing House, Bangalore
**15CMP304B INTERNATIONAL FINANCIAL MANAGEMENT**

**Scope**
- The course includes Balance of Payment, International Monetary System, Foreign Exchange Market, Foreign Exchange Risk and International Financial Market Instruments

**Objectives**
- To provide a clear understanding of IFM
- To emphasize on the International Monetary system
- To provide knowledge on Foreign exchange and its significance in a developing economy

**Unit - I**


**Unit - II**

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

**Unit - III**

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

**Unit - IV**

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


TEXT BOOK


REFERENCES

Scope
✈ The course incorporates Balance of Payment, Euro Currency Market, Export Marketing, Composition of Imports and Exports and Foreign Exchange

Objective
✈ The purpose of this course is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with trends and developments in International Business Environment and policy framework.

Unit – I


Unit-II

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

Unit -III


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

Unit -V

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

TEXT BOOK


REFERENCES

Francis Cherunilam (2010), International Business Text and Cases, Prentice Hall of India, New Delhi
15CMP304D STRATEGIC MANAGEMENT

Semester – III
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4 - - 3

Scope
❖ The course assimilates various types of environment, Company Evaluation, Competitive Advantages and Merger and Acquisition

Objective
❖ To enable students to acquire basic Knowledge in Strategic Management Process and Implementation.

Unit – I

Unit – II

Unit – III
Evaluating Company Resources an Competitive Capabilities – Identifying Company Strengths and Resource Capabilities – Identifying Company Weaknesses and Resource Deficiencies, Identifying Company Competencies and Capabilities, Identifying
a Company’s Market Opportunities, Identifying Threat to a Company’s Future Profitability (SWOT Analysis). Strategic options for achieving Cost Competitiveness.

The Value Chain – Primary and Support Activities

Unit – IV


Unit- V


TEXT BOOK

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

REFERENCES


Scope
❖ The course encompass Labour Problems, Trade unionism, Industrial Disputes, Management and Personnel Administration and Grievances

Objective
❖ To offer knowledge on managing industrial relations and the processes, regulations and the authorities regarding industrial relations.

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

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

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

Unit - IV

Unit -V

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

TEXT BOOK


REFERENCES

Scope
- The course consists of Job Analysis, Job Evaluation, Orientation, Performance Appraisal, Rewards, Punishment, Industrial Relations, Collective Bargaining and Grievances Handling

Objectives
- To expose the students to the human resource management.
- To understand the Job analysis and Design
- To gain the HR functions

Unit - I


Unit - II

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

Unit - III


Unit - IV


Unit - V

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

TEXT BOOK


REFERENCES


**Scope**
- The course consists of Inventory Management, Warehousing and Supply Chain Management

**Objectives**
- Introduce the concept and impact of Logistics and Supply Chain Management, with a competitive strategy overview.
- Expose the various dimensions of Financial Supply Chain Management with the perspective of e-finance and its legal aspects

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

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

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

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

Unit - V

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

TEXT BOOK

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

REFERENCES

Donald Waters (2009), Supply Chain Management : An: Introduction to Logistics, Palgrave Macmillan

Christopher Martin (2005), Logistics and Supply Chain Management: Creating Value Adding Networks, 2nd Edition, FT Prentice Hall
Scope

- The course includes Descriptive Statistics, ‘t’ test, ANOVA, Chi-square, Correlation and Regression

Objective

- To assist students to complete their project work independently

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. Garett Ranking

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**Scope**
- The course comprise of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating

**Objectives**
- To expose the students to the contemporary theory and practice of Indian Financial Services Sector
- To familiarize the students with various types of Financial Services and their role in Social Change.

**Unit – I**

**Unit – II**
Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing

Unit – III


Unit – IV


Unit – V

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

TEXT BOOK


REFERENCES


Dharmaraj (2010) Financial Services, S. Chand & Sons Ltd., New Delhi

**Scope**
- The course covers Company Hierarchy, Rules relating to Directors, Company Secretary, Meetings and Types of Meetings

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

**Unit – I**

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

**Unit – III**
Unit – IV

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

Unit – V

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

TEXT BOOK


REFERENCES

N.D. Kapoor (2015) Elements of Company Law, Sultan Chand and Sons, New Delhi
ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Scope
- The course include Entrepreneur and Entrepreneurship, Market and Technical Analysis, Diversification, Sub-contracting, Incentives and Subsidies

Objectives
- To develop adequate entrepreneurial traits among students.
- To initiate the required skills for entrepreneurial development.
- To help students understand the process of establishing and developing an enterprise.

Unit – I

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

Unit – II

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

Unit – III

Establishing a Small Enterprise - Learning the important steps for starting a Business - Project Identification and Selecting the Product - Generation and Screening

**Unit – IV**


**Unit-V**

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

**TEXT BOOKS**

Khanka S. S. (2012), Entrepreneurial Development, Sultan Chand Publications


**REFERENCES**

Gupta C.B, & Srinivasan N.P,(2014), Entrepreneurial Development, Sultan Chand & Sons

Suresh Jayasree, (2010), Entrepreneurial Development, Margham Publications
15CMP404  INTERNATIONAL MARKETING

Scope
- The course comprise types of Environments in Global Marketing, Global Marketing Environments, Entry and Expansion Strategies, Product and Channel Decisions and Pricing and Promotional Decisions

Objectives
- To understand the international marketing environment.
- To enlighten learners about overseas market research, sources of marketing information and the guidelines to identify foreign markets.
- To guide global product planning, standardization and adaptation.

Unit – I

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

Unit - II


Unit - III

Unit – IV


Unit-V


TEXT BOOK


REFERENCES

15CMP491  PROJECT AND VIVA-VOCE  Semester – IV

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