

**B. COM (CA)**  
**Bachelor of Commerce**  
**(Computer Applications)**  
**CHOICE BASED CREDIT SYSTEM (CBCS)**

**SYLLABUS**  
**2020 – 2021**



**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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Eachanari Post, Coimbatore - 641 021, India

**FACULTY OF ARTS, SCIENCE AND HUMANITIES**

**UNDER-GRADUATE PROGRAMMES**

**REGULAR MODE**

**REGULATIONS - 2020**

The following Regulations are effective from the academic year 2020-2021 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2020-2021 onwards.

## **1.PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS**

### **1.1 U.G. Programmes Offered**

A candidate may undergo a programme in any one of the under graduate programme approved by the KAHE as given below.

<b>S. No.</b>	<b>DEGREE</b>	<b>DISCIPLINE</b>
1	B. Sc.	Biochemistry
2	B. Sc.	Biotechnology
3	B. Sc.	Computer Science
4	B.Sc.	Mathematics
5	B.Sc.	Physics
6	B. Sc.	Chemistry
7	B. Sc.	Microbiology
8	B. Sc.	Information Technology
9	B. Sc.	Computer Technology
10	B.Sc.	Computer Science with Cognitive Systems
11	BCA	Computer Application
12	B.Sc.	Applied Science (Material Science)
13	B.Sc.	Applied Science (Foundary Science)
14	B. Com.	Commerce
15	B.Com (CA)	Commerce with Computer Applications
16	B. Com. (PA)	Commerce with Professional Accounting
17	B. Com. (BPS)	Commerce with Business Process Services
18	B.B.A.	Business Administration

### **1.2 Mode of Study**

#### **Full-Time**

All programs are offered under Full-Time Regular mode. Candidates admitted under ‘**Full-Time**’ should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

### 1.3 Admission Requirements (Eligibility)

A candidate for admission to the first year of the UG Degree programme shall be required to have passed the Higher Secondary Examination (10 + 2) [Academic or Vocational] prescribed by the Government of Tamil Nadu Board or any similar examination of any other Board accepted by the KAHE as equivalent thereto.(Annexure I)

## 2. DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for the completion of the U.G. Programmes are given below:

<i>P</i>	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com, BCA, BBA	6	12

2.2 Each semester normally consists of 90 working days or 450 Instructional hours of study. Examination shall be conducted at the end of every semester for the respective courses.

## 3. CHOICE BASED CREDIT SYSTEM

3.1. All programmes are offered under Choice Based Credit System with a total credit of 140 for UG Programmes.

### 3.2. Credits

Credit means the weightage given to each course of study by the experts of the Board of Studies concerned. Total credits 140 as per UGC Guidelines for the UG programme (Three Years).

## 4. STRUCTURE OF THE PROGRAMME

4.1 Tamil or any one of the Indian / Foreign Languages viz, Malayalam, Hindi, French, Sanskrit are offered as an additional course for Science Programme. Four credits are awarded for each course and the examinations will be conducted at the end of the each semester.

For Arts programme, there are two additional courses (English III and IV) offered during the Second year - third and fourth semesters. Six credits are awarded for each course, and the examinations will be conducted at the end of the respective semester.

4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Course are part of curricular structure.

### 4.2.1. Core Course

Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 12 Core Courses compulsorily.

### 4.2.2. Discipline Specific Electives (DSE)

DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work.

### 4.2.3. Generic Elective

Generic elective is an elective course chosen generally from an unrelated discipline/subject, with an intention to provide exposure in other areas of interest also to students.

The students have to choose two Generic Electives- one each in the First year (3 or 4 courses)

and second year (3 or 4 courses) of the programme from the list of elective courses given in the curriculum.

**Note:** A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

#### **4.2.4. Skill Enhancement Courses**

Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third year programme. Second year students (III and IV Semesters) will have to choose atleast one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly final year students (V and VI Semesters) will have to choose atleast one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester.

**Note:** A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

#### **4.2.5. Project Work**

The project work shall start at the beginning of sixth semester and the Project Report has to be submitted at the end of the sixth semester. The project may be an individual or group task. HoD of the department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project/ dissertation work may be given *in lieu* of a discipline-specific elective paper.

#### **4.2.6. Ability Enhancement Course**

##### **Ability Enhancement Course-1**

The course (English for Science Programme / Business Communication for Arts Programme) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. And Business Communication for Arts Programme shall be offered during the first semester for which examinations shall be conducted at the end of the semester.

##### **Ability Enhancement Compulsory Course-2**

Students shall study the course Environmental Studies in the First / Second Semester for which examinations shall be conducted at the end of the semester.

#### **4.2.7. Internship**

The student shall undergo 15 days internship in the end of II and IV semester.

### **5.0 Value Added Courses**

Courses of varying durations but not less than 30 hours which are optional and offered outside the curriculum that add value and helping the students in getting placement. Students of all programmes are eligible to enroll for the value added course. The student can choose one Value-added course per semester from the list of Value-added courses available in KAHE. The examinations shall be conducted at the end of the value added course at the Department level and the student has to secure a minimum of 50% of marks to get a pass. The certificate for the value added course for the passed out students shall be issued duly signed by the HOD and Dean of the Faculty concerned.

## 6.0 Online Course

Student shall study at least one online course from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credits minimum required to earn a particular degree.

## 7.0 Extension Activities

Every student is encouraged to participate in at least any one of the following Extension activities:

- ❖ NSS
- ❖ NCC
- ❖ Sports / Mass drill
- ❖ YRC
- ❖ Club activities
- ❖ Other Co-curricular and Extra curricular activities

The student's performance shall be examined by the staff in-charge of Extension Activities along with the faculty mentor and the Head of the respective department on the following parameters.

- ❖ 75 % weightage for active participation in Extension Activities in / out of the KAHE.
- ❖ 25 % weightage for Exemplary Awards / Honours / Prizes secured.

**8.0** Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the Sixth End Semester Examinations.

The above activities shall be conducted outside the regular working hours of the KAHE.

## 5. MEDIUM OF INSTRUCTION

The medium of instruction and examinations for the courses under Language I – Tamil / Hindi / Malayalam / French / Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination shall be in English.

## 6. MAXIMUM MARKS

Each of the theory and practical courses shall carry a maximum of 100 marks. Out of which 40 marks is awarded for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

**Evaluation:** Evaluation in the courses comprises two parts, one is the Continuous Internal Assessment (CIA) and the other one is the End Semester Examination (ESE).

## 7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

**a.** Ideally, every student is expected to attend all classes and secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.

**b.** A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to

appear for the examination on the recommendation of the Head of the Department concerned and Dean to condone the shortage of attendance. The Head of the Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.

c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

#### **8. a. FACULTY MENTOR**

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as faculty mentor throughout their period of study. Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The Faculty mentor is also responsible to inform the parents of their wards’ progress. Faculty mentor shall display the cumulative attendance particulars of his / her ward students’ periodically (once in 2 weeks) on the Notice Board to enable the students, know their attendance status and satisfy the **clause 7** of this regulation.

#### **b. ONLINE COURSE COORDINATOR**

To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinators shall advise the students regarding the online courses and monitor their course.

#### **9. CLASS COMMITTEE**

Every class shall have a Class Committee consisting of the faculty members of the various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The functions of the Class Committee shall include

- ❖ Analysing and solving problems experienced by students in the class room and in the laboratories.
- ❖ Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- ❖ The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- ❖ The class committee shall be constituted during the first week of each semester.
- ❖ The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- ❖ The respective Dean of the Faculty has the right to participate in any Class committee meeting.

- ❖ The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

## 10. COURSE COMMITTEE FOR COMMON COURSES

Each common theory course offered to more than one discipline or department shall have a “Course Committee” comprising all the teachers handling the common course with one of them nominated as Course Coordinator. The nomination of the course coordinator shall be made by the respective Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The ‘Course Committee’ shall meet in order to arrive at a common scheme of evaluation for the tests to ensure a uniform evaluation of the tests. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s).

## 11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

**11.1 Attendance and assessment:** Every Faculty is required to maintain an **Attendance and Assessment Record (Log book)** which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work (topic covered), separately for each course. This should be submitted to the HoD once in a fortnight for checking the syllabus coverage and the records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to respective Dean once in a month. After the completion of the semester the HoD should keep this record in safe custody for five years. Because records of attendance and assessment shall be submitted for Inspection as and when required by the KAHE / any other approved body.

**11.2 Continuous Internal Assessment (CIA):** The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below:

Theory Courses. No.	Category	Maximum Marks
1.	Assignment*	5
2.	Attendance	5
3	Seminar	5
4.	Test – I (1 ½ units- Unit I and II)	8
5	Test – II (1 ½ units Unit II and III)	8
6	Test III (2 units Unit IV and V)	9
<b>Continuous Internal Assessment : Total</b>		<b>40</b>

\* Two Assignments (Assignment I before Internal Test – I and assignment II before Internal Test – II).



## Practical Courses

S. No.	Category	Maximum Marks
1.	Attendance	5
2.	Observation work	5
3.	Record work	5
4.	Model Examination	20
5.	Viva – voce [Comprehensive]*	5
<b>Continuous Internal Assessment: Total</b>		<b>40</b>

\* Includes Viva- voce conducted during the model Exam practical.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

### 11.3 Pattern of Test Question Paper

Portions for Internal Test – I : First 1 ½ Units (Unit I and II)

Portions for Internal Test – II : Second 1 ½ Units (Unit II and III)

Portions for Internal Test – III : Two units (Unit IV and V)

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours
Part – A	Objective type (20x1=20)
Part - B	Short Answer Type (3 x 2 = 6)
Part - C	3 Eight mark questions ‘either – or’ choice (3 x 8 = 24 Marks)

### 11.4 Attendance

#### Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5.0
2	81 - 90	4.0
3	76 - 80	3.0
4	Less than 75	0

## 12. ESE EXAMINATIONS

**12.1 End Semester Examination (ESE):** End Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum 60 marks.

#### Pattern of ESE Question Paper:

Instruction	Remarks
Maximum Marks	60 marks for ESE.
Duration	3 hours (½ Hr for Part – A Online & 2 ½ Hours for Part – B and C)



Part - A	20 Questions of 1 mark each (20 x 1 = 20 Marks ) Question No. 1 to 20 Online Multiple Choice Questions
Part- B	5 Questions of 2 marks each (5 x 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25
Part- C	5 six mark Questions of 6 marks each (5 x 6 = 30 Marks.) Question No. 26 to 30 will be 'either-or' type, covering all five units of the syllabus; i.e., Question No. 26: Unit - I, either 26 (a) or 26 (b), Question No. 27: Unit - II, either 27 (a) or 27 (b), Question No. 28: Unit - III, either 28 (a) or 28 (b), Question No. 29: Unit - IV, either 29 (a) or 29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b)

**12.2 Practical:** There shall be combined valuation. The pattern of distribution of marks shall be as given below.

Experiments	: 40 Marks
Record	: 10 Marks
Viva-voce	: 10 Marks
<b>Total</b>	<b>: 60 Marks</b>

### **Record Notebooks for Practical Examination**

Candidate taking the practical examination should submit Bonafide Record Notebook prescribed for the practical examination; failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

### **12.3. Evaluation of Project Work**

12.3.1 The project work shall carry a maximum of 100 marks. (CIA - 40 and ESE – 60\*)

\*Combined valuation of Internal and External Examiners.

12.3.2 The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

12.3.3 The evaluation of the project will be based on the project report submitted and a *viva-voce* Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the guide is not available, the HoD shall act as an Internal Examiner for the same.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by the Examination Section, the candidate is deemed to have failed in the Project Work and shall re-enroll for the same in a subsequent semester.

If a candidate fails in the respective viva-voce examinations he/she has to resubmit the Project Report within 30 days from the date of declaration of the results. For this purpose the same Internal and External examiner shall evaluate the resubmitted report.

12.3.5 Copy of the approved project report after the successful completion of *viva-voce* examinations shall be kept in the KAHE library.

### **13. PASSING REQUIREMENTS**

13.1 Passing minimum: There is a passing minimum 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).

13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till he / she receives a pass both in CIA and ESE. (vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.

13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE

13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have **failed** in that examination.

#### 14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (**only in ESE**) in the subsequent semester. **The improved marks shall be considered for classification but not for ranking.** If there is no improvement there shall be no change in the marks awarded earlier.

#### 15. AWARD OF LETTER GRADES

All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

Letter grade	Marks Range	Grade Point	Description
O	91 - 100	10	OUTSTANDING
A+	81 - 90	9	EXCELLENT
A	71-80	8	VERY GOOD
B+	66- 70	7	GOOD
B	61 – 65	6	ABOVE AVERAGE
C	55 - 60	5	AVERAGE
D	50 - 54	4	PASS
RA	<50	-	REAPPEARANCE
AAA	-	-	ABSENT

#### 16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

1. The list of courses enrolled during the semester and the grade scored.
2. The Grade Point Average (**GPA**) for the semester and
3. The Cumulative Grade Point Average (**CGPA**) of all courses enrolled from first semester onwards.
4. Remark on Extension Activities (only in the 6<sup>th</sup> Semester Grade Sheet)

GPA of a Semester and CGPA of a programme will be calculated as follows.

$$\text{GPA of a Semester} = \frac{\sum_i C_i GP_i}{\sum_i C_i}$$

Sum of the product of the GP by the corresponding credits of the courses offered in that Semester  
Semester

i.e. **GPA** of a Semester =  $\frac{\sum_i C_i GP_i}{\sum_i C_i}$  Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme

**CGPA** of the entire programme =  $\frac{\sum_n \sum_i C_{ni} GP_{ni}}{\sum_n \sum_i C_{ni}}$  Sum of the credits of the courses of the entire programme

i.e. **CGPA** of the entire programme =  $\frac{\sum_n \sum_i C_{ni} GP_{ni}}{\sum_n \sum_i C_{ni}}$

where,

$C_i$  is the credit fixed for the course 'i' in any semester

$GP_i$  is the grade point obtained for the course 'i' in any semester

'n' refers to the Semester in which such courses are credited.

**Note:** RA grade will be excluded for calculating **GPA** and **CGPA**.

## 17. REVALUATION

A candidate can apply for revaluation and retotalling of his / her semester examination answer script (**theory courses only**), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. **A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time.** The Controller of Examination will arrange for the revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for supplementary theory courses.

## 18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Re-totalling is allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wishes. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), HoD of the Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

## 19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

**A student shall be declared to be eligible for the conferment of the Degree if he / she has**

- ❖ Successfully completed all the components prescribed under Parts I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
- ❖ Not any disciplinary action pending against him / her.
- ❖ The award of the degree must be approved by the Board of Management.

## **20. CLASSIFICATION OF THE DEGREE AWARDED**

20.1 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a **CGPA not less than 8** shall be declared to have passed the examination in **First Class with Distinction**.

20.2 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA not less than 6.5** shall be declared to have passed the examination in **First Class**.

20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 19) shall be declared to have passed the examination in **Second Class**.

## **21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION**

21.1 Candidate, may for valid reasons and on prior application, be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.

21.2 Such withdrawal shall be permitted only once during the entire period of study of the degree programme.

21.3 Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.

21.3.1 Notwithstanding the requirement of mandatory TEN days notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.

21.4 Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during.

### **VI semester.**

21.5 Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.

21.6 The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

## **22. PROVISION FOR AUTHORISED BREAK OF STUDY**

22.1 **Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme.** However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.

22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.

22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.

22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.

22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted 'Break of Study' or 'Withdrawal' (Clause 21 and 22) is not applicable for this case.

### **23. RANKING**

A candidate who qualifies for the UG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester VI to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of study subject to a maximum of 10 ranks.

### **24. SUPPLEMENTARY EXAMINATION**

Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

### **25. DISCIPLINE**

25.1. If a student indulges in malpractice in any of the Internal / External Examination he / she shall be liable for punitive action as prescribed by the KAHE from time to time.

25.2. Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

### **26. REVISION OF REGULATION AND CURRICULUM**

The KAHE may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

Course code	Name of the course	Course Category	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks			Page No
					/ week							
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – I												
20LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	23
20ENU101	English – I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	26
20CCU101	Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	0	0	6	40	60	100	27
20CCU102	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	4	2	0	4	40	60	100	29
20AEC101	Business Communication	AEC	I, II, III	a, e, g, f	4	0	0	4	40	60	100	31
20CCU111	Introduction to Information Technology (Practical)	CC	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100	33
Semester Total					24	2	4	26	240	360	600	
SEMESTER – II												
20LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	35
20ENU201	English – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	37
20CCU201	Advanced Financial Accounting	CC	I, II, III, IV	a,c,d, e, h,i	5	0	0	5	40	60	100	38
20CCU202	Business Law	CC	I,II,II I,IV	a,c,d, e,h,i	4	0	0	3	40	60	100	39
20CCU203	RDBMS	CC	I, II, III	a, c, d,e, h	4	0	0	3	40	60	100	41
20AEC201	Environmental Studies	AEC	I,III, IV	a, e,h, i	3	0	0	2	40	60	100	42
20CCU211	RDBMS (Practical)	CC	I, II, III	a, c, d,e, h	0	0	4	2	40	60	100	44
Semester Total					26	0	4	25	280	420	700	
SEMESTER – III												
20CCU301	Corporate Accounting	CC	I, II, III, IV	a, c, d, e, h,i	6	0	0	6	40	60	100	46
20CCU302	Income Tax Law and Practice	CC	I, II, III, IV	a, c, d, e, h,i	4	2	0	4	40	60	100	47
20CCU303	Company Law	CC	I, II, III, IV	a,c,d, e,h,i	6	0	0	4	40	60	100	49
20CCU304	Fundamentals of JAVA	CC	I, II, III, IV	a, c, d, e, h,i	2	0	0	2	40	60	100	51
20CCU305A	Computerised Accounting System	SEC	I,II, III, V	a, e, h, i	2	0	0	2	40	60	100	53
20CCU305B	Management Information System	SEC	I, II, III	a,c,d, e,h								55

Course code	Name of the course	Cour se Cate gory	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks			Page No
					/ week							
									L	T	P	
			PEOs	POs	CIA	ESE	Total					
20CCU 311	Fundamentals of JAVA (Practical)	CC	I, II, III, IV	a, c,d ,e, h,i	0	0	4	2	40	60	100	57
20CCU312A	Computerised Accounting System (Practical)	SEC	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100	59
20CCU312B	Management Information System (Practical)	SEC	I, II, III, IV	a, b, c, d,e, h, i								61
Semester Total					20/2 2	2	8/12	22	280	420	700	
SEMESTER – IV												
20CCU401	Cost Accounting	CC	I, II, III	a, e	5	0	0	5	40	60	100	62
20CCU402	Indirect Taxation	CC	I, II, III	a, c, d, e,h	4	0	0	4	40	60	100	64
20CCU403	Principles of Management	CC	I, II, III, IV	a, c, d, e, h,i	4	0	0	3	40	60	100	65
20CCU404	J2EE	CC	I, II, III	a, c, d, e, h	3	0	0	3	40	60	100	67
20CCU405 A	Marketing Management	SEC	I, II, III	a,c,d, e, h	4	0	0	3	40	60	100	68
20CCU405 B	International Business	SEC	I, II, III	a,c,d, e, h								70
20CCU411	J2EE (Practical)	CC	I, II, III	a, c, d, e,f,g, h	0	0	4	2	40	60	100	72
20CCU412 A	Marketing Management (Pracical)	SEC	I, II, III	a,c,d, e, h	0	0	2	1	40	60	100	73
20CCU412 B	International Business (Practical)	SEC	I, II, III	a,c,d, e, h								74
20CCU413	Data Analytics in Business	CC	I, II, III	a, c, d, e, f, g, h	0	0	4	2	40	60	100	76
Semester Total					20/2 4	0	10/1 2	23	320	480	800	
SEMESTER – V												
20CCU501A	Management Accounting	DSE	I, II, III, IV	a,c,d, e,f,g, h,i	6	2	0	6	40	60	100	78
20CCU501B	Investment Management	DSE	I, II, III	a, c, d, e,f,g ,h								80



Course code	Name of the course	Course Category	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks			Page No	
					/ week								
						L	T		P	CIA	ESE		Total
			PEOs	POs									
20CCU502A	HTML	SEC	I, II, III	a, c, d, e, h	4	0	0	4	40	60	100	82	
20CCU502B	Human Resource Management	SEC	I, II, III	a, c, d, e, h								83	
20CCU503A	Research Methodology	GE	I, II, III	a,c, d, e, h	6	0	0	5	40	60	100	85	
20CCU503B	Consumer Behaviour	GE	I, II, III	a, e, h								87	
20CCU504A	Financial Management	DSE	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100	89	
20CCU504B	Business Ethics	DSE	I, II, III	a,c,d, e,h								91	
20CCU511A	HTML (Practical)	SEC	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100	93	
20CCU511B	Human Resource Management (Practical)	SEC	I, II, III	a, c, d, e, h								95	
20CCU512A	Research Methodology (Practical)	GE	I, II, III	a, c, d, e,f,g, h	0	0	2	1	40	60	100	96	
20CCU512B	Consumer Behaviour (Practical)	GE	I, II, III	a, c, d, e,f,g, h								97	
Semester Total					22/4 4	2/4	6/12	22	240	360	600		
SEMESTER – VI													
20CCU601A	Banking and Insurance	GE	I, II, III	a,e,h	6	0	0	5	40	60	100	99	
20CCU601B	Business Economics	GE	I, II, III	a,e,h								101	
20CCU602A	PHP Programming	DSE	I, II, III, IV	a,c,d, e,h,i	4	0	0	3	40	60	100	103	
20CCU602B	Cyber Crime Laws	DSE	I, II, III, IV	a, c, d, e, h,i								105	
20CCU603A	Entrepreneurship	SEC	I, II, III	a, b, c, d,e,h	4	0	0	4	40	60	100	107	
20CCU603B	Service Marketing	SEC	I, II, III	a, c, d, e, f,g,h								109	

Course code	Name of the course	Course Category	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks			Page No	
					/ week								
						L	T		P	CIA	ESE		Total
			PEOs	POs									
20CCU611A	Banking and Insurance (Practical)	GE	I, II, III	a, c, d, e,f,g, h	0	0	2	1	40	60	100	111	
20CCU611B	Business Economics (Practical)	GE	I, II, III	a, c, d, e,f,g, h								112	
20CCU612A	PHP Programming (Practical)	DSE	I, II, III, IV	a, c, d, e,f,g, h,i	0	0	4	2	40	60	100	113	
20CCU612B	Cyber Crime Laws (Practical)	DSE	I, II, III	a,b, c, d,e,h								114	
20CCU613A	Entrepreneurship (Practical)	SEC	I, II, III	a, c, d, e,f,g, h	0	0	2	1	40	60	100	116	
20CCU613B	Service Marketing (Practical)	SEC	I, II, III	a, c, d, e,f,g, h								118	
20CCU691	Project	DSE	I, II, III, IV	a,c,d, e,h,i	8	0	0	6	40	60	100	120	
ECA/NCC/NSS/Sports/General Interest etc											Good		
Semester Total					22/36	0/0	8/12	22	280	420	700		
Programme Total								140	1440	2160	4100		

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
<b>I</b>	20LAU101	Language - I
	20ENU101	English – I
	20AEC101	Business Communication
<b>II</b>	20LAU201	Language – II
	20ENU201	English – II
	20AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
<b>I</b>	20CCU101	Financial Accounting
	20CCU102	Business Mathematics and Statistics
	20CCU111	Introduction to Information Technology (Practical)
<b>II</b>	20CCU201	Advanced Financial Accounting
	20CCU202	Business Law
	20CCU203	RDBMS
	20CCU211	RDBMS (Practical)
<b>III</b>	20CCU301	Corporate Accounting
	20CCU302	Income Tax Law and Practice
	20CCU303	Company Law
	20CCU304	Fundamentals of JAVA
	20CCU311	Fundamentals of JAVA (Practical)
<b>IV</b>	20CCU401	Cost Accounting
	20CCU402	Indirect Taxation
<b>IV</b>	20CCU403	J2EE
	20CCU411	J2EE (Practical)
	20CCU404	Principles of Management
	20CCU413	Data Analytics in Business

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	20CCU305A	Computerised Accounting System
	20CCU312A	Computerised Accounting System (practical)
	20CCU305B	Management Information System
	20CCU312B	Management Information System (Practical)
IV	20CCU405 A	Marketing Management
	20CCU405 B	International Business
	20CCU412 A	Marketing Management (Practical)
	20CCU412 B	International Business (Practical)
V	20CCU502 A	HTML
	20CCU511A	HTML (Practical)
	20CCU502B	Human Resource Management
	20CCU511B	Human Resource Management (Practical)
VI	20CCU603A	Entrepreneurship
	20CCU613 A	Entrepreneurship (Practical)
	20CCU603 B	Service Marketing
	20CCU613 B	Service Marketing (Practical)

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	20CCU501A	Management Accounting
	20CCU501B	Investment Management
	20CCU504A	Financial Management
	20CCU504B	Business Ethics
VI	20CCU602A	PHP Programming
	20CCU612A	PHP Programming (Practical)
	20CCU602 B	Cyber Crime Laws
	20CCU612 B	Cyber Crime Laws (Practical)
	20CCU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	20CCU503A	Research Methodology
	20CCU512A	Research Methodology (Practical)
	20CCU503B	Consumer Behaviour
	20CCU512B	Consumer Behaviour (Practical)
VI	20CCU601A	Banking and Insurance
	20CCU611A	Banking and Insurance (Practical)
	20CCU601B	Business Economics
	20CCU611B	Business Economics (Practical)

### **PROGRAM OUTCOMES [PO]**

- a. Graduates will have solid foundation in bookkeeping, accounting, computers and professional fundamentals required to record the business transaction ability.
- b. Graduates will apply technological skills in accounting, taxation by creating and applying the appropriate software and software tools for business management.
- c. Graduates will obtain the ability to analyze and develop programs for system-based applications which will help in solving complex business problems to make effective decisions.
- d. Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.
- e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

### **PROGRAM SPECIFIC OUTCOMES (PSO)**

- h. Graduates will apply a lifelong learning gained through knowledge and skills in continuous adaption of new technologies and the changes in environment factors pertaining to accounting, IT, and finance.
- i. Graduates will demonstrate legal, ethical compliance (including IT norms) and socially sustainable code of conduct in both personal and professional decision making process.

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

- I. Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.
- II. Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.
- III. Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.
- IV. Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.	√	√							
Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.	√	√	√	√	√	√	√		
Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.		√	√	√	√	√	√	√	√
Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.		√	√	√	√	√	√	√	√



20LAU101	பகுதி – I, தமிழ்						Semester – I		
							6H	–	6C
Instruction Hours / week:	L: 6	T: 0	P : 0	Marks: 40	Internal:	External: 60	Total: 100		
							End Semester Exam: 3 Hours		

**பாடத்திட்டப்பொதுநோக்கம்**

- கற்றல்வழிசிந்தனைத்திறனையும், கருத்துவெளிப்பாட்டுத்திறனையும், ஆய்வுநோக்கையும்மேம்படுத்துதல்.
- இலக்கியங்கள்உணர்த்தும்வாழ்வின்னுட்பமானபகுதிகளைஉணர்த்துதல்.
- மனிதமனத்தினைப்பக்குவப்படுத்துதலில்இலக்கியம்தரும்பங்கினைஉணர்த்துதல்.
- வளர்ந்துவரும்சமூகத்தில்அறஉணர்வு, பண்பாடுபோன்றவைகுறித்துஅறிவூட்டல்.
- அரசுத்தேர்வுகளுக்குமாணவர்களைஆயத்தமாக்குதல்.

**பாடத்திட்டப்பயன்விளைவு**

- இந்தியகுடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில், விருப்பப்பாடமாகஇடம்பெறுகின்ற, ‘தமிழ்இலக்கியவரலாறு’ குறித்தமுழுமையானஅறிமுகம்பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலுக்குரியஆய்வுமனப்பான்மையுடன், இலக்கியங்களைஅணுகுதல்.
- தமிழின்வளர்ச்சித்துறையாகிய, ‘அறிவியல்தமிழ்’ ; ‘இணையதமிழ்’ குறித்தபன்னோக்குஅணுகுமுறையிலானஆய்வுச்சிந்தனைமேம்பாடு.
- வேலைவாய்ப்புக்குரியசுயதிறன்மேம்பாட்டுடன், படைப்பாக்கத்திறன்மேம்பாடும்பெற்றிருத்தல் .
- சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குஉறுதுணையாகஇலக்கியங்களைநாடுகின்றமனப்பான்மை.

**அலகு – I : தமிழ்இலக்கியவரலாறு- I  
(10மணிநேரம்)**

முச்சங்கவரலாறு - சங்கஇலக்கியத்தொகுப்பு - பாட்டும்தொகையும் - சங்கஇலக்கியச்சிறப்பியல்புகள் - சங்கம்மருவியகாலம் - பதினெண்கீழ்க்கணக்குநூல்கள் - திருக்குறள் -நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்காலஅறஇலக்கியங்கள் - தமிழில்சிறுநிலக்கியக்காலமும்கருத்தும் - தொண்ணூற்றாறுவகைச்சிறுநிலக்கியவரிசை - காப்பியங்கள் - தமிழில்காப்பியஇலக்கணம் - தமிழில்பெருங்காப்பியங்களும்சிறுகாப்பியங்களும் - சிலம்பும்மேகலையும்.

**அலகு – II :சங்கஇலக்கியம்  
மணிநேரம்)**

(18)

அ). எட்டுத்தொகை

நற்றிணை:

1. நோ, இனிவாழியநெஞ்சே-குறிஞ்சி - தலைவன்கூற்று - 190
2. நின்றசொல்லர் - குறிஞ்சி - தலைவிகூற்று - 1

குறுந்தொகை:

1. நிலத்தினும்பெரிதே - குறிஞ்சி - தலைவிகூற்று - 3
2. கழனிமாஅத்து- மருதம் - காதற்பரத்தைக்கூற்று - 283

ஐங்குறுநூறு:

1. தாய்சாப்பிறக்கும் - தோழிகூற்று - மருதம் - களவன்பத்து: 24
2. வாழிஆதன், வாழி - தோழிகூற்று - மருதம் - தோழிகூற்றுப்பத்து: 01

பதிற்றுப்பத்து : ஏழாம்பத்து

1. எறிபிணம்இடறியசெம்மறுக் - 65

பரிபாடல்: வையை: பாடல்-6.

நிறைகடல்முகந்துஉராய் - சேறுஆடுபுனலதுசெலவு : 1-50.

### கலித்தொகை:

1. அகன்னாலம்விளக்கும் - நெய்தல்கலி - தலைவிகூற்று- 119.

### அகநானூறு:

1. ஈன்றுபுறம்தந்தஎம்மும்உள்ளாள் - பாலை - நற்றாய்கூற்று-35

### புறநானூறு :

1. உற்றுழிஉதவியும்உறுபொருள்கொடுத்தும் -183
2. பல்சான்றீரே - பொதுவியல் -195

### ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

வானம்வாய்த்த- யாம்அவண்ணின்றும்வருதும் (அடிகள்: 84-143),  
செய்நன்றிஅறிதலும் - நல்லியக்கோடனைநயந்தனிர்செலினே (207-269).

### அலகு - III :அறஇலக்கியமும்சிறுநிலக்கியமும்

(20 மணிநேரம்)

அ). அறஇலக்கியம்

(10 மணிநேரம்)

1. திருவள்ளுவர் - திருக்குறள்: (எண்கள்-திருக்குறள்வரிசைஎண்ணைக்குறிப்பன)  
பாயிரம்:8-அறவாழிஅந்தணன்,13-விண்ணின்றுபொய்ப்பின்34-மனத்துக்கண்மாசிலன்  
ஆதல், இல்லறஇயல்:இல்வாழ்க்கை: 45 - அன்பும்அறனும்உடைத்தாயின், 50 -  
வையத்துள்வாழ்வாங்கு. அன்புடைமை: 80 - அன்பின்வழியது,விருந்தோம்பல்:90 -  
மோப்பக்குழையும், இனியவைகூறல்:95-பணிவுடையன்இன்சொலன்,  
செய்நன்றிஅறிதல்: 103 - பயன்தூக்கார், புறங்கூறாமை: 190 - ஏதிலார்குற்றம்  
ஓப்புரவுஅறிதல் : 216 - பயன்மரம், ஈகை: 228 - ஈத்துவக்கும்இன்பம்,  
துறவறஇயல்:தவம்: 261 - உற்றநோய், வாய்மை: 291 - வாய்மைஎனப்படுவது  
வெகுளாமை: 306 - சினமென்னும், இன்னாசெய்யாமை: 316-  
இன்னாஎனத்தான்உணர்ந்தவை, நிலையாமை: 331 - நில்லாதவற்றை  
ஊழியல்:ஊழ்: 373 - நுண்ணியநூல், ஆள்வினைஉடைமை: 618 -  
பொறியின்மையார்க்கும், 620-ஊழையும்உப்பக்கம், நட்பு: 792-ஆய்ந்தாய்ந்து, 794-  
குடிப்பிறந்து, 797-ஊதியம்என்பது.,
2. இனியவைநாற்பது:தேர்ந்தெடுக்கப்பட்டஐந்துபாடல்கள்மட்டும் -  
நச்சித்தற்சென்றார் (பாடல்எண்-26), தானங்கொடுப்பான் (27), ஆற்றாமைஆற்றென்  
(28), கயவரைக்கைகழிந்து (29), நன்றிப்பயன்தூக்கி (30)
3. முன்றுறையரையனார் - பழமொழிநானூறு - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்  
உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியதுகாண்கிலாய் 46,  
இனியாரும் 153, உரைசான்ற 195.
4. வேதநாயகம்பிள்ளை- நீதிநூல் - (அதிகாரம்-7-தாய்தந்தையரைப்போற்றுதல்-  
தேர்ந்தெடுக்கப்பட்ட 5பாடல்கள்)  
சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிளரும், வைத்தவர், ஈன்றவர்

### ஆ). சிறுநிலக்கியம்

(10 மணிநேரம்)

1. முக்கூடற்பள்ளு- 2 பாடல்கள் - சித்திரக்காலிவாலான் (நெல்வகைகள்)  
குற்றாலத்திரிகூடமால்வரை (மீன்வகைகள்)
2. நந்திக்கலம்பகம்- 5பாடல்கள் - என்னையேபுகழ்ந்தேன், பதிதொறுபுயல்பொழி,  
இந்தப்புவிடில், அடிவிளக்கும்துகில், வானுறுமதியை
3. கலிங்கத்துப்பரணி- தேவாசுரம், உடலின்மேல், நெடுங்குதிரைமிசைக்கலனை,  
விருந்தினரும்வறியவரும், தரைமகள்தன்கொழுநன்றன், பொருதடக்கைவாளெங்கே,  
வெயில்தாரை.
4. தமிழலங்காரம் -வண்ணச்சரபம்தண்டபாணிசுவாமிகள் - 10 பாடல்கள்  
1. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்றுதி, 3. கோளத்தைமுட்டி  
4. எக்காலம்என்று, 5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி,  
8. தேவர்முனிவர், 9. விண்மாரி, 10. அத்தனைபொத்து.

### அலகு - IV :காப்பியஇலக்கியம்

(12மணிநேரம்)

### அ) சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்: பொதியில்ஆயினும்- 'கோவலன்என்பான்மன்னோ' (14-38),  
'நீலவிதானத்து' - 'நோன்புஎன்னை'(48-53).

**மனையறம்படுத்தகாதை :** ‘வார்ஓலிகூந்தலை’ – ‘சிறப்பின்கண்ணகிதனக்குஎன்’ (84-90)

**அரங்கேற்றுக்காதை :** ‘மாமலர்நெடுங்கண்’ - ‘அகம்மறந்து’ (170-175).

**மதுரைக்காண்டம் :**கொலைக்களக்காதை : ‘இருமுதுகுரவர்’ - ‘எழுந்தனன்யான்’ (67-83),

‘வினைவிளைகாலம்’ - ‘கொணர்காங்குஎன்’ (148-153)

**கட்டுரைக்காதை :** ‘கடிபொழில்’ - ‘இல்சாபம்பட்டனிர்’ (138-170)

**வழக்குரைக்காதை :** ‘அல்லவைசெய்தார்க்கு’ - ‘தோற்றான்உயிர்’ (82-93)

**வஞ்சிக்காண்டம் :**நடுகல்காதை - ‘மதுரைமூதார்’ - ‘மன்னவர்ஏறு’ (218-234)

**வாழ்த்துக்காதை :** ‘என்னேஇஃது’ - ‘தோன்றுமால்’ (9)

**ஆ)மணிமேகலை: விழாவறைக்காதை :** ‘தேவரும்மக்களும்’ - ‘மருங்குஎன்’ (66-72)

**ஊரலர்உரைத்தகாதை:**‘நாவல்லங்கிய’‘உண்டுகொல்’(1-17),‘கற்றுத்துறைபோகிய’ ‘தீத்தொழில்படாஅள்’ (32-57).

**பாத்திரம்பெற்றகாதை :** ‘போதிநீழல்’ - ‘நல்அறம்கண்டனை’ (73-98)

**சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை** :‘வாழிஎம்கோ’ -

‘அரசுஆள்வேந்துஎன்’ (129-163)

**அலகு- V :அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும் – I (12 மணிநேரம்)**

**அ). எழுத்து, சொல், பொருள்இலக்கணம்(6 மணிநேரம்)**

1). முதல்மற்றும்சார்பெழுத்துகள் - பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும்பயிற்சியும்

2). அகத்திணைமற்றும்புறத்திணைஇலக்கணங்கள்.

**ஆ). கடிதப்பயிற்சி(6 மணிநேரம்)**

1. தன்விவரக்குறிப்புடன்வேலைவேண்டிவிண்ணப்பம்எழுதுதல்

2.

பல்கலைக்கழகப்பன்னாட்டுக்கருத்தரங்கச்செய்தியைநாளிதழில்வெளியிடவேண்டி நாளிதழின்பதிப்பாசிரியருக்குக்கடிதம்

3. கருத்தரங்கப்பங்கேற்புக்கானஅனுமதிக்கடிதம்

4. பல்கலைக்கழகவிழாவுக்குத்தலைமையேற்கவேண்டி, மாவட்டஆட்சியருக்குவிண்ணப்பம்

5. கல்விகடன்வேண்டிவங்கிமேலாளருக்குவிண்ணப்பம்

6. வசிப்பிடத்திற்குஅடிப்படைவசதிவேண்டிவட்டாட்சியருக்குவிண்ணப்பம்

7. விருதுபெற்றநண்பனுக்குப்பாராட்டுக்கடிதம்

8. புத்தகங்கள்அனுப்பிஉதவவேண்டி, பதிப்பகத்தாருக்குவிண்ணப்பம்

20ENU101	ENGLISH - I					Semester – I		
				4H	–	4C		
Instruction Hours / week:	L: 4	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**Course Objective:**

- To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
- To provide aesthetic pleasure through literature.

**Course Outcome:**

- Retrieve fundamentals of English language to construct error free sentences
- Establish and maintain social relationships
- Develop communication skills in business environment
- Refine communication competency through LSRW skills
- Improving intrapersonal skills through literary works

**UNIT - I: Grammar**

Types of Sentences, Subject and Predicate, Parts of Speech, Tenses, Preposition and Articles

**UNIT – II: Communication Exercise**

Importance of Business Language- Words often Confused- Words often Misspelt- Common Errors in English-Charts and Pictorial Writing.

**UNIT – III: Interpersonal Skills**

Greetings & Introduction- Giving & Denying Permission- Telephone Etiquette- Oral Presentation – Plan, PowerPoint Presentation- Preparation of Speech- Audience psychology- Secrets of Good Delivery

**UNIT - IV: LSRW Skills**

**Listening-** Listening and its types, Basic Listening Lessons

**Speaking-** Basics of speaking, Regular English, Business English, Interview English

**Reading-** Reading and its purposes, Types of Reading, Reading Techniques

**Writing-** Types of Writing, Components of Writing, Language and Style with accordance to the contexts

**UNIT - V: Literature**

**Prose:** Let's Do What India Needs from Us -Dr.A.P.J. Abdul Kalam

**Poem:** A Prayer for My Daughter - W.B. Yeats

**Short Story:** Sparrows- K. Ahmad Abbas

**Suggested Reading:** 1. Hewings Martin, 2013 Advanced Grammar in Use, Cambridge University Press  
Haines Simon, 2015 Advanced Skills, A resource Book of Advanced- Level Skill Activities.

20CCU101	FINANCIAL ACCOUNTING					Semester – I		
						6 H	–	6 C
Instruction Hours / week:	L: 6	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
4. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To learn and apply the accounting procedures for partnership firm.

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

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts and compute inventory valuation.
3. Recognize the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
4. Acquire knowledge on accounting for branches and also to ascertain the financial position of each branch separately.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.

**UNIT I: Fundamentals of Accounting** - Accounting – Need – Objectives – Advantages – Limitations - Users of Accounting – Functions - Book Keeping - Methods of Accounting - Accounting Concept - Accounting Conventions - Branches of Accounting - Basis of Accounting - Cash basis and Accrual basis - Financial Accounting Standards - Concept, Benefits, Procedure for issuing Accounting Standards in India - International Financial Reporting Standards (IFRS) – Concepts – Accounting Process –Journal - Ledger - Subsidiary Books – Trial Balance.

**UNIT- II: Final Accounts and Depreciation - Final Accounts** - Trading Account - Profit and Loss Account - Balance Sheet - Adjusting Entries. **Depreciation** – Meaning – Need - Causes of Depreciation - Accounting concept of Depreciation - Factors affecting the amount of depreciation - Methods of computing depreciation - Straight line method and Diminishing balance method - Disposal of depreciable assets - Change of method.

**UNIT-III:Accounting for Hire - Purchase and Installment Systems** – Introduction - Features of Hire Purchase – Concepts in Hire Purchase and Instalment System - Accounting procedure for Hire Purchase and Instalment System – Transactions - Journal Entries and Ledger Accounts including Default and Repossession.

**UNIT-IV: Accounting for Consignment and Joint Venture - Consignment** – Meaning - Features – Account Sales – Valuation of Stock – Normal Loss – Abnormal Loss - Accounting treatment in the books of the Consignor and Consignee. **Joint Venture:** - Meaning – Accounting procedures - Separate set of books - Memorandum Joint Venture account.

**UNIT-V: Accounting for Branches** – Meaning - Types of Branches – Accounting of various types of dependent branches -Accounting aspects - Debtors’ system - Stock and Debtors system - Branch Final Accounts System and Wholesale Branch System. Independent Branches: Concept Accounting Treatment: Important Adjustment Entries and Preparation of Consolidated Profit and Loss Account and Balance Sheet.

**Note:** Distribution of Marks - 20% theory and 80% problems.

**SUGGESTED READINGS:**

1. S. N. Maheshwari , Suneel K Maheshwari (2018) *Financial Accounting*, 6<sup>th</sup> Edition, Vikas Publishing House, New Delhi
2. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6<sup>th</sup> edition, Vikas Publishing House, New Delhi
3. S.P. Jain and K.L.Narang (2016) *Advanced Accountancy Principles of Accounting*, Kalyani Publishers, Ludhiana
4. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) , *Advanced Accounts. Vol.-I.*, 19th Edition, S. Chand & Co., New Delhi.
5. Deepak Sehgal. (2016) ,*Financial Accounting*.1<sup>st</sup> edition, Vikas Publishing House, New Delhi,
6. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2<sup>nd</sup> Edition, Chand Publishing. New Delhi
7. [https://swayam.gov.in/nd1\\_noc20\\_mg71/preview](https://swayam.gov.in/nd1_noc20_mg71/preview)



20CCU102	BUSINESS MATHEMATICS AND STATISTICS					Semester – I		
						6H	–	4C
Instruction Hours / week:	L: 4	T: 2	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:**

This course enables the students

- To understand the concept of matrices.
- To acquire the knowledge of differential calculus.
- To know the concepts of central tendency and dispersion.
- To understand the correlation and regression concepts.
- To be aware of the index numbers and trend analysis.

**COURSE OUTCOMES:**

On successful completion of the course, students will be able to

- 1 Utilize the concept of matrices, differential calculus to solve business problems.
- 2 Calculate and apply the measure of central tendency and dispersion in decision making.
- 3 Evaluate the relationship and association between variables to formulate the strategy in business.
- 4 Apply the concept of index numbers and trend analysis in business decisions.
- 5 Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.

**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 adjoint - Applications of Matrices to solution of simple business and economic problems- Simple and compound interest- Rates of interest.

**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: Arithmetic mean - median-mode- geometric mean - harmonic mean -properties and applications . Measures of Dispersion: Absolute and relative measures-Range - quartile deviation - mean deviation - Standard deviation and Coefficient of Variation – Variance.

**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 -Trend analysis-Finding trend by moving average method  
- Fitting of linear trend line using principle of least squares

#### **SUGGESTED READINGS:**

1. P.A. Navaneetham ,(2012). Business Mathematics and Statistics, Jai Publishers, Trichy.
2. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st edition, Oxford University Press; New Delhi.
3. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st edition, McGraw Hill Education, New Delhi.
4. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S Chand Publishing, New Delhi.
5. Mariappan (2015), Business Mathematics, 1st edition, Pearson Education, New Delhi.
6. J.K.Sharma, (2014) Business statistics, 4th edition, Vikas Publishing House, New Delhi.

#### **E-RESOURCES**

1. <https://youtu.be/SJOTtb1FTfs>
2. <https://youtu.be/t5CK844MYzY>
3. <https://youtu.be/Hd1nLIfjNA>

20AEC101	BUSINESS COMMUNICATION					Semester – I		
						4 H	–	4 C
Instruction Hours / week:	L: 4	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.

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

1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and develop the skills to face the interview

**UNIT I: Communication** - Nature of Communication: Process of Communication - Types of Communication (Verbal and Non-Verbal) - Importance of Communication - Different forms of Communication; Barriers to Communication Causes – Methods to Overcome Communication Barriers – Non-Verbal Communication - Business Etiquettes – Phone etiquettes- Handshake Etiquettes - Cubical Etiquettes- Office Etiquette - Business Meal Etiquette - Business Card Etiquette.

**UNIT II: Business Correspondence** - Letter Writing – Presentation - Inviting Quotations - Sending Quotations - Placing Orders - Inviting Tenders - Sales Letters - Claim and Adjustment Letters and Social Correspondence – Memorandum – Inter-office Memo – Notices – Agenda - Minutes. Application Letters – Preparation of Resume

**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: Vocabulary and Listening** - Vocabulary: Words often Confused - Words often Misspelt - Common errors in English. Introduction to Phonetics - Need and use of it - Word Stress and Sentence Stress - Contrastive Stress in sentences to Highlight Different Words – Intonation - Rising and Falling tone - Falling - Rising tone - Word Power – Vocabulary – Jargon – Rate of speech- Pitch- Tone – Clarity of voice. **Listening** - Meaning- Importance of Listening - Barriers to Listening- Strategies for Effective Listening- Listening in a Business Context.

**UNIT V: Use of Technology and Interview** - Appropriate use of technology - E Mail - Webpage Communication - Voice and Wireless Communication – Modern Communication Devices – Recent Development. **Oral Presentation:** Importance - Characteristics- Presentation Plan - Power Point Presentation - Visual Aids. **Interview:** Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech – Resume Writing.

### **SUGGESTED READINGS:**

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, (2017) 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.
6. <https://swayam.gov.in/explorer?searchText=Business+Communication>.

20CCU111						Semester – I		
INTRODUCTION TO INFORMATION TECHNOLOGY (PRACTICAL))						4H	–	2C
Instruction Hours / week:	L: 0	T: 0	P : 4	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To know the MS-word features and its application
2. To be familiar with MS-Excel function and its application
3. To be familiar with MS-Office application in preparing balance sheet.
4. To be aware of the MS-Powerpoint and its usage.
5. To understand the usage of MS-Access and its applications

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

1. Prepare documents and reports for the organization.
2. Prepare datasheet and apply the built-in functions for analyzing the data to support decision making.
3. Utilize visual aids and tools to present the data
4. Design the presentations for the business meetings
5. Store, retrieve data and make decisions based on the information.

**LIST OF PRACTICALS****MS WORD**

1. Type Chairman's Speech/Auditor's report/Minutes/Agenda and perform the following operations: Bold, Underline, Font size, Style, Background color, Text color, Line spacing, Spell check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare shareholders meeting letter for 10 members' using Mail Merge Operation.
3. Prepare your Resume by using a Wizard/Template.

**MS EXCEL**

1. Prepare a Mark List of your Class (Minimum of 5 Subjects) and perform the following operation: Data entry, Total, Average, Result and Ranking by using Arithmetic and Logical functions and sorting.
2. Draw the different type of charts (line. Pie. Bar) to illustrate year wise performance of Sales. Purchase. Profit etc. of a company by using chart wizard.
3. Prepare a statement of Bank Customer's Account showing simple and compound interest calculations for 10 different customers' using Mathematical and Logical functions.

## **MS POWERPOINT**

1. Design Presentation slides for a product of your choice. The slide must include Name. Brand Name. Type of Product. Characteristics. Special Features. Price. Special Offer etc.
2. Design presentation slides for Organization details for 5 levels of hierarchy of a Company by using organization chart.

## **MS ACCESS**

1. Prepare a Payroll for employee database of an Organization with the following details: Employee ID, Employee Name, Date of Birth, Department, Designation, Date of Appointment, Basic pay, Dearness Allowance, House rent Allowance and other deduction if any. Perform queries for different categories.
2. Create Mailing Labels for Student Database which should include atleast three tables and each table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone number.

## **SUGGESTED READINGS :**

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
3. Dinesh Maidasani(2015), Learning Computer Fundamentals, MS Office and Internet & Web Technology, 3rd Edition, Laxmi Publications, New Delhi.
4. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
5. Cox (2013), Microsoft Access 2013 Step by Step, Prentice Hall India Learning Private Limited, New Delhi

20LAU201	தமிழ் – இரண்டாம்தாள்					Semester– II	
						6 H	–
Instruction Hours / week:	L: 6	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100	
					End Semester Exam: 3 Hours		

### பாடத்திட்டப்பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், ஆய்வுநோக்கையும்மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

### பாடத்திட்டப்பயன்விளைவு

- இந்தியகுடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில்,விருப்பப்பாடமாகஇடம்பெறுகின்ற,‘தமிழ்இலக்கியவரலாறு’ குறித்தமுழுமையானஅறிமுகம்பெற்றிருத்தல்.
- கல்வெட்டியல்,ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களைஅணுகுதல்.
- தமிழின்வளர்ச்சித்துறையாகிய,‘அறிவியல்தமிழ்’‘இணையதமிழ்’குறித்தபன்னோக்கு அணுகுமுறையிலானஆய்வுச்சிந்தனைமேம்பாடு.
- வேலைவாய்ப்புக்குரியசுயதிறன்மேம்பாட்டுடன், படைப்பாக்கத்திறன்மேம்பாடும்பெற்றிருத்தல் .
- சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குஉறுதுணையாகஇலக்கியங்களைநாடுகின்றமனப்பான்மை.

### அலகு – I : தமிழ்இலக்கியவரலாறு- II

(10 மணிநேரம்)

தமிழ்இலக்கியவரிசையில்திருமுறைகளும்நாலாயிரத்திவ்யப்பிரபந்தமும்- பன்னிருதிருமுறைகள்அறிமுகம்- திருமுறைஆசிரியர்களின்இலக்கியப்பங்களிப்பு- திருமுறைகளில்பக்திநெறியும்சமுதாயநோக்கும் -சமயக்குரவரின்அருள்நெறி - பன்னிருஆழ்வார்கள்வரலாறு - ஆழ்வார்களின்இலக்கியப்பங்களிப்பு - திவ்யப்பிரபந்தத்தில்பக்திநெறியும்இலக்கியநயமும்- தமிழ்மொழியின்கவிதை, சிறுகதை, உரைநடைஇலக்கியங்களின்தோற்றம் - வளர்ச்சி - வரலாறு - நாட்டுப்புறஇலக்கியங்கள் - கொங்குநாட்டார்வாய்மொழிவழக்காறுகள்.

### அலகு – II : பக்திஇலக்கியம்:

(12 மணிநேரம்)

1. சைவம்- (15 பாடல்கள்)பெரியபுராணம் - திருமூலநாயனார்புராணம் - அந்திஇளம்பிறைக்கண்ணி, மற்றுஅவர்தாம்அணிமா, காவிரிநீர்பெருந்தீர்த்தம், அந்நிலைமைத்தானத்தை, அந்தணர்தம்சாத்தனார், மற்றுஅதன்தன்உடம்பினை, இவன்உயிர்பெற்றெழில், பாய்த்தியபின்திருமூலராய், வெய்யசுடர்கதிரவனும், அங்கவளம், பித்துஉற்றமையல்அன்று, இந்தநிலைமையில், ஆவடுதண்துறை, ஊன்உடம்பில், முன்னியஅப்பொருள்.
2. வைணவம் - பெரியாழ்வார்திருமொழி: 3-ஆம் பத்து - பத்தாந்திருமொழி ‘நெறிந்தகருங்குழல்மடவாய்’ - சீதைக்குஅனுமன்தெரிவித்தஅடையாளம். (1-10).

### 3. அலகு - III :கவிதைஇலக்கியம்

(17மணிநேரம்)

1. மகாகவிபாரதியார் - யோகசித்தி-தேடிச்சோறு
2. பாரதிதாசன் - தமிழின்இனிமை-  
கனியிடைஏறியசுளையும்
3. கவிமணிதேசிகவிநாயகம்பிள்ளை - ஒற்றுமையேஉயிர்நிலை
4. கவிஞர் வைரமுத்து - காற்றும் கவிஞனும் மரிப்பதில்லை
5. கவிக்கோ. அப்துல் ரகுமான் - குழந்தைகள் தினம்
6. கவிஞர்மு. மேத்தா - வெளிச்சம் வெளியே இல்லை  
6. கவிஞர்வைதீஸ்வரன் - விரல்மீட்டியமழை  
7. ஈரோடுதமிழன்பன் - இன்னொருசுதந்திரம்  
8. கவிஞர்தாமரை - தொலைந்துபோனேன்

### அலகு - IV :சிறுகதையும்உரைநடையும்

(17மணிநேரம்)

#### அ). சிறுகதை (8 மணிநேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. இருவர்கண்டஓரேகனவு -கு. அழகிரிசாமி
3. அந்நியர்கள் -ஆர். சூடாமணி
4. இந்நாட்டுமன்னர் -நாஞ்சில்நாடன்

#### ஆ). உரைநடை

(9 மணிநேரம்)

1. ஆளுமைத்திறன்அறிவோம்- தன்னம்பிக்கைமாதஇதழிலிருந்து
2. கலைச்சிறப்பு -முத்தமிழ்க்காவலர்கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும்கங்கைவேடனும் - சொல்லின்செல்வரரா.பி.சேதுப்பிள்ளை
4. ஏட்டில்இல்லாதஇலக்கியம் -ஒளவைதுரைசாமி
5. நொய்யல்- முனைவர் ப. தமிழரசி

### அலகு - V : அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும் - II (16 மணிநேரம்)

#### அ). இலக்கணப்பயிற்சி: 1. சொல்லிலக்கணம்

வாக்கியஅமைப்பு:தனிவாக்கியம் - தொடர்வாக்கியம் - கலவைவாக்கியம் -  
தன்வினைவாக்கியம் - பிறவினைவாக்கியம் - செய்வினை,  
செயப்பாட்டுவினைவாக்கியம், கட்டளைவாக்கியம் - வினாவாக்கியம் -  
உணர்ச்சிவாக்கியம். நன்னூல் - பொதுவியல் - அறுவகைவினா (385) -  
எண்வகைவிடை (386).

#### 2). அணிஇலக்கணம்

உவமையணி - பிறிதுமொழிதல்அணி - சிலேடைஅணி - தீவகஅணி -  
ஏகதேசஉருவகஅணி - வேற்றுமையணி - பின்வருநிலையணி

#### ஆ). படைப்பிலக்கியப்பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் -  
பயிற்சிகள். 2. எழுத்தாளர்உடனானநேர்காணல், களஆய்வுக்கானவினா -  
நிரல்தயாரித்தல்துட்பங்களும்பயிற்சிகளும்

#### இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

1. தமிழ் - ஆங்கிலமொழிபெயர்ப்புப்பயிற்சிகள் - 2.
2. ஆங்கிலம் - தமிழ்மொழிபெயர்ப்புப்பயிற்சிகள் - 2.

### பாடநூல்:கற்பகச்சோலை - தமிழ்ஏடு.

கற்பகம்உயர்கல்விகலைக்கழகத்தமிழ்த்துறை வெளியீடு.



20ENU201	ENGLISH-II					Semester – II		
						4H	–	4C
Instruction Hours / week:	L: 4	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**Course Objective:**

- To refresh the grammar knowledge of the students to improvise their language.
- To make the students understand different kinds of communication involved in the business environment.
- To help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

**Course Outcome:**

- Strengthen the foundation of the language to elevate the command of standard grammar.
- Formulate and communicate persuasive arguments for specific business outcome.
- Apply fundamentals of language for reading, writing and effective communication.
- Standardize and demonstrate understanding of LSRW skills.
- Introduce literature to enhance the moral and aesthetic values.

**UNIT –I – Grammar:** Voice, Idioms and Phrases, Clauses and Reported Speech

**UNIT –II –Business and Technical Reports:** Business Correspondence –Memo, Notices, Agenda, Minutes- Resume Writing- Report Writing- Letter Writing- Personal and Social Letters- E-mail Writing

**UNIT –III – Communication Practice:** Verbal and Non-Verbal Communication- Group Discussion and Seminars- Note-Taking and Note-Making

**UNIT –IV –LSRW Skills: Listening-** Listening Talks and Presentations

**Speaking** - Public Speaking- Preparatory steps, Time Management, Handling Questions and Meeting unexpected situations

**Reading** - Language of Newspapers, Magazines and Internet

**Writing** -Writing Paragraphs and Essays- Content Writing

**UNIT –V –Literature**

**Prose-** Morals in the Indian Context by Francis Nicholas Chelliah

**Poetry-** Telephone Conversation by Wole Soyinka

**Short Stories-**The Last Leaf by O’ Henry

**Books for References**

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 CU Press

Sound Business, Julian Treasure 2012 OUP

20CCU201	ADVANCED FINANCIAL ACCOUNTING					Semester – II	
						5 H	5 C
Instruction Hours / week:	L: 5	T: 0	P : 0	Marks: Internal: 40		External: 60	Total: 100
						End Semester Exam: 3 Hours	

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

- To understand the concept of partnership
- To gain knowledge on methods of computing goodwill
- To understand the accounting treatment on dissolution of partnership firm
- To acquire knowledge on accounting treatment on insolvency of partners
- To gain knowledge on steps in calculation of fire claims

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

1. Comprehend the concept of partnership
2. Acquire knowledge on methods of computing goodwill
3. Gain knowledge on accounting treatment on dissolution of partnership firm
4. Acquire knowledge on accounting treatment on insolvency of partners
5. Understand knowledge on steps in calculation of fire claims

**UNIT I : Partnership:** Meaning – Definition – Partnership Deed – Interest on Capital – Partners Capital and Current Account - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments

**UNIT II : Retirement of Partner** - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only – Death of a Partner.

**UNIT III : Dissolution** – Modes of Dissolution - Settlement of Accounts of Dissolution – Accounting entries regarding Dissolution – Garner Vs Murray rule – Fixed Capital Method – Fluctuating Capital Method – Application of Garner Vs Murray rule in India.

**UNIT IV: Insolvency of Partners** – Meaning – Statement of Affairs - Deficiency Account – Distinction between Insolvency of an Individual and Partnership firm - Piecemeal Distribution - Proportionate Capital Method – Maximum loss method.

**UNIT V : Fire Claims** – Fire Insurance - Need – Important Terms – Steps in calculation of claims – Gross Profit Ratio – Memorandum Trading Account – Amount of Claim Average Clause – Over Valuation and Under Valuation of Stock – Loss of Profit.

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

**SUGGESTED READINGS:**

1. Jain, S.P., & Narang. (2018). Financial Accounting, Kalyani Publishers, Ludhiana.
2. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2016). *Advanced Accounts*, Sultan Chand and Sons, New Delhi:
3. Gupta, R.L., (2014). *Advanced Accountancy*. Sultan Chand and Sons, New Delhi:
4. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017). *Advanced Accounting*. Vikas Publishing House Pvt. Ltd., New Delhi.
5. Arulanandam, M.A., & Raman, K.S. (2016). *Advanced Accountancy*, Vikas Publishers, New Delhi.
6. Gupta, R.L., & Rathaswamy. (2014). *Advanced Accounting*. Sultan Chand & Sons, New Delhi.
7. [https://swayam.gov.in/nd2\\_cec20\\_mg16/preview](https://swayam.gov.in/nd2_cec20_mg16/preview).

20CCU202		BUSINESS LAW				Semester – II	
						4H	– 3C
Instruction Hours / week:	L: 4	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100	
					End Semester Exam: 3 Hours		

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

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 2030.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.

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

1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of business law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
5. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.

**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 Sale - 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: 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 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.

**UNIT V: 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. Information Technology Act – Introduction – Cyber Law – Features – Importance of Cyber Law – Digital Signature – Cyber Crimes. Intellectual Property Act – Meaning, Importance – Advantages.

### **SUGGESTED READINGS:**

1. Kuchhal,M.C.& Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2014), *Business Law*, New Delhi.National Publishing House
3. Agarwal S K, (2017), *Business Law*, New Delhi ,Galgotia Publishers Company,.
4. P C Tulsian& Bharat Tulsian (2017), *Business Law*, McGraw Hill Education
5. Sharma, J.P. &SunainaKanojia (2017), *Business Laws*,New Delhi, Ane Books Pvt. Ltd.,
6. KapoorN.D.(2014), *Elements of Mercantile Law*, New Delhi.S.Chand& Co,
7. <https://www.coursera.org/learn/corporate-commercial-law-part1>

20CCU203	RELATIONAL DATABASE MANAGEMENT SYSTEM					Semester – II		
						4H	–	3 C
Instruction Hours / week:	L: 4	T: 0	P: 0	Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

**COURSE OBJECTIVES :**

1. To understand and design queries using SQL
2. To understand ER modelling concepts and architecture
3. To relate the algebraic concepts with DBMS Design
4. To understand DML statements for manipulating data in the Oracle Database.
5. To understand the features and syntax of PL/SQL and handle runtime errors.

**COURSE OUTCOMES :**

1. Design database using SQL
2. Utilize ER modelling concepts and architecture and design database
3. Apply and relate algebraic concepts with DBMS design
4. Perform database manipulation using DML commands
5. Prepare PL/SQL statements to handle runtime errors

**Unit I :Overview of DBMS :** Definition -Application and advantages of DBMS – Schemas – Architecture-DBMS languages-Data Dictionary-Database Users-Data Administrators.

**Unit II :RDBMS :** Definition-Entity Relationship Model-Attributes and its types-E-R Diagram–Keys.

**Unit III :Relational Algebra :** Selection – Projection – Union – Intersection–Joins.

**Unit IV :Data Manipulation :**Introduction to SQL, DDL, DML, and DCL statements- Creating Tables-Adding Constraints - Select statement using Operators.

**Unit V: PL/SQL**Introduction - Control Structure- Developing Simple Queries.

**SUGGESTED READINGS :**

1. Elmasri&Navathe (2017), Fundamentals of Database systems(7<sup>th</sup> Edition) Addison &Weisely, New Delhi.
2. Abraham Silberschatz, Henry F. Korth, S. Sudarshan(2019),Database System Concepts(7<sup>th</sup> Edition), Tata McGraw Hill, New Delhi
3. Database Design and Relational Theory:Normal Forms and All That Jazz 2nd ed. Edition (2019)
4. Vineet Mehan (2019) Implementing RDBMS using Oracle Kindle Edition

20AEC201	ENVIRONMENTAL STUDIES					Semester – II		
						3 H	–	2C
Instruction Hours / week:	L: 3	T: 0	P: 0	Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

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

1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.

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

1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
6. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
7. Demonstrate proficiency in quantitative methods, qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary scholars and / or practitioners.

**UNIT -I: Introduction - Environmental Studies & Ecosystems** - Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

**UNIT-II: Natural Resources - Renewable And Non-Renewable Resources** - Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

**UNIT- III: Biodiversity And Its Conservation** - Levels of biological diversity - genetic, species and ecosystem diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. Bio-geographical classification of India. Biodiversity patterns (global, National and local levels). Hot-spots of biodiversity. India as a mega-diversity nation. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. 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, Noise pollution. Nuclear hazards and human health risks.

Solid waste management and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Case studies.

**UNIT -V: Social Issues and the Environment** - Concept of sustainability and sustainable development. Water conservation - Rain water harvesting, watershed management. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture. Environment Laws (Environment Protection Act, Air Act, Water Act, Wildlife Protection Act, Forest Conservation Act). International agreements (Montreal and Kyoto protocols). Resettlement and rehabilitation of project affected persons. Disaster management (floods, earthquake, cyclones and landslides). Environmental Movements (Chipko, Silent valley, Bishnois of Rajasthan). Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). Human population growth: Impacts on environment, human health and welfare.

#### **SUGGESTED READINGS:**

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidapeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 2005. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 2001. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2<sup>nd</sup> ed.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.

20CCU211	RELATIONAL DATABASE MANAGEMENT SYSTEM (PRACTICAL)					Semester – III		
						4 H	–	2 C
Instruction Hours / week:	L: 0	T: 0	P: 4	Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

**COURSE OBJECTIVES**

1. To know DML and its applications
2. To be familiar with algebraic queries
3. To be aware of constraints and functions
4. To utilize PL/SQL concepts

**COURSE OUTCOMES**

Learners should be able to :

1. Create table and apply DML commands
2. Design tables including algebraic commands
3. Design queries using constraints and functions
4. Perform triggers and exception handling functions

**LIST OF PRACTICALS**

1. Create a table and perform the following basic SQL operations
  - a) Set the primary key
  - b) Alter the structure of the table
  - c) Insert values
  - d) Delete values based on constraints
  - e) Display values using various forms of select clause
  - f) Drop the table
2. Develop SQL queries to implement the following set operations
  - a) Union
  - b) Union all
  - c) Intersect
  - d) Intersect all
3. Develop SQL queries to implement the following aggregate functions
  - a) Sum
  - b) Count
  - c) Average
  - d) Maximum
  - e) Minimum
  - f) Group by & having clause
4. Develop SQL queries to implement following join operations
  - a) Natural join
  - b) Inner join
  - c) Outer join-left outer, right outer, full outer
  - d) Using join conditions
5. Develop SQL queries to implement nested subqueries
  - a) Set membership (int, not int)
  - b) Set comparison (some, all)
  - c) Empty relation (exists, not exists)
  - d) Check for existence of Duplicate tuples(unique, not unique)
6. Develop SQL queries to create a views and expand it.
7. Develop mySQL queries to implement
  - a) String operations using %



- b) String operations using \_\_ ‘  
c) Sort the element using asc,desc [\*create necessary relations with requires attribute]
8. Consider the following database for a banking enterprise  
BRANCH (branch-name:string, branch-city:string, assets:real)  
ACCOUNT (accno:int, branch-name:string, balance:real)  
DEPOSITOR (customer-name:string, accno:int)  
CUSTOMER (customer-name:string, customer-street:string, customer-city:string)  
LOAN (loan-number:int, branch-name:string, amount:real)  
BORROWER (customer-name:string, loan-number:int)
- Create the above tables by properly specifying the primary keys and the foreign keys.
  - Enter at least five tuples for each relation
  - Find all the customers who have at least two accounts at the Main branch.
  - Find all the customers who have an account at all the branches located in a specific city.

### **SUGGESTED READINGS :**

- Elmasri&Navathe (2017), Fundamentals of Database systems(7<sup>th</sup> Edition) Addison &Weisely, New Delhi.
- Abraham Silberschatz, Henry F. Korth, S. Sudarshan(2019),Database System Concepts(7<sup>th</sup> Edition), Tata McGraw Hill, New Delhi
- Database Design and Relational Theory:Normal Forms and All That Jazz 2nd ed. Edition (2019)
- Vineet Mehan (2019) Implementing RDBMS using Oracle Kindle Edition

20CCU301		CORPORATE ACCOUNTING				Semester – III		
						6 H	–	6C
Instruction Hours / week:	L: 6	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporates
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.

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

1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Understand the difference of banking balance sheet and non-banking balance sheet
5. Enhance the problem-solving skills and analytical skills in the accounting context.

**UNIT I : Accounting for Share Capital and Debentures:** Share – Meaning – Types – Books of Accounts - Issue - Forfeiture - Reissue of Forfeited Shares - Concept and Process of Book Building - Issue of Rights and Bonus Shares - Buyback of Shares - Redemption of Preference Shares – Debentures – Meaning - Issue - Redemption of Debentures.

**UNIT II: Final Accounts:** Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities –Calculation of Managerial Remuneration - Disposal of Company Profits- Valuation of Goodwill and Valuation of Shares - Concepts and Calculations.

**UNIT III: Amalgamation of Companies:** Meaning – Forms of Amalgamation and its Motive - Types of Amalgamation - Methods of Amalgamation - Calculation of Purchase Consideration – Accounting Entries - Internal Reconstruction and its Accounting Treatment - Difference between Internal and External Reconstruction.

**UNIT IV: Accounts of Holding Companies / Parent Companies:** Meaning – Definition – Accounts – Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest - of Holding and Subsidiary Company - 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). Cash Flow Statement - Concept of Funds - Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7.

**SUGGESTED READINGS:**

1. Reddy & Moorthy (2013), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) *Advanced Accounts*. Vol.-II. – 20<sup>th</sup> Edition S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6<sup>th</sup> Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang. (2014) *Advanced Accountancy (Corporate Accounting)*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2<sup>nd</sup> Edition*, S.Chand
7. [https://swayam.gov.in/nd2\\_imb20\\_mg32/preview](https://swayam.gov.in/nd2_imb20_mg32/preview)

20CCU302	INCOME TAX LAW AND PRACTICE					Semester – III		
						6 H	–	4 C
Instruction Hours / week:	L: 4	T: 2	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

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

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
2. Compute Income Tax Returns.
3. Formulate the Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessee
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.

**UNIT I**

**Basic Concepts** - An Overview of Income Tax Act, 1961 - Introduction - Important Definitions- Income - Agricultural Income - Assessee - Previous Year - Assessment Year - Residential Status - Basis of Charge - Scope of Total Income - Tax Rates in accordance with the applicable Finance Act for the relevant assessment year - Exempted Income u/s 10.

**UNIT II**

**Computation of Income from Salary and House Property** :Salary –Meaning –Allowances – Perquisites - Profits in lieu of Salary - Deductions against Salary - Incomes exempt from Tax.**House Property** - Chargeability - Owner of house property - Determination of Annual Value - Deduction from Net Annual Value - Unrealized Rent –Exemptions - Computation of Income from House Property.

**UNIT III**

**Computation of Income – Profits and Gains from Business and Profession** - Profits and Gains from Business and Profession - Business and Profession – An Overview – Chargeability - Profits and Losses of Speculation Business - Deductions Allowable - Expenses Disallowed - Deemed Profits u/s 41 - Maintenance of Accounts.**Capital Gain**: Chargeability - Capital Gains - Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains - Exemptions and Deduction.

**UNIT IV**

**Computation of income from Other Sources**: Taxation of Dividend - Provisions relating to Gifts – Deductions -Other Miscellaneous Provisions.Exemptions/Deduction -**Set Off and/or Carry Forward of Losses**: Rebate and Relief - Income's not included in Total Income- Tax holidays - Clubbing of Income - Aggregation of Income.

## UNIT V

**Computation of Total Income and Tax Liability:** Computation of Gross Total Income – Individual Tax Rate – Deduction under Sec. 80 – Computation of Total Income and Tax Liability of an Individual.

**Note:** Distribution of marks - 30% theory and 70% problems

### SUGGESTED READINGS:

1. Dr. H.C Malhotra, Dr. S P Goyal(2020), Income Tax Law and Practice, 60<sup>th</sup> edition, Sathya Bawan Publication, New Delhi.
2. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10<sup>th</sup> Edition Wolters Kluwer India Pvt Ltd, New Delhi.
3. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2<sup>nd</sup> Edition Bharat Law House Pvt Ltd, New Delhi.
4. Dr.Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
5. Monica Singhania Vinod K Singhania (2020), Students Guide To Income Tax including GST, 61<sup>st</sup> edition, Taxmann Publication Pvt Limited, New Delhi.
6. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
7. <https://www.coursera.org/learn/international-taxation>

20CCU303	COMPANY LAW					Semester – III		
						6 H	–	4 C
Instruction Hours / week:	L: 6	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

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

6. To Understand the Concept of laws related to constitution of company, finance structure, management team.
7. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
8. To analyse few real time cases relevant to company laws
9. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
10. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

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

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyze few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

**UNIT I: Companies Act 2013** – Introduction – Meaning – Definition – Characteristics of a company - Lifting of corporate veil - Types of companies including One Person Company - Small company - Associate Company - Dormant company - Producer company - Association not for profit - Illegal association - Formation of Company – Promotion - Meaning - Promoters - Functions - Duties of Promoters - Incorporation – Capital Subscription - Certificate of Commencement -Promoters and their Legal Position - Pre-incorporation Contract and Provisional contracts - Online registration of a company.

**UNIT II: Documents** : Memorandum of Association - Meaning - Purpose – Contents - Memorandum of Association and its alteration - Articles of Association – Meaning – Contents – Alteration of Articles - Doctrines of Constructive Notice and Indoor Management - Prospectus, Shelf Prospectus and Red Herring Prospectus - Misstatement in Prospectus – Issue - Allotment and Forfeiture of Shares - Calls on Shares - Issue of Sweat Capital - Employee Stock Option - Issue of Bonus Shares - Transfer and Transmission of Shares – Buyback - Share Certificate - D-Mat system.

**UNIT III: Management of Company** - Classification of Directors - Director Identity Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director – Manager - Secretary - Committees of Board of Directors – Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

**UNIT IV: Company Meetings** - Kinds – Statutory Meeting - Annual General Meeting - Board of Directors Meeting - Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings - Drafting of Correspondence Relating to the Meetings - Requisites of a valid meeting - Notice, Agenda, Chairman – Quorum – Proxy – Resolutions – Minutes - Postal Ballot - Meeting through Video Conferencing - e-voting.

**UNIT V: Accounts, Audit, Dividends and Winding Up:** Books of Accounts: Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor's Report, Cost Audit and Special Audit. **Winding up:** Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

#### **SUGGESTED READINGS:**

1. Milind Kasodekar; Shilpa Dixit; Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4<sup>th</sup> Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 22<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor (2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23<sup>rd</sup> edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24<sup>th</sup> Edition, LexisNexis, New Delhi.
5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

20CCU304						Semester – III		
FUNDAMENTALS OF JAVA						2 H	–	2 C
Instruction Hours / week:	L: 2	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****Enable the students**

- To understand of fundamental programming constructs and concepts
- To comprehend on the object-oriented programming concepts of Class and Object
- To gain knowledge on the packages and interface and its applications.
- To obtain the application of Multi thread models in programming
- To know about the applet class and its application

**COURSE OUTCOMES:**

Learners should be able to

1. Obtain programming skills in the Java programming language,
2. Gain knowledge of object-oriented paradigm in the Java programming language
3. Know about the usage of the Java programming language for various programming technologies
4. Understand to usage tools to design webpage using the java programming and realize the usage of standard and third-party Java's API's when writing applications.
5. Exhibit the communication skills to convey the output of the programme.

**UNIT- I: An overview of Java:** Object Oriented Programming – Java Features – Java Environment - Data Types, Variables and Arrays. Operators- Expressions - Control Statements: Branching Statements – Iteration Statements - Jump Statements – Sample Java Program.

**UNIT-II: Classes:** Objects – Methods – Constructors – This keyword – Finalize () Method – Overloading Methods - Returning Objects – Recursion – Static – Final – Nested Inner Classes – Command line Arguments - Inheritance.

**UNIT-III: Packages and Interfaces:** Packages – Access Protection – Importing Packages – Interfaces : Exception Handling - Fundamentals – Exception Types – Try and Catch – Multiple Catch – Nested Try – Throw – Throws Finally – Build in Exception.

**UNIT-IV: Multithread Programming:** Thread Model – Life Cycle of Thread – Creating Thread - Multiple Threads – Thread Priorities – Synchronization – Inter Thread Communication – Suspending, Resuming and Stopping Threads – I/O Applets, and Other Topics.

**UNIT- V: The Applet Class:** Basics- Building Applet Code – Applet Life Cycle – Creating an Executable Applet - Designing a Web Page – Running the Applet – Getting Input from the user – Graphics Programming: The Graphic Class – Lines and Rectangles – Circle and Ellipses – Using Control Loops in Applets – Drawing Bar Charts.

**SUGGESTED READINGS:**

1. Balagurusamy (2019), Programming with Java, 6th edition, McGraw Hill Education; NewDelhi.
2. YashavantKanetkar (2017), Let us JAVA - 3rd Edition, BPB Publication, New Delhi.
3. Herbert Schildt (2017), Java - A Beginner's Guide, 7th edition, McGraw Hill Education, NewDelhi.
4. Barry A. Burd (2017), Beginning Programming with Java for Dummies, 5th edition, Wiley, NewDelhi.
5. Joshua Bloch (2016), Effective Java 2nd Edition, Pearson education, NewDelhi.
6. K.Somasundaram (2014) Introduction to Java Programming Kindle 1<sup>ST</sup> Editionby , Jaico Publishing House; 1 edition



20CCU305 A		COMPUTERIZED ACCOUNTING SYSTEM				Semester – III		
						2 H	–	2 C
Instruction Hours / week:	L: 2	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To Understand fundamentals of Tally
2. To know Tally features and its importance in supporting accounting activity.
3. To communicate orally and in written form the Features of Tally in capturing accounting procedures.
4. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. To be familiar with the incorporation of GST standards into accounting and computerized accounting process.

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

1. Understand the fundamentals of Tally
2. Comprehend on the knowledge of Tally, its features and its importance.
3. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
4. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. Familiarize on the incorporation of GST standards into accounting and computerized accounting process.

**UNIT I: User Interface and Company Management** - Introduction to Tally ERP9, Gateway of Tally and User Interface - Masters – Ledgers - Understanding Ledgers - Masters – Groups - Understanding Groups - Masters – Billwise Debtors and Creditors Ledgers - Payment Voucher - Understanding Default Vouchers. **Day Book** - Understanding Day Book Reports -Altering and Deleting Transactions - Pre-Allocation of Bills - Receipt Voucher - Understanding Receipt Vouchers - Contra Vouchers - Cheque Printing - CTS Cheque Printing System - Debit and Credit Notes - Debit Note Returns - Bank Reconciliation -Understanding BRS Process.

**UNIT II: Inventory** Understanding Inventory - Integrating Accounts and Inventory - Manual Stock Valuation without Inventory. Billing Features - Purchase Order Processing - Sales Order Processing - Stock Transfers - Understanding Stock Transfers - Manufacturing Vouchers - Batch Wise Details - Re-Order Level.

**UNIT III :TDS, Payroll, Finalization Process** - Multi Language – Export – Import -Backup and Restore - Tax Deducted at Source (TDS) - Payroll Accounting - Finalization Process - Depreciation Entries - Creating General Reserves - Provision for Taxation - Bad Debt Reserves - Partnership Firm - Transferring Profits - Outstanding Expenses and Accrued Income - Changing Financial Year, Voucher Types and Class, Point of Sales, Scenarios and Optional Vouchers.

**UNIT IV: Goods and Services Tax (GST)-** About Goods and Services Tax (GST) - Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level, GST Taxes & Invoices- Understanding SGST, CGST&IGST.Purchase Voucher with GST:Updating GST Number for Suppliers. Sales Voucher with GST:Updating GST Number for Suppliers .

**UNIT V:Budgets and Reporting** - Budgets and Controls - Budget Masters and Configurations - Cost Centres and Cost Categories - Understanding Cost Centres - Understanding Profit - Customer and Supplier Balance Checking-Customer and Supplier Bill Wise Checking- Overdue Payables and Receivables - Outstanding Reports and Printing - Confirmation of Accounts - Negative Ledgers Report. Purchase and Sales Reporting - Stock Analysis and Reports - Cash and Bank Reports – Search - Filter and Sorting - Financial Reports - Data Security - Tally Audit- Tally Synchronization - Multi-Currency - Printing Reports.

**SUGGESTED READINGS:**

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9, 1<sup>st</sup> edition, Tally E-Learning.
5. Shraddha Singh, Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi

20CCU305 B	MANAGEMENT INFORMATION SYSTEM					Semester – III		
						2 H	–	2 C
Instruction Hours / week:	L: 2	T: 0	P : 0	Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

**COURSE OBJECTIVES :**

1. To know the use and function of information systems.
2. To enable the students to learn the management information system and their applications in Management.
3. To create awareness among students in telecommunication revolution
4. To Identify and evaluate hardware and software requirements for information systems.
5. Security risks associated with management information systems.

**COURSE OUTCOMES**

1. Ability to use the functions of information systems
2. Able to apply the techniques learnt in management information system
3. Imbibe Telecommunication revolution
4. Knowledge to identify and evaluate hardware and software requirements for information systems.
5. Understand the risks of management information systems

**UNIT-I: Introduction to Information Systems:** Definition - Features - Steps in Implementation of MIS- Need for Information - Information System for Decision making- MIS as Competitive Advantages – MIS Structures.

**UNIT-II: Strategic Information System :** MIS - Strategic Information System - MIS Support for Planning - Organizing - controlling - MIS for Specific Functions - Personnel - Finance - Marketing Inventory Production Data Base Management System Models - Hierarchical - Network - Relational - Modular.

**UNIT-III: Computer Hardware and Software :** Description of Electronic Computers - CPU Operations - Classification of Computers - Main - Mini - Workstations - Micro Computers - Super Computers - Personal Computers. **Computer Software:** Types of Software - Data Representation in Computers – Introduction to Client-Server.

**UNIT-IV: Input Devices :** Mouse - Touch Screens - MICR - OCR - Keyboard - Pen Based Input - Digital Scanners - Voice Input Devices - Sensors. Output Devices - Impact Printers - Non- Impact Printers - Video Display Terminals - Plotters - Voice Output Devices. Secondary Storage Devices - Magnetic Disk, Floppy, Magnetic Tape, Optical Disk Storage – DROM.

**UNIT-V:Telecommunication Revolution** : Introduction to Email- Internet - Intranet – Teleconferencing- www Architecture - Introduction to E-Commerce - Models B\_B, B\_C, and EDI, EDI Applications in Business - Electronic Payment Cash - Smart Cards - Credit Cards - Fundamentals of ERP- Information Technology Act, 2000.

**SUGGESTED READINGS:**

1. Chopra, Abhishek, Chaudhary (2020), Mukund Implementing an Information Security Management System, Apress Publications
2. James O Brien. (2017). Management Information System. New Delhi: Tata Mc Grew Hill.
3. Kenneth Laudon., & Jane Laudon. (2017). Management Information System- A contemporary perspective. New Delhi: Pearson Prentice Hall of India.
4. Kelly Rainer, Brad Prince, et al. (2017) Management Information Systems, Wiley Publications

20CCU311				FUNDAMENTALS OF JAVA (PRACTICAL)			Semester – III		
							4 H	–	2 C
Instruction Hours / week:		L: 0	T: 0	P : 4	Marks: Internal: 40		External: 60		Total: 100
							End Semester Exam: 3 Hours		

**Course Objective**

To enable the students to tackle complex programming problems,

2. To make good use of the object-oriented programming paradigm to simplify the design and implementation process.

3. To make use of exception handling concepts in Java

**Course Outcomes**

1. To gain the practical knowledge on Java.

2. To design and implement the Java programs for Recursion, Array, String Operations and Multithreading and develop practical skills by using JAVA Program

3. To efficiently make use of exceptions handling to meet the exception raised by Java programs

**List of Programs**

1. Write a program to find the sum of series  $1+X+X^2+X^3+.....$
2. Write a program to find prime or not.
3. Write a program to find average of five numbers.
4. Define a class for employee with name and data of appointment create employee objects and Sort them as per their date of appointment.
5. Write a program to find factorial of number using recursion.
6. Write a program to find simple interest getting values from keyboard.
7. Write a program to find maximum of N numbers.
8. Write a program to find maximum and sum of an array.
9. Write a program to perform string operations.
10. Write a program to accept more strings and arrange them in alphabetical order.
11. Write a program to create a window and draw cross lines.
12. Write a program to create an applet and draw the shape.
13. Write a program to create a window with a background color and display the message.
14. Write a program for multiplication tables by multithreading.
15. Write a program to create an exception for mark out of bounds. If mark is greater than 100 throw an exception.

**Suggested Readings:**

1. Balagurusamy (2019), Programming with Java, 6th edition, McGraw Hill Education; NewDelhi.
2. YashavantKanetkar (2017), Let us JAVA - 3rd Edition, BPB Publication, New Delhi.
3. Herbert Schildt (2017), Java - A Beginner's Guide, 7th edition, McGraw Hill Education, NewDelhi.
4. Barry A. Burd (2017), Beginning Programming with Java for Dummies, 5th edition, Wiley, NewDelhi.
5. Joshua Bloch (2016), Effective Java 2nd Edition, Pearson education, NewDelhi.
6. K.Somasundaram (2014) Introduction to Java Programming Kindle 1<sup>ST</sup> Editionby , Jaico Publishing House; 1 edition

20CCU312 A		COMPUTERIZED ACCOUNTING SYSTEM (PRACTICAL)					Semester – III		
							4 H	–	2 C
Instruction Hours / week:		L: 0	T: 0	P : 4	Marks: Internal: 40	External: 60	Total: 100		
						End Semester Exam: 3 Hours			

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

1. To understand the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To classify the items under items heads
3. To Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerised system as a lifelong learning.

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

1. Familiarize on the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. Classify the items under items heads
3. Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerised system as a lifelong learning.

**List of Exercises**

1. Create a Company and Ledgers in Tally.
  2. Create a Accounting voucher with example in tally.
  3. Create different types of GST Invoices in Tally.
  4. Create Debit/Credit Notes, Memorandum & Post Dated Vouchers in Tally
  5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
  6. Create an Inventory and Manufacturing Vouchers.
  7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally
  8. Create a payroll in tally with suitable example.
  9. Do the following exercise with the example that given below
- ❖ Create a company in Tally by your name.
  - ❖ Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.

- ❖ Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
- ❖ Also, create purchase ledgers in the same way each of 28% GST and 5% GST.
- ❖ Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.
- ❖ Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.
- ❖ Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.
- ❖ Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.
- ❖ GST rate for roti and mobile is 28%. Purchase this from inside your state.
- ❖ Also, fill in the E-Way bill details.
- ❖ Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased.
- ❖ This sale will be outside the state. Also, fill in the E-Way bill details.
- ❖ Now, check the profit and loss account and see what is the total value of sales for 5% GST.
- ❖ Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.
- ❖ Check the Ratio Analysis and see what is the current ratio and quick ratio.

#### **SUGGESTED READINGS:**

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9, 1<sup>st</sup> edition, Tally E-Learning.
5. Shraddha Singh, Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi



20CCU312 B		MANAGEMENT INFORMATION SYSTEM (PRACTICAL)				Semester – III	
Instruction Hours / week:		L: 0	T: 0	P : 4	Marks: Internal: 40	External: 60	4 H   –   2 C
						End Semester Exam: 3 Hours	

**Course Objective**

1. To enable the students to understand the concepts of MIS
2. To enable the students to apply the MIS models
3. To know the input and output devices of computers
4. To know storage of data and its retrieval
5. To familiarize e-commerce and its importance to business

**COURSE OUTCOMES:**

1. Ability to use the concepts of MIS
2. Implement a model of MIS
3. Knowledge of peripherals, input and output
4. Knowledge about storing information
5. E-commerce capabilities

**List of Practicals**

1. What are the steps that you take in implementing an MIS? Explain why and how MIS can help your company with a competitive advantage.
2. Explain the need for an information system in a business and how it can help your business to grow.
3. Explain the role of MIS in controlling management functions specifically relating it to a textile manufacturing factory.
4. Enumerate the Marketing Inventory Production Data Base Management System Model that you feel is comfortable for a factory that produces odometer for automobiles and explain why this model is selected.
5. How client-server model can be advantageous for a business which has departments like production, marketing, finance, hr and research and development.
6. Enumerate the advantages and disadvantages that a banking business gets by using back up of their data daily. Are they doing it regularly and if they are doing it what is the technique they use.
7. How has e-commerce revolution impacted the current web scenario? What do you think technically, to be observed for increasing trust among customers?
8. Explain how B2B and B2C differs with proper examples citing any company that is currently B2B and B2C.
9. EDI and its applications to business, how can EDI be beneficial for information interchange.
10. Information Technology Act, 2000, what radical change can it bring to the current online businesses.

**SUGGESTED READINGS:**

1. James O Brien. (2017). Management Information System. New Delhi: Tata Mc Grew Hill.
2. Chopra, Abhishek, Chaudhary (2020), Mukund Implementing an Information Security Management System, Apress Publications
3. Kenneth Laudon., & Jane Laudon. (2017). Management Information System- A contemporary perspective. New Delhi: Pearson Prentice Hall of India.
4. Kelly Rainer, Brad Prince, et al. (2017) Management Information Systems, Wiley Publications

20CCU401	COST ACCOUNTING					Semester – IV		
	5 H	–	5 C					
Instruction Hours / week:	L: 6	T: 0	P: 0	Marks: Internal: 40		External: 60	Total: 100	
						End Semester Exam: 3 Hours		

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

1. To understand the cost concepts, types of costing methods and book keeping for cost accounting
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation
4. To communicate orally and in written form the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.

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

1. Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. Apply tools and techniques to calculate cost and solve the problems.
3. Select the best methods of costing by critically analyzing and apply the same to appropriate situation
4. Communicate orally and in written the cost concepts
5. Gain the lifelong learning of cost concepts and apply in the business environment.

**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: Material and Labor** - 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. **Labour:** Accounting and Control of labour cost. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**UNIT III: Elements of Cost: Overheads** – 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 IV: Methods of Costing** - Job costing - Contract costing - Process Costing (Process Losses, Valuation of Work in Progress, Joint and By-Products), Service Costing (Only Transport).

**UNIT V: Book Keeping in Cost Accounting** - Integral and Non-Integral Systems - Reconciliation of Cost and Financial Accounts - Meaning – Need – Reasons for Differences in Profit - Problems in Preparations of Reconciliation Statement – Cost Audit.

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

**SUGGESTED READINGS:**

1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25<sup>th</sup> edition, Kalyani Publishers, New Delhi.
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
3. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
4. Minaxi Rachchh & Gunvantra Rachchh (2015), Cost Accounting - Methods And Techniques, Vikas Publishing, New Delhi.
5. CA Sachin Gupta (2020), Cost And Management Accounting ,Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15<sup>th</sup> edition, Pearson Education , New Delhi.
7. [https://swayam.gov.in/nd1\\_noc20\\_mg53/preview](https://swayam.gov.in/nd1_noc20_mg53/preview).

20CCU402	INDIRECT TAXATION					Semester – IV		
						4 H	–	4 C
Instruction Hours / week:	L: 4	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To familiarize on various forms of returns
2. To acquaint with assessment of Individual Tax
3. To prepare income tax assessment of partnership firms
4. To compute assessment of companies
5. To follow procedure for recovery of taxes

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

1. Filing of various returns
2. Compute of Individual Tax
3. Calculate income tax assessment of partnership firms
4. Compute income assessment of companies and co-operative societies
5. Recovery of excess taxes

**UNIT I: Tax Administration:** Various Authorities – Powers – Appointment – Jurisdiction – Functions. Procedure for assessment – Income Tax Returns – Various types of returns – Types of Assessment.

**UNIT II: Individuals and HUF:** Assessment of Individuals - Assessment of Hindu Undivided Family.

**UNIT III: Partnership Firms and Association of Persons:** Assessment of Partnership Firms and Association of Persons – Deductions allowable from Gross Total Income in respect of certain payment and receipts (Sec 80).

**UNIT IV: Companies and Co-operative Societies:** Assessment of Companies – Assessment of Co-operative Societies.

**UNIT V: Collection and Recovery of Taxes:** Deduction of Tax at source – Advance tax – Direct payment of Tax – Payment of Tax – Modes of Recovery of Tax – Penalties and Prosecutions.

**Note:** Distribution of marks for theory and problems shall be 60 % and 40 % respectively.

**SUGGESTED READINGS:**

1. Gaur and Narang, (2015) Income Tax Law and Practice. Kalyani Publishers. Ludhiana
2. Mehrotra, (2010) Income Tax Law and Practice. Snow White publications. New Delhi
3. Jayaprakash Reddy, (2010) Taxation. APH Publishing Corporation. New Delhi
4. Dinkare Pagarae, (2009) Direct Tax. Sultan Chand and Sons. New Delhi.
5. <https://www.coursera.org/learn/taxation-business-entities-part-2>

20CCU403		PRINCIPLES OF MANAGEMENT					Semester – IV		
							4 H	–	3 C
Instruction Hours / week:	L: 4	T: 0	P : 0	Marks: Internal: 40		External: 60		Total: 100	
						End Semester Exam: 3 Hours			

**Course Objectives:**

On successful completion of this course, the students should have understood

1. Basic management concepts and skills and the contemporary management thoughts.
2. Understand the planning and decision-making concepts and its applications.
3. To throw light on the managerial functions of organizing and staffing.
4. Importance of Motivation, communication and Leadership through Directing.
5. Knowledge about controlling process and Organisation culture.

**Course Outcomes:**

On successful completion of the course the students will be able to

- ✓ Understand the Management concepts and Functional areas of Management in Business Arena.
- ✓ Evaluate the conceptual framework of planning and decision-making in day today life.
- ✓ Understand the managerial functions of organizing and staffing to achieve the target of the organization.
- ✓ Analyse the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.
- ✓ Evaluate the control process, to apply theoretical knowledge in simulated and real-life settings.

**UNIT -I: Overview of Management:** Definition –Nature and scope of Management-Importance - skills of managers–Levelsof Management-Functional areas of management-Evolution of Managementthought: Contribution of F.W. Taylor, Henri Fayol, Elton Mayo, Peter F. Drucker’s thought.

**UNIT –II: Planning:** Definition -Nature and purpose – Planning process – Importance of planning –types of plan-Decision making - Definition -steps and types.

**UNIT -III: Organizing:** Definition -Types of organization – line and staff authority-Departmentation- Span of control- Centralization and decentralization- Delegation of authority- Staffing- Selection and Recruitment- Orientation- Career development- Career stages- Training- Performance appraisal.

**UNIT – IV: Directing:** Definition -Nature and purpose of Directing- Principles – Motivation - Definition -Theories of Motivation (Maslow, McGregor, ERG Theory, Herzberg two factor theory)–Leadership:Definition-Styles – Communication:Definition - Importance of Communication –Methods of Communication – Types – Barriers.

**UNIT –V:Controlling:** Meaning and importance of controls – control process – Budgetary and non-Budgetary Control Techniques – Requisites of an effective control system – Organization culture-Elements and types of culture- Managing cultural diversity.

**TEXT BOOK:**

Principles of Management – P C Tripathi, P N Reddy, Mc Graw Hill Publishers, 6<sup>th</sup> edition, 2017.

**SUGGESTED READINGS:**

1. Fundamentals of Management, Stephen P. Robbins, Mary Coulter, David De Cenzo, Pearson Education India, 9<sup>th</sup> edition, 2016.
2. Essentials of Management: An International, Innovation and Leadership Perspective, by Harold Koontz & Heinz Weihrich, Mc Graw Hill Publishers, 10<sup>th</sup> Edition, 2015.
3. Principles and practice of Management – L.M. Prasad, Sultan Chand & Sons, 8<sup>th</sup> Edition, 2013.

20CCU404						Semester – IV		
J2EE						3H	–	3 C
Instruction Hours / week:	L: 3	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

### Course Objectives

- To provide the necessary knowledge to design and develop database-driven application using J2EE.
- To impart expertise in Web Application Development using J2EE.

### Course Outcomes

- Understand the In-depth concepts of JEE
- Understand the in-depth Life cycle of servlets and JSP.
- Learn how to communicate with databases using Java.
- Handle Errors and Exceptions in Web Applications
- Use NetBeans IDE for creating J2EE Applications

**UNIT-I: J2EE Overview :** Beginning of Java – Java Byte code – Advantages of Java – J2EE and J2SE. J2EE Multi-Tier Architecture – Distributive Systems – The Tier – Multi Tier Architecture – Client Tier Web Tier Enterprise Java Beans Tier Enterprise Information Systems Tier Implementation.

**UNIT-II : J2EE Database Concepts:** Data – Database – Database Schema. JDBC Objects: Driver Types – Packages – JDBC Process – Database Connection – Statement Objects – Result Set – Meta Data.

**UNIT-III : Java Servlets:** Benefits – Anatomy – Reading Data from Client – Reading HTTP Request Headers – Sending Data to client – Working with Cookies.

**UNIT- IV: Enterprise in Java Beans:** Deployment Descriptors – Session Java Bean – Entity Java Bean Message Driven Bean.

**UNIT-V: JSP: What is Java Server Pages?** - Evolution of Dynamic Content Technologies – JSP & Java 2 Enterprise ed.); JSP Fundamentals: Writing your first JSP- Tag conversions- Running JSP. Programming JSP Scripts: Scripting Languages – JSP tags- JSP directives – Scripting elements – Flow of Control – comment.

### SUGGESTED READINGS

- Jim Keogh. (2014). The Complete Reference J2EE (1st ed.). New Delhi: Tata McGraw Hill. (PAGE NOS.: 3-6123-3598–116124–151157–159350–369406–443380–395486-490)
- Duane, K. Fields., & Mark, A. Kolb. (2012). Web Development with Java Server Pages (1st ed.). Pune: Manning Publications. (PAGE NOS. : 2 – 15 46 - 64 65 – 99 )
- Joseph, J. Bambara et al. (2006). J2EE Unleashed (1st ed.). New Delhi: TechMedia.
- Paul, J. Perrone., Venkata, S. R. Chaganti., Venkata S. R. Krishna., & Tom Schwenk. (2009). J2EE Developer's Handbook. New Delhi: Sams Publications.
- Rod Johnson. (2012). J2EE Development without EJB (1st ed.). New Delhi: Wiley DreamTech.
- Rod Johnson., & Rod Johnson, P.H. (2012). Expert One-On-One J2ee Design and Development. New Delhi: John Wiley & Sons.

### WEB SITES

- [java.sun.com/javaee/](http://java.sun.com/javaee/)
- [java.sun.com/j2ee/1.4/docs/tutorial/doc/](http://java.sun.com/j2ee/1.4/docs/tutorial/doc/)
- [www.j2eebrain.com/](http://www.j2eebrain.com/)

20CCU405 A							Semester – IV		
MARKETING MANAGEMENT							4 H	–	3 C
Instruction Hours / week:	L: 4	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100			
					End Semester Exam: 3 Hours				

**Course Objectives:**

- To understand the concepts of marketing management
- To learn about marketing process for different types of products and services
- To understand the tools used by marketing managers in decision situations
- To understand the marketing environment

**Course Outcome:**

- Students will demonstrate strong conceptual knowledge in the functional area of marketing management.
- Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.
- Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
- Apply contemporary marketing theories to the demands of business and management practice.
- Conduct the process of inquiry, and respond to feedback, accounting for ethical, social and cultural issues.

**UNIT-I: Introduction:** Marketing Concepts and Tasks, Defining and delivering customer value and satisfaction - Value chain - Delivery network, Marketing environment, Adapting marketing to new liberalized economy - Digitalization, Customization, Changing marketing practices, e-business - setting up websites; Marketing Information System, Strategic marketing planning and organization.

**UNIT-II: Consumer Behavior:** Nature and Importance, Consumer Buying Decision Process; Factors influencing Consumer Buying Behavior. **Market segmentation:** Concept, Importance and Bases; Target market selection; Positioning concept, Importance and Bases; Product line decisions, Branding and Packaging-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 strategies; 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:** Marketing channel system - Functions and flows; Channel design, Channel management - Selection, Training, Motivation and evaluation of channel members; Channel dynamics - Market logistics decisions. E-tailing, Physical Distribution.



**UNIT-V: Promotion:** Nature and importance of promotion; Customer Relationship marketing - Customer database, 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* [13<sup>th</sup> 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.

<b>20CCU405 B</b>	<b>INTERNATIONAL BUSINESS</b>					<b>Semester – IV</b>		
						<b>4 H</b>	<b>–</b>	<b>3 C</b>
<b>Instruction Hours / week:</b>	<b>L: 4</b>	<b>T: 0</b>	<b>P : 0</b>	<b>Marks: Internal: 40</b>		<b>External: 60</b>		<b>Total: 100</b>
						<b>End Semester Exam: 3 Hours</b>		

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

1. To understand the concept of growth of International Trade
2. To know modes of foreign investment
3. To understand the instruments dealt on foreign exchange
4. To know the various risks associated with international trade
5. To understand the concepts of balance of payment and trade

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

1. Understand the concept of growth of International Trade
2. Know modes of foreign investment
3. Understand the instruments dealt on foreign exchange
4. Know the various risks associated with international trade
5. Understand the concepts of balance of payment and trade

**UNIT I: Growth of International Trade** – Globalisation and its consequences. Multinational Companies –merits and demerits. International Financial System. International monetary system- the Gold Standard, the Bretton Woods system of exchange rates, current exchange rate regimes. International Monetary Fund, its resources and lending facilities.

**UNIT II:** Foreign Direct Investment – Meaning and Definition. Strategies for Foreign Direct Investment – Modes of Investment – Joint ventures - Mergers and acquisitions. Benefits and costs of Foreign Direct Investment from host country and home country perspective.

**UNIT III:** Foreign Exchange – Meaning - Foreign Exchange dealings and transactions – Spot market and Forward Market. Factors influencing Foreign Exchange Rates. Foreign Exchange Market –

Features and Trading Characteristics, Market Participants. Participants of Foreign Exchange Markets. Types of Transaction and Financial instruments of Foreign Exchange market.

**UNIT IV:** Foreign Exchange Risk and Transaction risk. Types of Foreign Exchange exposure and risk: Transaction exposure – Operating exposure - Translation exposure - Management of Transaction Risk – hedging - Currency diversification - Risk Sharing – Invoicing - Netting and offsetting. Management of Operating Risk. Management of Translation exposure

**UNIT V:** Balance of Payment and Balance of Trade: Meaning - Differences between Balance of Payment and Balance of Trade. The Current Account - the Capital Account - Deficit and Surplus - Significance of Balance of Payment statement.

### **SUGGESTED READINGS**

1. Kevin S (2016), Fundamentals of International Financial Management, PHI Learning Private Ltd., Delhi.
2. Aswathappa K (2010), International Business, Tata McGraw-Hill Education, New Delhi.
3. Justin Paul(2010), International Business, Prentice Hall India Learning Private Limited, New Delhi.
4. K. Aswathappa (2017), International Business, 6th edition, McGraw Hill, New Delhi.
5. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
6. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani(2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
7. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
8. Varma Sumati (2020), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.
9. [https://swayam.gov.in/nd1\\_noc20\\_mg54/preview](https://swayam.gov.in/nd1_noc20_mg54/preview)

20CCU411							Semester – IV		
J2EE (PRACTICAL)							4 H	–	2 C
Instruction Hours / week:	L: 0	T: 0	P: 4	Marks: Internal: 40		External: 60	Total: 100		
						End Semester Exam: 3 Hours			

**Course Objectives**

- To provide the necessary knowledge develop applications using J2EE.
- To impart expertise in Web Application Development using J2EE.
- To understand and use the concepts of NET BEANS
- To Handle Errors and Exceptions in WebApplications
- To be able to write JSP pages
- To be able to develop Applets

**Course Outcomes**

1. Prepare applications using the concepts of J2EE
2. To attain knowledge in developing web-based applications using J2EE
3. Use NetBeans IDE for creating J2EE Applications
4. Ability to Handle Errors and Exceptions in WebApplications
5. Use JSP pages for web development
6. Creating Applets and inserting into JSP page

**LIST OF PRACTICALS**

1. Create a sign in form in servlets.
2. Write a servlet Program to lock a server.
3. Write a servlet program that returns list of information in table format.
4. Design a counter that counts number of times user has visited the site in current browsing session.
5. Write a program to retrieve cookies information
6. Build a JAVA Bean for opening an applet from JAR file.
7. Write a program to add controls in BEAN.
8. Design a counter in JAVA BEAN.
9. Write a program to stream contents of a file using JSP.
10. Write a program to insert a menu applet into JSP page.

**SUGGESTED READINGS**

1. Jim Keogh. (2014). *The Complete Reference J2EE (1st ed.)*. New Delhi: Tata McGraw Hill. (PAGE NOS.: 3-6123-3598–116124–151157–159350–369406–443380–395486-490)
2. Duane, K. Fields., & Mark, A. Kolb. (2012). *Web Development with Java Server Pages (1st ed.)*. Pune: Manning Publications. (PAGE NOS. : 2 – 15 46 - 64 65 – 99 )
3. Joseph, J. Bambara et al. (2006). *J2EE Unleashed (1st ed.)*. New Delhi: TechMedia.
4. Paul, J. Perrone., Venkata, S. R. Chaganti., Venkata S. R. Krishna., & Tom Schwenk. (2009). *J2EE Developer's Handbook*. New Delhi: Sams Publications.
5. Rod Johnson. (2012). *J2EE Development without EJB (1st ed.)*. New Delhi: Wiley DreamTech.
6. Rod Johnson., & Rod Johnson, P.H. (2012). *Expert One-On-One J2ee Design and Development*. New Delhi: John Wiley & Sons.

**WEB SITES**

1. [java.sun.com/javaee/](http://java.sun.com/javaee/)
2. [java.sun.com/j2ee/1.4/docs/tutorial/doc/](http://java.sun.com/j2ee/1.4/docs/tutorial/doc/)
3. [www.j2eebrain.com/](http://www.j2eebrain.com/)

20CCU412 A	MARKETING MANAGEMENT (PRACTICAL)					Semester – IV		
						2 H	–	1 C
Instruction Hours / week:	L: 0	T: 0	P: 2	Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

**Course Outcome**

- Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities.
- Conduct, evaluate and present market research to support an organization's international business decision-making.
- Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
- Develop and present an international business plan.
- Select and apply current technologies to support an organization's integrative trade initiatives.

**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 Marketingii. Rural Marketingiii.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* [13<sup>th</sup> 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.

20CCU412 A						INTERNATIONAL BUSINESS (PRACTICAL)			Semester – IV					
Instruction Hours / week:						L:0	T: 0	P : 2	Marks: Internal: 40		External: 60		Total: 100	
											End Semester Exam: 3 Hours			

**Course 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.

**Course Outcome**

- Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities.
- Conduct, evaluate and present market research to support an organization's international business decision-making.
- Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
- Develop and present an international business plan.
- Select and apply current technologies to support an organization's integrative trade initiatives.

**List of Practical**

1. Prepare the following documents:
  - a. Documents of origin
  - b. Certificate of origin
2. Procedure to fill up the following documents:
  - a. Commercial documents
  - b. Proforma Invoice
  - c. Invoice
  - d. Packing List/Packing specialization
3. Steps to prepare Transport documents:
  - a. Shipping Bill
  - b. ARE 1
  - c. Master's Receipt
  - d. Bill of Lading
  - e. Airway Bill
4. Illustrate Administrative documents.
5. Group interaction and discussion on 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. SubbaRao,( 2008) *International Business*. New Delhi, Himalaya Publishing House.

#### **Reference Books:**

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

						Semester – IV		
20CCU413	DATA ANALYTICS IN BUSINESS					4 H	–	2 C
Instruction Hours / week:	L: 0	T: 0	P : 4	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To Understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To communicate orally and in written form the features of spreadsheet applications and functions.
4. To utilize the expertise of the Excel features and functions as a lifelong practice.

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

1. Understand the features of Spreadsheet applications and functions.
2. Comprehend and apply computer tools and inbuilt functions on raw data.
3. Communicate orally and in written form the features of spreadsheet applications and functions.
4. Utilize the expertise of the Excel features and functions as a lifelong practice.

**UNIT- I : GETTING STARTED WITH EXCEL:** Opening Excel, Creating and Opening Workbook- Saving and Sharing Workbook , Cell Basics - Understanding Cells, Cell Contents, Find and Replace, Formatting Cells - Font Formatting, Text Alignment, Cell Borders and fill colors, Cell styles, Formatting text and numbers, Modifying Columns, Rows and Cells - Inserting, Deleting, Moving, and Hiding rows and columns -Wrapping text and merging Cells - Printing Workbooks - Choosing a print area, Fitting and scaling content - Finalising and Protecting Workbooks.

**UNIT-II :FORMULAS AND FUNCTIONS:** Formulas and Functions - Simple Formulas, Complex Formulas, Functions (Statistical, financial, Text, Data and Time).

**UNIT-III :DATA ANALYSIS:** Auto filter and Advanced filter, Creating and using outlines, Conditional formatting, Sparklines Collating data from several worksheets -Working with Data - Freezing Panes and view options, Sorting Data, Filtering Data - Working with charts - Understanding Charts, Chart Layout and style, Other chart options



**UNIT-IV :ADVANCED FUNCTIONS:** AutoSum, IF Function, VLookup Function and Hlook up, What if Analysis – solver, Name Ranges, Charts and filter data using Slicers, Excel dashboards – planning a dashboard, adding tables and charts in dashboard, adding dynamic content in dash board.

#### **UNIT- V: PIVOT TABLE AND VBA**

Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function - VBA – Recording a VBA, variables in VBA, if and select statements, message box and input box functions, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

#### **SUGGESTED READINGS:**

1. Michael Alexander (2018), Excel Macros For Dummies, 2nd edition, Wiley India, New Delhi.
2. Adam Ramirez (2018), Excel Formulas and Functions: Step-By-Step Guide with Examples, Createspace Independent Publishing Platform, New Delhi.
3. Wayne L. Winston (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, PHI Learning Private Limited , New Delhi.
4. Michael Alexander (Author), Dick Kusleika (2016), Excel 2016 Power Programming with VBA, Wiley India, New Delhi.
5. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
6. John Walkenbach (2015), Excel VBA Programming, 4th edition, Wiley India, New Delhi.
7. Greg Harvey (2015) , Excel 2016 for Dummies, Wiley India, New Delhi.
8. Ritu Arora (2017), Advance excel 2016 training guide, BPB Publications, New Delhi.

20CCU501 A		MANAGEMENT ACCOUNTING					Semester – V		
							8 H	–	6 C
Instruction Hours / week:	L: 6	T: 2	P : 0	Marks: Internal: 40		External: 60		Total: 100	
						End Semester Exam: 3 Hours			

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

1. To understand the concepts of management accounting
2. To compute financial statement analysis
3. To calculate standard costing and variance analysis
4. To compute problems on marginal costing
5. To calculate various types of budgeting

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

1. Understand the concepts of management accounting
2. Compute financial statement analysis
3. Calculate standard costing and variance analysis
4. Compute problems on marginal costing
5. Calculate various types of budgeting

**UNIT I: Management Accounting** – 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: Financial Statement Analysis** - Horizontal and Vertical Analysis, Ratio Analysis: Meaning – Advantages – Limitations - Classifications of ratios, Fund Flow Statement: Meaning – Uses – Limitations - Sources and uses of funds, Cash Flow Statement: Meaning – Uses – Limitations - Sources and uses of cash - AS3 Standard format.

**UNIT III: Standard Costing** - Standard Costing: Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing – Advantages - Limitations and Applications. Variance Analysis – Material – Labour - Overheads and Sales Variances. Disposition of Variances - Control Ratios.

**UNIT IV : Marginal Costing and Decision Making** - Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis- algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

**UNIT V: Budgetary Control and Contemporary Issues** - 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.

**Note:** Distribution of marks - 30% theory and 70% problems

**SUGGESTED READINGS:**

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
3. AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015)Management and Cost Accounting,6th edition, Pearson Education, New Delhi.
4. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
6. [https://swayam.gov.in/nd1\\_noc20\\_mg65/preview](https://swayam.gov.in/nd1_noc20_mg65/preview)

20CCU501 B	INVESTMENT MANAGEMENT					Semester – V		
						8 H	–	6 C
Instruction Hours / week:	L: 6	T: 2	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To learn various forms of investment avenues
2. To compute risk and return and valuation of securities
3. To understand the fundamental and technical analysis
4. To evaluate their portfolios
5. To aware on investor protection measures of SEBI

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

1. Ascertain various forms of investment avenues
2. Compute risk and return and valuation of securities
3. Understand the fundamental and technical analysis
4. Evaluate their portfolios
5. Gain knowledge investor protection measures of SEBI

**UNIT I: Investment and Investment Avenues** - Nature - Meaning and Scope of Investment - Importance of Investment - Factors Influencing Investment - Investment Media - Features of an Investment Programme - Investment Process - Alternative Forms of Investment- Mutual Funds.

**UNIT II: Risk and Return and Valuation of Securities** - Concept of total risk, factors contributing to total risk : default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,. Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis. Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

**UNIT III: Fundamental Analysis, Technical Analysis and Market Efficiency** - EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning,

assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages. Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

**UNIT IV: Portfolio Management and portfolio Theory** - Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio. Portfolio Theory : Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory Performance Evaluation using Sharpe’s Treynor’s and Jensen’s measures. Meaning – needs – Sharpe’s performance measures – Treynor’s Performance Index – Jensen’s Performance Index – their significance and limitations – Portfolio revision (Problems)

**UNIT V: Investor Protection** : Role of SEBI and Stock Exchanges in Investor Protection - Investor Grievances and their Redressal System, Insider Trading, Investors’ Awareness and Activism.

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

#### **SUGGESTED READINGS:**

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup> Edition, McGraw Hill
2. S. Kevin (2015), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, PHI, New Delhi.
3. Dhanesh Kumar Khatri (2010), Investment Management and Security Analysis – Text and Cases, 2<sup>nd</sup> Edition, Laxmi Publications, New Delhi.
4. M. Ranganatham, R. Madhumathi (2011), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, Pearson Education.
5. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup> Edition, McGraw-Hill.
6. <https://www.coursera.org/specializations/investment-management>

B.Com(CA)							2020 - 2021		
20CCU502 A		HTML					Semester – V		
							4 H	–	4 C
Instruction Hours / week:		L: 4	T: 0	P : 0	Marks: Internal: 40	External: 60		Total: 100	
						End Semester Exam: 3 Hours			

### Course Objectives:

1. Become familiar with the basics of Internet
2. Learn the language of the **web**: HTML
3. To familiarize CSS and create responsive pages
4. Gain knowledge about using JavaScript and its branching statements
5. Gain the skills for entry into web design and development careers

### Course Outcomes:

1. Understood the working principles of Internet
2. Able to use HTML tags for creating webpages
3. Able to use CSS and create responsive pages
4. Using JavaScript with HTML for client side programming
5. Able to individually develop website

**UNIT-I:**Clients, Servers, and Communication. The Internet-Basic Internet Protocols -The World Wide Web-HTTP request message-response message-Web Clients Web Servers-Domain name system.

**UNIT-II:**Introduction to HTML5- Features of HTML5 - HTML5 Doctype - New Structure Tags-Section- Nav - Article- Aside-Header- Footer – Table Tag-Select Tag-New Media Tags- Audio Tag-Video Tag -Canvas and Svg Tag

**UNIT-III:**Introduction to HTML5 Forms- New Attributes - Placeholder Attribute- Require Attribute -Pattern Attribute- Autofocus Attribute- email, tel, url types - number type- date type-range type

**UNIT-IV:**Introduction to Cascading Style Sheet –Types of Style Sheets-Class and ID selector`-Inline Menu-DIV and CSS layout.

**UNIT-V:**What is JavaScript-Understanding Events-JavaScript Example-Comment-Variable-Global Variable-Data Types-operators-If Statement-Switch-Loop: for and while

### SUGGESTED READINGS :

1. DT Editorial (2018),Web Technologies, Black Book, Dreamtech Press Publications
2. Thomas A. Powell(2017) Web Design: The Complete Reference Paperback , McGraw Hill Education; 5 edition
3. C.Xavier(2017),World Wide Web Design with HTML, McGraw Hill Education; 1st edition
4. Hirdesh Bhardwaj (2016) Web Designing,Pothi.com,1 edition
5. Jon Duckett 2014)HTML and CSS: Design and Build Websites, John Wiley & Sons

<b>20CCU502 B</b>	<b>HUMAN RESOURCE MANAGEMENT</b>					<b>Semester – V</b>		
						<b>4</b>	<b>–</b>	<b>4 C</b>
<b>Instruction Hours / week:</b>	<b>L: 4</b>	<b>T: 0</b>	<b>P : 0</b>	<b>Marks: Internal: 40</b>	<b>External: 60</b>	<b>H</b>	<b>Total: 100</b>	
					<b>End Semester Exam: 3 Hours</b>			

**COURSE OBJECTIVES:**

To make the students

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

**COURSE OUTCOMES:**

Learners should be able to

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.

**UNIT I: HRM and Latest Trends in HR** - Introduction: Human resource management - introduction to Human Resource Management– Functions and importance of HRM – Globalization and challenges to HR manager –Diversity management – Strategic Human resource management – HR audit accounting - HR analytics.

**UNIT II: HRP, Selection, Recruitment and Job Analysis** - Human Resource Planning and Staffing - Human resource planning and forecasting – Job Analysis –Recruitment – Employee testing and selection – Interviewing for selection – Employee Socialization – Employee termination and Exit interviews. Job analysis and Design – Process of Job Analysis - Job description, Job specification, Job rotation, Job enrichment- Job enlargement – Job enhancement - Recruitment and selection: Sources of recruitment, Recruitment process – Process of selection - Induction and Placement.

**UNIT III: Training, Performance Management and Career Development** - Training Need assessment - Designing Training Programs – Methods and Techniques of Training and Development – training evaluation – Management development programs - Talent Management – techniques of performance appraisal – Orientation – Socialization – Process of socialization – Strategies. Training – Training process - Performance appraisal- Process – Traditional and Modern Methods - 360<sup>0</sup> - 720<sup>0</sup> feedback – Ethics of performance appraisal - challenges to performance appraisal – career and development planning- mentoring – coaching – succession planning

**UNIT IV: Compensation and Managing Quality - Establishing Pay plans:** Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Computerized job evaluation.

**Pay for performance and Financial incentives:** Money and motivation - incentives for operations employees and executives - Organization wide incentive plans - Practices in Indian organizations. Benefits and services: Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other welfare measures to build employee commitment.

**UNIT V: Labour Relations and Employee Security - Industrial relation and collective bargaining:** Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation.

**Labour Welfare:** Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

#### **SUGGESTED READINGS:**

1. Dessler, G. and Bijju Varkkey (2017). Human Resource Management, 15th edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 68th edition, McGraw Hill Education, New Delhi.
3. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th edition, Wiley, New Delhi.
4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management, 16th edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander, Veena Vohra (2013), Human Resources Management: A South Asian Perspective, 1st edition, Cengage India, New Delhi.
6. [https://swayam.gov.in/nd1\\_noc20\\_mg15/preview](https://swayam.gov.in/nd1_noc20_mg15/preview).



<b>20CCU503 A</b>	<b>RESEARCH METHODOLOGY</b>					<b>Semester – V</b>		
						<b>6 H</b>	<b>–</b>	<b>5 C</b>
<b>Instruction Hours / week:</b>	<b>L: 6</b>	<b>T: 0</b>	<b>P : 0</b>	<b>Marks: Internal: 40</b>	<b>External: 60</b>	<b>Total: 100</b>		
					<b>End Semester Exam: 3 Hours</b>			

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

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.

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

1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. Critically formulate the research design and sampling design suitable for the problem.
4. Communicate orally and written for the research problem, research design, sampling techniques.
5. Design a report to communicate the findings and suggestion to make business decision

**UNIT I : Research:** Meaning – Objectives – Types of Research – Significance of Research – Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

**UNIT II: Sampling:** Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.

**UNIT III: Sources of Data:** Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation

**UNIT IV: Analysis of Data:** Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chisquare test – t test – F test – ANOVA – Scaling Techniques.

**UNIT V: Interpretation and Report Writing:** Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.

**Note: The question paper shall cover 80% theory and 20% problem.**

**SUGGESTED READINGS:**

1. Dr.R.Velmurugan and Dr.M.Suryakumar (2019), Text Book on Research Methodology, Karpagam Publication, Coimbatore
2. C.R. Kothari , Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
3. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
4. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
5. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
6. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.
7. [https://swayam.gov.in/nd2\\_cec20\\_hs17/preview](https://swayam.gov.in/nd2_cec20_hs17/preview)
8. [https://swayam.gov.in/nd2\\_arp19\\_ap72/preview](https://swayam.gov.in/nd2_arp19_ap72/preview)

20CCU503 B	CONSUMER BEHAVIOR					Semester – V		
						6	–	5 C
	H							
Instruction Hours / week:	L: 6	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**Course Objectives**

- To understand consumer behavior in an informed and systematic way.
- To analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
- To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behavior.
- To give the students a perspective to understand the application of market research in framing effective marketing strategies.

**Course Outcome**

- Demonstrate how knowledge of consumer behavior can be applied to marketing.
- Identify and explain factors which influence consumer behavior.
- Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
- In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.

**UNIT-I:**Introduction to Consumer Behaviour and Consumer Research: Introduction, Consumer Behaviour – Definition, Consumer and Customers, Buyers and Users, Organisations as Buyers, Development of Marketing Concept, Consumer Behaviour and its Applications in Marketing, Consumer Research Process.

**UNIT-II:**Marketing Segmentation and Positioning: Introduction, Requirements for Effective Segmentation, Bases for Segmentation, Determining How Many Segments to Enter, Product Positioning: An Introduction, Positioning Strategy, Positioning Approaches, Positioning Errors.

**UNIT-III:**Consumer Motivation: Introduction, Needs and Goals, motivational Conflict, Défense Mechanisms, Motive Arousal, Motivational Theories, Maslow's hierarchy of needs, Motivation Research.

**UNIT-IV:**Consumer Personality and Perception: Introduction, Self-concept, personality Theories, Brand Personality, emotions. Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.

**UNIT-V:**Organizational Buying Behaviour: Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles.

**Reference Books.**

1. Blackwell, Miniard, Engel, Consumer Behavior, Cengage Learning, New Delhi, 2012.
2. Del I. Hawkins, Roger J. Best, Kenneth A. Coney and Amit Mookerjee, Consumer Behavior, Building Marketing Strategy, 9/e, Tata McGraw Hill, New Delhi, 2007
3. Jay D. Lindquist and M. Joseph Sirgy, Shopper, Buyer and Consumer Behavior, Biztantra, New Delhi, 2007.
4. Leon G. Schiffman, Kanuk Leslie Lazar, Consumer Behavior, PHI Learning, New Delhi, 2008.
5. Michael R. Solomon, Consumer Behavior, PHI Learning, New Delhi, 2009.
6. Ramanuj Majumdar, Consumer Behavior, PHI Learning, New Delhi, 2010.

20CCU504 A						Semester – V		
FINANCIAL MANAGEMENT						6 H	–	5 C
Instruction Hours / week:	L: 6	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To understand significance of finance planning
2. To compute time value of money
3. To calculate cost of capital
4. To calculate capital budgeting problems and decisions
5. To compute dividend and working capital problems

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

1. Understanding significance of finance planning
2. Compute time value of money
3. Calculate cost of capital
4. Calculate capital budgeting problems and decisions
5. Compute dividend and working capital problems

**UNIT I**

**Introduction: Meaning-** Definition, Nature, Scope and Objectives of Financial Management, Evolution of Financial Management, Types of financial decisions - Key Decision Areas in Financial Management - Key activities of Finance Manager Changing Role of Finance Managers. Financial Planning: Meaning- Definition- Objectives - Steps - Factors affecting financial planning- Estimation of financial requirements of a firm.

**UNIT II: Time value of Money:** Introduction Process of Compounding and Discounting - Future Value - Present value. Valuation of bonds and shares: Introduction - intrinsic value - book value - Risk and Return - Concept and Calculation (including Capital Asset Pricing Model). Financial Statement Analysis: Interpretation & Analysis of fund flow statement - Cash Flow Statement - Financial Ratio - Common Size Statement - Comparative statement - Trend Analysis - Time Series.

**UNIT III : Financing Decisions:** Meaning of Cost of Capital - Sources of finance – Components' of Cost of Capital (Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) - Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach)- Determination of Capital Structure.

**UNIT IV : Capital Budgeting:** 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 Rationing: Introduction- Types - Steps involved in capital rationing - Various approaches to Capital Rationing. Financial leverage: Introduction- Operating- Financial & Combined Leverage.

**UNIT V: Dividend Decisions:** Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation - Walter's Model - Gordon's Model - MM Approach - Cash and Stock Dividend - Dividend Policies in Practice. **Working Capital Decisions:** Concept of Working Capital - Operating & Cash Cycles - Sources of Short-Term Finance - Working Capital Estimation - Cash Management - Receivables Management and Inventory Management.

**Note:** Distribution of marks - 60% theory and 40% problems

#### **SUGGESTED READINGS:**

1. Pandey. I.M. (2016). *Financial Management*, 11<sup>th</sup> edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7<sup>th</sup> edition, McGraw Hill, New Delhi
3. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, Mc Graw Hill, New Delhi:
4. C.Paramasivan ,T.Subramanian (2018), *Financial Management*, 1<sup>st</sup> Edition, New Age International Pvt Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), *Financial Management Theory and Practice*, 15<sup>th</sup> Edition Cengage Publication, New Delhi.
6. Vanhorne, J. C and Wachowicz, J .M Jr . (2015). *Fundamentals of Financial Management*. 13<sup>th</sup> edition. Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13<sup>th</sup> edition, Pearson Education, New Delhi.
8. [https://swayam.gov.in/nd2\\_cec20\\_mg10/preview](https://swayam.gov.in/nd2_cec20_mg10/preview)

20CCU504 B	BUSINESS ETHICS					Semester – V		
						6 H	–	5 C
Instruction Hours / week:	L: 6	T: 0	P : 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To understand significance of finance planning
2. To understand the ethical issues in Human Resource Management
3. To know the ethical practices to be followed on marketing of goods
4. To learn ethical practices to be followed on finance handling
5. To understand the Professional Code of Ethics of Accountants and Company Secretary

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

1. Understand significance of finance planning
2. Aware on ethical issues in Human Resource Management
3. Know the ethical practices to be followed on marketing of goods
4. Learn ethical practices to be followed on finance handling
5. Understand the Professional Code of Ethics of Accountants and Company Secretary

**UNIT I: Introduction to Business Ethics:** Definition – Meaning – Nature and Objectives of Ethics, Factors Affecting business ethics – Ethical Organization – Characteristics of an Ethical Organization - 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: Professional Ethics** – Meaning – Importance – Principles of Professional Ethics – Code of Conduct of an Accountant – Code of Conduct of a Company Secretary – Code of Conduct of Cost Accountants – Code of Conduct of Sole Proprietorship Firm - Code of Conduct of Partners – Code of Conduct of Corporates – Code of Conduct of Multinational Corporations.

**SUGGESTED READINGS:**

1. Business Ethics and Corporate Governance, 2013, ICFAI Centre for Management Research, Hyderabad
2. Fernando, A.C. (2009), “ *Business Ethics – An Indian Perspective*”, Pearson Education, New Delhi
3. John R Boatright (2009), *Ethics and the conduct of Business*, Delhi, Pearson Education (Singapore) Pvt. Ltd. Indian Branch,
4. Cyriac K. (2000), “ *Managerial Ethics and Social Issues – Reading and Cases*”, Reading Material for Business Ethics, XLRJ Jamshedpur
5. Fr. McGrath, (2008), *Basic Managerial Skills for all*, New Delhi. Prentice Hall of India,
6. Davis Keith and Blomstrom, (1987), *Business, Society and Environment*, Tata Mc Graw Hill Ltd, New Delhi.



20CCU511 A						Semester – V		
HTML (PRACTICAL)						4 H	–	2C
Instruction Hours / week:	L: 0	T: 0	P : 4	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**Course Objectives**

1. To understand the HTML 5 new input types
2. To understand hyperlinks to branch from one location to another
3. To understand and apply the concepts of CSS 3
4. To understand the JavaScript programming and its functions to process client-side scripts

**Course Outcomes**

1. Prepare webpage with the new input type of HTML 5
2. Create the hyperlinks to facilitate page branching
3. Able to apply CSS for hassle free and easy updating of webpages
4. Able to apply client side scripting for processing web page

**LIST OF PRACTICALS**

1. Create a sales letter using HTML 5 with the Text formatting options Bold, Italic, Underline, Headings, Font (Type, Size and Colour), Background (Coloured background/Image in background), Paragraph, Line Break, Horizontal Rule, Pre tag
2. Create an HTML 5 document for your business organization consisting of Departments and its employees such as Marketing, Production and Finance Department using Ordered List, Unordered List, Definition list.
3. Create an HTML 5 document which implements Internal linking to local file of your company and External linking to any search website.
4. Create an Input Form using HTML 5 to be entered by prospective employees during recruitment process having:
  - a. Text Box
  - b. Rich text box
  - c. radio buttons
  - d. Check boxes
  - e. Select button
  - f. Reset and Submit buttons
5. Design an HTML document for your newly developed partnership company with tags
  - a. Aside
  - b. Article
  - c. Section
  - d. Header
  - e. Footer
  - f. Details
  - g. summary
6. Design an HTML5 document having nested frames
7. Design an HTML5 page with the title “Simple CSS”. The body of the page should contain a single paragraph with the text “Hello”. The text should have the “color” property set to “green”. An internal style sheet should be used to define an appropriate style that can be applied to the paragraph.

8. Design an HTML5 page with an appropriate paragraph describing your business not exceeding 20 words. An external style sheet named “mystyle.css” should be used to define an appropriate style to the paragraph that makes all the text in paragraph converted to uppercase and to apply an image as page background. Insert this sheet to the HTML page to apply the defined styles.
9. Design a web page which calculates the net pay of an employee using JavaScript.
10. Design a web page using JavaScript functions.

#### **REFERENCE BOOKS:**

1. DT Editorial (2018), Web Technologies, Black Book, Dreamtech Press Publications
2. Thomas A. Powell(2017) Web Design: The Complete Reference Paperback , McGraw Hill Education; 5 edition
3. C.Xavier(2017), World Wide Web Design with HTML, McGraw Hill Education; 1st edition
4. Hirdesh Bhardwaj (2016) Web Designing, Pothi.com, 1 edition
5. Jon Duckett 2014) HTML and CSS: Design and Build Websites, John Wiley & Sons

<b>20CCU511 B</b>	<b>HUMAN RESOURCE MANAGEMENT (PRACTICAL)</b>					<b>Semester – V</b>		
						<b>4 H</b>	<b>–</b>	<b>2 C</b>
<b>Instruction Hours / week:</b>	<b>L: 0</b>	<b>T: 0</b>	<b>P : 4</b>	<b>Marks: Internal: 40</b>	<b>External: 60</b>	<b>Total: 100</b>		
					<b>End Semester Exam: 3 Hours</b>			

**COURSE OBJECTIVES:**

To make the students

- To acquire knowledge in human resource management and roles of a HR manager.
- To gain knowledge on HR analytics using Microsoft Excel.
- To know the areas of HR planning, Selection, Recruitment, job analysis and its interrelations.
- To understand the concepts and practical implications of training methods and career planning.
- To identify about the compensation plans in the industry.
- To be familiar with the practical problems in HR using case study.

**COURSE OUTCOMES:**

Learners should be able to

- Assess the job analysis for a profile and understand its linkage with HR planning
- Evaluate the training needs and draft a training programme.
- Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
- Understand and apply the appropriate employee relations measures.
- Understand the problems in HR using case study.

**LIST OF PRACTICALS**

- Collect 5 To 10 Articles From Reviewed Journal
- Literature Review
- Objectives and hypothesis
- Research Design
- Sampling Design
- Measurement Scale
- Questionnaire Setting
- Report Writing
- Bibliography and Annexure

**SUGGESTED READINGS:**

- Dessler, G. and BijjuVarkkey (2017). Human Resource Management, 15th edition, Pearson Education, New Delhi.
- Aswathappa, K. (2017). Human Resource Management, 68th edition, McGraw Hill Education, New Delhi.
- David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th edition, Wiley, New Delhi.
- George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management, 16th edition, Cengage India, New Delhi.
- Scott Snell, George Bohlander, Veena Vohra (2013), Human Resources Management: A South Asian Perspective, 1st edition, Cengage India, New Delhi.

<b>20CCU512 A</b>	<b>RESEARCH METHODOLOGY (PRACTICAL)</b>					<b>Semester – V</b>		
						<b>2 H</b>	<b>–</b>	<b>1 C</b>
<b>Instruction Hours / week:</b>	<b>L: 0</b>	<b>T: 0</b>	<b>P: 2</b>	<b>Marks: Internal: 40</b>	<b>External: 60</b>	<b>Total: 100</b>		

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

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data, analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically evaluate the appropriate scales and measurement to be used for capturing data.
4. To Communicate in written form and prepare report to support decision making.
5. To Work in team and exhibit leadership skills

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

1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the instruments to capture data and analyse using appropriate statistical techniques.
3. Critically evaluate the appropriate scales and measurement to be used for capturing data.
4. Communicate in written form and prepare report to support decision making.
5. Exhibit leadership skills in team.

**LIST OF PRACTICALS**

1. Select a problem or issue. Collect 5-10 articles related to issues from reviewed journals available.
2. Analyse a case to understand the theory of deductive and inductive reasoning.
3. Analyse a case for the selection of appropriate research design
4. Analyse a case for the selection of appropriate sampling design
5. Provide a list of variables and request to classify them as nominal/ordinal/interval/ratio
6. Ask student to prepare a questionnaire for understanding the perception towards the usage of library among students/ Reading habits among youngsters/ environmental protection Ask students to perform analysis and hypothesis testing for the collected data
7. Ask students to prepare a technical report for the research undertaken (Minimum 30 pages)
8. Ask students to write the bibliography in MLA/CPA format for reference made.

**Note : 6 – 8 (Team of 2-3 students)****SUGGESTED READINGS:**

1. C.R. Kothari , Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
2. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
4. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.

20CCU512 B	CONSUMER BEHAVIOR (PRACTICAL)					Semester – V		
						2 H	–	1 C
Instruction Hours / week:	L: 0	T: 0	P: 2	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**Course Objectives**

- To understand consumer behavior in an informed and systematic way.
- To analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
- To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behavior.
- To give the students a perspective to understand the application of market research in framing effective marketing strategies.

**Course Outcome**

- Demonstrate how knowledge of consumer behavior can be applied to marketing.
- Identify and explain factors which influence consumer behavior.
- Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
- In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.

**List of Practical**

1. Prepare and Present the Consumer feedback form model for any consumer durable products
2. Prepare and Present the Consumer feedback form model for any consumer FMCG products
3. Give a Presentation of the Selection of distribution channel for FMCG Product
4. Prepare and Present the Development of Market Segmentation for any Automobile products
5. Present in which media of Advertisement will you select for Cosmetic products
6. How to develop Motivation model for your company relationship executive
7. Prepare a model for Perceived Product quality

8. Give a Presentation on the following
  - i. Individual Perception
  - ii. Consumer Research Process
7. Design a presentation on Market Segmentation
8. Discuss in Group – —The Consumer awareness level in India.

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

**SUGGESTED READINGS:**

- 1.Blackwell, Miniard, Engel, Consumer Behavior, Cengage Learning, New Delhi, 2012.
- 2.Del I. Hawkins, Roger J. Best, Kenneth A. Coney and Amit Mookerjee, Consumer Behavior, Building Marketing Strategy, 9/e, Tata McGraw Hill, New Delhi, 2007
- 3.Jay D. Lindquist and M. Joseph Sirgy, Shopper, Buyer and Consumer Behavior, Biztantra, New Delhi, 2007.
- 4.Leon G. Schiffman, Kanuk Leslie Lazar, Consumer Behavior, PHI Learning, New Delhi, 2008.
- 5.Michael R. Solomon, Consumer Behavior, PHI Learning, New Delhi, 2009.
- 6.Ramanuj Majumdar, Consumer Behavior, PHI Learning, New Delhi, 2010.

B.Com(CA)		2020 - 2021				
20CCU601 A	BANKING AND INSURANCE					Semester – VI
						6 H – 5 C
Instruction Hours / week:	L: 6	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100
					End Semester Exam: 3 Hours	

### COURSE OBJECTIVES:

- 1) To impart knowledge about the basic principles of the banking and insurance.
- 2) To acquaint students with the fundamentals of banking.
- 3) To give through knowledge of banking operations.
- 4) To enlighten the students regarding the new concepts introduced in banking system.
- 5) To develop the capability of students for knowing banking and insurance concepts

### COURSE OUTCOMES:

- 1) Students will be able to gain an understanding on the importance of security, privacy and ethical issues as they relate to banking and insurance.
- 2) Students will be able to describe fundamental concepts behind modern e-banking / digital banking technologies.
- 3) Students will be able to learn relevant careers skills both qualitative and quantitative knowledge in their future careers in banking sectors.
- 4) Students will be able to involve in various co-curricular activities to demonstrate relevancy of fundamental and theoretical knowledge in banking sectors.
- 5) Students will be able to acquire the skills like decision-making, problem solving in day-to-day business affairs.

**UNIT- I : Introduction:** Origin of banking- Definition – RBI - Role and Functions of RBI- Powers of RBI- Origin and growth of Commercial banks in India.-Public Sector- Private Sector Banks- and Foreign Banks- Difference between Public Sector and Private Sector banks- Banker and Customer Relationship - General and special types of Customers- Types of Deposits.

**UNIT- II :Banking:** Definition and meaning - Cheque –Types of Cheques- Crossing and endorsement - meaning- definitions- types and rules of crossing. Role of collecting bankers-Cheque Transaction System- Principles of sound lending- secured vs. Unsecured advances- Types of advances- Advances against various securities.

**UNIT- III : Digital Banking Services:** Need and Importance of technology in banking- Meaning and 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- IV :Insurance:** Meaning and definition of Insurance- Types of Insurance: Life and Non-life- Evolution and Importance of Life and General Insurance- Need and scope – Principles and functions of general insurance- Need and scope – Principles and functions of life insurance.-Organisation and administration of general insurance and life insurance in India.

**UNIT- V :Risk:** 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- 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[20<sup>th</sup> 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. [8<sup>th</sup> Edition]. Tata McGraw Hill.
6. Saxena, G.S. (2005). Legal Aspects of Banking Operations. New Delhi, Sultan Chand and Sons
7. Jyotsna Sethi and NishwanBhatia(2012). Elements of Banking and Insurance. New Delhi, PHI Learning.
8. [https://swayam.gov.in/nd2\\_cec20\\_mg08/preview](https://swayam.gov.in/nd2_cec20_mg08/preview)
9. [https://swayam.gov.in/nd1\\_noc20\\_mg32/preview](https://swayam.gov.in/nd1_noc20_mg32/preview)



20CCU601 B						Semester – VI		
BUSINESS ECONOMICS						6 H	–	5 C
Instruction Hours / week:	L: 6	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

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

1. To understand the concept of business economics
2. To know the law of demand
3. To learn the method of price determination
4. To understand the impact of various factors on Indian economy
5. To know about concepts on Monetary policy

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

1. Understand the concept of business economics
2. Know the law of demand
3. Learn the method of price determination
4. Understand the impact of various factors on Indian economy
5. Know about concepts on Monetary policy

**UNIT:** Business economics: Meaning – Definition - Scope and Nature - Concepts applied in Business Economics - Contribution of Economics to managerial functions - Micro and Macro economics applied to business environment – Role and responsibilities of business economists.

**UNIT II:** Analysis of demand: Meaning of demand – the basis of consumer demand – Utility – Total Utility - Marginal Utility - Law of Diminishing Marginal Utility – Cardinal and Ordinal Concept of Utility – Law of Demand - Shift in demand curve - Meaning and nature of indifference curve - Shift in indifference curve and properties of indifference curve - Consumer equilibrium - Effect of change in price & consumption - Income & Consumer demand and substitution & Price changes.

**UNIT III:** Supply and Production : Meaning of Supply – Determinants - Law - Schedule and supply curve – Elasticity of supply - Production - Function- Laws of Production – Iso-Quants – Pricing - Market structure and pricing decision – Pricing under perfect competition – Characteristic and Price determination – Monopoly – Kinds – Causes - Price Output Decision and price discrimination - Monopolistic competition – Price output decision in

short and Long run – Equilibrium - Oligopoly – Definition - Sources and characteristics -Price rigidity and Price Leadership.

**UNIT IV: Macro Economic Factors** - The Economic System - Capitalism and mixed economic system - Monetary Policy – Meaning – Scope - Limitations and Instruments – Fiscal policy – Definition – Objectives - Taxation Policy - Formulation and its reforms - Monetization and demonetization of currency – impact on Indian economy

**UNIT V: Monetary Policy** - Inflation - Business Cycle and Economic Linkages – Inflation and Deflation – Meaning – Causes and Measures - Types of inflation indices and their applications - Business Cycle – Phases – Characteristics and various theories - Balance of Trade and Balance of Payment – Meaning – Causes - Kinds and Measures.

#### **SUGGESTED READINGS**

1. Sundaram KPM & Sundaram EN-(2000), Business Economics, Sultan Chand and sons, New Delhi.
2. Ravilochanan.P,(1992), Business Economics, ESS PEE KAY Publishing House, Chennai.
3. Drivedi DN, (2002), Managerial Economics, Vikas Publishing House (P) Ltd, New Delhi
4. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.
5. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
6. Christopher R.Thomas and S.Charles Maurice, Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi.
7. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4th edition, McGraw Hill Education, New Delhi
8. D.N. Dwivedi (2016), Microeconomics, 4th edition, McGraw Hill Education, New Delhi
9. [https://swayam.gov.in/nd2\\_imb20\\_mg38/preview](https://swayam.gov.in/nd2_imb20_mg38/preview)

<b>20CCU602 A</b>	<b>PHP PROGRAMMING</b>					<b>Semester – VI</b>		
						<b>4 H</b>	<b>–</b>	<b>3 C</b>
<b>Instruction Hours / week:</b>	<b>L: 4</b>	<b>T: 0</b>	<b>P : 0</b>	<b>Marks: Internal: 40</b>	<b>External: 60</b>	<b>Total: 100</b>		

End Semester Exam: 3 Hours

**COURSE OBJECTIVES**

1. To Establish a working environment for PHP web page development
2. To work with open source applications that deal with database and website development.
3. To embed HTML and PHP
4. To practice with GUI, coded, modified controls, functions and expressions

**COURSE OUTCOMES**

1. Able to create php files in an editor and run it at apache server
2. Prepare a database in an open source software
3. Ability to create PHP page embedding HTML concepts that assist database access from webpages
4. Able to write functions and use expressions to make programming easy

**UNIT-I:Introduction to PHP:** PHP introduction, inventions and versions, important tools and software requirements (like Web Server, Database, Editors etc.) -PHP with other technologies, scope of PHP Basic Syntax,

**UNIT-II:PHP variables and data types:** PHP variables and constants-Types of data in PHP , Expressions, scopes of a variable (local, global)-**PHP Operators:** Arithmetic, Assignment, Relational, Logical operators, Bitwise, ternary and MOD operator. -PHP operator Precedence and associativity

**UNIT-III:Handling HTML form with PHP:** Capturing Form Data -GET and POST form methods- Dealing with multi value fields Redirecting a form after submission -PHP conditional events and Loops: PHP IF Else conditional statements ( Nested IF and Else) -Switch case, while ,For and Do While Loop Goto , Break ,Continue and exit.

**UNIT-IV:PHP Functions:** Function, Need of Function, declaration and calling of a function-PHP Function with arguments, Default Arguments in Function-Function argument with call by value, call by reference-Scope of Function Global and Local.

**UNIT-V:String Manipulation and Regular Expression:** (3L) Creating and accessing String , Searching & Replacing String-Formatting, joining and splitting String , Use of preg\_match(), preg\_replace(), preg\_split() functions in regular expression-Arrays

### **Suggested Readings**

1. Steven Holzner. (2017). PHP: The Complete Reference. New Delhi: McGraw Hill Education (India).
2. Robin Nixon. (2014). Learning PHP, MySQL, JavaScript, CSS & HTML5 (3rd ed.). O'reilly.
3. Timothy Boronczyk., & Martin, E. Psinas. (2009). PHP and MYSQL (Create-ModifyReuse). New Delhi: Wiley India Private Limited.
4. Luke Welling.,& Laura Thompson.(2008). PHP and MySQL Web Development (4th ed.). Addition Paperback, Addison-Wesley Professional.
5. David Sklar., & Adam Trachtenberg. PHP Cookbook: Solutions & Examples for PHP.

### **Websites**

1. W1: <https://www.phptpoint.com/php-tutorial/>
2. W2:<https://www.tutorialspoint.com/php/> W3:[https://www.w3schools.com/php/php\\_forms.asp](https://www.w3schools.com/php/php_forms.asp)  
W4:<https://www.geeksforgeeks.org/php-functions/>
3. W5:<https://www.guru99.com/>
4. W6: <https://www.oreilly.com/library/view/php-and-mysql/9780133038644/ch04.html>
5. W7:<https://www.tutorialrepublic.com/php-tutorial/> W8:<https://www.techrepublic.com/article/17-useful-functions-for-manipulating-arrays,-inphp/>

20CCU602 B						CYBER CRIME LAWS			Semester – VI			
Instruction Hours / week:						L: 4	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100	
										End Semester Exam: 3 Hours		

**COURSE OBJECTIVES:**

1. To develop knowledge on various types of cyber crimes
2. To create awareness on prevailing cyber laws and its application.
3. To Know about E-Governance.

**COURSE OUTCOMES:**

1. Identify the cyber-crime .
2. Effectively secure the electronic records
3. Ability to differentiate Authenticated and Fake records.

**UNIT- I** - :Cyber Crimes: Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; A global perspective on cybercrimes -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:** A global perspective on cybercrimes, Phases of cyber attack – Reconnaissance, Passive Attacks, Active Attacks, Scanning, Gaining Access, Maintaining Access, Lateral movement and Covering Tracks. Detection Avoidance, Types of Attack vectors, Zero-day attack, Overview of Network based attacks.Cybercrime and cloud computing, Different types of tools used in cybercrime, Password Cracking – Online attacks, Offline attacks, Remote attacks, Random Passwords, Strong and weak passwords. Viruses and its types. Ransomware and Cryptocurrencies. DoS and DDoS attacks and their types. Cybercriminal syndicates and nation state groups.

**UNIT-III:** Phases of cyber attack – Reconnaissance, Passive Attacks, Active Attacks, Scanning, Gaining Access, Maintaining Access, Lateral movement and Covering Tracks. Detection Avoidance, Types of Attack vectors, Zero-day attack, Overview of Network based attacks.

**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 :**

1. Prashant Mali (2017),CYBER LAW & CYBER CRIMES SIMPLIFIED, Cyber InfomediaPublications,Fourth Edition
2. Pavan Duggal(2019) Cyber Law - An exhaustive section wise Commentary on the Information Technology Act along with Rules, Regulations, Policies, Notifications , Universal Law Publishing
3. Vakulsharma (2018) ,Information Technology - Law and Practice (Law and Emerging Technology, Cyber Law & E-Commerce)

<b>20CCU603 A</b>	<b>ENTREPRENEURSHIP</b>					<b>Semester – VI</b>		
						<b>4 H</b>	<b>–</b>	<b>4 C</b>
<b>Instruction Hours / week:</b>	<b>L: 4</b>	<b>T: 0</b>	<b>P: 0</b>	<b>Marks: Internal: 40</b>	<b>External: 60</b>	<b>Total: 100</b>		
					<b>End Semester Exam: 3 Hours</b>			

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

1. To understand the concepts of Entrepreneurship
2. To know various forms of business entities
3. To understand the concept of women entrepreneurship
4. To ascertain the source of business ideas and method of conducting feasibility studies
5. To ascertain the Government assistance for the promotion of entrepreneurship

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

1. Understand the concepts of Entrepreneurship
2. Know various forms of business entities
3. Understand the concept of women entrepreneurship
4. Ascertain the source of business ideas and method of conducting feasibility studies
5. Ascertain the Government assistance for the promotion of entrepreneurship

**UNIT I: Entrepreneurship** - Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer's Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

**UNIT II: Types of Business Entities** - Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

**UNIT III: Women Entrepreneurship** - Introduction - Concept - Definition of Women Entrepreneur - Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems of Women Entrepreneurs

**UNIT IV: Sources of Business Ideas and Feasibility Studies** - Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

**UNIT V: Government Assistance for the Promotion of Entrepreneurship - Business Incubation** - Introduction - Evolution of Business Incubators – Definition - Historic Development of Business Incubators - Establishing Business Incubator - Types of Incubators - Value Framework of Business Incubator - Performance of Business Incubator in Industrially Developed Countries - What makes a Business Incubator Successful? - Business Incubators and Facilitators in India - How do Incubators help Start-ups get Funding? - Role of Business Incubator in the Present Scenario – Startup – Standup- Mudra – ASPIRE.

**SUGGESTED READINGS:**

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10<sup>th</sup> Edition, McGrawHill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.
6. [https://swayam.gov.in/nd1\\_noc20\\_hs66/preview](https://swayam.gov.in/nd1_noc20_hs66/preview)



20CCU603 B		SERVICE MARKETING					Semester – VI		
							4 H	–	4 C
Instruction Hours / week:	L: 4	T: 0	P: 0	Marks: Internal: 40	External: 60	Total: 100			
					End Semester Exam: 3 Hours				

**Course Objectives:**

- To provide students with an appreciation of concepts, functions, and techniques of the craft of marketing services.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;
- Demonstrate ability in evaluating service designs;
- To provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.
- To promote a customer service-oriented mindset.

**Course Outcomes:**

- The students will be able to provide a theoretical basis for assessing service performance using company examples
- The students will be able to explain the nature and scope of services marketing
- The students will be able to explain describe and utilize key services frameworks and concepts including the 7Ps of marketing, the Gaps Model, customer satisfaction, loyalty, and customer lifetime value.
- The students will be able to explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers.
- Effectively understand what quality means in service delivery and how perceptions of service quality are developed by customers.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;

**Unit -I:** Introduction - What are services? - The Services Sector in the Indian Economy - Components of services economy - Distinctive characteristics of services - Importance of services - Classification of services - Players in services sector - Evolution and growth of service sector - Differences between goods and services.

**Unit -II:** Service marketing system - Importance of services in marketing - Expanded marketing mix Services marketing mix - Service product planning - Service pricing strategy - Services distributions - Employees' and Customers' Roles in Service Delivery - Services promotions - Physical evidence - Role of technology in services marketing.

**Unit -III:** Service quality - Understanding customer expectations and perceptions- Measuring service quality - Gap model of service quality - SERVQUAL - Service Quality function development - Service Quality Management - Quality Function Deployment for Services

**Unit-IV:** Services from sectoral perspective - Hospitality - Travel & Tourism - Financial - Logistics - Educational - Entertainment - Healthcare & Medical - Telecom Services

**Unit -Marketing the Financial Services - Devising of Strategies in financial Services marketing mix. Education as service - Marketing of educational services - Strategies for educational marketing.**

**Reference Book**

1. Lovelock – Services Marketing: People, Technology and Strategy (Pearson Education, 5th edition) 2001.
2. Rajendra Nargundkar – Services Marketing - McGraw Hill Edn (India) p ltd 3rd ed 2010
3. Harsh V. Verma – Service-Marketing: Text and Cases, 2/Ed 2011
4. Zeithaml VA – Services Marketing: Integrating Customer Focus Across the Firm – McGraw Hill Edn India 2013 6th ed.
5. Rama Mohana Rao K – Services Marketing (Pearson Education). 2nd ed (2011).
6. Govind Apte – Services Marketing 1st ed. 2004 - Oxford Univ. Press
7. R. Srinivasan – Services Marketing - The Indian Context, 3rd Ed. (2012) PHI Learning

20CCU611 A	BANKING AND INSURANCE (PRACTICAL)					Semester – VI		
						2 H	–	1C
Instruction Hours / week:	L: 0	T: 0	P : 4	Marks: Internal: 40		External: 60	Total: 100	
						End Semester Exam: 3 Hours		

**COURSE OBJECTIVES:**

1. To develop practical exposure in various areas in banking and insurance.
2. To inculcate professional communication and discipline skills among the students.

**COURSE OUTCOMES:**

1. Students will be able to involve in various co-curricular activities to demonstrate relevancy of fundamental and theoretical knowledge and to gain practical exposure to insurance and banking sectors.
2. Students will be able to acquire the skills like communication, decision-making , problem solving in day-to-day business affairs.

**List of Practicals**

1. Draft a chart of Banking system
2. Forms of various accounts and deposits of Commercial Banks.
3. Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
4. Working and operations of ATM, Credit cards, E-Banking.
5. Collect the format of proposal form of different kinds of insurance and learn the process of filling them.
6. Life insurance companies and identifying their features - Comparative analysis – Filling proposal form.
7. Map the general insurance market companies – familiarize with IRDA norms for agency license.
8. Visit any insurance office and collect the details of its Organizational Structure,
9. Collecting and filling of Insurance Claim Forms,
10. Collect any one type of Policy Bond,

**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*, New Delhi, Sultan Chand and Son.

20CCU611 B	BUSINESS ECONOMICS (PRACTICAL)					Semester – VI		
						2 H	–	1 C
Instruction Hours / week:	L: 0	T: 0	P: 2	Marks: Internal: 40		External: 60	Total: 100	
						End Semester Exam: 3 Hours		

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

1. To understand the concept of the micro and macroeconomic concepts and its application in business
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report

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

1. Understand the concept of the micro and macroeconomic concepts and its application in business
2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report

**LIST OF PRACTICALS :**

1. Select a product and study on the impact of demand and supply on price of the product in the market
2. Analyse the Case Study on Producer's Behaviour and Supply:
3. Analyse the Case Study on Cost and Revenue Function: Cost of Production
4. Analyse the Case Study on Price Determination
5. Analyse the Case Study on Product Differentiation
6. Select the Macro Economic Factors and analyse the performance of Inflation / National Income (five years data. Analyse using graphs and interpret)
7. Analyse the Case study on Business Cycle
8. Select the Macro Economic Factors and analyse the performance of BOP / interest rate / current account. Capital account
9. Analyse and review the Indian budget of last two years
10. Write a review report on the Economic survey report of the current year.

**SUGGESTED READINGS:**

1. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition, McGraw Hill Education, New Delhi.
2. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
3. Christopher R. Thomas and S. Charles Maurice, Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi.
4. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4th edition, McGraw Hill Education, New Delhi.

20CCU612 A	PHP PROGRAMMING (PRACTICAL)					Semester – VI		
						4 H	–	2 C
Instruction Hours / week:	L: 0	T: 0	P :4	Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

**COURSE OBJECTIVES**

1. To Establish a working environment for PHP web page development
2. To work with open source applications that deal with database and website development.
3. To embed HTML and PHP
4. To practice with GUI, coded, modified controls, functions and expressions

**COURSE OUTCOMES**

1. Able to create php files in an editor and run it at apache server
2. Prepare a database in an open source software
3. Ability to create PHP page embedding HTML concepts that assist database access from webpages
4. Able to write functions and use expressions to make programming easy

**List of Programs :**

- 1) Write a PHP function to reverse an integer and a string and test these functions.
- 2) Write a PHP program to maintain student records using files.
- 3) Write a PHP program to demonstrate required field validations to validate that all input fields are required.
- 4) Create a form for your college library entering student details for each student in the college. Validate the form using PHP validators and display error messages
- 5) Write a PHP program using Looping and Control Structures.
- 6) Write a PHP program for cookies and sessions.
- 7) Write a PHP program using forms to display Employee records stored in MySQL.
- 8) Create a student Registration in PHP and Save and Display the student Records using MySQL.
- 9) Write a program to read customer information like c\_no, c\_name, item\_purchased and mob\_no from customer table and display all this information in table format on outputscreen
- 10) Write PHP code to upload image.

20CCU612 B		CYBER CRIME LAWS (PRACTICAL)				Semester – VI	
Instruction Hours / week:		L: 0	T: 0	P : 4	Marks: Internal: 40	External: 60	4 H – 2 C
						Total: 100	
						End Semester Exam: 3 Hours	

**COURSE OBJECTIVES:**

1. To understand the basic principles and concepts of cyber crimes and laws.
2. To familiarize the students with the application of cyber laws in general.
3. To identify the type of cyber-crime involved.

**COURSE OUTCOMES:**

1. Attained knowledge on the various cyber crime and law.
2. Awareness about prevailing cyber law and its application.

**List of Practicals :**

1. Read the following cases carefully and identify the type of cyber-crime occurred. Justify your answer
  - i. Victim complains that his Debit/Credit card is safe with him still somebody has done shopping/ ATM transactions on his card.
  - ii. Somebody has posted all the information of a person on a Pornographic Dating Site and is getting defamatory calls on the person's number.
  - iii. Somebody sent an Email from Income Tax Department and asked for all the bank information and after that 40,000/- has been fraudulently taken away from her account.
2. List and explain any 5 offences and their corresponding penalties.
3. Classify the following cases into which category they fall : Lottery Scam,Cyber Stalking, Bank Fraud.
  - i. Victim complains that Rs.4.25 lacs have been fraudulently stolen from his/her account online via some online Transactions in 2 days using NET BANKING
  - ii. Victim complains that somebody has created a Fake Profile on Facebook and defaming her character with abusive comments and pictures.
  - iii. Got an email that you are a lucky winner for a big amount of prize money and asked to deposit amount to claim that prize.
4. Give your precautions measures to follow in order to minimize the cyber crime rate.
5. Analyze the following case and discuss the offence and punishment.

In an email hoax, sent by a 15-year-old boy from Bangalore, the Cyber Crime Investigation Cell (CCIC) arrested him in 2009. The boy was accused of sending an email to a private news company saying, "I have planted 5 bombs in Mumbai, you have two hours to find them". The concerned authorities were contacted immediately, in relation to the cyber case in India, who traced the IP address (Internet Protocol) to Bangalore.

6. Discuss the cyber crime : Unauthorized access with a suitable example.

7. Discuss the Information Technology Act,2000 that deals with Child Pornography.
8. Give your views on Privacy of Online data. How can it be secured?

**Suggested Readings :**

1. Prashant Mali (2017),CYBER LAW & CYBER CRIMES SIMPLIFIED, Cyber
2. InfomediaPublications,Fourth Edition
3. Pavan Duggal(2019) Cyber Law - An exhaustive section wise Commentary on the Information Technology Act along with Rules, Regulations, Policies, Notifications , Universal Law Publishing
4. Vakulsharma (2018) ,Information Technology - Law and Practice (Law and Emerging Technology, Cyber Law & E-Commerce)

20CCU613 A						Semester – VI		
ENTREPRENEURSHIP (PRACTICAL)						2 H	–	1 C
Instruction Hours / week:	L: 0	T: 0	P : 4	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**COURSE OBJECTIVE:**

The objectives of the practical work are:

- To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
- To develop in the students qualities such as leadership, self-confidence, initiative, facing uncertainties, commitment, creativity, people and team building, integrity and reliability.
- To enable the students to acquire the skills and knowledge needed for conducting surveys, collecting, recording and interpreting data and preparing simple estimates of demand for products and services.
- To instill in the students important values and entrepreneurial discipline.

**COURSE OUTCOME**

By the end of the programme, students will have knowledge and understanding of:

- Key concepts underpinning entrepreneurship and its application in the recognition and exploitation of product/ service/ process opportunities
- Key concepts underpinning innovation and the issues associated with developing and sustaining innovation within organisations
- How to design creative strategies for pursuing, exploiting and further developing new opportunities
- Issues associated with securing and managing financial resources in new and established organisations

**LIST OF PRACTICALS:**

- 1) Drawing a profile of a successful entrepreneur.
- 2) Studying a public sector undertaking and highlighting its success/failure, by analyzing the factors responsible.
- 3) Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
- 4) A study of competition in business by choosing two or more rivals in the market and analyzing their strengths and weaknesses.



- 5) Take the school itself for a case study and analyze any two aspects of the school plant for chalking out a plan of action: Infrastructure, academics, co-curricular activities etc.
- 6) A case study on a thriving fast food shop/restaurant in your locality. What makes it so popular?  
A case study on the ways in which a business unit has mobilized its financial resources.
- 7) A case study on the enterprise management techniques adopted by a business house.
- 8) A case study on the marketing strategies of a successful consumer durable company.
- 9) A case study on the financial management of a Public Limited Company.
- 10) A case study on any Specialized Institution that supports and guides the establishment of a small scale unit.
- 11) Studying the balance sheets of two big private companies to assess their trade and credit worthiness.
- 12) Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.
- 13) Carrying out a case study on an established industrial house/company to find out the value system of the company and how it fulfills its social commitment/obligations.
- 14) Carrying out a case study on an established industry to ascertain the processes followed to reduce/prevent pollution.
- 15) Study on environment friendly companies and their contribution to preservation.

**Text Books:**

1. Vasant Desai. (2006), *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. (2009). *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* [5<sup>th</sup> Edition]. New Delhi, Sultan Chand and sons.

20CCU613 B	SERVICE MARKETING (PRACTICAL)					Semester – VI		
						2 H	–	1 C
Instruction Hours / week:	L: 0	T: 0	P: 2	Marks: Internal: 40	External: 60	Total: 100		
					End Semester Exam: 3 Hours			

**Course Objectives:**

- To provide students with an appreciation of concepts, functions, and techniques of the craft of marketing services.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;
- Demonstrate ability in evaluating service designs;
- To provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.
- To promote a customer service-oriented mindset.

**Course Outcomes:**

- The students will be able to provide a practical basis for assessing service performance using company examples
- The students will be able to explain the nature and scope of services marketing
- The students will be able to explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers.
- Effectively understand what quality means in service delivery and how perceptions of service quality are developed by customers.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;

**List of Practical**

1. Prepare a presentation on basic concept of services
2. The Services Sector in the Indian Economy – Give a Presentation
3. Prepare a presentation on Differences between goods and services
4. Role of technology in services marketing – Give a Team Presentation
5. Give a Group Role Play on “Gap model of service quality”
6. Discuss in group on the following
  - a. Classification of services
  - b. Major Players in services sector
  - c. Service marketing system
  - d. Service pricing strategy
  - e. Services marketing mix
  - f. Service Quality Management
7. Design Presentation slides on the following topics
  - a. Evolution and growth of service sector

- b. Employees' Roles in Service Delivery
- c. Customers' Roles in Service Delivery
- d. Services promotions
- e. SERVQUAL Model

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

### **Reference Book**

1. R. Srinivasan – Services Marketing - The Indian Context, 3rd Ed. (2012) PHI Learning
2. Harsh V. Verma – Service-Marketing: Text and Cases, 2/Ed 2011
3. Lovelock – Services Marketing: People, Technology and Strategy (Pearson Education, 5th edition) 2001.
4. Zeithaml VA – Services Marketing: Integrating Customer Focus Across the Firm – McGraw Hill Edn India 2013 6th ed.
5. Rama Mohana Rao K – Services Marketing (Pearson Education). 2nd ed (2011).
6. Rajendra Nargundkar – Services Marketing - McGraw Hill Edn (India) p ltd 3rd ed 2010
7. Govind Apte – Services Marketing 1st ed. 2004 - Oxford Univ. Press

20CCU691		PROJECT				Semester – VI		
						8 H	–	6 C
Instruction Hours / week:	L: 8	T: 0	P: 0	Marks: Internal: 40		External: 60	Total: 100	
						End Semester Exam: 3 Hours		

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

1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilize the IT applications for analysis and preparation of report

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

1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in the area of accounting/ Finance /Marketing /HR/International business etc.
3. Analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilize the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other arears related to commerce.

Report should contain

- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives
- Research Methodology
  - Research Design
  - Sampling Design
  - Sources of Data Collection
  - Tools used for analysis
  - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)