

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641 029

MASTER OF COMMERCE - M.COM

CURRICULUM & SCHEME OF EXAMINATION UNDER CBCS

(Applicable to Students admitted from the Academic Year 2014-2015 onwards)

Semester	Subject Code	Title of the Paper	Instruction Hours / Cycle	Exam. Marks			Duration of Exam.(hrs)	Credits
				CIA	ESE	Total		
I	12PCM101	C.P.1 Financial Management	5	25	75	100	3	4
	14PCM102	C.P.2 Marketing Management and Research	5	25	75	100	3	4
	14PCM103	C.P.3. Human Resource Management	5	25	75	100	3	4
	12PCM104	C.P.4. Organizational Behaviour	5	25	75	100	3	4
	12PCM105	C.P.5. Global Business Environment	5	25	75	100	3	4
	14PCM1N1	Non-Major Elective I	5	25	75	100	3	5
II	12PCM206	C.P.6. Advanced Accounting	6	25	75	100	3	4
	14PCM207	C.P.7.Security Analysis and Portfolio Management	6	25	75	100	3	4
	12PCM208	C.P.8 Business Research Methods	6	25	75	100	3	4
	13PCM209	C.P.9. Services Marketing	6	25	75	100	3	4
	14PCM2N2	Non-Major Elective-II	6	25	75	100	3	5
III	13PCM310	C.P.10 Applied Cost Accounting	6	25	75	100	3	4
	14PCM311	C.P.11 Applied Taxation – I	5	25	75	100	3	4
	14PCM312	C.P.12 International Trade	5	25	75	100	3	4
	12PCM313	C.P.13 Management of Small Enterprises	5	25	75	100	3	4
	14PCM4CL	C.Pr.1 Computer Application and Practicals	4	---	---	---	---	---
	14PCM3E1	Major Elective I	5	25	75	100	3	5
IV	14PCM414	C.P.14 Management Accounting	6	25	75	100	3	4
	14PCM415	C.P.15 Applied Taxation - II	6	25	75	100	3	4
	14PCM4CL	C.Pr.1 Computer Application and Practicals	6	40	60	100	3	4
	14PCM4E2	Major Elective-II	6	25	75	100	3	5
	12PCM4Z1	Project Work and Viva - Voce	6	40	160*	200	3	6
		Total				2200		90

* Project Report 120 Marks, Viva Voce 40 Marks

Major Elective Papers

1. Bank Management
2. Executive Communication
3. Banking and Financial Services
4. Insurance and Risk Management
5. International Marketing
6. Tax Planning and Practice

Two Major Elective Papers are to be selected by the Students from 6 papers assigned to be elective papers in their III and IV Semesters.

Non - Major Elective Papers

1. Economic Policies and Business
2. Managerial Economics
3. Management of Financial Services
4. Share Trading Operations

Two Non-Major Elective papers are to be selected by the Students from 4 papers assigned to be Non-Major Elective papers in their I and II Semesters

TALLY TABLE:

Sl No.	SUBJECT	TOTAL MARKS
1	Core	1800
2	Non Major Elective 1 & 2	200
3	Major Elective 1 & 2	200
	TOTAL MARKS	2200

ADVANCED LEARNER COURSE UNDER SELF STUDY SCHEME (ALC)-OPTIONAL

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
12PCM0D1	ALC-1 - Industrial Relations and Labour Law	100	3	2
12PCM0D2	ALC-2 - Insurance Principles and Practice	100	3	2
12PCM0D3	ALC-3 - Advertising Management	100	3	2

JOB ORIENTED COURSES (JOC) -OPTIONAL

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
13PCM0J1	JOC-1 - Customer Relationship Management	100	3	2
13PCM0J2	JOC -2- Tally 9.0 Practical	100	3	2
13PCM0J3	JOC -3- Investment Management	100	3	2

CBCS – Choice Based Credit System

ALC – Advanced Learners Course

CIA – Continuous Internal Assessment

ESE – End Semester Examinations

- ❖ 25% CIA is applicable to all subjects except JOC, ALC, COP and Diploma Courses, which are considered as extra credit courses. Theory and proportion of CIA and ESE for Practical is 40:60
- ❖ A List of COP, ALC, Diploma, PG Diploma is available in the College Handbook.

Components of Computer Applications to Business - Practical

Break up Marks for CIA and ESE Practical

CIA/ESE	Components	Program 1	Program 2	Marks
CIA	CIA Practical Exam	-	-	25
	Algorithm	5	5	10
	Observation Note Book	-	-	5
	Total Internal Marks	-	-	40
ESE	Practical	15	15	30
	Algorithm	5	5	10
	Record			20
	Total External Marks			60
Total Marks (CIA + ESE)		-	-	100

Component for Project

CIA/ESE	Components	Marks
CIA	Project Review	30
	Regularity	10
	Total Internal Marks	40
ESE	Project Report	120
	Viva voce	40
	Total External Marks	160
Total Marks (CIA + ESE)		200

* Project work commences from III semester and submission of report and Viva-Voce Examination is conducted at the end of IV semester. The Internal (Faculty of the Department) and External Examiners will award marks for comprehensive Viva-Voce and Project Report jointly.

QUESTION PAPER PATTERN FOR CIA AND ESE **THEORY**

Max. Marks = 75

SECTION – A

10 x 1 = 10 Marks

Q.No. 1 to 10: **Multiple choice** type alone with four distractors each.

SECTION – B

5 x 4 = 20 Marks

Q.No. 11 to 15: **Either/or type questions** (One question ‘a’ or ‘b’ from each unit)

SECTION – C

3 x 15 = 45 Marks

Q.No. 16 to 20: **Answer any three out of five questions.**

QUESTION PAPER PATTERN FOR ESE **(For ALC /JOC/PG Diploma)**

Max. Marks = 100

SECTION – A

10 X 1 = 10 Marks

10 Questions

(Two Questions from each unit question shall be in the form of Multiple Choices, True or False questions and fill in the blanks types)

SECTION – B

5X 6 = 30 Marks

5 Questions - Either/ or type
(One question from each unit)

SECTION – C

5 X 12 = 60 Marks

5 Questions – Either / or type
(One question from each unit)

PCM 1
SEMESTER I
C.P.1 FINANCIAL MANAGEMENT

[12PCM101]

Credits: 4

Instruction Hours: 75

Objectives: To enable the students to understand the concepts, vital tools and techniques applicable for financial decision making by a business firm.

Unit 1 **15 hours**
Financial Management – Scope and objectives – **Role and functions of financial manager*** - Problems and challenges - Basic consideration –Risk and Return trade off – Time value of money (Theory)

Unit II **15 hours**
Cost of capital – Meaning and importance – Types of cost – *Computation of specific source of funds - Cost of Debt, Preference, Equity and Retained earnings – Weighted average cost of capital* (Problem).

Unit III **15 hours**
Capitalization – Meaning – Over and under capitalization - Capital Structure: Theories - *Net Income Approach - Net Operating Income Approach- MM hypothesis* (Problem) - Determinants of optimal capital structure – Capital structure planning
Leverages: Operating, Financial and combined leverages – EBIT – EPS analysis (Problem)

Unit IV **15 hours**
Capital budgeting –Importance –Techniques – *Pay back method, Net Present value, Internal rate of return, Profitability index and Accounting rate of return method* (Problem) - Capital Rationing – Risk analysis in Capital budgeting

Unit V **15 hours**
Dividend theories – *Walter's model, Gordon and MM's approach* (Problem) - Dividend policy - Forms of dividend - Determinants of dividend policy – Bonus shares and stock splits

Note: Problem - 60% Theory - 40%

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Financial Management	- Sharma & Shashi K.Gupta, Kalyani Publishers
Principles of Financial Management	- Maheshwari S N – Sultan Chand Sons

Reference Books:

Financial Management	- Kuchhal S C – Chaidanya Publishing House
Financial Management	- Khan M Y & P K Jain – Tata McGraw Hill
Financial Management	- Pandey I M – Vikas Publishing House Ltd

PCM 2
SEMESTER I
C.P.2 MARKETING MANAGEMENT AND RESEARCH
[14PCM102]

Credits: 4

Instruction Hours: 75

Objectives: To provide an overview of marketing concepts and marketing research and facilitate them to apply the key concepts in practice.

Unit - I **15 Hours**

Meaning and Definition of Marketing - Need and Scope of Marketing – Types of Marketing – Modern Marketing Concept – Recent Trends in Marketing: Green Marketing, Niche Marketing, Target Marketing and Online Marketing. Market Forecasting Marketing Management – Functions of Marketing Management. Marketing Environment-Nature and Kinds of Marketing Environment –Impact of Environment on Marketing - **Market Segmentation* - Marketing Mix*** – Types.

Unit – II **15 Hours**

Meaning and Scope of Marketing Research – Market Research Vs. Marketing Research – Objectives of Marketing Research – Process of Marketing Research - Steps involved in Marketing Research – Benefits of Marketing Research – Various approaches to Marketing Research – Their Merits and Demerits - Future of Marketing Research – Factors influencing the growth of Marketing Research

Unit - III **15 Hours**

Product Research – New Product Research - Research in New Product Development - Product Life Cycle Research – Product Mix Research - Pricing Research – Pricing Policies – Pricing Methods

Unit - IV **15 Hours**

Advertising Research - Meaning - Definition - Product Appeal Research – Copy testing – Pre testing – Post testing – Media Selection Research - Evaluation of Advertising effectiveness - Methods of measuring Advertising Effectiveness Difficulties in Advertising Research

Unit - V **15 Hours**

Motivation Research - Nature – Types of information sought in Motivation Research - Motivation Research Techniques –Sales Control Research - Sales forecasting – Sales Analysis – Sales Potential – Salesmanship.

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Marketing Research	: Dr. D. D. Sharma, S.Chand & Sons
Marketing Management	: C.B.Gupta and N.Rajan Nair, Sultan Chand & Sons

Reference Book:

Marketing Research	: Harper W. Boyd, Ralph Wesfall, Stanley F. Stasch – All India Traveller Book
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PCM 3
SEMESTER I
C.P.3 HUMAN RESOURCE MANAGEMENT

[14PCM103]

Credits: 4

Instruction Hours: 75

Objectives: To facilitate learning of various concepts and skills required for utilization and development of human resources for organizational functions and their interaction in the execution of managerial functions.

Unit I

15 Hours

Human Resource Management- Meaning, Nature, Scope, Objectives, Functions of Human Resource Department- Role of Human Resource Manager- - **Qualities and functions of Human Resource Manager*** – Differences between Human Resource Management & Personnel Management. Human Resource Policies and Procedures- Integrating Human Resource Strategy with Business strategy.

Unit II

15 Hours

Planning for human resource – Short term and long term – Selection and recruitment- Testing - Interview - Placement - Training and Appraising and managing performance, Selection process development and career management.

Unit III

15 Hours

Performance appraisal - Managing basic remuneration - Incentives- performance based payment - Managing employee benefit and service

Unit IV

15 Hours

Motivation and Personality development – Perception learning- Motivation in action – concepts- Empowering employees, communicating with employees- Stress management

Unit V

15 Hours

Industrial Relations – ***Trade union** – Resolving disputes- Evaluating HRM effectiveness – E- HR – Nature, Activity, Recruitment, Selection, Performance Management, Learning of E- HR. Recent Trends in HRM: SHRM, IHRM, HRIS.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Text Book:

Human Resource Management	- K.Aswathappa, Tata McGraw Hill
Human Resource Management	- L.M. Prasad, Sultan Chand Ltd.

Reference Books:

Human Resource Management	- C.B. Gupta, Sultan Chand & Sons Ltd
Personnel Management	- C. B. Memoria, Tata McGraw Hill
Organizational Behaviours	- Fred Luthans - Tata McGraw Hill

PCM 4
SEMESTER I
C.P.4 ORGANIZATIONAL BEHAVIOUR

[12PCM104]

Credits: 4

Instruction Hours: 75

Objectives: To develop a better understanding of behaviour of people in the organization to be facilitators for building effective teams and organizations.

Unit I

15 hours

Evolution of Organizational Behaviour – Nature and Scope – Need for Organizational Behaviour – Organizational Behaviour Process – Models — Research in Organizational Behaviour.

Unit II

15 hours

Personality – Concept of Personality – Theories of Personality – **Types of Personalities***- Personality influencing OB – Personality Traits – Perception – Factors affecting perception – Perception and its applications in Organizations – Learning, Attitudes and Values

Unit III

15 hours

Motivation – Theories – Content and Cognitive theories – Maslow's Hierarchy of Needs – Equity theory – Vroom's Expectancy theory – Herzberg's Dual Factor Theory

Unit IV

15 hours

Leadership - Differences among influence, power and authority – Theories of Leadership – Trait theory – Leader Behaviour Theories – Fielder's Contingency theory – Path and Goal Theory – Leadership in Indian Culture.

Unit – V

15 hours

Organizational Change – Need – Forces of Change – Change Cycles –Resistance to change - Organizational Growth and Change – Organizational Development – Assumptions – Steps – Intervention Techniques – Sensitivity Training – **Role Playing*** – Quality of Work Life and Morale.

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Book:

Organizational Behaviour

: L. M. Prasad- Sultan Chand & Sons

Reference Books:

Human Relations at Work

: Davis Keith – Tata MC Graw Hill

Organizational Behaviour

: Fred Luthans – Tata MC Graw Hill

Organizational Behaviour

: Uma Sekaran – Tata MC Graw Hill

Organizational Behaviour

: B. P. Singh T.N. Chhabra – Dhanbatrai & Co Pvt Ltd

Organizational Behaviour

: S.S. Khanka - S Chand & Sons

PCM 5
SEMESTER I
C.P.5 GLOBAL BUSINESS ENVIRONMENT

[12PCM105]

Credits: 4

Instruction Hours: 75

Objectives: To facilitate the students to understand the various constituents of business environment and their impact in the globalized scenario.

Unit I **15 Hours**

Nature and elements of environment - Internal and External Environment - Micro and Macro Environment - Significance of business environment - Environmental analysis - Benefits and limitations - Environmental analysis and Strategic Management.

Unit II **15 Hours**

Global Environment - Meaning and Dimensions - Features - Globalization Stages - Essential conditions for globalization - Strategies in globalization - Dominance of MNCs - Benefits and Problems of MNCs - GATT and WTO - Functions - Organizational structure of WTO - UR agreement and India - Types of Foreign Investment - Factors affecting international investment - Growth and Dispersion of FDI.

Unit III **15 Hours**

Economic environment: Nature and structure - economic policies - privatization and disinvestment - arguments against privatization. Industrial policies 1991 - New Industrial Policy. Political environment: Functions of State - Economic roles of Government - Constitutional Environment.

Unit IV **15 Hours**

Legal environment: Consumer Protection Act - Patents Act 1970 - Trademarks Act 1999 - Consumer Protection Act - Competition Act 2002 - FEMA and FERA - A comparison - Scope and Objectives of Information Technology Act 2000 - Important provisions of Income Tax Act 1961, The Contract Act 1872, **Partnership Act 1932 and Companies Act 1956***.

Unit V **15 Hours**

Social and Cultural Environment - Meaning - **Social Responsibility of Business*** - Arguments for and against social involvement - Features, benefits and obstacles of social audit - Methods of social audit. Natural Environment - Economic growth and environmental problems - Control of pollution.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Text Book:

Francis Cherrunilam - Business Environment, Himalaya Publishing House.

Reference Books:

C.B.Gupta, Business Environment, Sultan Chand & Sons

ICFAI centre for Management and Research, Global Business Environment

PCM 6
SEMESTER II
C.P.6 ADVANCED ACCOUNTING

[12PCM206]

Credits: 4

Instruction Hours: 90

Objectives: To familiarize the students with the techniques of preparing and presenting the accounts for various companies.

Unit I **18 Hours**

Amalgamation – Absorption (Inter-Company Owings and Holdings) – Corporate restructure (Internal Reconstruction) - External Reconstruction (Application of AS 14) (Problem) – Preparation of Balance Sheet as per Schedule 6.

Unit II **18 Hours**

Accounts of Holding Companies (Inter-Company Owings and Holdings) – Liquidation of companies (Problem)

Unit III **18 Hours**

Accounts of Banking companies (New format) (Problem)

Unit IV **18 Hours**

Accounts of Insurance companies (New format) (Problem)

Unit V **18 Hours**

Indian Accounting Standards - **Inflation accounting*** – **Human resource accounting***- IFRS (International Financial Reporting Standard) (Theory)

Note: Problem: 80% Theory: 20%

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Advanced Accountancy

- Jain S P & K L Narang, Kalyani Publications – Vol I & II

Advanced Accountancy

- Shukla M.C. & T.S. Grewal
Revised by S.C. Gupta, S.Chand & Co Ltd

Reference Books:

Advanced Accountancy

- Gupta R L & M Radhasamy, S.Chand & Sons

Advanced Accountancy

- Arulanandam M.A. & K.S. Raman ,
Himalaya Publications

Corporate Accounting

- Reddy T.S & Murthy, Margham Publications

PCM 7
SEMESTER II
C.P.7 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

[14PCM207]

Credits: 4

Instruction Hours: 90

Objectives: To understand the capital market, investment alternatives and the issues underlying in portfolio management.

Unit I **18 Hours**

Nature-meaning and scope of investment – Elements – Speculation and Investment - Gambling and Investment - Importance of investment – **Factors influencing investment*** – **Features of investment programme*** – Investment Process – Risk in Investment

Unit II **18 Hours**

Capital market – Structure of capital market – New issue market — Mechanics of Trading -SEBI and its role-guidance – NSE – OTCEI – Recent trends – Futures and Options – Stock market operations – Security market indicators

Unit III **18 Hours**

Fundamental Analysis: Economic analysis – State of Economy – Economic indicators – Industry analysis – Life Cycle of Industry – Company Analysis – Methods
Technical analysis– Scope – Basic theories – Markovitz theory- Efficient Frontier- Sharpe Ideal Index –Capital Asset Pricing Model – Dow Theory.

Unit IV **18 Hours**

Investment Alternatives - Bonds – Preference and Equity Shares – LIC – Insurance Schemes– Unit Trust – Provident Funds – Mutual Funds – National Savings Schemes- Pension Funds- Concepts of commodity exchange

Unit V **18 Hours**

Portfolio Management – need – problems - portfolio types - selection - analysis – Methods of revision - formula plan - Constant Rupee Value - Constant Ratio and Variable Ratio Plan.

Note: All Units theory only

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Security analysis and Portfolio Management - Avadhani V.A, Himalaya Publishers
Investment Management - Preethi Singh, Himalaya Publishers

Reference Books:

Investment Management - Bhalla V.K, Sultan Chand & Sons
Security analysis and Portfolio Management - Fisher and Jordan, Prentice Hall of India

[12PCM208]

Instruction Hours: 90

Unit I	18 Hours
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Unit II 18 Hours

Unit III 18 Hours

Unit IV 18 Hours

Unit V	18 Hours
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Note: Problem - 40% Theory - 60%

Text Books:

Reference Books:

13

**PCM 9
SEMESTER II
C.P.9 SERVICES MARKETING**

[13PCM209]

Credits: 4

Instruction Hours: 90

Objectives: To acquaint the students with various service organizations, its functioning and marketing of their services.

Unit I FUNDAMENTALS OF SERVICE MARKETING 18 Hours

Introduction – Services – Types of Services – An overview of Service Sector – concept of Goods and Services – Service Marketing – Features of Service Marketing – Significance of Service Marketing – Growth of Service Marketing – Global issues in Services Marketing

Unit II BANK MARKETING 18 Hours

Bank Marketing – The Concept – Marketing Mix for the Banking Services – Bank Marketing in the Indian perspective

Unit III INSURANCE AND TRANSPORT MARKETING 18 Hours

Insurance Marketing - The Concept – Marketing mix for the Insurance Service – Insurance Marketing in the Indian Environment – Transport marketing: Marketing mix for the transport services.

Unit IV HOTEL MARKETING: 18 Hours

Hotel – The Concept – Hotel and its typology – Hotel Marketing - Users of Hotel Services – Market Segmentation for Hotels – Behavioral profile of users - MIS for Hotels – Marketing mix for hotels – The formulation of product mix for hotels – The Price Mix – The Promotion Mix – **Hotel Marketing in Indian perspective***.

Unit V TOURISM MARKETING 18 Hours

Tourism – Concept – Tourism Marketing – Users of Tourism Services – Behavioral profile of users – Market Segmentation for Tourism – MIS for tourism – Marketing Mix for Tourism – Medical tourism - **Tourism Marketing in Indian perspective***.

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Book:

Service Marketing : S. M. Jha, Himalaya Publishers

Reference Books:

Service Marketing : Rajendra Nargundkar, Tata Mc Graw Hill

Service Marketing : M.Y.Khan, Kalayani Publishers

Marketing Management : C.B.Memoria, Tata Mc Graw Hill

Marketing Management : Kotler, Prentice Hall of India (P) Ltd

PCM 10
SEMESTER III
C.P.10 APPLIED COST ACCOUNTING

[13PCM310]

Credits: 4

Instruction Hours: 90

Objectives: To familiarize the students with the basic cost concepts, principles and techniques and its application.

Unit I

18 Hours

Introduction of Cost Accounting – Meaning, Definitions and Objectives – **Comparison with Financial and Management Accounting*** – Applications of cost accounting – Costing methods and techniques – Cost concepts and classifications – *Preparation of cost sheet, tenders and quotations* (Problems)

Unit II

18 Hours

Material Costing: Purchase procedure and control – *Material Issue – FIFO, LIFO – Base Stock Method - Weighted average* (Problems)– Techniques of Inventory control – Level setting and *Economic Order Quantity* (Problems).

Labour Costing: *Computation of remuneration and incentives – Straight Piece Rate system, Differential Piece Rate System – Methods – Premium and Bonus Plans* (Problems).

Unit III

18 Hours

Overhead Accounting: Meaning and classification of Overheads - *Allocation, apportionment and absorption of overheads – Absorption rates* (Problems) – Methods of overhead absorption – *Computation of Machine Hour Rate and Comprehensive Machine Hour Rate* (Problems) - Accounting for under and over absorbed overheads.

Unit IV

18 Hours

Process Costing: **Features of Process costing*** - *Process losses - Inter-process profits - Equivalent production* (Problems) - Distinction between by- products, main products and joint products - *Joint- products and by products costing* (Problems).

Unit V

18 Hours

Standard Costing and Variance Analysis - Meaning – Merits and demerits – *Computation of Material, Labour, Overheads, Sales and Sales Margin Variance* (Problems). .

Note: Problem: 60% Theory: 40%

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Cost Accounting

- Jain S.P. & K.L.Narang, Kalyani Publishers

Cost and Management Accounting

- Iyengar S.P - Sultan Chand & Sons

Reference Books:

Cost Accounting Principles and Practices

- Arora M.N, Sultan Chand & Sons

Cost Accounting

- Saxena V.K. & C.D.Vashist - Sultan Chand & Sons

Cost Accounting

- Pillai & Bagavathi RSN, Sultan Chand&Sons

PCM 11
SEMESTER III
C.P.11 APPLIED TAXATION - I

[14PCM311]

Credits: 4

Instruction Hours: 75

Objectives: To provide a clear understanding of provisions of taxation and develop knowledge in the computation of tax.

Unit - I

15 hours

Income Tax Act 1961 - Basis of Charges - Assessment Year – Previous Year – *Determinants of Residential Status* (Problems) – *Scope of Total Income* (Problems) – Income that do not form part of the Total Income – Incomes Entitled to Relief – *Agricultural Incomes and its Aggregation process* (Problems).

Unit - II

15 hours

Income under the head Salaries - Income from House Property (Problems).

Unit - III

15 hours

Profits and Gains of Business or Profession – Income under the head Capital Gains (Problems).

Unit – IV

15 hours

Income from Other Sources (Problems). Allowable Deductions U/S 80 out of Gross Total Income - *Computation of Total Income* (Problems)

Unit – V

15 hours

Provisions relating to Set -Off and Carry forward of Losses (Problems). Clubbing of Incomes U/S 64 (1A) – Spouse and Minor Child – Rate of Tax for Individuals– **Income Tax Authorities * - Tax Avoidance and Tax Evasion*** – Tax Deducted at Source – Advance Payment of Tax – Refund of Tax – Interest for delay in payment of Advance Tax (Sec-234).

Problem: 80% Theory: 20%

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Income Tax Law & Practice - Gaur V.P, D.B.Narang, Puja Ghai, Rajeev Puri, Kalyani pub.
Law & practice of Income Tax in India - Vinod K, Singhania, Taxman Publications

Reference Books:

Income Tax Theory, Law and Practice - Reddy T.S and Y.Hari Prasad Reddy,
Margham Publishing House
Income Tax Law & Practice - Dr. Mehrotra H C & SP Goyal, Sahityabhawan pub.
Taxmann's Direct taxes - Vinod K, Singhania & Jeewan Singhania,
Ready Reckoner Taxman Publications

PCM 12
SEMESTER III
C.P.12 INTERNATIONAL TRADE

[14PCM312]

Credits: 4

Instruction Hours: 75

Objectives: To enable the students to learn the fundamental concepts and theories of international trade and the foreign exchange market.

Unit I **15 hours**

Nature of International Trade – Internal and International Trade -Salient features of international Trade – **Advantages and Disadvantages of international trade***-Theories of International trade- Theory of comparative advantages –Theory of Comparative Cost-Heckscher – Ohlin Theorem

Gains from Trade and terms of trade – Different concepts of terms of trade – Types of terms of trade - Factors influencing terms of trade.

Unit II **15 hours**

The Balance of Payments – Meaning and concepts - Structure of Balance of payments – Equilibrium – Dis-equilibrium in BoP - Measures to correct deficit in Balance of Payments – Export Assistances.

Unit III **15 hours**

Foreign Exchange – Foreign Exchange Market – Functions – Exchange Rates – Determination of Exchange Rate – Exchange Quotations – Spot and Forward Transactions – Merchant Rates – TT Selling Rate- TT Buying rate – Forward Exchange Contract – Features of Forward Exchange Contract

Unit IV **15 hours**

Terms of payment and Export Finance – modes of payment – Factors influencing terms of payment — Exim Bank – ECGC - Export documents and procedures – Recent Exim policy of India – Incentives for Exporters

Unit V

Indian shipping- Indian shipping at a glance- Government policy- control and support-Pre-shipment or packing credit – Post Shipment Credit- transit Insurance-Marketing Logistics system: Concept- Objectives- Logistics interface with marketing-Importance of Logistics

15 hours

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Book:

International Trade and Export Management - Francis cherunilam, Himalaya Publishing House

Reference Books:

Export Management	- TAS Balagopal, Himalaya Publishing House
International Marketing Management	- R.L. Varshney, Sultan Chand Sons
Logistics Management & World Seaborne Trade-	Krishnaveni Muthiah, Himalaya Publishing House

PCM 13
SEMESTER III
C.P.13 MANAGEMENT OF SMALL ENTERPRISES

[12PCM313]

Credits: 4

Instruction Hours: 75

Objectives: To impart the knowledge on the concepts of small scale industries, policies of Government and Institutional support.

Unit I

15 Hours

Entrepreneur – Meaning – Qualities – Types – Concepts of entrepreneurship – Growth and role of Entrepreneurship in economic development- Differences among tiny, small and medium entrepreneurs. Evolution of small scale industries –Concepts – **Characteristics of Small Scale industries*** – Role of Small Scale industries – **Problems of Small Scale Industries***.

Unit II

15 Hours

Government policy for small scale enterprises – Institutional support to small enterprises – NSIC – SIDCO – SSIB – SSICs – SISI – DICs – Industrial estates, specialized Institutions and TCOs.

Unit III

15 Hours

Finance for small scale Industries – Types of Industrial finance – Sources of Finance – Schemes of assistance – Modernization assistance to small-scale industries
Taxation benefits to small-scale industries – Tax Holidays – Tax Concessions to small scale Industries in rural and backward areas

Unit IV

15 Hours

Small enterprises in International Business – Export performance and trends of small enterprises – Major constraints - Export potentials of small-scale units. Export documents and procedure for small enterprises – Types of documents – commercial Documents – Regulatory Documents – documents for Export Assistance – Documents required by Importing Country – Processing of an Export Order

Unit V

15 Hours

Total Quality Management (TQM) for small enterprises – Meaning of quality – Meaning of Total Quality Management (TQM) - Need for TQM in small enterprises – TQM process in small enterprises-TPM- 6 Sigma. Electronic Commerce and small enterprises – Meaning of Electronic Commerce – Evolution and growth – Benefits – Suitability for small enterprises – Prospective Areas – Challenges.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Text Book:

Entrepreneurial Development

- S.S. Khanka, Sultan Chand & Sons

Reference Books:

Small Scale Industries and Entrepreneurship

- Vasant Desai, Tata MC Graw Hill

Entrepreneurial Development

- C.B. Gupta and N.P. Srinivasan, Sultan Chand & Sons

Entrepreneurial Development

- Jayshree Suresh, Margham Publications

PCM4CL
SEMESTER III
C.Pr.1 COMPUTER APPLICATION AND PRACTICALS

Instruction Hours: 60

Objectives: To enable the students to use computer resources efficiently and make them to learn various commonly used software in the functional areas of an organization.

MS WORD

1. Type a cost audit report and perform the following:
 - A) Right alignments, Bold the important words.
 - B) Center align the second paragraph and perform italics for the important words.
 - C) Change third paragraph into two-column paragraph.
 - D) Insert page numbers at the bottom, Insert date, time and heading in the header section.
 - E) Character spacing for side headings.
2. Prepare a questionnaire (minimum 15 questions) in your area of specialization
Marketing/ Finance / HR.
Use bullets & numbering
Check the spelling according to British
Use thesaurus replace a word
Use drop cap
3. Type a sample research report and perform the following functions:
Insert symbols, caption, page break, and justification of text, indent a text, rearrange the paragraphs using mouse.
4. Type a published horizontal form of a balance sheet of a company and perform the following
Tables: - insert, delete rows & columns
Borders: -top & bottom only
Auto format tables
Change backgrounds to differentiate heading of the table with others.
5. Identify an organization and prepare an organizational chart prevailing in that concern.
6. Prepare a table showing Employees Performance appraisal system, using the following for:
Use auto format for tables.
Change the text color of the headings.
Sort the employees in the alphabetical order.
Link the employees' address using hyperlink.
Merge two cells.
7. Using three-column format type any 5 differences between Costs, Financial & Management Accounting.
8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.

9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.

10. Perform mail merge operation for sending notice to share holders for AGM.

11. Type your curriculum vitae and perform Template and indent the text.

M.S.POWER POINT

1. Draw diagram of different packing labels in MS Word and display it in PowerPoint.

2. Create contents of a sample research report on your area of specialization.

3. Prepare a PowerPoint Presentation for the following:

a) Product Advertisement, b) Company Advertisement

Using hyperlink to all slides, different animation effect for text & pictures, fully automatic – timing – 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, and E-Mail ID] and Perform the following:

Delete the customer who had closed the A/c.

Insert a row in between the 1st & 2nd customer.

Insert a column in between Address & Email ID and Name it as Telephone Number
Hide the column 'Address'

2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]

Copy the production department employees in sheet number 2.

Copy the details of the employees staying in Coimbatore city.

Find the person who is getting a maximum salary.

3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, and LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following:

Select a column and change the number format to Rupees and paise (0.00) format. Change a particular range of cells font as bold

Select a row and hide it. Use shortcut key and go to sheet 3 and select a cell.

Prepare a bin card for the issue & purchases made during the particular month use Auto format wizard.

5. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years fit it in a chart, and present it in power point.

6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).

7. Prepare a break-even chart using Chart Wizard.

8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into different sheets in the name of each company use Copying, count function and statistical functions.

9. Find the correlation between demand and price of a product.

10. Create a table showing the following:

1) Years (Minimum 5 years) 2) Profit 3) Depreciation 4) Profit after Depreciation 5) Tax 6) Profit after tax 7) Cash Inflows 8) Cumulative cash inflows of a project and find its Payback Period.

11. Prepare Final account of a banking companies in the new format using excel.

M.S.ACCESS

1. Create a students database find Total, Average, Display list where average is greater than 60% and Retrieve the students according to the highest marks.

2. Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:

- Policy Number should be the primary key.
- Name should not be empty.
- Maintain at least 10 records.
- Retrieve the addresses of female policyholders whose residence is at Coimbatore.

3. Create a students database using design view for students mark details:

- a) Add at least 10 records.
- b) Sort the names in alphabetical order.
- c) Find Total and Average
- d) Display list where total is greater than 350.
- e) Display list where marks are greater than 90 and total greater than 400.
- f) Apply Sort option to display records.
- g) Generate reports by using the above queries.

4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS.

5. Create Bank Data base for various deposit holders and show the amount deposited and withdrawn for 10 customers by using access.

PCM 14
SEMESTER IV
C.P.14 MANAGEMENT ACCOUNTING

[14PCM414]

Credits: 4

Instruction Hours: 90

Objectives: To impart the students with the concepts, tools and techniques of management accounting and its application in managerial decision making.

Unit I **18 Hours**

Nature and scope of Management Accounting – Meaning – Objectives - Functions- Importance – Limitations- **Distinction between Financial Accounting Cost Accounting and Management Accounting*** - Analysis and interpretation of Financial Statements – *Common Size Statement, Comparative Income Statement and Balance Sheet, Trend Analysis (Problems).*

Unit II **18 Hours**

Ratio analysis – Significance of Ratios – Types - Uses and Limitations-*Short term and Long-term Solvency Ratios – Profitability Ratios-Coverage Ratios (Problems). Fund Flow Statement – Cash flow Statement (AS-3) (Problems).*

Unit III **18 Hours**

Working Capital – Concept – Importance – Determinants – Components of Working Capital - Management of Cash, Inventory and Receivable (Theory). *Estimation of Working Capital Requirements (Problems).*

Unit IV **18 Hours**

Budgeting and Budgetary Control – Meaning –Classification-Types of Budget (Theory) – *Sales – Purchase - Material – Production - Cost of Production Budgets - Flexible Budget – Cash Budget (Problems) – Master Budget – Zero Base Budgeting**

Unit V **18 Hours**

Marginal Costing – Meaning – Objectives (Theory) - *BEP – P/V Ratio – Margin of Safety (Problems)* - Application of Marginal Costing for business decision-making.

Note: Problem 80% Theory 20%

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Management Accounting	- Sharma & Shashi K. Gupta, Kalyani Publishers
Principles and practices of Management Accounting	- Maheshwari S N, Sultan Chand & Sons

Reference Books:

Management Accounting- Khan M.Y. & P.K. Jain, Tata Mc Graw Hill Publications
Management Accounting- Reddy T.S & Y.Hariprasad Reddy, Margham Publications

PCM 15
SEMESTER IV
C.P.15 APPLIED TAXATION – II

[14PCM415]

Credits: 4

Instruction Hours: 90

Objectives: To provide a clear understanding of provisions of taxation and develop knowledge in the computation of tax.

Unit - I

18 Hours

Assessment – Assessment procedure – Filling and Filing of IT Returns – Permanent Account Number (PAN) – Procedure for obtaining PAN (Theory)

*Assessment of Individuals * – Assessment of HUF * (Problems)*

Unit - II

18 Hours

Assessment of Firms – General provisions – Assessment of Partnership Firm As Such (PFAS) – Assessment of Partnership Firm As an Association of Persons (PFAOP) - Assessment of Companies (Problems)

Unit – III

18 Hours

Wealth Tax - Wealth Tax Act 1957 – Definitions – Charge of Wealth Tax - Net Wealth – Deemed Wealth - Exemptions in respect of certain Assets (Theory) – *Computation of Net Wealth and Taxable Wealth (Problems)*

Unit – IV

18 Hours

Value Added Tax - VAT in India – Features of VAT-Merits and Demerits of VAT – Impact of VAT – Necessity of VAT in India– States and VAT - Dealer - Registration of Dealer under VAT – Types of Registration.

VAT in Tamilnadu – TNVAT Schedules – Slab rates under TNVAT – Levy of Tax - Input Tax – Out Put Tax – Input Tax Credit (ITC) – Conditions for claiming ITC - Exempted Sale and Zero Rated Sale of Goods – Forms under TNVAT – VAT Returns – TIN (Theory). *Computation of VAT liability (Problems).*

Unit – V

18 Hours

Service Tax – Meaning – Evolution of Service Tax - Need for Service Tax – Advantages and Disadvantages of Service Tax - Service Tax Act – Important Definitions - Taxable Services – Classification of Taxable Services (Theory) – *Valuation of Taxable Services (Problems)* – Payment of Service Tax.

Problem: 50% Theory: 50%

***Self Study and questions for examinations may be taken from self study portions also**

Text Books:

Tax Law & Practice- Gaur V.P, D.B.Narang, Puja Ghai, Rajeev Puri, Kalyani pub.

Law & practice of Income Tax in India - Vinod K, Singhania, Taxman Publications

Reference Books:

Income Tax Theory, Law and Practice - Reddy T.S & Y.Hari Prasad Reddy, Margham pub.

Income Tax, Service Tax & VAT- Girish Ahuja & Ravi K.Gupta, Bharat Law House Income

Income Tax Law & Practice - Dr. Mehrotra H C & SP Goyal, Sahityabhawan pub.

Service Tax manual - G.Sarangi, Centax Publications Pvt.Ltd.

Value Added Tax Rates in Tamil Nadu - Nagabhushan Swamy K.T, Naags Publications.

Tamil Nadu Value Added Tax Act 2006 - Nirmala Asokan, Arivumani Veleeyeetagam

PCM4CL
SEMESTER IV
C.Pr.1 COMPUTER APPLICATION AND PRACTICALS

[14PCM4CL]

Credits: 4

Instruction Hours: 90

Objectives: To enable the students to use computer resources efficiently and make them to learn various commonly used software in the functional areas of an organization.

INTERNET

1. Connect the Internet through a browser.
2. Create an E-mail ID.
3. Send an email to your friend and check mail inbox and other facilities in your mailbox.
4. Learn how to use search engines and list some of your search results.
5. Visit any of the stock exchanges website and collect the information regarding share price.
6. Visit www.rbi.com and download some information.
7. Visit the website of commerce & Industries Ministry and collect some information about the trade policy.
8. Visit a website for an online marketing and write the procedures to place an order.
9. Use discussion forums and E-groups
10. Visit the website of National Informatics Centre go to the ministry of finance and collect information's regarding Economic Survey & Union Budget.

TALLY 9.0

1. Prepare day books like sales, purchase, sales returns, purchase returns, cash and bank book and journal proper for a company.
2. Prepare simple final statement of accounts for a company.
3. Prepare final accounts of a company with inventory items.
4. Prepare inventory transactions of a company.
5. Prepare an outstanding statement of debtors and creditors.
6. Prepare Bank Reconciliation Statement.
7. Calculate Interest for Bank and Parties Transactions
8. Pass Voucher transactions using cost centre for the allocation of items.
9. Prepare purchase and sales order processing
10. Enter voucher transactions with tax deducted at source.
11. Prepare Accounting Vouchers for affecting Value Added Tax transactions.

PCM 16
MAJOR ELECTIVE: I & II
Paper 1: BANK MANAGEMENT

Credits: 5

Instruction Hours: 90

Objectives: To give comprehensive study on the financial and banking system and emphasise the regulatory and supervisory policies of banking

Unit: I **18 Hours**

Introduction to Banking: Historical Perspective, Emergence and Importance of Banking, an overview of development in banking since independence. Structure and Characteristics of Financial and Banking System in India: An overview; Cooperative Banks, Nationalized Banks, Private Sector Banks, Foreign Banks, Off shore banks – **Recent Development in Banking Sector***.

Unit: II **18 Hours**

Bank Account: Opening of Account – Special types of customers – Types of deposit – Bank pass book – Collection of banker – Banker Lien – Cheques – Features – Crossing – Endorsement. Banking Regulation Act 1949 - Paid up Capital and Reserves, Licensing of Banking companies, Maintenance of liquid assets, Management of banking companies.

Unit: III **18 Hours**

Deposit Mobilisation by banks – Types - Legal entries in the pass book. Loan and Advances – **Principles of sound lending*** – Secured advances – Advances against title to goods, advances against stock exchange securities – Advances against Life insurance policies. Source of bank funds – Profitability of banks in India.

Unit: IV **18 Hours**

Evaluation of working of commercial banks since nationalization – problems and constraints in the banking system – Political administrative interference – Subsidisation of credit: Low rates of interest – Mounting expenditure of banks.

Unit: V **18 Hours**

Reform of the Banking sector -Narasimham Committee on Commercial Banking System 1991and 1998 – Non performing assets – Classification- Reasons for NPAs - Evaluation of Narasimham committee Report.

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Banking Theory Law and Practice - K.P.M. Sundaram and Varshney, Sultan Chand & Sons

Indian Banking – S.Natarajan & R.Paramasivam, S.Chand.

Reference Books:

Modern Banking in India and abroad- P.Saravanel, Margham Publications

Principles and Practice of Bank Management- P.Suba Rao, Himalaya Publishing House

Non Performing assets in Cooperative Banks – K.Ravichandran & R.Mayilsamy, Abhijeet Publications

PCM 17
MAJOR ELECTIVE: I & II
Paper 2: EXECUTIVE COMMUNICATION

Credits: 5

Instruction Hours: 75

Objectives: To develop written and oral communication skills in students to groom them as effective management professionals.

UNIT I **15 Hours**

Communication - Meaning, Need, Objectives, Process - Methods and Types of communication - Barriers to communication - Principles of effective communication. Non verbal communication: Body language - Postures and gestures - Organizational body language.

UNIT II **15 Hours**

Business letters - Parts of a business - Types of business letters: Tender, Quotation, Orders, Sales letters, Letter of Enquiry and Complaints.

Internal Communication: Letters to staff - Circulars and memos - Letters from Top management - Reminders and follow up - Employee Newsletters.

UNIT III **15 Hours**

Interactive Communication: Meetings and Conferences - Presentation skills - Telephone talks - Group Dynamics.

Mass communication: Advertisements - Publicity - Press releases - Public relations.

UNIT IV **15 Hours**

Report writing - Structure of reports - long & short reports - formal & informal reports - writing research reports, technical reports - ***Use of charts , diagrams & tables** - norms for including exhibits & appendices.

UNIT V **15 Hours**

New trends in communication - Professional presentation and interactive skills - Ethical dimensions of Communication - Corporate Governance and Communication - Communication policy.

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Business Communication - R.K.Madhukar, Vikas Publishing House.

Reference Book:

Developing Communication Skills - Krishna Mohan & Meera Bannerjee, McMillan India ltd.
Business Communication - Rajendrapal & Korlahalli, Sultan Chand & sons

PCM 18
MAJOR ELECTIVE: I & II
Paper 3: BANKING AND FINANCIAL SERVICES

Credits: 5

Instruction Hours: 75 Hours

Objectives: To create awareness on the various financial services rendered by banks and update the students with the recent concepts and practices.

Unit I

15 Hours

Banking Business in India-Financial services rendered by organized sector-class banking and mass banking-**Commercial Banking functions***-Micro Credit-Emphasis on Rural Development and Agricultural lending

Unit II

15 Hours

Central Bank-Functions-Role of RBI in banking sector-State Bank of India-Objectives and progress. Risk Management-Credit Risk, Market Risk and Operational risk-Basel II-Requirements on capital adequacy and 3 pillar approach-Asset Liability management.

Unit III

15 Hours

Merchant Banking-progress of Merchant banking in India-Export Finance-Pre-shipment-post-shipment credit-RBI & Export Finance-Exim Bank. Private Sector Bank-Public Sector Banks-Mergers and acquisition-Consolidation

Unit IV

15 Hours

Priority sector lending in banks-Small Scale Industries and Tiny sector-Functions of DICGC-Services of banks-Telebanking –**credit cards***-ATM-Core banking in India-Impact of globalization on banking services

Unit V

15 Hours

Project evaluation-Technical feasibility-Commercial feasibility-Financial feasibility-Ratio Analysis-Break even analysis-Working capital analysis-Risk analysis-Profitability analysis.

***Self Study and questions for examinations may be taken from the self study portions also**

Text Book:

Money Banking, Foreign Exchange & International Trade- K.P.M. Sundaram, Sultan Chand & Sons

Reference Books:

Banking –M.Radhaswami & S.V.Vasudevan, Sultan Chand& Sons Ltd
Modern Banking in India and abroad- P.Saravanavel, Margham Publications
Principles and Practice of Bank Management- P.Suba Rao, Himalaya Publishing House
Development Banking Issues and Options- Vasanth Desai, Himalaya Publishing House

PCM 19
MAJOR ELECTIVE: I & II
Paper 4: INSURANCE AND RISK MANAGEMENT

Credits: 5

Instruction Hours: 90

Objectives: To familiarize the students with the various intricacies of insurance business and to impart them on managing various risks.

Unit I

18 Hours

Definition-**nature and functions of insurance***-principles of insurance-evolution of insurance- kinds-Insurance Organization in India-Use of Insurance-essentials of Insurance Contract-Difference between different types of insurance contract- IRDA- recent trends in insurance- recent development in insurance.

Unit II

18 Hours

Nature of Life Insurance contracts-Classification of policies-Premium payment participation in profit-number of lives covered-Method of payment of claim amount on non-convention policies-annuities-Calculation of premium-Lapses and renewals-surrender value-Life Insurance for the under privileged-claims-double insurance

Unit III

18 Hours

Risk-Selection of Risk-Factors affecting Risk-Sources of Risk-Information classes of risk-Methods of Risk classification-Measurement of risk-Mortality table-construction-types-Types and treatment of sub-standard risk-conditions relating to commencement of risk.

Unit IV

18 Hours

Marine Insurance-Origin-definition-features-kinds of policies-clauses in policy premium calculation-marine loss-settlement of claims-progress of Marine Insurance in India.

Fire Insurance-features-kinds of policies-conditions-rate fixation-surveys and inspection-payment of claims-Reinsurance-Renewal- progress of Fire Insurance

Unit V

18 Hours

Miscellaneous Insurance: Motor Insurance-Burglary Insurance-Agricultural Insurance-Personal Accident and sickness insurance-Aviation Insurance-Rural Insurance in India-Urban non traditional insurance- Private and foreign companies in India- bank assurance

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Book:

Insurance Principles and Practices- Mishra.M.N, S.Chand & Co.

Reference Books:

Principles of Insurance Law
Insurance and Risk Management

- Srinivasan M.N, Ramanujan Publishers
- Dr. Gupta P K, S.Chand & Company Ltd.,

Principles and Practice of Insurance
Fundamentals of Business Law

- Saravanavel, Himalaya Publishing House,
- Syed Badre Alam, Himalaya Publishing House,

PCM 20
MAJOR ELECTIVE: I & II
Paper 5: INTERNATIONAL MARKETING

Credits: 5

Instruction Hours:75

Objectives: To highlight the emerging need to build expertise knowledge in international marketing and make efficient and effective market decisions.

Unit I **15 Hours**

International Marketing: Definition-Scope of International Marketing – International vs. Domestic Marketing – Process of International Marketing – Benefits of International Marketing – Special Problems in International Marketing – International Orientation – International Marketing Environment – Future of International Marketing

Unit II **15 Hours**

International Intelligence: International Marketing Research – Objectives of International Marketing Research – Classification of Marketing Research – **Role of Marketing Research*** – Marketing Research Process – Framework of International Marketing Research – Internet and Computer Application in International Marketing Research.

Unit III **15 Hours**

International Marketing Decisions: Marketing Selection – Process – Determinants of Market Selection – Market Profiling – Market Segment Selection – Market entry strategies

Unit IV **15 Hours**

International Product Decisions : Product Mix – International Product Life Cycle – New Product Development – Product Positioning – Branding – Packaging and Labeling – International Pricing Strategies – International Distribution and Promotion Strategies – **Role of Advertising***– Advertising Media

Unit V **15 Hours**

Direct Marketing: Growth and Benefits of Direct Marketing – Major Channels of Direct Marketing – e-Marketing – Online Marketing - Internet Marketing – Growth and Importance of Online Marketing and Internet Marketing

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Book:

International Marketing - Francis Cherunilam, Himalaya Publishing House

Reference Books:

International Marketing Management - Varshney R.L. & Bhattacharya, Sultan Chand & Sons
International Marketing - Sak Onkvist and John J.Shaw, Prentice Hall of India
Marketing Research - Naresh K. Malhotra, Pearson Prentice Hall

PCM 21
MAJOR ELECTIVE: I & II
Paper 6: TAX PLANNING AND PRACTICE

Credits: 5

Instruction Hours: 90

Objectives: To realize the importance of tax planning, filling and filing of forms and the basic requirements of tax professionals.

Unit I **18 Hours**

Introduction to Tax planning- Computation of Salary Income

Unit II **18 Hours**

Investment options – Need for Investment – Various Investment options of general income – Various Investment options for sale of Assets

Unit III **18 Hours**

Meaning of Credit Monitoring Analysis (CMA) – Analysis of Financial Data – Preparation of CMA – Correspondence with Bank

Unit IV **18 Hours**

Filling and filing of Forms – Significance of Forms – Authorities with whom to File

Unit V **18 Hours**

Basic Requirement for a Tax Professional - Written Communication, Oral Speech and Presentation of oneself at Meetings

Text Book:

Law & practice of Income Tax in India - Vinod K, Singhania, Taxman Publications

Reference Books:

Investment Decision and Tax	- Ravindra K Gupta, Shipra Publications
Direct Taxes Practice and Planning	- Lal B B, Konark Publishers
Income Tax Law & Practice	- Gaur V.P, D.B.Narang, Puja Ghai, Rajeev Puri, Kalyani pub.
Income Tax Law & Practice	- Dr. Mehrotra H C & SP Goyal, Sahityabhawan pub.

PCM 22
NON MAJOR ELECTIVE: I & II
Paper 1: ECONOMIC POLICIES AND BUSINESS

Credits: 5

Instruction Hours: 75

Objectives: To know the application of economic concepts and policies and apply them to real world issues for effective decision making.

Unit I **15 Hours**

Economic Policies – Introduction – Changing Policies of the Government – Impact on Business – Recent changes in the Economic Policies – **Dynamics of business Environment***.

Unit II **15 Hours**

Public Enterprises – Introduction – Meaning and Rationale of Public Sector in India – Growth and Performance of Public Sector in India – Private Sector in India – Joint Sector – Impact of LPG on Indian economy.

Unit III **15 Hours**

Monetary policy in India – Objectives – Money Market – Organized and Unorganized Capital Market – Composition – Gilt Edged Market – Stock Market –Implications for Economic Development – Financial Institutions – Financial Intermediaries.

Unit IV **15 Hours**

Fiscal System in India – Introduction – India's Fiscal Policy – Federal Finance in India – The Finance Commission – Union Budget - Trends and Growth of Public Expenditure in India – **Black money in India*** – Deficit Financing and Economic Development

Unit V **15 Hours**

Globalization and Indian Economy-Issues and challenges – The Structural adjustment programme in India – GATT – GATS –WTO – Functions of WTO – Impact of WTO

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Indian Economy	- K.P.M. Sundharam, Sultan Chand & Sons
Indian Economy	- Ruddar Datt, Sultan Chand & Sons

Reference Books:

Indian Economy	- Mishra and Pury, Sultan Chand & Sons
Indian Economy	- Ishwar C. Dingra, Sultan Chand & Sons

PCM 23
NON MAJOR ELECTIVE: I & II
Paper 2: MANAGERIAL ECONOMICS

Credits: 5

Instruction Hours:75

Objectives: To know the application of economic concepts, tools and techniques and apply them to real world issues to make better decisions.

Unit I

15 Hours

Managerial Economics – Meaning - Nature and scope - Managerial economist-Role and responsibilities - Circular flow of economic activity - Maximization of profit - Goals of corporate enterprises - Economics and decision making -Functional relationships

Unit II

15 Hours

Demand Analysis- Demand Function- Determination of Demand Function- Elasticity of Demand – Types and methods - Factors - Demand Forecasting for Industrial and Consumer goods

Unit III

15 Hours

Production and cost Analysis - Cost control- Cost function - Cost and output relationships - Production function - Break Even Analysis - Economies of scale of Production

Unit IV

15 Hours

Pricing- Output decision in different Market situations - Market Competition- Monopoly and Duopoly - Price Discrimination - Pricing Policies

Unit-V

15 Hours

Business Cycle - National Income - Monetary and Fiscal policy – TRIM – TRIPS - Industrial Sickness – **Causes of Industrial sickness***

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Book:

Managerial Economics

- Varshney R L & Maheswari, Sultan Chand

Reference Books:

Managerial Economics

- Mehta P.L, Sultan Chand & sons

Managerial Economics

- Cauvery R., V.K. Sudhanayak, M.Girija & R.Meenakshi, S.Chand & Co.

PCM 24
NON MAJOR ELECTIVE: I & II
Paper 3: MANAGEMENT OF FINANCIAL SERVICES

Credits: 5

Instruction Hours: 90

Objectives: To emphasize the need for managing various financial services and update the students with the recent concepts and practices.

Unit I

18 Hours

Financial services: Meaning – Classification – Scope – Fund based and 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 – Present scenario

Unit II

18 Hours

Merchant banking – Definition – Origin – Services of merchant banks – Qualities required for merchant bankers

Hire purchase – Features – Legal position – Hire purchase and credit sale – Hire purchase and Installment sale – Hire purchase and leasing

Unit III

18 Hours

Leasing – Definition – Steps in leasing transactions – Types of Lease – Financial lease – Operating lease – Leverage lease – Sale and lease – **Advantages and disadvantages of lease***. Venture capital – Concept – Meaning – Features – Scope – Importance – Origin – Methods of venture financing

Unit IV

18 Hours

Mutual funds: Introduction – Meaning – Types – Risks – Investors rights – Mutual funds in India – Reasons for slow growth – Future of mutual funds industry. Securitization of debt – Definition – Structure for Securitization – Securitisable assets – Benefits of Securitizations

Unit V

18 Hours

Derivatives – Meaning – Kinds of Financial derivatives – Financial forwards – Futures – Types – Options – Features of Options – Swap – Features of Swap – Kinds of Swap – Importance of derivatives. Credit Rating – Meaning – Credit rating agencies – CRISIL – ICRA – CARE – SEBI guidelines 1999. Credit cards – Meaning – Types – Facilities offered to cardholders – Benefits – Merits and demerits

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books:

Indian Financial System- Khan M Y, Tata McGraw Hill, 2005

Financial Services – Dr.S. Gurusamy, Vijay Nichole Imprints Private Ltd, 2005

Reference Books:

Indian Financial Systems – Vasant Desai, Himalaya Publishing House, 1996

Financial markets & services – Gordan E & Natarajan.K, Himalaya Publishing House,

PCM 25
NON MAJOR ELECTIVE: I & II
Paper 4: SHARE TRADING OPERATIONS

Credits: 5

Instruction Hours: 90

Objectives: To introduce the security markets to students and equip them with share trading operations with a sound knowledge on legal framework.

Unit I: **18 Hours**

An Overview of the Indian Securities Market: Introduction - Market Segments, Products and Participants- **Primary Market*** -**Secondary Market***-Derivatives Market-Market Design - Regulatory Framework-Research in Securities Market-Testing and Certification

Fundamental Valuation Concepts: Elementary Statistical Concepts- Time Value of Money- Understanding Financial Statements -Equity Research

Unit II: **18 Hours**

Trading: Share – Meaning – Share price - Share market – NSE and BSE –Sensex and Nifty - Share trading - Types – On line trading and Off line trading – National Exchange for Automated Trading (NEAT) System - Market Types - Corporate Hierarchy-Local Database-Market Phases - Logging on - Log Off/Exit from the Application - NEAT Screen - Invoking An Inquiry Screen - Order Management - Trade Management - Auction Limited Physical Market - Retail Debt Market (RDM) - Trading Information Downloaded to Members - Internet Broking - Wireless Application Protocol

Unit III: **18 Hours**

Clearing and Settlement: Introduction- Settlement Cycle-Securities Settlement-Funds Settlement-Shortages Handling-Risk Containment Measures -International Securities Identification Number-Dematerialisation and Electronic Transfer of Securities (DEMAT)-Investor Protection Fund-Clearing Software: Reports -File Transfer Protocol

Unit IV: **18 Hours**

Trading Membership: Stock Brokers – Introduction- Sub-Brokers- Broker-Clients Relations- Sub-Broker-Client Relations- Dispute, Arbitration and Appeal-Code of advertisement

Unit V: **18 Hours**

Legal Framework: Securities Contracts (Regulation) Act, 1956-Securities Contracts (Regulation) Rules, 1957-Securities and Exchange Board of India Act, 1992-SEBI (Stock Brokers & Sub-Brokers) Rules, 1992-SEBI (Stock Brokers & Sub-Brokers) Regulations, 1992-SEBI (Insider Trading) Regulations, 1992-SEBI (Prohibition of Fraudulent And Unfair Trade Practices Relating to Securities Markets) Regulations, 1995-The Depositories Act, 1996-Indian Contract Act, 1872-The Companies Act, 1956-Public Debt Act, 1944-Income Tax Act, 1961

***Self Study and questions for examinations may be taken from self study portions also**

Text Books:

Security analysis & Portfolio Management - Punithavathi Pandian, Vikas Pub. House
Investment Analysis & Portfolio Management - Prasanna Chandra, Tata McGraw Hill

Reference Books:

Security analysis and Portfolio Management - S.Kevin, Prentice Hall of India
Security analysis and Portfolio Management - Bhatt, Excel Book House
Investment Analysis & Portfolio Management - Reilly &Brown, Cengage Learning House

PCM 4Z1
SEMESTER IV
PROJECT WORK AND VIVA – VOCE

[12PCM4Z1]

Credits: 6

Instruction Hours: 90

Project work commences from III semester and submission of report and Viva-Voce Examination is conducted at the end of IV semester. The Internal (Faculty of the Department) and External Examiners will award marks for comprehensive Viva-Voce and Project Report jointly.

Marks Distribution

CIA	-	40 Marks
ESE*	-	<u>160* Marks</u> <u>200 Marks</u>

* Project Report 120 Marks and Viva Voce 40 Marks

Component for Project

CIA/ESE	Components	Marks
CIA	Project Review	30
	Regularity	10
	<i>Total Internal Marks</i>	40
ESE	Project Report	120
	Viva voce	40
	<i>Total External Marks</i>	160
Total Marks (CIA + ESE)		200

PCM 26

ALC-1 INDUSTRIAL RELATIONS AND LABOUR LAW

[12PCM0D1]

Credits:2

Objectives: To impart the conceptual and practical aspects of employee relations and legal framework

Unit I

Industrial Relations – Meaning - Importance – Nature of industrial relations- Significance of industrial relations- Conditions for good industrial relations- Causes for poor industrial relations- Effect of poor Industrial relations-Suggestions to improve Industrial relations.

Unit II

Industrial Disputes: Salient feature of Industrial Disputes Act- Forms of industrial disputes- Settlement of industrial disputes- Collective bargaining- Benefits of collective bargaining.

Unit III

Factories Act 1948 – Labour welfare- Types of labour welfare service - Safety, counseling, health- Duties of labour welfare officer- Machinery connected with labour welfare works.

Unit IV

Social security- Social security legislations-ESI Act 1948, The Employees' Provident Fund Act 1952-The workmen compensation Act 1923 - The Payment of Bonus Act 1965 - The Payment of Gratuity Act 1972

Unit V

Workers Participation in Management - Objectives – Works committee - Joint management council - Quality circles - Trade unions and industrial relations-Trade Unions Act 1926.

Text Books:

Personnel Management
Mercantile Law

-P.C. Tripathi, Sultan Chand & Sons
- Kapoor ND, Sultan Chand & Sons.

Reference Books

Personnel Management Text & Cases - C. B. Memoria, S.V.Gankar, Himalaya Publishing House

ALC-2 INSURANCE PRINCIPLES AND PRACTICE

[12PCM0D2]

Credits: 2

Objectives: To impart the students with the concepts and principles of insurance and to update them on the best practices of the industry.

Unit I

Insurance – Meaning – Law relating to Life and General Insurance – Risk-classification – Principles of risk insurance – Risk management – Re- Insurance- Privatization of Insurance in India- Globalization of Insurance

Unit II

Indian Insurance Industry- Regulations of Insurance business in India- Registration of Licensing of Insurance- IRDA (Insurance Regulatory Development Authority) –Taxation aspects of Insurance

Unit III

Introduction to life Insurance- Principles- Proposal-Assignment-nomination-Policy loan-Duplicate policies – Surrender value – Claim settlement.

Unit IV

Fire Insurance – Nature- Double Insurance- Fire Insurance Policy – Fire Insurance coverage- Claim of recovery: Automobile Insurance or Motor and Accident Insurance – Third party insurance – Motor insurance policies – Premium calculation – Claim settlement.

Unit V

Marine Insurance – Marine Insurance policy – Principles- Proximate- Voyage-warranties – Claim settlement- RBI Guidelines on Marine Insurance.

Text Book:

Insurance Principles and Practice	- Mishra M N, S.Chand & Company Ltd.
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Reference Books:

Insurance and Risk Management	- Dr. Gupta P K, S.Chand & Company Ltd.,
Principles and Practice of Insurance	- Saravanavel, Himalaya Publishing House,
Fundamentals of Business Law	- Syed Badre Alam, Himalaya Publishing House,

PCM 28
ALC-3 ADVERTISING MANAGEMENT

Credits: 2

[12PCM0D3]

Objectives: To facilitate the students on planning and creating advertisements and the promotional aspects which help them to manage promotional programs.

Unit – I

Advertising – Meaning - Definition – Nature and Scope of Advertising – Types of Advertising - Benefits of Advertising - Role of Advertisement in Modern Business World– Ethics in Advertising - Advertisement and Publicity – Advertising as a Career - Career Opportunities in Companies – Career opportunities in Advertising Agency – Career Opportunities in Media.

Unit - II

Advertisement Media - Concept of Media - Types of Media – News paper and Magazines – Merits and Demerits - TV Vs Other Media - Merits and Demerits of TV advertising – Satellite TV Advertising - Direct to Home (DTH) Broadcast - Creativity in TV Advertising - Radio Advertising - Merits and Demerits – Radio Vs TV Advertising – FM Channel – Reach and Frequency –Forms for Advertisement in TV and Radio - Internet and Website Advertising – Direct Advertising

Unit - III

Outdoor and Transit Media – Outdoor Vs Other media – Bills Boards – Merits and Demerits – Posters – Neon Sign Boards – Ten Commandments of Outdoor advertising - Transit advertising - Hoardings – Technology and outdoor advertising - Computerized Imaging Technology

Unit - IV

Advertisement Message design and positioning – Message presentation - Appeals – Advertising Message structure – Negative advertising - Message format – Appeals and advertising message – Types of appeals - Advertisement Copy for different Media – Different types of Copy – Celebrity in Advertisements

Unit - V

Advertising Research - Media Research – Copy Research – Message Testing Evaluation of Advertising effectiveness - Methods of measuring advertising effectiveness - Retesting and post testing. Advertising Agencies - Their Role and importance in advertising - Organization patterns - Functions – Selection of Advertising Agency.

Text Book:

Foundations of Advertising Theory and Practice: S.A.Chunawalla K.C,Sethia, Himalaya pub.

Reference Books:

- | | |
|----------------------------------|---|
| 1. Advertising Management | : B.S. Rathor, Himalaya Publishing |
| 2. Advertising Theory & Practice | : S.A. Chunawalla, Kumar, Sethia,
Himalaya Publishing |
| 3. Advertising Management | : Rajeev Batra, John.G. Myers David A.
Aakar, Prentice Hall of India |

PCM 29
JOC-1 CUSTOMER RELATIONSHIP MANAGEMENT
[13PCM0J1]

Credits: 2

Instruction Hours : 30

Objectives: To impart knowledge on the binding of profit generation, customer creation and social relations

Unit I

Customer Relationship Management(CRM)-Definition-Concepts-CRM's place in the Business universe-Transformation of the Business Ecosystem-Whole-Brained CRM-Data-Driven CRM-Process Driven CRM-The New CRM Imperative-CRM in Banks-Insurance-Finance-Tourism industry-Service Industries-Other industrial applications

Unit II

6 Hours

Customer Relationship Management (CRM) Strategy-Capabilities for creating the customer experience-Customer strategy-Brand Strategy-Channel strategy-Gaining customer insights-Reinventing Customer contact-Collaboration

Unit III

6 Hours

Contact Management-Enterprise Marketing Management (EMM)-The Core Beliefs-Verticalizing CRM-CRM in the Public Sector-Constituent Relationship Management-CRM at work-Repositioning for the future.

Unit IV

6 Hours

Consumer Behaviour-**Role of Consumer research*-Ethics in Consumer Marketing*-**Consumer Research-Evolution-Consumer Research process-Consumer as an individual perspective

Unit V

6 Hours

Motivational Research-Personality and Consumer Behaviour-Attitude Formation-Attitude change-Reference groups-Diffusion of Innovations-Consumer Decision making-Public policy and Consumer Protection

*** Self Study and questions for examinations may be taken from the self study portions also**

Text Books

Customer Relationship Management-
The Ultimate CRM Handbook
Consumer Behaviour

Paul Greenberg, TataMcGrawHill
John.G.Freeland, TataMcGrawHill
Leon G.Schiffman, Leslie Lazar Kanuk,
Eastern Economy Edition, Fifth Edition

Reference Books

Sales Management

S.A.Chunawalla, HimalayaPublishing
House, 2000

Consumer Behaviour-Text and Cases

Suja.R.Nair, HimalayaPublishing House,
2001

Consumer Behaviour

Hawkins, Best, Coney, Mookerjee,
TataMcGrawHill, Ninth Edition

PCM 30
JOC-2 TALLY 9.0 PRACTICAL

[13PCM0J2]

Credits: 2

Instruction Hours : 30

Objectives: To enable the students to use computer resources efficiently and make them to learn various commonly used software in the functional areas of an organization.

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)	

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

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

1. Contributed capital by cash Rs 2, 00,000
1. Cash deposited in Indian bank Rs 50,000
2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
3. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
12. Credit sales to RAVI & Co Rs 50000 inv no 5
13. Goods returned by RAVI & Co Rs 5000 inv no 1
14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580

16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592

17. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash

3. Paid to petty cash by cash Rs.1000

4. Furniture purchased Rs.20000

5. Salaries paid Rs. 10000

6. Rent Rs.4000

7. Electricity charges Rs.3000

8. Telephone charges Rs.3500

9. Cash purchases Rs.5000

Payments made by petty cash

10. Conveyance Rs.150

11. Postage Rs.100

12. Stationeries Rs.200

13. Staff welfare Rs.100

14. Stationeries purchased from Sriram & Co 1500 on credit

15. Depreciation on furniture 10%

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

01-04 received cash for capital 5, 00,000

07-04 credit purchases from LG Limited invoice no 123

Ovan 100nos at Rs 800

Mixies 100nos at Rs 1000

DVD player 100nos at Rs 1500

Fridge 100nos at Rs 2000

10-04 Credit Sales to AMN invoice no 1:

Ovan 70nos at Rs 1000

Mixies 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:

Ovan 10nos at Rs 1000

Mixies 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&coRs 3, 00,000

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 depreciates 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

5. 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 returns 440
Furniture 1330	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
Capita 24,500	Sales 20,560
Loan 5,000	Sundry expenses 150
Closing stock 7,580	Insurance 500
Traveling expenses 200	

INVENTORY VALUATION**6. From the Information given below create unit of measurement, stock groups and stock items Find the stock summary:**

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

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

MAINTAIN BILLWISE DETAILS

7. 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 instalments
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

8. 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

9. 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 \$: Pound £:

STD rate - 1\$ - 43 Rs Std rate - 1 £ - 51 Rs

Sales rate - 1\$ - 44 Rs Sales rate - 1 £ - 50 Rs

Buying rate - 1\$ - 42 Rs Buying rate - 1 £ - 52 Rs

10. 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

11. 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.

12. 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 ...?

13. 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

14. 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

15. Display the interest calculations for the period 1-4 to 31-12

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

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

Stock	Category	Group	Godown	Unit	Std Price	Selling Price	Op. Qty	Total
Inter Celeron	Processor	Celeron	Mumbai	Nos	15000	20000	2	30000
Intel Pentium 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

17. using the above exercise create various vouchers including VAT calculation for the following:

Date Transactions

09/4/2006 Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Godown.

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.

13/4/2006 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.

18. 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

19. 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.

PCM 31
JOC-3 - INVESTMENT MANAGEMENT

[13PCM0J3]

Credits: 2

Instruction Hours : 30

Objectives: To enable the students to acquire knowledge of Investment avenues, analysis of securities and the management of the investment of various securities.

Unit I

Concept of investment - Importance - Alternate forms of investment - LIC schemes - Bank deposits - Government securities - Mutual fund schemes - Post office schemes - Provident Fund - Company deposits - Real estates - Gold and silver.

Unit II

Investment in shares and debentures - Comparison with other forms of investment - Primary market: Role of NIM mechanics of floating new issues. Secondary Market: Functions - Mechanics of security trading - Commodity trading.

Unit III

Risk - Kinds - Measures of risk - Returns. Valuation of securities: Valuation of bonds - Valuation of preference and equity shares.

Unit IV

Security analysis - Fundamental Analysis: Economic, Industry and Company analysis, Technical Analysis: Dow Theory, Types of shares - Important share patterns.

Unit V

Efficient Market theory - Random walk theory - Weak form - Semi strong form - Portfolio analysis: Markowitz Theory - Optimum portfolio.

Note : Theory 100%

Reference Books:

1. Investment Management - Preethi Singh, Himalaya Publishers, 14th Edition.
2. Marketing of Financial Services - Dr.Avadhani, Himalaya Publishers, 3rd Edition.