

BACHELOR OF COMMERCE (COMPUTER APPLICATION)

CHOICE BASED CREDIT SYSTEM (CBCS)

**Syllabus
(2017 – 2018)**



**DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES**

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)

(Established Under Section 3 of UGC Act, 1956)

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(10 மணிநேரம்)

- (12 மணிநேரம்)

- Bachelor of Commerce (Computer Applications) (2017-18)* Karpagam Academy of Higher Education Page 3

17ENU101

ENGLISH – 1

(For all undergraduate students admitted from 2017 onwards)

| Semester I | | | |
|------------|---|---|---|
| L | T | P | C |
| 4 | - | - | 4 |

Objective

To enable learners to acquire English language skills at a faster pace.

To train learners to reflect on the literary works and communicate flexibly.

UNIT I

Prose: Google Guys (Extract) – Richard L Brandt

Poetry: The Blind Pedlar – Osbert Sitwell

Short Story: A Garden So Rich – Christie Craig

Vocabulary: Prefix, Antonyms, Sentence Completion

Grammar: Article, Adverb, Pronoun

UNIT II

Prose: Happiness 101 – Geeta Padmanabhan

Poetry: An Old Woman – Arun Kolatkar

Vocabulary: Suffix, Analogies

Grammar: Noun, Adjective

UNIT III

Prose: Structured Procrastination – John Perry

Short Story: The Umbrella Man – Roald Dahl

One-Act Play: The Boy Who Stopped Smiling – Ramu Ramanathan

Vocabulary: Synonyms, Euphemisms, Word Definitions

Grammar: Verb, Conjunction and Interjection, Indirect/Reported Speech

UNIT IV

Poetry: No Sentence – Anjum Hassan

One-Act Play: While the Auto Waits- O' Henry

Vocabulary: Words Often Confused, Anagrams

Grammar: Preposition, Voice- Active and Passive

UNIT V

Short Story: The Bird – Amar Jalil

One-Act Play: The Cellphone Epidemic – Claudia I. Haas

Vocabulary: Portmanteau Words, One Word Substitution

Grammar: Question, Pronunciation

Prescribed Text:

Rao, G. Chandralekha et al. *Spring* 2013. Emerald Publishers: Chennai.

Suggested Reading:

Shyamala, V. *English for Communication*. 2007. Emerald Publishers: Chennai

SCOPE

Financial Accounting describes the basic accounting concepts and conventions, business incomes, basics of hire purchase and installment systems, accounting for joint venture and consignment. It gives a clear picture on the basic accounting concepts to the students.

OBJECTIVES:

The objective of this paper is to help students to learn the basic concepts and conventions of accounting and basic accounting framework, to know about the final accounts of the company, and promoting students to know the various accounting systems

UNIT- I

Accounting information system: Users and their needs. Characteristics of accounting - Functions, Advantages and limitations of accounting. Branches of accounting. Bases of accounting: - Concepts and Conventions – Bases of Accounting – Accounting standards – Journal- Ledger – Subsidiary Books – Trial Balance.

UNIT- II

Business Income – Revenue Recognition – Depreciation – Methods – Straight line method – Diminishing Balance Method – Change in Method of Depreciation – Final Accounts – preparation of final accounts for non- corporate business entities

UNIT- III

Accounting for Hire-Purchase and installment system: Transactions, Journal entries and ledger accounts including Default and Repossession.

UNIT- IV

Accounting for Joint Venture-Consignment: Features, Accounting treatment in the books of the consignor and consignee. **Joint Venture:** Accounting procedures: Joint Bank Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

UNIT- V

Accounting for Partnership: Valuation of Goodwill – Calculation of Profit Sharing Ratio – Admission - Retirement

Note: Distribution of marks - 20% theory and 80% problems

Suggested Readings:

Text Book

1. Reddy and Moorthy. (2013). *Financial Accounting* Chennai. Margham Publications.

Reference Book

1. M.C.Shukla, T.S. Grewal and S.C.Gupta. (2013). *Advanced Accounts*. [Vol.-I Revised Edition] New Delhi, S. Chand & Co.
2. S.N. Maheshwari, and. S. K. Maheshwari.(2012). *Financial Accounting*. [First Edition]. New Delhi, Vikas Publishing House.
3. Deepak Sehgal. (2014). *Financial Accounting*. [4th Ed]. New Delhi, Vikas Publishing House,
4. Tulsian, P.C. (2011). *Financial Accounting*, [4th Ed]. New Delhi, S.Chand Publishing
5. Compendium of Statements and Standards of Accounting. (2012). New Delhi, The Institute of Chartered Accountants of India.

17CCU111

FINANCIAL ACCOUNTING (PRACTICAL)

| L | T | P | C |
|---|---|---|---|
| - | - | 3 | 1 |

SCOPE

Accounting is an integral part of company's financial system. However, there is more to a career in finance than Accountancy. This course aims at a holistic view of finance in company with an emphasis to other areas of Accounting, Taxation and Banking Services.

OBJECTIVES

- To provide practical knowledge on accounting practices
- To know the accounting through Tally
- In Tally we can learn how to prepare and maintaining the company's profit and loss account

TALLY – PRACTICAL LIST

1. Create a new company in integrate accounts mode and account with inventory mode
2. Create a primary and subgroups using single or multiple ledger mode.
3. Create minimum 10 ledgers using single or multiple ledgers and alter and delete any 2 ledger.
4. Create a new company, ledger and record minimum 10 transactions with out adjustment.
5. Create a new company , ledger and record minimum 10 transactions with any five adjustments and display the relevant results.
7. Enter the following voucher
 - Payment vouchers
 - Receipt
 - Purchases
 - Sales
 - Credit note
 - Debit note
 - Journals
 - Memo
 - Optional
7. Prepare trail balance for the company
8. Prepare profit and loss account and balance sheet (with minimum of any 5 adjustments)

Suggested Readings:

Reference Books :

1. Shraddha Singh, Navneet Mehra. (2015) *Tally ERP 9: Power of Simplicity* [first edition]. New Delhi, V&S Publishers.
2. Nadhani. (2013). *Tally9.2*. New Delhi, PBP Publication.
3. Rita Bhargava. (2011). *Tally 9.2*. New Delhi, Cyber media.

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|-----------------|---|-------------------|----------|----------|----------|
| | | Semester I | | | |
| 17CCU102 | INTRODUCTION TO INFORMATION TECHNOLOGY | L | T | P | C |
| | | 5 | - | - | 5 |

Scope: To equip the students with the basics of computer, operating system, software, MS Office software and internet and email. It will enable the students to use MS Office software for different documentation purposes.

Objectives:

- To know about the various concepts of information technology
- To enable the students to learn about the various functions in information technology
- To understand the various applications and information process in information technology

Unit I

Introduction to computers: definition, characteristics and limitations of computers – Components of Computer System – Elements of Computers – Hardware – Software – Input and Output devices – storage devices.

Unit II

Operating system: Operating systems – Meaning, Definition, Functions and Types of Operating Systems – Booting process – Disk Operating System: Internal and External Commands -wild card characters – Computer virus, Cryptology. Windows operating system – Desktop, Start menu, Control Panel, Windows Accessories.

Unit III

MS Office: Ms Word – Meaning – Word Processing – Meaning and Features of Word Processing – Advantages and Applications of Word Processing – Toolbars – Creating, Saving and Closing a document – Moving and copying text – Text and Paragraph formatting, Applying Bullets and Numbering.

Unit IV

Ms Excel: Meaning – Features of MS Excel – Insertion and Deletion of Worksheet – Entering and editing data in worksheet – Cell range – Formatting – Auto Fill – Formulas and its disadvantages.

MS Power Point: Meaning – Slides – Creation of Slides – Slide Sorter, Slide Show, Slide Number, Slide Design, Slide Layout, Slide Show – View Show Set up Show, Custom Animation, Slide Transition.

Unit V

Internet, E- Commerce and E-Mail: E-Commerce: Meaning, Advantages and limitations, Application of e-commerce – E-mail – Creation of e-mail Id – Group communication – Tele conferencing – Video Conferencing – File Exchange – Bandwidth – Modem – Network Topologies – Network Types LAN, MAN, WAN and their architecture – Dial Up access.

Suggested Readings:**Text Books:**

1. Roger Hunt and John Shelley. (1988) *Computer and common sense*-, [4th Edition]. New Delhi, Prentice Hall of India.

Reference Books:

1. Rajaraman V. (2013). *Introduction to Information Technology*. [2nd Edition]. New Delhi, Prentice Hall of India.
2. ITL Education Solutions Ltd. (2007). “*Introduction to Information Technology*”[5th impression].New Delhi, Darling Kindersley India (p) Ltd
3. Deepak Bharihoke.(2012).*Fundamentals of Information Technology*. [Kindle Edition].New Delhi, Excel Books
4. Dr. Madhulika Jain. (2007). *Information Technology Concepts* New Delhi, BPB Publications, ,
5. Atul Kahate. (2007). *Information Technology*. [Third Edition]. New Delhi, Tata Mc Graw Hill Company
6. Turban Rainer Potter. (2007) *Introduction to Information Technology*. [Second Edition] Asia, Wiley

17CCU112

L T P C

INTRODUCTION TO INFORMATION TECHNOLOGY (PRACTICAL)

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Scope: Microsoft office is the standard software solution for word processing, graphs, charts and presentations.

Objectives:

- To provide basic training in MS Office
- To gain the practical knowledge about the MS word and MS Excel
- To insert the slides with animation effects
- To manipulate the data base information

MS WORD

1. Type Chairman's Speech / Auditors report/ Minutes/ agenda and perform the following operations Bold, Underline, Font Size, Font Style, Background Color, text Color, Line Spacing, Spell Check, Alignment, Header and Footer, Inserting pages and page numbers, Find and replace.
2. Prepare an invitation for the College Function using Text boxes and Clip Arts
3. Design an invoice and Account Sales by using drawing tool bar, clip art, word art, symbols, borders and shading.
4. Prepare a class time table and perform the following operations
5. Inserting the table, data entry, alignment of rows and columns, inserting and deleting and change of table format.
6. Prepare a shareholders' meeting letter (notice) for 10 members using mail merge operation.
7. Prepare bio data by using wizard/ templates.

MS EXCEL

1. Prepare a mark list of your class (minimum 5 subjects) and perform the following operations
2. Data entry, total, average, result and ranking by using arithmetical, logical functions and sorting
3. Prepare final accounts (Trading Profit and Loss account and Balance Sheet) by using formula
4. Draw different types of charts (Line,. Pie, Bar) to illustrate yearwise performance of sales, purchase, profit of a company by using chart wizard.
5. Prepare a statement of Bank's customer account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions
6. Prepare a product life cycle, which should contain the following stages
7. Introduction, growth, maturity, saturation and decline

MS POWERPOINT

1. Design Presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc, and Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organisation details for five levels of hierarchy of a company using organisation chart
3. Design slides for the headline news of a popular TV channel. The presentation should contain the following transactions – Top down, Bottom up, Zoom in and Zoom out – The presentation should work in custom mode.
4. Design presentation slides about an organisation and perform frame movement by inserting clip arts to illustrate running of an image automatically
5. Design presentation slides for the seminar, lecture presentation using animation effect and perform the following operations: Creations of different slides, changing background color, font color, using word art.

MS ACCESS

1. Prepare a payroll for employee database of an organisation with the following details
 1. Employee id, employee name, date of birth, department, designation, date of appointment, basic pay, dearness allowance, , House Rent allowance and other deductions if any. Perform queries for different categories
2. Create mailing labels for student database which should include atleast three table, must have atleast 2 fields with the following details :Roll no, name, course, year, college name, university, address, phone number
3. Gather price quantity and other descriptions for five products and enter in the access table and create an invoice in the form of design view.
4. Create forms for simple table ASSETS
5. Create report for the PRODUCT database.

Reference Books

1. June Jamrich Parsons.(2013)*Practical Microsoft Office 2013* [First Edition]. Boston, Cengage learning,
2. Dr. S. V. Srinivasa Vallabhan. (2011).*Computer Application in Business*[5th edition].New Delhi, Sultan Chand and Sons

17AEC101

BUSINESS COMMUNICATION**SCOPE**

Communication is the flow of information and understanding from one person to another at the same level or at different levels. It is a process which enables management to allocate and supervise the work of the employees. The effectiveness of management largely depends upon the effectiveness of their communication.

OBJECTIVE:

To equip students to effectively acquire skills in reading, writing, comprehension and communication and also to use electronic media for business communication.

Unit I

Nature of Communication: Process of Communication, Types of Communication (Verbal & Non Verbal), Importance of Communication, Different forms of Communication; Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit II

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, Claim & Adjustment Letters and Social Correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes,

Unit III

Report Writing: Business Reports, Types, Characteristics, Importance, Elements of Structure, Process of Writing, Order of Writing, the Final Draft, and Check lists for Reports.

Unit IV

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of various types of Interviews – Public speech – Characteristics of a good Speech- Business Report Presentations.

Unit V

Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:**Text Book:**

1. Rajendra Pal Korahill, (2013). *Essentials of Business Communication* [11th Ed]. New Delhi, Sultan Chand & Sons.

Reference Books:

1. Bovee, and Thill. (2015). *Business Communication Today*. [13th Edition]. New Delhi, Pearson Education Publishing.
2. Shirley Taylor. (2012). *Communication for Business*. 7th Edition]. New Delhi, Pearson Education Publishing.
3. Locker and Kaczmarek. (2013). *Business Communication Building Critical Skills*. [7th Ed]. New Delhi, TMH
4. Leena Sen. (2007). *Communication Skills*. [2nd Edition]. New Delhi, PHI Learning

பகுதி - I தமிழ்ப் பாடத்திட்டம் (2017 - 2017)

பகுதி - I, தமிழ்

பருவம் II

17LAU201 : தமிழ் ஐந்தாம் தாள்
(ஐந்தாம் பருவம்)

(ஐந்தாம் பருவம்)

அலகு - I : ஐந்தாம் இலக்கியம்

(10 மணிநேரம்)

ஐந்தாம், ஐந்தாம் ஐந்தாம் - ஐந்தாம், ஐந்தாம், ஐந்தாம்

1. சைவம் - ஐந்தாம் - ஐந்தாம் ஐந்தாம்.

2. வைணவம் - ஐந்தாம் ஐந்தாம்: 10 ஐந்தாம்

அலகு - II : சங்க இலக்கியம் :

(25 மணிநேரம்)

ஐந்தாம் ஐந்தாம் ஐந்தாம்

அ. எட்டுத்தொகை

நற்றிணை : 1. ஐந்தாம் ஐந்தாம் - ஐந்தாம்-110

2. ஐந்தாம் ஐந்தாம் - ஐந்தாம்-130

குறுந்தொகை

: 1. ஐந்தாம் ஐந்தாம் - ஐந்தாம்- 79

2. ஐந்தாம் ஐந்தாம் - ஐந்தாம்-283

ஐங்குறுநூறு :

1. ஐந்தாம்-ஐந்தாம்: ஐந்தாம் ஐந்தாம்-171

2. ஐந்தாம் ஐந்தாம் -203

பதிற்றுப்பத்து :

1. ஐந்தாம் ஐந்தாம்-27

2. ஐந்தாம் ஐந்தாம்-90

பரிபாடல்: ஐந்தாம் ஐந்தாம்-ஐந்தாம் ஐந்தாம்:

ஐந்தாம் ஐந்தாம் ஐந்தாம்-7, ஐந்தாம் ஐந்தாம்-7,

ஐந்தாம் ஐந்தாம்-9, ஐந்தாம் ஐந்தாம்-10, ஐந்தாம்

ஐந்தாம்-11.

கலித்தொகை : 1. ஐந்தாம்-ஐந்தாம் -15

2. ஐந்தாம்-ஐந்தாம் -11

அகநானூறு : 1. ஐந்தாம் ஐந்தாம்-ஐந்தாம்-17

புறநானூறு : 1. ஐந்தாம் ஐந்தாம்-ஐந்தாம்-192

2. ஐந்தாம் ஐந்தாம் -279

ஆ). பத்துப்பாட்டு

ஐந்தாம் - பழ ஐந்தாம்

ஐந்தாம் ஐந்தாம்: ஐந்தாம் ஐந்தாம்:218-275.

ஐந்தாம் ஐந்தாம்: 287-295.

அலகு - III : காப்பியம்

(12 மணிநேரம்)

ஐந்தாம்:

ஐந்தாம் ஐந்தாம் ஐந்தாம்: (21-29) - ஐந்தாம் ஐந்தாம்:

‘ஐந்தாம் ஐந்தாம்’ ஐந்தாம் ஐந்தாம், ‘ஐந்தாம் ஐந்தாம் ஐந்தாம்’ ஐந்தாம் ஐந்தாம்.

ஐந்தாம்: (207-234) - ஐந்தாம் ஐந்தாம்

ஐந்தாம் ஐந்தாம்: ‘ஐந்தாம்’ ஐந்தாம்

ஐந்தாம், ‘ஐந்தாம்’ ஐந்தாம் ஐந்தாம்.

17ENU201- Part II - English II**(For all undergraduate students admitted from 2017 onwards)****Objective:**

To train students in acquiring proficiency in English by reading different kinds of genres in literature.

To provide aesthetic pleasure through literature.

UNIT I

Prose: The Unexpected- Robert Lynd

Poetry: The Village Schoolmaster – Oliver Goldsmith

Short Story: The Lion's Share – Arnold Bennett

Vocabulary: Homonyms

Grammar: Irregular Verb

UNIT II

Prose: Travel by Train – J. B. Priestley

Poetry: The Gift of India – Sarojini Naidu

Grammar: Sentence pattern

UNIT III

Prose: Women's Education is Almost More Important than the Education of Boys and Men – Indira Gandhi

Short Story: The Necklace – Guy De Maupassant

One-Act Play: The Referee – W.H. Andrews and Geoffrey Dearmer

Vocabulary: Similes

Grammar: Discourse Markers

UNIT IV

Poetry: Ozymandias – P.B. Shelley

One-Act Play: The Pot of Broth- W.B. Yeats

Vocabulary: Collective Noun

Grammar: Correction of Sentences

UNIT V

Short Story: The Silver Butterfly– Pearl S. Buck

One-Act Play: The Bear – Anton Chekov

Vocabulary: Acronym

Grammar: Question Tag

Prescribed Text:

Wings of Communication 2014. Board of Directors. Emerald Publishers: Chennai

Suggested Reading:

Syamala, V. *English for Communication*. 2007. Emerald Publishers: Chennai.

17CCU201

BUSINESS LAW

SCOPE

Business Law represents the understanding of the essential elements of Indian contract Act, including formation, termination, current issues and challenges. This paper educates the knowledge includes Limited liability Partnership Act and Negotiable Instruments Act.

OBJECTIVE: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Unit I

The Indian Contract Act, 1872: General Principles of Contract- Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual capacity, Free Consent, Legality of objects- Void Agreements- Discharge of a Contract – Modes of discharge, Breach and Remedies against breach of Contract- Contingent contracts- Quasi – Contracts.

Unit II

The Indian Contract Act, 1872: Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-The Sale of Goods Act, 1930 - Contract of sale, Meaning and difference between sale and agreement to sell-Conditions and warranties- Transfer of ownership in goods including sale by a non-owner- Performance of contract of sale- Unpaid seller – Meaning, Rights of an unpaid seller against the goods and the buyer.

Unit III

Partnership Laws: The Partnership Act, 1932- Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

Unit IV

The Limited Liability Partnership Act, 2008: Salient Features of LLP- Differences between LLP and Partnership, LLP and Company- LLP Agreement,- Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship.

Unit V

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements- Crossing of Cheque-Bouncing of Cheque

Suggested Readings:

Text Book:

1. Kapoor N.D.(2014). *Elements of Mercantile Law*. New Delhi, S.Chand & Co,

Reference Books:

1. M.C. Kuchhal, and Vivek Kuchhal. (2013). *Business Law*, New Delhi, Vikas Publishing House.
2. SN Maheshwari and SK Maheshwari. (2011). *Business Law*. New Delhi, National Publishing House.
3. Agarwal, S K, (2005). *Business Law*. New Delhi, Galgotia Publishers Company.
4. P C Tulsian and Bharat Tulsian. (2000), *Business Law*, New Delhi, McGraw Hill Education
5. Sharma, J.P. and Sunaina Kanojia. (2011). *Business Laws*. New Delhi, Abe Books Pvt. Ltd.,.

Scope:

Business law has been adequately dealt with, taking into consideration their applicability to day – to –day events in life. The study the cases is bound to sharpen the reasoning ability, arguing skill and decision making capacity of the students.

Objectives:

- Helps to acquire in depth knowledge in Indian Contract Act
- Helps the students to get more knowledge on basics of Partnership Act
- Helps to provide enough knowledge on Negotiable Instrument Act

List of Practical

1. Prepare a presentation on offer and acceptance of Contract
2. A Contract is void without Consideration – Give a Presentation
3. Discuss in group on the following
 - a. unlawful agreements
 - b. Contractual Capacity
 - c. Breach of contract
 - d. Remedies for Breach of Contract
 - e. Contract of sale
 - f. Conditions and Warranties
4. Design Presentation slides on the following topics
 - a. Registration of a Partnership firm
 - b. Rights and Duties of Partner
 - c. Implied Authority of partner
 - d. Mode of dissolution of Partner
 - e. Limited Liability partnership agreement
 - f. Incorporation by Registration
 - g. Incorporation Document
 - h. Partners and their relations

5. Design Slides on negotiable instruments

- a. Essential requisites of Negotiable Instruments
- b. Promissory Note
- c. Bill of Exchange
- d. Cheque
- e. Holder in due course
- f. Negotiation
- g. Types of Endorsement
- h. Crossing of Cheque

Note: Record note to be submitted and Viva-voce will be conducted.

Suggested Readings:

Text Book:

1. Dr. M. R. Sreenivasan. (2013). *Business Law* [Fifth Revised and Enlarged Edition] Chennai, Margham Publications.
2. Kapoor N.D.(2014). *Elements of Mercantile Law*. New Delhi., S.Chand & Co,

Reference Books:

- 1 .M.C. Kuchhal, and Vivek Kuchhal. (2013). *Business Law*, New Delhi, Vikas Publishing House.
2. SN Maheshwari and SK Maheshwari. (2011). *Business Law*. New Delhi, National Publishing House.
3. Agarwal, S K, (2005). *Business Law*. New Delhi, Galgotia Publishers Company.
4. P C Tulsian and Bharat Tulsian. (2000), *Business Law*, New Delhi, McGraw Hill Education

Scope: Business Mathematics and Statistics represents the understanding of essentials of matrices and basics of Mathematics of Finance, Differential calculus, Uni- variate analysis and bi-variate analysis. It is also explains the time based data, Index numbers and Time series analysis.

Objective: The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

UNIT- I: Matrices & Basic Mathematics of Finance

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of Matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest – Nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

UNIT-II: Differential Calculus

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

UNIT-III: Uni-variate Analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

UNIT-IV: Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Unit V: Time-based Data: Index Numbers and Time-Series Analysis

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares

Suggested Readings:

Text Books

1. N. D. Vohra.(2013) *Business Mathematics and Statistics*. [Reprint]. New Delhi, McGraw Hill Education (India) Pvt Ltd.

Reference Books

1. Mizrahi and John Sullivan. (2013). *Mathematics for Business and Social Sciences* [7th Edition] India, Wiley and Sons.
2. Budnick, P. (2011). *Applied Mathematics*. [4th Edition]. New Delhi, McGraw Hill Publishing Co.
- 3.. J.K. Thukral. (2011). *Mathematics for Business Studies* [15th Edition]. Chennai, Mayur Publications
- 4..J. K. Singh. (2010). *Business Mathematics*. New Delhi, Himalaya Publishing House.
5. J. K. Sharma. (2013). *Business Statistics*[3rd Edition]. New Delhi, Pearson Education..
7. S.P. Gupta and Archana Gupta. (2013). *Elementary Statistics*. [7th Edition] New Delhi, Sultan Chand and Sons.
7. Richard Levin and David S. Rubin. (2015). *Statistics for Management*[7th Edition] New Delhi, Prentice Hall of India,.
8. M.R. Spiegel. (2013). *Theory and Problems of Statistics* [4th Edition] New Delhi,., McGraw Hill Publishing Co.

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SCOPE

The study creates awareness among the people to know about various renewable and nonrenewable resources of the region, enables environmentally literate citizens (by knowing the environmental acts, rights, rules, legislation, etc.) to make appropriate judgments and decisions for the protection and improvement of the earth.

OBJECTIVES

- Creating the awareness about environmental problems among people.
- Developing an attitude of concern for the environment.
- Motivating public to participate in environment protection and improvement.

UNIT I:

Environment Definition, scope and importance, components, Ecosystem Definition, Concept, Scope, importance, Structure and functions of ecosystem. Energy flow, Ecological succession Food chains and food webs. Classification of ecosystem.

UNIT II

Natural Resources - Renewable and Non-renewable Resources: Natural resources and associated problems. Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources : Use and over-utilization, exploitation. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles. Ill-effects of fire works.

UNIT III

Biodiversity and Its Conservation: Introduction, definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

Unit IV

Environmental Pollution - Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution , Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role

of an individual in prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

UNIT V:

Social Issues and the Environment: From unsustainable to sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness. Population growth, variation among nations. Population explosion—Family Welfare Programme. Environment and human health. Human rights. Value education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in environment and human health.

SUGGESTED READINGS

T1: Tripathy.S.N. and Sunakar Panda. 2004. Fundamentals of Environmental Studies; 2nd Edition, Vrianda Publications Private Ltd., New Delhi.

T2: Arvind Kumar, 2004. A Textbook of Environmental Science; APH Publishing Corporation, New Delhi.

T3: P.S.Verma, V.K.Agarwal. 2001. Environmental Biology (Principles of Ecology); S.Chand and Company Ltd., New Delhi.

T4: Anubha Kaushik, C.P.Kaushik, 2004. Perspectives in Environmental Studies, New Age International Pvt. Ltd. Publications, New Delhi.

R1: Singh, M.P., B.S. Singh and Soma S. Dey, 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, Delhi.

R2: Daniel B.Botkin and Edward A. Keller. 1995. Environmental Science, John Wiley and Sons, Inc., New York.

R3: Uberoi, N.K., 2005. Environmental Studies, Excel Books Publications, New Delhi, India.

(For all undergraduate students admitted from 2017 onwards)

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Objective: To develop confidence to respond in English during situations where the use of English is imperative.

To develop fluency in actual conversation in the English language.

UNIT I: Listening

Listening and its types, Basic Listening Lessons, Critical Listening Lessons, Advanced Listening Lessons, and Note Taking

UNIT II: Speaking

Basics of speaking, Regular English, Business English, Interview English, and Travel English

UNIT III: Reading

Reading and its purposes, Types of Reading, Reading Techniques, Reading Comprehension, Note Making

UNIT IV: Writing

Writing defined, Types of Writing, Components of Writing, Writing Contexts, Language and Style with accordance to the contexts

UNIT V: Vocabulary Enrichment

Synonyms, Antonyms, Homonyms, Phrasal Verbs, Idioms and Phrases, One Word Substitutes, and Affixes

Suggested Reading:

Learning to Learn: Study Skills in English Cambridge, 2015

Advanced Skills; Simon Harenas – CUP. 2015

Business Results, Woodward, OUP. 2015

Function in English. Jonathan Middlemiss et al, OUP

SCOPE

Corporate Accounting describes the basic accounting of Issue of shares and debentures, preparation of final accounts of companies, procedure for amalgamation and preparation of accounts for banking and insurance companies.

OBJECTIVES:

- To enable the students to acquire the basic knowledge of the corporate accounting
- To make the students to learn the techniques of preparing the financial statements.

UNIT-I

Accounting for Share Capital and Debentures: Issue, forfeiture and reissue of forfeited shares - concept & process of book building - Issue of rights and bonus shares - Buyback of shares - Redemption of preference shares Issue and Redemption of Debentures

UNIT-II

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities – excluding calculation of managerial remuneration - Disposal of company profits. **Valuation of Goodwill and Valuation of Shares:** Concepts and calculation: simple problem only

UNIT- III

Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter- company holdings). Internal reconstruction - concepts and accounting treatment (excluding scheme of reconstruction)

UNIT- IV

Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company - Relevant provisions of Accounting Standard: 21 (ICAI).

UNIT-V

Accounts of Banking Companies: Difference between balance sheet of banking and non-banking companies - Prudential norms - Asset structure of a commercial bank - Non-performing assets (NPA).

Suggested Readings:

Text Book:

1. Reddy & Moorthy. (2012) *Corporate Accounting*. [Vol. 1] Chennai , Margham Publications,

Reference Books

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. (2013) *Advanced Accounts*. [Vol.-II. – Revised Edition]. New Delhi, S. Chand & Co.
2. S.N. Maheshwari, and S. K. Maheshwari. (2013) *Corporate Accounting* [5th Edition] New Delhi, Vikas Publishing House.
3. V.K. Goyal and Ruchi Goyal. (2007) *Corporate Accounting*. [3rd Edition] New Delhi,. PHI Learning.
4. Jain, S.P. and K.L. Narang. (2014) *Corporate Accounting*. [Vol – II] New Delhi, Kalyani Publishers,.
5. P. C. Tulsian and Bharat Tulsian. (2017), *Corporate Accounting*. [11th Edition] New Delhi, S.Chand.

17CCU311

CORPORATE ACCOUNTING (PRACTICAL)

Scope

Corporate Accounting describes the basic accounting procedures and application of respective accounting standards for Amalgamation of companies, accounting for holding companies and parent companies, shares and debentures.

Objectives:

- To enable the students to acquire the basic knowledge on the application of accounting standards for amalgamation
- To make the students to learn the techniques and application of accounting standards in the preparation of financial statements

List of Practical

1. Prepare Format and Procedure of Amalgamation Companies as per Accounting
2. Prepare Format and Procedure of Accounting for Holding Companies and parent Companies as per Accounting Standard 21
3. Prepare the procedure for valuation of Goodwill of companies under Accounting Standard 37.
4. Financial Reporting Standard (FRS) 10 – Valuation of Goodwill
5. Prepare final Accounts of Companies as per Accounting Standard
7. Accounting standard for Share
7. Accounting Standards for Debenture

Note: Record note to be submitted and Viva-voce will be conducted.

Suggested Readings:

Text Book:

1. Reddy & Moorthy. (2012) *Corporate Accounting*. [Vol. 1] Chennai , Margham Publications,

Reference Books

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. (2013) *Advanced Accounts*. [Vol.-II. – Revised Edition]. New Delhi, S. Chand & Co.
2. S.N. Maheshwari, and S. K. Maheshwari. (2013) *Corporate Accounting* [5th Edition] New Delhi, Vikas Publishing House.
3. V.K. Goyal and Ruchi Goyal. (2007) *Corporate Accounting*. [3rd Edition] New Delhi,. PHI Learning.
4. Jain, S.P. and K.L. Narang. (2014) *Corporate Accounting*. [Vol – II] New Delhi, Kalyani Publishers,.
5. P. C. Tulsian and Bharat Tulsian. (2017), *Corporate Accounting*. [11th Edition] New Delhi., S.Chand.

Scope : Object Oriented Programming with C++ represents to understand the basic principles underlying the object oriented programming, tokens, Expressions and control structures, Classes and Objects, Operator overloading and Pointers and virtual functions.

Objectives:

- To enriches the knowledge of students on the applicability of oops concepts with the helps of C++.
- To promote the knowledge of oops concepts through C++ and enable the student should be able to construct an application with C++.

UNIT I

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

UNIT II

Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers – Basic & User – Defined Data Types – Operators in C++ - Operator Over Loading – Operator Precedence – Control Structures – Functions in C++ - The Main Function – Function Prototyping – Call By Reference – Return By Reference – In Line Functions – Function Over Loading – Friend and Virtual Functions.

UNIT III

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

UNIT IV

Operator Over Loading -Type Conversion – Introduction – Defining Operator Over Loading – Over Loading Unary & Binary Operators – Over Loading Binary Operators using Friends – Manipulation of String Using Operators – Rules for Over Loading Operators – Types – Conversions – Inheritance – Extending Classes – Defining Derived Classes – Single, Multi Level Multiple, Hierarchical & Hybrid Inheritance – Virtual Base Classes – Abstract Classes.

UNIT V

Pointers, Virtual Functions & Polymorphism – Pointers to Object - Pointers to Derived Classes – Virtual Functions .Working with Files – Classes for File Stream Operations – Opening and Closing a File – File Pointers & their Manipulations - Sequential I/O Operations.

Suggested Readings:

Text Book:

1. E.Balagurusamy (2013) *Object Oriented Programming With C++* [7th Edition] New Delhi, Tata Mcgraw Hill Publishing Company Ltd, ,

Reference Books :

1. K.R Venu Gopal, Raj Kumar, T.Ravishankar (1998). *Master In C++*”. New Delhi, Tata Mcgraw Hill Publishing Company Ltd
2. D.Ravichandran. (2010) *Programming with C++* [3rd Edition]. New Delhi, Tata Mcgraw Hill Publishing Company Ltd,2010,.

Scope: To enable the students to tackle complex programming problems, making good use of the object oriented programming paradigm to simplify the design and implementation process.

Objectives :

- To gain the practical knowledge on C++
- To design and implement the C++ programmes for classes operator overloading and inheritance
- To perform I/O operations on file concepts

Object and Classes

1. Create an class to implement the data structure STACK . Write a constructor to initialize the top of the STACK to zero. Write a member function PUSH () to insert an element and a member function POP () to delete an element. Check for over flow and under flow conditions
2. Create a class ARITH which consists of FLOAT and an INTEGER variable. Write member function ADD () SUB (), MUL (), DIV () MOD () to perform addition, subtraction, multiplication, division and modulus respectively. Write member functions to get and display MAT () object values.

Operator Overloading

3. Create a class “MAT” as a 2D matrix and R, C represents rows and columns of the matrix. Overload the operators +-* to add, subtract, multiply 2 matrices. Write member functions to get and display MAT () object values.
4. Create a class STRING. Write member function to initialise to get and display strings. Overload the operator + to concatenate two strings, == to compare 2 string and a member function to find the length of the strings.

Inheritance

5. Create a class which consist of EMPLOYEE details like eno, ename, dept, basic salary and grade. Write member function to get and display them. Derive a class PAY from the above class and write

member function to calculate DA, HRA, PF depending on the grade and display the payslip in a neat format using console I/O.

6. Create a class SHAPE which consist of two virtual functions CAL_Area () and CAL_Perimeter () to calculate area and perimeter of various figures . Derive 3 classes SQUARE, RECTANGLE, TRIANGLE from the class SHAPE and calculate area and perimeter of each separately and display the result.

7. Create two classes, which consist of two private variables, one integer and one float variable in each class. Write member functions to get and display them. Write FRIEND function common to both classes which takes the object of the above two classes as arguments and the integer and float values of both the objects separately and display the results.

Console I/O

8. Write a user defined function USERFUN () which has the formatting commands like setw(), showpos(), precision (). Write a programme which prints a multiplication table and uses userfun() for formatting.

Files

9. Write a program to perform insertion, deletion and updation using files

10. Write a program which takes a file as arguments and copies into another file with line numbers using Command Line Arguments.

Suggested Readings :

Reference Books :

1. E.Balagurusamy (2013) “*Object Oriented Programming With C++*”[7th Edition]. New Delhi, Tata Mcgraw Hill Publishing Company Ltd, ,
2. Ashok N. Kamthane. (2013).*Object oriented Programming with ANSI and Turbo C++*. New Delhi, Pearson Education.
3. Chandra B. (2013) . *OOPS using C++*[2nd Edition]. New Delhi, Narosa Publishing House
4. Yashavant Kanetkar.(2013) *Let Us C++* [2nd Edition]. New Delhi, BPB Publication
5. John R . Hubbard. (2007). *Programming with C++*[2nd Edition]. New Delhi, Tata Mcgraw Hill Publishers.

17CCU303 A

COMPANY LAW**SCOPE**

Company Law gives the fundamental knowledge and exposure of the Company's Act. This paper impart the knowledge on procedure for formation of companies and board of directors, their qualification and disqualification, writing of minutes and agenda and qualities of company secretary

OBJECTIVE:

- The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

UNIT I

Introduction – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies-; formation of company-

UNIT II

Documents – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

UNIT III

Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, conduct of meetings, Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Corporate Social Responsibility Committee.

UNIT IV

Dividends, Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT V

Winding Up - Concept and modes of Winding Up. **Insider-Trading, Whistle-Blowing** – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.

Suggested Readings :

Text Book:

1. Kapoor N.D. (2009) *Elements of Mercantile Law*. [4th Edition] New Delhi, S.Chand & Co.

Reference Books:

1. M.C. Kuchhal, and Vivek Kuchhal,(2014) *Business Law*[4th Edition] New Delhi, Vikas Publishing House.
2. S.N. Maheshwari and SK Maheshwari (2011). *Business Law*, New Delhi, National Publishing House.
3. Aggarwal S K, (2005). *Business Law*. New Delhi, Galgotia Publishers Company.
4. P C Tulsian and Bharat Tulsian,(2000) *Business Law*. New Delhi, McGraw Hill Education
5. Sharma, J.P. and Sunaina Kanojia (2011) *Business Laws*. New Delhi, Ane Books Pvt. Ltd.

SCOPE

Retail management has become one of the fastest growing careers in the industry with the tremendous growth in the economy. Retail market of India is the most attractive and emerging market in the world. In the past years, it has demanded more number of trained professionals in this field. It strives to create a new generation of smart retail professional of International caliber.

OBJECTIVE

Introduce retailing and its evaluation in the Indian and Global markets

Exposure to customer relationship management and its operations in retailing

Provide exposure and skills to establish service operations and marketing channel systems

UNIT- 1: INTRODUCTION TO RETAIL BUSINESS

Retail Functions – Rise of Retailing – Consumerism – challenges – Consumer Proximity – Technology – Rise of Retailing in India – Key Markets – FDI in retail – Challenges in India – New Entrants – Emerging Sectors – Suppliers and buyers Rivalry

UNIT-2: EVALUATION OF RETAILING

Theories – Retail lifecycle – Business Models – Ownership – Merchandise offered , Franchise, Non Store, Direct Marketing – Tele, Vending Machines, Kiosks, Cash and Carry Global Experience – Brand Management.

UNIT- 3: RETAIL OPERATIONS

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan Method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

UNIT- 4: RETAIL MARKETING MIX

Introduction -Product: Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing : Influencing factors – approaches to pricing – price

sensitivity - Value pricing – Markdown pricing. Place : Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion : Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal Methods.

UNIT-5: IMPACT OF INFORMATION TECHNOLOGY IN RETAILING.

Non store retailing (e-retailing) - The impact of Information Technology in retailing – Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing.

Suggested Readings:

Text Book:

1. Pradhan Swapna. (2013). *Retail Management: Text and Cases* [4th Edition]. New Delhi, Tata Mcgraw Hill Education
2. J.N. Jain & P.P. Singh, *Modern Retail Management*. New Delhi, Deep & Deep Publications.

REFERENCE BOOKS

1. Suja Nair. (2007) *Retail Management*. [First Edition]. New Delhi, Himalaya Publishing House
2. Karthic. (2007). *Retail Management*, [First Edition]. New Delhi, Himalaya Publishing House
3. Barry Bermans and Joel Evans. *Retail Management – A Strategic Approach*. [8th edition] New Delhi, Prentice Hall of India.
6. A.J.Lamba, (2003.) *The Art of Retailing*[1st edition]. New Delhi, Tata McGraw Hill.
7. Swapna Pradhan. (2008) *Retailing Management*[2nd Ed]. New Delhi, Tata McGraw Hill
8. Levy & Weitz (2002). *Retail Management* [5th Ed] New Delhi, Tata McGraw Hill

17ENU401

ENGLISH IV (THEORY & PRACTICAL)

L T P C

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(Communication Lab/BEC/IELT) EC-4

(For all undergraduate students admitted from 2017 onwards)

Objective:

To train students in understanding the concepts of communication.

To train students in developing their written communication and presentation skills.

UNIT I: Integrated Skills

Development of speaking, listening and grammar skills.

UNIT II: Advanced Reading Skills

Outcomes include improved reading speed, increased reading fluency and increased vocabulary.

UNIT III: Advanced Writing Skills

Planning and writing complex tasks

UNIT IV: News and World Affairs

Newspapers, magazines, the Internet, TV and radio are used to develop listening, reading and discussion skills.

UNIT V: Project Work

The class works together to write and produce a group project. This class is particularly useful for building confidence in using English and improving pronunciation.

Suggested Reading:

In Business; CUP

Oxford Handbook of Writing: St. Martins handbook of Writing

Sound Business. Julian Treasure OUP

17CCU401

COST ACCOUNTING**SCOPE**

It deals with the collection and analysis of expenses, the measurement of production of the different products at the different stages of manufacture and the linking up of production with the expenses. In fact, the varying procedures for the collection of expenses give rise to the different systems of costing as Historical or Actual Costs, Estimated Costs, Standard Costs etc.

OBJECTIVES:

- To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

UNIT-I

Introduction : Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization- Preparation of Cost Sheet

UNIT- II

Elements of Cost: Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.

UNIT-III

Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

UNIT- IV

Elements of Cost: Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

UNIT- V

Methods of Costing: Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Suggested Readings:

Text Books

1. **S.P. Jain and KL. Narang.** (2013) *Cost Accounting* New Delhi, Kalyani Publishers.

Reference Books

1. Jawahar Lal (2013). *Cost Accounting* [5th Edition]. New Delhi, Tata McGraw Hill
2. Arora, M.N(2009). *Cost Accounting Principles and Practice* [10th Ed]. New Delhi, Vikas Publishing House.
3. Maheshwari, S.N. and S.N. Mittal. (2013). *Cost Accounting: Theory and Problems* [27th Edition]. New Delhi, Shri Mahavir Book Depot,., ,
4. Iyengar, S.P.(2013) *Cost Accounting*. [10th edition]. New Delhi, Sultan Chand & Sons

Scope:

Computerized Accounting using Tally for the maintenance of materials, stock is the order of the day. Stock maintenance and stock issue procedure using computer is very helpful to students to enhance their knowledge on the part of accounting.

Objectives:

- To provide practical knowledge on accounting practices
- To know the accounting through Tally
- In Tally we can learn how to prepare and maintaining the company's stock

List of Programs

The following are the list of practical

1. Prepare inventory statements using (calculate inventory using all methods)
FIFO
LIFO
Simple Average Method
Weighted Average Method
2. Prepare bank reconciliation statement
3. Prepare the following ratio analysis
Financial ratio
Operating ratio
Investment ratio
4. Prepare the following
Cash flow statement
Fund flow statement
5. Create stock and stock groups
6. Create stock group and stock items and enter the vouchers
7. Preparation of reports for the following
Profit & loss a/c
Balance sheet
Bank reconciliation statement
Ledgers
Ratio analysis
8. Back up and restore the company information

Suggested Readings**Reference Books :**

1. Shraddha Singh, Navneet Mehra (2010) "Tally ERP 9: Power of Simplicity".
2. Nadhani. 2013. *Tally9.2*. New Delhi, PBP Publication.
3. Rita Bhargava. 2011. *Tally 9.2*. New Delhi. Cyber the Publication.

17CCU402

DATABASE MANAGEMENT SYSTEMS

SCOPE: Database Management System enables to students to understand the basis of data structures, query language, Relational Models and SQL. This helps to understand the database management and storage in the phase of software development.

OBJECTIVES:

- To enable the students to learn the data base operations and process
- On success understand management and implementation issues pertinent to databases in public and private organizations
- Understand the database development process and technology
- Understand structured query languages (SQL)

UNIT-I

Purpose of Database - Overall System Structure - Entity Relationship Model -Mapping Constraints - Keys - E-R Diagrams.

UNIT- II

Relational Model - Structure - Formal Query Language - Relational Algebra - Tuple and Domain Relational Calculus.

UNIT- III

Structured Query Language - Basic Structure - Set Operations - Aggregate Functions - Date, Numeric, and Character Functions - Nested Sub queries -Modification Of Databases - Joined Relations-DDL - Embedded SQL.

UNIT- IV

Relational Database Design - Pitfalls - Normalisation Using Functional Dependencies - First Normal Form-Second Normal Form-Third Normal Form-Fourth Normal Form And BCNF.

UNIT- V

Oracle - Introduction - SQL (DDL,DML, DCL Commands) - Integrity Constraints - PL/SQL - PL/SQL Block - procedure, function - Cursor management - Triggers - Exception Handling.

Suggested Readings:

Text Book

1. Abraham Silber Sehatz, Henry F. Korth & S. Sudharasan. (2010) , *Database System Concepts*[7th Edition]. New Delhi, Tata McGraw Hill Mc Graw Hill Publication.

Reference Books

1. Singh. (2011) *Database systems: Concepts, Design & Applications*, [2nd Edition]. New Delhi, Pearson Education.
2. Gerald V.Post. (2011). *DBMS-Designing And Business Applications* [5th Edition] New Delhi, Tata McGraw Hill
3. Michael Abbey And Michael.J.Core.(2008). *Oracle- A Beginners guide* [4th Edition] New Delhi, Tata McGraw Hill.

17CCU412 DATABASE MANAGEMENT SYSTEM -PRACTICAL

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SCOPE

- It deals with understanding the practical knowledge of database system.
- It enables students to gain in-depth understanding of various key issues pertinent to the management and development of database applications.

OBJECTIVES

- Acquire the skills in SQL
- To Design and develop the real life database applications for the given scenario

1. Create Table Company with the following fields and insert the values for 10 employees

| Field Name | Field Type | Field size |
|-----------------------|------------|------------------|
| Company name | Character | 15 |
| Proprietor | Character | 15 |
| Address | Character | 25 |
| Supplier name | Character | 15 |
| Number of employees - | Character | 4 |
| GP Percent | number | 6 decimal places |

Queries

- a) Display all the records of the company, which are in ascending order of GP percent
- b) Display the name of the company whose GP percent is greater than 20 and order by GP percent
- c) Display the details of the company having the employee ranging from 300 to 1000
- d) Display the name of the company whose supplier's name is as the data's

2. Create table named Employee with the following fields and insert the values

| Field name | Field Type | Field Size |
|---------------|------------|------------|
| Employee name | character | 15 |
| Employee Code | number | 6 |

| | | |
|-----------------|-----------|----------------------------|
| Address | Character | 25 |
| Designation | Character | 15 |
| Grade | Character | 1 |
| Date of joining | Date | - |
| Salary | number | 10 with two decimal places |

Queries:

- Display the name of the employee whose salary is greater than Rs. 10000
- Display the details of employee in ascending order according to employee code
- Display the total salary of the employee whose grade is 'A'
- Display the details of employees earning the highest salary
- Display the name of the employee who earn more than 'Ravi'

3. Create table named student with the following fields and insert the values

| Field name | Field Type | Field Size |
|-----------------|------------|-------------------------|
| Student name | character | 15 |
| Gender | Character | 6 |
| Roll No | Character | 10 |
| Department name | Character | 15 |
| Address | Character | 25 |
| Percent | number | 4 with 2 decimal places |

Queries

- Calculate the average percentage of the students
- Display the name of the student whose percentage is greater than 80
- Display the detail of the students who got the highest percentage
- Display the details of the student whose percentage is between 50 and 70
- Display the details whose percentage is greater than the percentage of roll no = 12CA01

4. Create table named Product with the following fields and insert the values

| Field name | Field Type | Field Size |
|------------|------------|------------|
|------------|------------|------------|

| | | |
|-----------------|-----------|------------------|
| Product number | number | 6 |
| Product name | Character | 15 |
| Unit of measure | Character | 15 |
| Quantity | number | 6 decimal places |
| Total Amount | number | 8 decimal places |

Queries

- Using update statement calculate the amount and then record
- Select the records whose unit of measure is KG
- Select the record whose quantity is greater than 10 and less than or equal to 20
- Calculate the number of record whose unit price is greater than 50 with count operation

5. Create table payroll with the following fields and insert the values

| Field name | Field Type | Field Size |
|-----------------|------------|-------------------------|
| Employee number | number | 8 |
| Employee name | Character | 8 |
| Department | Character | 10 |
| Basic Pay | number | 8 with 2 decimal places |
| HRA | number | 6 with 2 decimal places |
| DA | number | 6 with 2 decimal places |
| PF | number | 6 with 2 decimal places |
| NET PAY | number | 8 with 2 decimal places |

Queries

- Update the record to calculate the net pay
- Arrange the record of employee in ascending order to their net pay
- Display the details of the employee whose department is sales
- Select the details of employee whose HRA greater than or equal to 1000 and DA ≤ 900
- Select the record in descending order

7. Create table Deposit and Loan with the following fields

| Field name | Field Type | Field Size |
|----------------|------------|------------|
| Account | Varchar | 6 |
| Branch name | Varchar | 15 |
| Customer name | Varchar | 20 |
| Balance Amount | Varchar | 10 |
| Loan | Varchar | 6 |
| Loan Amount | Varchar | 6 |

Queries

- Find the number of loan with amount between 10000 and 50000
- List in the alphabetical order the name of all customers who have a loan of the Coimbatore branch
- Find the average account balance of the Coimbatore branch
- Update deposit to add interest at 5% to the balance
- Arrange the record in descending order of the loan amount
- Find the maximum loan amount
- Find the total amount of deposit in Erode branch

Reference:

- Abbey Michael (2008), *Oracle 8* [4th Edition]. New Delhi, Tata Mc Graw Hill Publishing.
- Kevin Loney (2008) *Oracle 9i Complete Reference* , First Edition Mc Graw Hill Publishing Company, New Delhi
- Brown Bradley. (2000). *Oracle8i* [2nd Edition] New Delhi, Tata Mc Graw Hill Publishing
- Dorsey Paul. (2007). *Oracle Designer 2007* [7th Edition]. New Delhi, Mc Graw Hill Publishing.

SCOPE

This course provides the knowledge about the provisions of income Tax Act. Basis of charge explains the residential status of an individual, HUF and all other persons. It gives the clear idea about the computation of total income such as income from salary, income from house property, profits and gains of business or profession, capital gain and income from other sources and filing of income tax returns.

OBJECTIVE: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1971 and the relevant Rules.

UNIT- I

Introduction: Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) **Residential status;** Scope of total income on the basis of residential status-Exempted income under section 10

UNIT- II

Computation of Income under different heads-1: Income from Salaries; Income from house property

UNIT-III

Computation of Income under different heads-2: Profits and gains of business or profession; Capital gains; Income from other sources

UNIT- IV

Computation of Total Income and Tax Liability: Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross

total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

UNIT-V

Preparation of Return of Income: Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested Readings :

Text Book

1. Gaur and Narag.(2017). *Income Tax Law and Practice* [44th Edition]. Luthiana, Kalyani Publisher.

References book:

1. Singhanian, Vinod K. and Monica Singhanian (2017). *Students' Guide to Income Tax*[54th Edition, University Edition]. New Delhi, Taxmann Publications Pvt. Ltd
2. Ahuja, Girish and Ravi Gupta (2017). *Systematic Approach to Income Tax* [35thEdition]. New Delhi, Bharat Law House.

SCOPE

Times are really quite exciting an ever increasing plethora of events followed the global financial crisis. With globalization and innovation in the financial markets at its peak - it is very essential to study the market risks and requirements. With global trade and finance getting more dynamic day by day, the India stock market is not far behind to experience these developments.

OBJECTIVE:

This paper intends to provide basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

UNIT- I

Investing Fundamentals: Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the Market participants, Trading of Securities, Security market Indices. Sources of Financial Information. Stock Exchanges in India: BSE, NSE, MCX. Buying and Selling of Stocks: Using brokerage and analysts' recommendations. Use of Limit order and Market order.

UNIT- II

Stock Analysis and Valuation: Online Trading of Stocks. Understanding Stock Quotations, Types and Placing of Order. Risk: its Valuation and Mitigation, Analysis of the company: financial characteristics (as explained by Ratio analysis, Future prospects of the company, Assessing quality of management using Financial and Non-Financial data, Balance Sheet and Quarterly results, Cash flows and Capital Structure).

UNIT- III

Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging,

UNIT- IV

Investing in Mutual Funds:Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

UNIT- V:

Share price indices: need, importance, compiling and their interpretation. Derivative Trading: Meaning, importance, Methods of trading. Types of traders, specification of derivative contracts and Derivative market in India. Options: Types, option trading, margin. Future: Futures contracts, future market and trading. Swaps: mechanics and valuation.

Suggested Readings :

Text Book:

1. Chandra, Prasanna (2008). *Investment Analysis and Portfolio Management* [3rd Edition]. New Delhi, Tata McGraw Hill

Reference Book:

1. Gitman and Joehnk.(2014). *Fundamentals of Investing* [12th Edition]. New Delhi, Pearson Publications.
2. Madura, Jeff. (2014). *Personal Finance*, [5th Edition] New Delhi, Pearson Publications
3. Damodaran, Aswath (2012). *Investment Valuation: Tool and Techniques for Determining the Value of Any Asset* [3rd Edition]. India, Wiley Finance
4. Bodie, Alex, Marcus and Mohanty. (2010). *Investments* [9th Edition]. New Delhi, McGraw Hill.
5. Hirt and Block. (2010). *Fundamentals of Investment Management*. [9th Edition]. New Delhi, McGraw Hill
6. Pandiyan, Punithavathy (2009). *Security Analysis and Portfolio Management* [1st Ed]. New Delhi, Vikas Publications.

17CCU501A SOFTWARE DEVELOPMENT WITH VISUAL BASIC

SCOPE : Software Development with Visual Basic enables the students to understand the basis of VB application, Variables, Active Data Object, and the aspects of reporting. This helps to understand the phases of software development

OBJECTIVES:

- To enable the students to develop a front end tool for customer interaction in business.
- To make the student to develop an application using Visual Basic.

UNIT- I

Introduction to VB – steps in VB application – Project Explorer Window – Property Window – Form Layout – Code Window – Event driven programming – Working with Forms.

UNIT-II

Variables – Constants – Literals – Data Types – Operators – Sub routine and Functions Programme Flow Control – String function – Numeric function – Date function.

UNIT-III

Pointers – Label – Frame – Check Box – Compo Box – Scroll Bar – Timer – Shape and Line Control - Command Button – List Box - Image Box - Picture Box – text Box – SDI and MDI form – Data Grid - Flex Grid – Menus – Dialog Boxes.

UNIT-IV

DAO – Creating a Data base – Types of Record set – ActiveX Data Object (ADO).

UNIT- V

Data Report: Data Environment – Designer – Connection object – Command object – Data Report control – Sections of Report designer. Case Study: Automated system for student mark list – Automated system for Railway reservation.

Suggested Readings:

Text Book:

1. Gary Cornell. (2005). *Visual Basic 7 from the Ground up* [3rd Edition]. New Delhi: Tata McGraw Hill

Reference Books:

1. Content Development Group(2012). *Visual Basic 7 programming*. New Delhi: Tata McGraw Hill.

SCOPE

Marketing is enveloping trend in modern competitive world as it contributes greatly for the productivity of firms. Marketing includes advertising, promotions, public relations, and sales. It is the procedure of introducing and promoting the product or service into the market and enhancing sales from the buying public.

OBJECTIVE:

- To provide basic knowledge of concepts, principles, tools and techniques of marketing.

UNIT-I

Introduction: Nature, Scope and Importance of Marketing; Evolution of Marketing; Selling vs Marketing; Marketing mix, Marketing Environment: Concept, Importance, and Components (Economic, Demographic, Technological, Natural, Socio- Cultural and Legal).

UNIT-II

Consumer Behaviour: Nature and Importance, Consumer Buying Decision Process; Factors influencing Consumer Buying Behaviour. **Market segmentation:** Concept, Importance and Bases; Target market selection; Positioning concept, Importance and Bases; Product differentiation vs. Market Segmentation.

UNIT-III

Product: Concept and importance, Product classifications; Concept of product mix; Branding, Packaging and Labeling; Product-Support Services; Product life -Cycle; New Product Development Process; Consumer adoption process

UNIT-IV

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. **Distribution Channels and Physical Distribution:** Channels of distribution -meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

UNIT-V

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Suggested Readings:

Text Book:

1. Philip Kotler. (2003). *Marketing Management*. New Delhi: Prentice Hall of India Pvt. Ltd

Reference Books :

1. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Principles of Marketing* [13th edition]. New Delhi, Pearson Education.
2. CB Gupta and Dr. Rajan Nair (2014). *Marketing Management*. New Delhi, Sultan Chand & Sons.
3. William D. Perreault, and McCarthy, E. Jerome (2005), *Basic Marketing*. New Delhi, .Pearson Education
4. Neeru Kapoor (2005). *Principles of Marketing*. New Delhi: Prentice Hall of India Pvt. Ltd
5. Rajendra Maheshwari (2010) *Principles of Marketing* [2nd Edition]. New Delhi, International Book House.

17CCU511A

SOFTWARE DEVELOPMENT WITH VISUAL BASIC (PRACTICAL)

SCOPE:

- It deals with the knowledge in the basic concepts of event driven interface and builds skill to develop modern software programs using the language Visual Basic

OBJECTIVES:

- To develop the front end application using Visual Basic
 - To implement the Windows based application software
1. Write VB Program to perform the text manipulation using alignment and format function
 2. Write VB Program to find the given is Prime or not
 3. Write VB Program to calculate the simple interest and compound interest
 4. Write VB Program to compute the total marks and display the results of a student in the exams
 5. Write VB Program to calculate the Quadratic Equation
 6. Write VB Program for performing String Operations
 7. Write VB Program to implement the calculator
 8. Write VB Program to perform Menu Operations
 9. Write VB Program to implement flex grid
 10. Write VB Program to present product details like purchase, sales, profit etc., by declaring array functions and present details in a Rich Text Book Box (RTF)
 11. Write VB Program to implement Employee Details using ADO
 12. Write VB Program to implement pay slip for an organization and create a database using SQL and ADO Control
 13. Write VB Program to create a bank customer database by declaring simple array and multiple arrays using ADO Control
 14. Write VB Program to display tree view and list view of folders and files from a directory of an organization
 15. Write VB Program to implement the Animated Dice.

SCOPE:

Marketing is the soul of every business. Without marketing no one can survive in their business. Principles of marketing practical subject provide the on hand knowledge to the students on the current marketing scenario. This helps them to acquire the sufficient knowledge in the marketing field.

OBJECTIVES:

- Helps the students to get in-depth knowledge on Marketing Segmentation
- Helps to know about the proper Distribution channels
- Helps to identify the media of Advertisement

List of Practical

1. Prepare and Present the Development of Market Segmentation for any FMGC products
2. Give a Presentation of the Selection of distribution channel for Baby Product
3. Present in which media of Advertisement will you select for Cosmetic products
4. How to develop online marketing for apparels? Present and Defend
5. Give a Brief Account on Social Marketing
6. Give a Presentation on the following
 - i. Green Marketing
 - ii. Rural Marketing
 - iii. Service Marketing
7. Design a presentation on Consumer Exploitation - Food Products
8. Discuss in Group – “The Consumer Movements in India”

Note: Record note to be submitted and Viva-voce will be conducted.

Suggested Readings:**Text Book:**

1. Philip Kotler. (2003). *Marketing Management*. New Delhi: Prentice Hall of India Pvt. Ltd

Reference Books :

1. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Principles of Marketing* [13th edition]. New Delhi, Pearson Education.
2. CB Gupta and Dr. Rajan Nair (2014). *Marketing Management*. New Delhi, Sultan Chand & Sons.
3. William D. Perreault, and McCarthy, E. Jerome (2005), *Basic Marketing*. New Delhi, .Pearson Education
4. Neeru Kapoor (2005). *Principles of Marketing*. New Delhi: Prentice Hall of India Pvt. Ltd
5. Rajendra Maheshwari (2010) *Principles of Marketing* [2nd Edition]. New Delhi, International Book House.

SCOPE

Management accounting is very wide and broad based and it includes a variety of aspects of business operations. It enhances the knowledge on preparation of financial statement, ratio analysis, fund flow and cash flow statement to take management decisions.

OBJECTIVES

- To enable the students to understand the importance of the subject through various analysis.
- Helps the student to prepare management reports by using funds flow and cash flow statement.

UNIT-I

Introduction : Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

UNIT-II

Analysis and Interpretation of Financial Statements- Meaning – types of financial analysis – comparative statements – common size statements, - trend analysis. Ratio Analysis, meaning, objective, limitation, classification, computation and interpretation, liquidity, leverage activity and profitability ratios. Return on Capital employed computation and uses.

UNIT- III

Fund flow and Cash Flow: Meaning – Definition – Uses and Limitations – Procedures for Preparing Fund Flow Statement. Cash Flow Analysis: Meaning – Objectives – Uses and significance of CFS – Comparison between Funds Flow and Cash Flow Statements – Preparation of Cash Flow Statement as per Accounting Standards

UNIT- IV

Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis- Angle of incidence, margin of safety

UNIT- V

Budgetary Control: Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Suggested Readings:

Text Book:

1. Jain and Narang,. (2007) *Cost and Management Accounting*. Ludhiana, Kalyani Publishers.

Reference Books:

1. Goel Rajiv (2012) *Management Accounting*. Mumbai, International Book House.
2. Arora, M.N. (2013) *Management Accounting* [10th Edition]. New Delhi. Vikas Publishing House.
3. Maheshwari, S.N. and S.N. Mittal. *Management Accounting* [10th Edition]. New Delhi, Shree Mahavir Book Depot.
4. Khan, M.Y. and Jain, P.K. (2002). *Management Accounting*. New Delhi, McGraw Hill Education.

| 17CCU502B | INDIRECT TAX LAWS | Semester V | | | |
|-----------|-------------------|------------|---|---|---|
| | | L | T | P | C |
| | | 6 | 2 | - | 6 |

SCOPE

This course imparts the knowledge on levy and collection of indirect taxes. It is usually borne by the final consumer. It gives thorough knowledge about levy and collection of central excise duty and customs duty, central sales tax and Computation of VAT in different forms.

OBJECTIVES:

To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Unit I

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

Unit II

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

Unit III

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

UNIT IV

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

UNIT V

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

TEXT BOOK

1. V.S Datey, “Indirect Taxes ”Taxmann Publication (P) Ltd., New Delhi (2010)
2. Simplified approach to GST – A Ready Reference – April2017.

REFERENCE BOOK

1. V. Balachandran (2006) Indirect taxation, Sultan Chand & sons, New Delhi
2. P. Radhakrishnan (2006) Indirect taxation, Kalyan Publisher , New Delhi
3. Sethurajan (2005) Indirect taxation including Wealth tax, Speed Publication
4. Singhanian (2014) , Indirect taxation,Taxmann Publication(p) ltd., New Delhi (2010)

SCOPE

In India there is a dearth of quality people in industry, which demands high level of entrepreneurship development programme throughout the country for the growth of Indian economy. The scope of entrepreneurship development in country like India is tremendous. Especially since there is widespread concern that the acceleration in GDP growth in the post reforms period has not been accompanied by a commensurate expansion in employment.

OBJECTIVE:

The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

UNIT- I

Introduction: Meaning, Elements, Determinants and Importance of Entrepreneurship and Creative Behavior; Entrepreneurship and Creative response to the society's problems and at work; Dimensions of Entrepreneurship: Intrapreneurship, Technopreneurship, Cultural Entrepreneurship, International Entrepreneurship, Netpreneurship, Ecopreneurship, and Social Entrepreneurship

UNIT- II

Entrepreneurship and Micro, Small and Medium Enterprises: Concept of business groups and Role of Business Houses and Family Business in India; Role of Entrepreneurship in Economic Development; the Contemporary Role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

UNIT-III

Institutional services to entrepreneurship - DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and Commercial Bank.

UNIT- IV

Sources of business ideas and tests of feasibility: Institutional finance to Entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

UNIT- V

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution

Suggested Readings :

Text Books:

1. Vasant Desai. (2002) *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.

Reference Books:

1. Singh, Nagendra P (2015) . *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED
2. SS Khanka. (2001). *Entrepreneurial Development*, New Delhi, S. Chand & Co
3. K Ramachandran.(2008). *Entrepreneurship Development*, New Delhi, McGraw-Hill Education.
4. C.B.Gupta and N.P.Srinivasan (2008). *Entrepreneurial Development* [5th Edition]. New Delhi, Sultan Chand and sons.

17CCU503B

ADVERTISING

SCOPE

The scope of advertising is to communicate a message to current customers or potentially target new customers. It helps a company get a message or a piece of information across to their customer base regarding a new product or special deal.

OBJECTIVE:

The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

UNIT- I

Introduction: Advertising-meaning, Nature and Importance of Advertising, Types and Objectives. Audience Selection; Setting of Advertising Budget: Determinants and Major methods.

UNIT-II

Media Decisions : Major Media Types - their Merits and Demerits; Advertising through internet and interactive media-Issues and Considerations; Factors influencing Media Choice; Media Selection, Media Scheduling.

UNIT- III

Message Development: Advertising Creativity; Advertising Appeals; Advertising Copy and Elements of Print Advertisement Creativity; Tactics for Print Advertisement.

UNIT-IV

Measuring Advertising Effectiveness: Arguments for and against measuring effectiveness; Advertising Testing Process; Evaluating Communication and Sales Effects; Pre- and Post-testing techniques.

UNIT-V

a) **Advertising Agency:** Role, Types and Selection of Advertising Agency; Reasons for Evaluating Advertising Techniques. b) Social, Ethical and Legal Aspects of Advertising in India; Recent developments and Issues in Advertisement.

Suggested Readings :

Text Book:

1. Mahendra Mohan. (2008). *Advertising Management* . New Delhi, Tata Mcgraw Hill

Reference Book

1. Belch and Belch.(2003). *Advertising and Promotion* [7th Edition]. New Delhi, Tata McGraw Hill.
2. Sharma, Kavita. (2011). *Advertising: Planning and Decision Making*, New Delhi, Taxmann Publication Pvt. Ltd.
3. Mahajan, J.P., and Ramki (2010). *Advertising and Brand Management*, New Delhi, Abe Books Pvt Ltd
4. Burnett, Wells, and Moriatty. (2007). *Advertising: Principles and Practice* [7th Edition]. New Delhi, Pearson Education.
5. Terence A. Shimp. (2013). *Advertising and Promotion: An IMC Approach* [9th Edition]. New Delhi, South Western, Cengage Learning.
6. O'Guinn. (2012). *Advertising and Promotion: An Integrated Brand Approach* [7th Edition] New Delhi, Cengage Learning.

17CCU504 A GE 1 – PRINCIPLES OF MICRO ECONOMICS

SCOPE

Micro Economics gives the thorough knowledge on economic theory, the concept of demand, supply, market equilibrium, production functions and market structure. This paper provides the basic of Economics is its importance in management decisions.

OBJECTIVES:

- This course seeks to enable the student to grasp the determinants of demand and supply.
- It also provides knowledge of theories relating to consumer
- It equip the students with the knowledge of concept of production and calculatiuon of production cost
- It enable them to understand the market structure for the product
- It equip the students with the knowledge of income distribution and factor pricing.

It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework



UNIT-I

Introduction :Demand and Supply: Determinants of Demand, Movements vs. Shift in Demand Curve, Determinants of Supply, Movement along a Supply Curve vs. Shift in Supply Curve; - Market Equilibrium and Price Determination -Elasticity of Demand and Supply -Application of Demand and Supply.

UNIT-II

Consumer Theory- Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Interference Curves; Budget line; Consumer's Equilibrium; Income and Substitution effect; Price Consumption Curve and the derivation of Demand Curve for a Commodity; Criticisms of the Law of Demand.

UNIT- III

Production and Cost- Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.

Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

UNIT-IV

Market Structure - Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under Perfect Competition, **Monopoly:** Short-run and long-run Equilibrium of Monopoly firm; Concept of Supply Curve under Monopoly; Allocation inefficiency and dead-weight loss Monopoly; Price discrimination. **Imperfect Competition:** Difference between Perfect Competitions, Monopoly and Imperfect Competition; **Monopolistic Competition:** Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance. **Oligopoly:** Causes for the existence of oligopolistic firms in the market rather than Perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of Oligopolistic firms.

UNIT- V

Income Distribution and Factor Pricing: Demand for factors. Supply of factor, backward bending Supply Curve for labor concepts of Economic Rent; Functional Distribution of Income.

Suggested Readings :

Text Book:

1. Sankaran. (2013). *Business Economics*. Chennai, Margham publications Ltd .

Reference Books:

1. Karl Case, Ray Fair (2013). *Principles of Micro Economics* [11th Edition]. New Delhi, Pearson Education.
2. Koutsiyannis. (2008) *Modern Micro Economic Theory* [2nd Edition]. London; England. Macmillan Press Ltd.
3. Paul A Samuelson, William D Nordhaus (2009). *Micro Economics* [19th Edition]. New Delhi, McGraw-Hill.
4. P.N.Reddy & H.R.Appanaiah. (1995) *Principles of Business Economics*. New Delhi, S.Chand & Company Ltd.
5. Ferguson & R.Rothschild. (1993). *Business Economics*. Hong Kong, Macmillan Press Ltd.
6. H.S.Agarwal. (1995). *Business Economics* Ratan Prakashan Mandir.

7. K.P.Sundaram and E.Sundaram (1997). *Business Economics*. New Delhi: Sultan Chand & Sons

SCOPE:

Business Ethics are moral principles that define right and wrong behaviors in the world of business. The right and wrong behaviours in business is determined by the public interest groups and business organization as well as an individual's personal morals and values. The meaning of ethics is that it is the science of moral which is concerned with the human character and conduct.

OBJECTIVE:

To help to understand the ethical issues in business and managerial decisions

To make students aware of the social responsibilities of business

UNIT- I

Introduction to Business Ethics : Definition – Meaning – Nature and Objectives of Ethics, Factors Affecting business ethics – Ethical organization – Characteristics of an Ethical Organisation; Corporate Moral Excellence –Corporate Citizenship, Theories of Ethics – Utilitarian, Separatist and Integrative view of Ethics; Stages of Ethical Consciousness in Business; Relationship between Law and Moral Standards.

UNIT- II

Ethical Issues in Human Resource Management: The Principle of Ethical Hiring – Equality of Opportunity – Ethics and Remuneration – Ethics in Retirement; Ethical Issues in Operation and Purchase Management –Quality Control; Ethical Problems and Dilemmas in Operations Management; Role of Purchase Manager – Code of Ethics for Purchases; Ethical Issues in Global buyer – Supplier Relationships.

UNIT-III

Ethical Issues in Marketing Strategy: Ethical Issues in Marketing Mix – Product – Price – Promotion – Place – Process – People – Physical Evidence ; Ethical Issues and Consumerism – Consumer Protection- Consumer Welfare – Consumer Delight – Consumer Rights.

UNIT- IV

Ethical Issues in Finance: Ethical issues in Mergers and Acquisitions – Hostile Takeovers – Insider Trading – Money Laundering; Ethical Issues in Accounting Professional Conduct of Accountants; Ethics and Financial Statements – Fictitious Revenues – Fraudulent Timing – Differences – Concealed Liabilities and Expenses – Fraudulent Disclosures and Omissions – Fraudulent Valuation of Assets – Ethical Auditing

UNIT- V

Corporate Social Responsibility (CSR) : Meaning – Definition – Methods – Evaluation – Internal Stakeholders – Share holders – Employees – Management; External Stakeholders – Consumer – Suppliers – Creditors – Competitors – Community; Global and Local issues in Management – Black Money – Poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs; Environmental Ethics – Environmental issues in India – Greening and Green initiatives – Sustainable development – Waste Management

Suggested Readings:

Text Book:

1. *Business Ethics and Corporate Governance*. (2003). Hyderabad, ICFAI Centre for Management Research,

Reference Books

1. A.C. Fernando, (2009), “ Business Ethics – An Indian Perspective”, Pearson Education, New
2. Delhi
3. John R Boatright 2009, Ethics and the conduct of Business, Pearson Education (Singapore) Pvt. Ltd. Indian Branch, Delhi
4. Cyriac K. 2000, “ Managerial Ethics and Social Issues – Reading and Cases”, Reading Material for Business Ethics, XLRJ Jamshedpur
5. Fr. Mcgrath, 2008, SJ Basic Managerial Skills for all, Prentice Hall of India, New Delhi.
6. Davis Keith and Blomstrom, 1987, Business, Society and Environment, Tata McGraw Hill Ltd, New Delhi.

17CCU601A**INTERNET AND WEB DESIGNING**

SCOPE : Internet and Web Design enables the students with the application of concept of Internet and designing of websites. It equips the students with the skill in the application of scripting languages like HTML, Java script and ASP, Net.

OBJECTIVES:

- To know the working of Internet, uses of search engines and procedures to develop a web page.
- To make the student expertise in creating web page. And to ensure that the student know the concepts of Internet and design a web page.

UNIT- I

Introduction to Internet: Internet basics – World wide Web – browser portability – Features of Internet Explorer. Introduction to HTML ; Mark up languages – common Tags – Headers – text styling – Linking – Images – formatting text – special characters – Horizontal rules and Line text – unrecorded lists – nested unordered lists- basic HTML tables – Intermediate HTML tables.

UNIT- II

Formatting – Basic HTML forms – creating and using Image maps – meta tags – frameset – nested frameset. Introduction to DHTML: cascading Style Sheet – Inline style – creating style sheets with style elements – conflicting styles – Linking external style sheets – Position elements – Backgrounds – element dimension – text flow – Box models.

UNIT-III

Introduction to Java Script – Operators – Arithmetic Operators – Precedence of Operators – Relational Operators – Control Structures – Assignment Operators – Increment and Decrement Operators – For loops – Switch – Do While – Break – Continues – Arrays – Functions .

UNIT- IV

Active Server Page (ASP): Introduction – How ASP work – five objects of ASP – Client Side Scripting Vs Server Side Scripting – Server Side ActiveX component – Session Tracking and Cookies – file system objects.

UNIT-V

Introduction to XML : Introduction – The Syntax of XML – XML Document Structure – Document Type Definitions – Namespaces – XML Schemas – Displaying Raw XML Documents – Displaying XML Documents with CSS – XML Processors.

Suggested Readings :

Text Books

1. H.M.Deitel and T.R.Nieto, (2000). *Internet and World Wide Web How to Program*. New Delhi, Pearson education.
2. Ivan Bayross, (2000). *Web enables Commercial application development using HTML, DHTML, Java Script, Perl, CGI*. New Delhi, BPB Publications.

Reference Books

1. Robert .W.Sebesta, (2007). *Programming the World Wide Web* [3rd Edition]. New Delhi, Pearson Education.
2. Shelly Powers (2008) *Dynamic Web Publishing*. New Delhi, Techmedia.
3. Scot Johnson.(2010). *Using Active Server Pages*. New Delhi. Que Publications.
4. J. Jaworski (2000). *Mastering JavaScript* [2nd Edition]. New Delhi, BPB Publications.
5. Thomas Powell. (2002). *HTML Computer Reference*[4th Edition] New Delhi, Tata Mcgraw Hill

SCOPE

In olden days restrictions, regulations and other barriers prevented business to take risks. Today, the whole world is open. Duties, license, quotas and other investment limitations have gradually been eliminated. Anyone can do business in any part of the world. The aspiring international businessman can go to anywhere and explore opportunities.

OBJECTIVES:

- The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business.
- The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

UNIT-I

Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. Domestic business: Complexities of International business; Modes of entry into international business.

International Business Environment: National and Foreign Environments and their components - economic, cultural and political-legal environments

UNIT- II

Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of Payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, Organizational Structure and Functioning; An overview of other Organizations – UNCTAD,; Commodity and other Trading Agreements (OPEC).

UNIT-III

Regional Economic Co-operation: Forms of Regional Groupings; Integration efforts among Countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) . **International Financial Environment:** International Financial System and Institutions (IMF and World Bank – Objectives and Functions); Foreign exchange Markets and Risk Management; Foreign Investments - Types and Flows; Foreign Investment in Indian Perspective

UNIT- IV

Organisational structure for international business operations; International Business Negotiations. **Developments and Issues in International Business:** Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

UNIT- V

Foreign Trade Promotion Measures and Organizations in India; Special Economic Zones (SEZs) and Export Oriented Units (EOUs), ; Measures for Promoting Foreign investments into and from India; Indian Joint Ventures and Acquisitions Abroad. b. Financing of Foreign Trade and Payment terms – Sources of Trade Finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and Forms of Payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Suggested Readings :

Text Book

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

Reference Books:

1. Charles W.L. Hill and Arun Kumar Jain. (2008). *International Business*. New Delhi, McGraw Hill.
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business* [15th Edition]. New Delhi, Pearson Education,
3. Johnson, Derbe. and Colin Turner(2015). *International Business - Themes & Issues in the Modern Global Economy*. [2nd Edition] London: Routledge
4. Cherunilam, Francis. *International Business: Text and Cases* [5th Edition]. New Delhi, PHI
5. Michael R. Czinkota. et al. *International Business* [9th Edition]. Fortforth, The Dryden Press
7. Bennett, Roger (2003). *International Business*. New Delhi, Pearson Education
7. Peng and Srivastav (2011). *Global Business*. New Delhi, Cengage Learning
8. Sumati Varma, *International Business* [2nd Edition] New Delhi, Pearson Education

SCOPE

To know the working of internet, uses of charge engines and procedure to develop web page

OBJECTIVES:

To give a practical knowledge on images and animation effects

To provide skill orientation on web page design

1. .Create web pages for a business organization using HTML frames
2. Create a program using HTML to display the ordered list and unordered list of a departmental store
3. Program to display image and text using HTML Tag for an advertisement of a company product
4. Create a table to list out products using HTML Tags
5. Create a document using formatting and alignment using JAVA script to display sales letter
6. Create a Resume using JAVA Script
7. Create a Website of your department with minimum five links using HTML
8. Create a document using Form to support local process of order form using JAVA script
9. Create a form of the customer survey of the user to enter general name and address information using JAVA Script
10. Create a frame to display multi form document using JAVA script

Suggested Readings:

1. Thomas Powell, 2002, 4th Edition, "HTML Computer Reference", New Delhi, Tata Mcgraw Hill

SCOPE:

To learn about different types of **documents used in Foreign trade** (import and export), which documents are usually required by customs, the requirements for various documents and how to fill in these documents correctly.

OBJECTIVES:

To analyze the various types of documents required for International Trade

To learn the **functions** export documents

To learn the different types of **documents of origin** that evidence the origin of products.

To analyze the various **commercial and administrative** documents.

To examine other documents that may be required in International business transactions.

List of Practical

1. How to prepare the following documents
 - a. Documents of origin
 - b. Certificate of origin
2. How to fill up the following documents
 - a. Commercial documents
 - b. Proforma Invoice
 - c. Invoice,
 - d. Packing List/Packing specialization
3. How to prepare Transport documents.
 - a. Shipping Bill
 - b. ARE 1
 - c. Master's Receipt
 - d. Bill of Lading
 - e. Airway Bill
4. Explain the Administrative documents.

5. Discuss in group the other documents required for import and export.
6. Prepare the procedure for
 - Documents needed for export to Brazil.
7. Prepare the Documentation for export of fish to Angola

Note: Record note to be submitted and Viva-voce will be conducted.

Suggested Readings:

Text Book

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

Reference Books:

1. Charles W.L. Hill and Arun Kumar Jain. (2008). *International Business*. New Delhi, McGraw Hill.
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business* [15th Edition]. New Delhi, Pearson Education,
3. Johnson, Derbe, Colin Turner(2015). *International Business - Themes & Issues in the Modern Global Economy*. [2nd Edition] London: Roultdedge
4. Cherunilam, Francis. *International Business: Text and Cases* [5th Edition]. New Delhi, PHI
5. Michael R. Czinkota. et al. *International Business* [9th Edition]. Fortforth, The Dryden Press
7. Bennett, Roger (2003). *International Business*. New Delhi, Pearson Education
7. Peng and Srivastav (2011). *Global Business*. New Delhi,Cengage Learning
8. SumatiVarma, *International Business* [2nd Edition] New Delhi, Pearson Education

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|---|----------|----------|----------|----------|
| 17CCU602A OFFICE MANAGEMENT AND SECRETARIAL PRACTICE | 6 | 2 | - | 6 |

SCOPE

In the corporate Business World, Office, in recent times, has come to occupy the central and an important place in every organization, especially with rapid industrialization. For efficient administration of a Modern Office with the help of the most modern techniques, Services of trained Executive Secretaries, Secretaries, Personal Assistants and Office Assistants are in great demand.

OBJECTIVES:

- To familiarize the students with the activities in a modern office
- To familiarize the students about the working environment, the tools and equipments used in office.

UNIT- I

Office and Office Management: Meaning of office - Functions of office – Primary and Administrative Management Functions - Importance of Office - Duties of the Office Manager - his qualities and essential qualifications.

Filing and Indexing: Filing and Indexing – Its meaning and importance - essentials of good filing - Centralized vs. Decentralized filing - System of Classification - Methods of Filing and Filing Equipment - Weeding of Old records - Meaning and Need for Indexing - Various Types of Indexing.

UNIT- II

Mail and Mailing Procedures: Mailing Procedures – Meaning and Importance of Mail - Centralization of Mail Handling Work - its Advantages - Room Equipment and Accessories - Sorting Tables and Rack, Letter Opener, Time and Date Stamps, Postal Franking Machine, Addressing Machine, Mailing Scales, Mailing through Post, Courier, Email, Appending Files with email. Inward and Outward mail – Receiving, Sorting, Opening, Recording, Making, Distributing, Folding of letters Sent, Maintenance of Peon Book, Dispatching, Courier Services, Central Receipt and Dispatch

Forms and Stationery: Office Forms – Introduction – Meaning - Importance of Forms - Advantages of using Forms - Disadvantages of using Forms - Type of Forms - Factors affecting Forms Design - Principles of Form Design - Form Control. Stationery – Introduction - Types of Stationery used in

offices - Importance of Managing Stationery - Selection of Stationery - Essential Requirements for a good system of dealing with Stationery - Purchasing Principles - Purchase Procedure - Standardization of Stationery.

UNIT- III

Modern Office Equipments: Modern Office Equipment – Introduction - meaning and Importance of office automation - objectives of office mechanization – advantages and disadvantages - factors determining office mechanization. **Kind of office machines:** Personal computers – Photocopier – Fax – Telephone - Telephone answering machine - Dictating machines - Audio Visual Aids.

UNIT-IV

Banking facilities: Types of accounts - Passbook and Cheque book - Other forms used in banks - ATM and money transfer - **Abbreviations/Terms used in Offices:** Explanation of Abbreviations/Terms used in offices in day-to-day work **Modes of Payment:** Types of payments handled such as postal orders - Cheque (crossed/uncrossed) - Post-Dated and Pre-Dated Cheques - stale Cheque - Dishonored Cheque.

UNIT-V

Role of Secretary: Definition – Appointment - Duties and Responsibilities of a Personal Secretary - Qualifications for appointment as Personal Secretary - Modern technology and Office Communication – E - mail - Voice mail – Internet – Multimedia – Scanner - Video-conferencing - Web-casting - Agenda and Minutes of Meeting - Drafting, Fax-messages – E – mail - Maintenance of Appointment Diary.

Suggested Readings :

Text Book:

1. N.D. Kapoor (2008) *Company Law*. New Delhi, Sultan Chand and Sons

Reference Books

1. Bhatia, R.C. *Principles of Office Management* [1st Edition] New Delhi, Lotus Press.
2. Leffingwell and Robinson (2003) *Text book of Office Management*. New Delhi, Tata McGraw-Hill.

SCOPE

Banking and insurance represents the Banking Regulation Act, Relationship between Banker and Customer and Credit control measures. This paper provides the types of account, position of surety, Mortgage, Loan and advances internet banking and insurance and types of risk, indemnity and role of IRDA.

OBJECTIVE: To impart knowledge about the basic principles of the banking and insurance

UNIT- I

Introduction: Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

UNIT- II

Cheques and Paying Banker: Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

UNIT- III

Banking Lending: Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

UNIT- IV

Internet Banking : Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

UNIT- V

Insurance: Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of Insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested Readings:**Text Book:**

1. Dr. P.K. Gupta (2015), *Insurance and Risk Management*. New Delhi, Himalaya Publishing House
2. Varshney, P.N (2014). *Banking Law and Practice*[20th edition]. New Delhi, Sultan Chand and Sons

Reference Books

1. Agarwal, O.P.(2011). *Banking and Insurance*. New Delhi, Himalaya Publishing House
2. Satyadevi, C(2009), *Financial Services Banking and Insurance* New Delhi, S.Chand & Co.
3. Suneja, H.R (2007). *Practical and Law of Banking*. New Delhi, Himalaya Publishing House.
4. Chabra, T.N.(2008). *Elements of Banking Law*, New Delhi, Dhanpat Rai and Sons,
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*. [8th Edition]. Tata McGraw Hill.
6. Saxena, G.S. (2005). *Legal Aspects of Banking Operations*. New Delhi, Sultan Chand and Sons
7. Jyotsna Sethi and Nishwan Bhatia(2012). *Elements of Banking and Insurance*. New Delhi, PHI Learning.

SCOPE

Financial Management represents how the finances are managed and their reflections on the fundamental decisions to be taken by the corporate and finance world. This paper presents the basics of Finance functions, cost of capital and working capital management.

OBJECTIVE

- To familiarize the students with the principles and practices of financial management.

UNIT- I

Introduction: Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities –Bonds and Equities.

UNIT- II

Investment Decision: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk –Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

UNIT-III

Financing Decision: Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of Equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial Leverage. Determinants of Capital Structure.

UNIT-IV

Dividend Decisions: Theories for Relevance and Irrelevance of Dividend Decision for Corporate valuation; Cash and Stock Dividends; Dividend policies in practice

Unit V

Working Capital Decisions Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings :

Text Book:

1. S.N.Maheswari.(2008). *Financial Management*, New Delhi: Sultan Chand & Sons.

Reference Books:

1. James C. Van Horne and Sanjay Dhamija. (2012). *Financial Management and Policy*[12th Ed], New Delhi, Pearson Education.
2. Levy H. and M. Sarnat (2004). *Principles of Financial Management* New Delhi, Pearson Education.
3. Joy, O.M.(2007). *Introduction to Financial Management*. New Delhi, TataMc Graw Hill Education
4. Singh, J.K .*Financial Management-text and Problems* [2nd Ed] New Delhi, Dhanpat Rai and Company.
5. Rustagi, R.P. *Fundamentals of Financial Management*. New Delhi, Taxmann Publication Pvt. Ltd.
6. Pandey, I.M. *Financial Management*. [9th Edition]. New Delhi, Vikas Publications.

17CCU603 B PERSONAL SELLING AND SALESMANSHIP

SCOPE

Personal Selling and Salesmanship represents to understand the basic concepts in personal selling process and methods. It makes the students to become a successful salesman.

OBJECTIVE:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

UNIT- 1:

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

UNIT-II

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

UNIT-III

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

UNIT-IV

Sales Force Management – Job analysis – Job Description – organization for Recruiting and Selection –Sources of Sales Force Recruits – The Recruiting Effort – Selecting Sales Personnel .Training, Motivation and Compensation of Sales Force : Building Sales Training Programs –Selecting Training Methods – Organization for Sales Training – Evaluating Sales Training Programs

UNIT-V

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

Suggested Readings:

Text Books

1. Richard R. Still, Edward W. Cundiff & Norman A.P. Govoni (2001), *Sales Management*, New Delhi, Prentice Hall of India.

Reference Books

1. Spiro, Stanton, Rich *Management of the Sales force* [12th Edition]. New Delhi, Tata McGraw Hill.
2. Russell, F. A. Beach and Richard H. Buskirk (2013). *Selling: Principles and Practices*, New Delhi, Tata McGraw Hill
3. Futrell, Charles. (2013). *Sales Management: Behaviour, Practices and Cases*, New Delhi, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni. (2013). *Sales Management: Decision Strategies and Cases*. New Delhi, Prentice Hall of India Ltd.
5. Johnson, Kurtz and Schueing (2010). *Sales Management*. New Delhi, Tata McGraw Hill.

SCOPE

Indian Economy represents the concept of economic development of various fields. This paper gives the basics of economic development such as agriculture, industry, public finance, foreign trade.

OBJECTIVES:

- This course seeks to enable the student to grasp the major economic problems in India and their solutions.
- It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

UNIT- I

Basic Issues and features of Indian Economy: Concept and Measures of Development and Underdevelopment- Human Development- Composition of national income and occupational structure

UNIT-II

Policy Regimes: The evolution of planning and import substituting industrialization-Economic Reforms since 1991- Monetary and Fiscal policies with their implications on economy

UNIT- III

Growth, Development and Structural Change: The experience of Growth- Development and Structural Change in different phases of growth and policy regimes across sectors and regions. The Institutional Framework: Patterns of assets ownership in agriculture and industry- Policies for restructuring agrarian relations and for regulating concentration of economic power- Changes in policy perspectives on the role of institutional framework after 1991. Growth and Distribution- Unemployment and Poverty- Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic development.

UNIT-IV

Sectoral Trends and Issues: Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors

influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.

Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

UNIT- V

Inflation, Unemployment and Labour market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

Suggested Readings:

Text Book

1. Sankaran (2013). *Indian Economy* Chennai, Margham Publication.

Reference Books

1. Mishra and Puri(2014), *Indian Economy*. New Delhi, Himalaya Publishing House.
2. IC Dhingra(2014), *Indian Economy*, New Delhi, Sultan Chand & Sons
3. Gaurav Dutt , KPM Sundarum (2013). *Indian Economy*. New Delhi, S. Chand & Company.
4. Uma Kapila (2015), *Indian Economy since Independence*, [19th Edition]. New Delhi, Academic Foundation.
5. Bhagwati, J, Desai, P. (2015). *Planning for industrialization*. Chennai; India. Oxford University Press.

SCOPE :

Cyber Crimes and Laws represents the basic principles and concepts of cyber crimes and laws. It gives the in-depth knowledge to the regarding the computer networks.

OBJECTIVE

- This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

UNIT- I

Cyber Crimes: Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright issues; and Domain name dispute etc.

UNIT-II

Definition and Terminology (Information Technology Act, 2000): Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement,

UNIT-III

Computer: Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, and Subscriber as defined in the Information Technology Act, 2000.

UNIT-IV

Electronic Records : Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

UNIT-V

Regulatory Framework: Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences

Suggested Readings:

Text Book :

1. Chaffey, Dave (2009). *E-business and E-commerce Management* [4th Edition]. New Delhi, Pearson Education.

Reference Books:

1. Efraim Turban, Jae Lee, King, David, and HM Chung. (2001). *Electronic Commerce-A managerial Perspective*. New Delhi, Pearson Education.
2. Joseph, P.T *E-Commerce-An Indian Perspective* [5th Edition]. New Delhi, Prentice Hall of India.
3. Painttal. D (2002). *Law of Information Technology*. New Delhi, Taxmann Publications Pvt. Ltd.
4. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler (2009). *E-business and E-commerce for managers*. New Delhi, Pearson Education.
5. Brian, Craig *Cyber Law: The Law of the Internet and Information Technology*. New Delhi, Pearson Educatio.
6. Sharma J. P, Sunaina Kanojia. (2012). *Cyber Laws* [1st Edition] New Delhi, Ane Books Pvt Ltd.