



THE MADURA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE

Extension Programme

Invitation

**Working of MSME Sector – Preparation of Cost Sheet
Kalpana Arts, Vilachery**

**BY
Final Year B.Com Students**

**Co-ordinators
Dr. S. Selvakumar
Dr. Y. Natarajan
Mr. S. Ramachandran**

VENUE: Vilachery

DATE: 18/02/2019

TIME: 11.30AM

ALL ARE WELCOME



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EXTENSION PROGRAMME

The Department of Commerce organized an extension programme at Vilachery, under MSME sector, to Kalapana Arts a small scale industry located 10 Kms away from our college on 18.02.2019 as part of an extension activity. The Kalapana Arts is a small scale manufacturing industry, which manufactures clay dolls of various God, animals and other dolls. It is family based traditional business unit, over three generations where they market the product not only in Madurai but also all over India. The production is done throughout the year but sales are seasonal which would be usually peak during festival season like Navarathari, Vinayaka Chaturthi, Mary Matha festival season etc. When we had discussion with the proprietor, they expressed that they were unaware of preparation of cost records.

In this regard, 60 students from III B.Com(Aided) along with 4 faculties visited the unit and the following observations were made by the students:

- Interruption of production during rainy season because of using traditional heat chamber.
- Difficult to extract clays during raining season, which forms one of the basic raw materials for production.
- Manual method is adopted for painting all the dolls.
- Some of the dolls are manufactured through outsourcing basis.
- Highly techno craft dolls are manufactured in the unit itself.
- Both piece rate and time rate system of wage payment are adopted.
- Lack of infrastructural facilities viz, less mechanization, non availability of sufficient dry yard etc.
- Nearly 300 families are benefited out this small industry unit.
- No proper accounting system since there is any statutory compliance on part of the ting sector.

Based on the above observations, the department laid the following suggestions:

- Making necessary initiative to get more financial assistance from the government under the “Start Ups”Scheme, recently initiated by GOI. So that proper infrastructural facilities can availed through special schemes in order to have smoothened production throughout the year, which reduce the cost ultimately.

- Adoring and attractive dolls can be sold at affordable rate, which would enable them to extend and capture their market all over India.
- Identification of States, where the culture and custom are more focused, and sales could be done through trade fairs and exhibitions. This would considerably increase their sales in near future.
- Suggested to maintain proper accounting system through Tally.
- Suggested to maintain proper cost accounting records to arrive in fixation of reasonable price

The Department has assured to the unit for conducting free training programme for grooming the salesmen, increasing the motivation and morale among the employees, maintenance of financial & cost records and consultancy services to improve the viability of the unit.

The faculties and students enriched their knowledge towards entrepreneurship and enhancing their skills towards conduct of small and tiny units by organizing this extension activity as part of our curriculum and social responsibility.





Head of the Department

Dr. A. MAYIL MURUGAN,
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PRINCIPAL
THE MADURA COLLEGE (Autonomous)
MADURAI - 625 011



THE MADURA COLLEGE

An Autonomous Institution affiliated to Madurai Kamaraj University

Re-accredited (3rd cycle) with 'A' grade by NAAC

Vidya Nagar, T.P.K. Road, Madurai – 625 011

Department of Commerce

Participants list for Working of MSME Sector - Kalpana Arts, Vilachery - 18.02.2019

SI NO.	NAME	Reg No.
1.	ANUSUYA.S	2016COM006
2.	ATCHAYA K B	2016COM013
3.	DEVI JANANI P	2016COM020
4.	R.GOKILA	2016COM023
5.	PADMINI .V	2016COM036
6.	PETCHIAMMAL @ ABRAMI.M	2016COM038
7.	ROSHINI FATHIMA K	2016COM044
8.	S.SAVITHA	2016COM046
9.	SRUTHI.A	2016COM050
10.	VIGNESHWARI R	2016COM064
11.	S.ANAND KUMAR	2016COM004
12.	BOOMINATHAN.K	2016COM019
13.	P.DINESH BABU	2016COM021
14.	JEYACHANDRAN.J	2016COM026
15.	N.MANIKANDAN	2016COM031
16.	P.NAGARJUN	2016COM033
17.	G.POOVARASAN	2016COM039
18.	C.PUGAZHENDI	2016COM040
19.	M.RATHINA BALA	2016COM041
20.	RAJ PANDI.S	2016COM042
21.	T.SENTHIL KUMARAN	2016COM047
22.	SUYAMBURAJAN C	2016COM056
23.	YUVARAJ.S.	2016COM065
24.	K.ARCHNA	2016COM007
25.	REVATHI C.	2016COM043
26.	P.SANTHIYA	2016COM045
27.	ARUNKUMAR M	2016COM008
28.	ARUNPRASANTH.D	2016COM010
29.	A.ASHWIN	2016COM011
30.	ASUVATHAMAN.B	2016COM014
31.	KRISHNA.P	2016COM028
32.	VENKATESHWARAN.G	2016COM061
33.	PADMALAKSHMI M	2016COM035
34.	SWETHA .S	2016COM057
35.	M.HOSALA RAM	2016COM024
36.	G.THAVASELVAM	2016COM058
37.	AISHWARYA.V.	2016COM003
38.	BALAMEENAKSHI.S	2016COM015
39.	BALA MEENAKSHI S	2016COM016
40.	SUGANYA S	2016COM053

41.	SUBBULAKSHMI.M.	2016COM054
42.	V.VARSHINI	2016COM059
43.	B.ANANDA RAJA	2016COM005
44.	BALAVENGATHRAMAN.J	2016COM018
45.	HARI BALAJI.B.	2016COM025
46.	KOUSHIKA LAKSHMAN S	2016COM029
47.	G.SIVARAMAGOPAL	2016COM048
48.	SRI HARIHARAN.M.	2016COM049
49.	P.SOURAV CHOPRA	2016COM051
50.	SUBRAMANIYAN G R	2016COM052
51.	R.VENGATA KRISHNAN	2016COM060
52.	VIGNESH RAJA S	2016COM062
53.	AARTHI.C	2016COM001
54.	GAYATHRI M	2016COM022
55.	NAGADURGA.P	2016COM032
56.	ASHWIN.M	2016COM012
57.	BALAMURUGAN.P	2016COM017
58.	R.SUKUMAR	2016COM055
59.	SIVAGURU D	2017COM059
60.	SOWMIYALAKSHMI S	2017COM060

HoD

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