BCOM (CA)
Bachelor of Commerce
(Computer Applications)
CHOICE BASED CREDIT SYSTEM (CBCS)

Syllabus
2018 – 2019

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)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India
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FACULTY OF ARTS, SCIENCE AND HUMANITIES
UNDERGRADUATE (UG) PROGRAMMES
BCOM DEGREE PROGRAMME
REGULAR PROGRAMME
REGULATIONS - 2018
CHOICE BASED CREDIT SYSTEM (CBCS)

The following regulations are effective from the academic year 2018-2019 and are applicable to candidate admitted to Undergraduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2018-2019 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 undergraduate programme approved by the KAHE as given below.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>DEGREE</th>
<th>DISCIPLINE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>B. Sc.</td>
<td>Biochemistry</td>
</tr>
<tr>
<td>2</td>
<td>B. Sc.</td>
<td>Biotechnology</td>
</tr>
<tr>
<td>3</td>
<td>B. Sc.</td>
<td>Computer Science</td>
</tr>
<tr>
<td>4</td>
<td>B.Sc.</td>
<td>Mathematics</td>
</tr>
<tr>
<td>5</td>
<td>B.Sc.</td>
<td>Physics</td>
</tr>
<tr>
<td>6</td>
<td>B. Sc.</td>
<td>Chemistry</td>
</tr>
<tr>
<td>7</td>
<td>B. Sc.</td>
<td>Microbiology</td>
</tr>
<tr>
<td>8</td>
<td>B. Sc.</td>
<td>Information Technology</td>
</tr>
<tr>
<td>9</td>
<td>B. Sc.</td>
<td>Computer Technology</td>
</tr>
<tr>
<td>10</td>
<td>BCA</td>
<td>Computer Application</td>
</tr>
<tr>
<td>11</td>
<td>B. Com.</td>
<td>Commerce</td>
</tr>
<tr>
<td>12</td>
<td>B.Com (CA)</td>
<td>Commerce with Computer Applications</td>
</tr>
<tr>
<td>13</td>
<td>B. Com. (PA)</td>
<td>Commerce with Professional Accounting</td>
</tr>
<tr>
<td>14</td>
<td>B. Com. (BPS)</td>
<td>Commerce with Business Process Services</td>
</tr>
<tr>
<td>15</td>
<td>B.B.A.</td>
<td>Business Administration</td>
</tr>
</tbody>
</table>

1.2 Mode of Study

Full-Time
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 Eligibility for Admission
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.

2. DURATION OF THE PROGRAMMES
2.1. The minimum and maximum period for the completion of the U.G. Programmes are given below:

<table>
<thead>
<tr>
<th>Programme</th>
<th>Min. No. of Semesters</th>
<th>Max. No. of Semesters</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.A, B.Sc., B.Com, B.Com (PA), B.Com (CA), B.Com (BPS), BCA, BBA</td>
<td>6</td>
<td>12</td>
</tr>
</tbody>
</table>

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. CREDITS
Credit means the weightage given to each course of study by the experts of the concerned Board of Studies. 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 as an additional course for Science Programme. Four credits are awarded for each course and the examinations will be conducted at the end of each semester.

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

4.2. Core Course, Discipline-Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Compulsory Course, self-study course.

a. Core Course
Core 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.

b. **Discipline Specific Electives**
There are six Discipline Specific Elective Courses (DSE) for Science Programme. 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 three elective courses in V semester and two elective courses in the VI Semester from the list of elective courses given in the curriculum, in addition to the project work.

There are four Discipline Specific Elective Courses for Arts Programme. DSE is offered in the fifth and sixth semesters of third year programme. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose two elective courses in V semester and two elective courses in the VI Semester from the list of elective courses given in the curriculum.

c. **Generic Elective**
An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

The students in the Final year Arts programme have to choose two Generic Electives— one each in the Fifth and Sixth Semester from the list of elective courses given in the curriculum.

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

d. **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 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 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 if at least one third of the class opt that course. If less, the elective selected may be studied as a self-study course.

e. **Project Work**
The Project work shall during the fifth semester vacation for a duration of 60-90 days and Project Report shall be submitted at the end of the sixth semester. The
project shall 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.

f. Ability Enhancement Compulsory Course

Ability Enhancement Compulsory Course-1

The course (English for Science Programme / 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 second Semester for which examinations shall be conducted at the end of the semester.

g. 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 organizations. The student can register to the courses which are approved by the Department. The student shall produce a pass certificate from the respective organizations 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 required credits earned from programme concerned.

h. Extension Activities

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

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

The student’s performance shall be examined by the staff in-charge of Extension Activities along with the faculty tutor 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 / Prizes.
Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the sixth End Semester Examinations. The mark sheet will carry the following remarks as per the following range of marks.

<table>
<thead>
<tr>
<th>Marks Range</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>80 – 100</td>
<td>Excellent</td>
</tr>
<tr>
<td>70 – 79</td>
<td>Very Good</td>
</tr>
<tr>
<td>60 – 69</td>
<td>Good</td>
</tr>
<tr>
<td>50 – 59</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>&lt;50</td>
<td>Poor</td>
</tr>
</tbody>
</table>

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 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 lack 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 TUTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot a certain number of students to a faculty to whom they shall function as faculty tutor throughout their period of study. Faculty tutors shall advise the students and monitor their conduct of behavior and academics. Problems if any, they should be counseled periodically. The Faculty tutor is also responsible to inform the parents of their wards’ progress. Faculty tutor 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 coordinator shall advice the students regarding the online courses and monitors 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 may be convened at least once in a month. The functions of the class committee include
- Analysing and solving problems experienced by students in the classroom 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 is to be constituted by the respective Dean of the Faculty.
- The class committee shall be constituted within the first week of each semester.
- The HoD / Chairperson of the Class committee may convene the meeting of the class committee.
- The respective Dean of the Faculty may 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.

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 and shall 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 marked in 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 should 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**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Assignment*</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>Seminar</td>
<td>5</td>
</tr>
<tr>
<td>4.</td>
<td>Test – I (1 (\frac{1}{2}) units- Unit I and II)</td>
<td>8</td>
</tr>
<tr>
<td>5.</td>
<td>Test – II (1 (\frac{1}{2}) units Unit II and III)</td>
<td>8</td>
</tr>
<tr>
<td>6.</td>
<td>Test III (2 units Unit IV and V)</td>
<td>9</td>
</tr>
</tbody>
</table>

**Continuous Internal Assessment : Total** 40

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

**Practical Courses**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Observation work</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>Record work</td>
<td>5</td>
</tr>
<tr>
<td>4.</td>
<td>Model Examination</td>
<td>20</td>
</tr>
<tr>
<td>5.</td>
<td>Viva – voce [Comprehensive]*</td>
<td>5</td>
</tr>
</tbody>
</table>

**Continuous Internal Assessment: Total** 40

* 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 \(\frac{1}{2}\) Units (Unit I and II)
- Portions for Internal Test – II : Second 1 \(\frac{1}{2}\) Units (Unit II and III)
- Portions for Internal Test – III : Two units (Unit IV and V)
11.4 Attendance

Marks Distribution for Attendance

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Attendance (%)</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>91 and above</td>
<td>5.0</td>
</tr>
<tr>
<td>2</td>
<td>81 - 90</td>
<td>4.0</td>
</tr>
<tr>
<td>3</td>
<td>76 - 80</td>
<td>3.0</td>
</tr>
<tr>
<td>4</td>
<td>Less than 75</td>
<td>0</td>
</tr>
</tbody>
</table>

12. KAHE 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 maximum 60 marks.

Pattern of ESE Question Paper:

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Marks</td>
<td>60 marks for ESE.</td>
</tr>
<tr>
<td>Duration</td>
<td>3 hours (½ Hr for Part – A Online &amp; 2 ½ Hours for Part – B and C)</td>
</tr>
</tbody>
</table>
### Practical

There shall be combined valuation. The pattern of distribution of marks shall be as given below.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Experiments</td>
<td>40 Marks</td>
</tr>
<tr>
<td>2</td>
<td>Record</td>
<td>10 Marks</td>
</tr>
<tr>
<td>3</td>
<td>Viva-voce</td>
<td>10 Marks</td>
</tr>
<tr>
<td>4</td>
<td>Total</td>
<td>60 Marks</td>
</tr>
</tbody>
</table>

**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 should remain the same at the subsequent appearance by the candidate.

### 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 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 KAHE. 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 controller of examinations office, 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 for CIA and it is 20 marks out of 40 marks. The passing minimum in ESE is 30 marks out of 60 marks. 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 a pass is secured 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 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 of improving 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:
<table>
<thead>
<tr>
<th>Letter grade</th>
<th>Marks Range</th>
<th>Grade Point</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>O</td>
<td>91 - 100</td>
<td>10</td>
<td>OUTSTANDING</td>
</tr>
<tr>
<td>A+</td>
<td>81- 90</td>
<td>9</td>
<td>EXCELLENT</td>
</tr>
<tr>
<td>A</td>
<td>71-80</td>
<td>8</td>
<td>VERY GOOD</td>
</tr>
<tr>
<td>B+</td>
<td>66- 70</td>
<td>7</td>
<td>GOOD</td>
</tr>
<tr>
<td>B</td>
<td>61 – 65</td>
<td>6</td>
<td>ABOVE AVERAGE</td>
</tr>
<tr>
<td>C</td>
<td>55 - 60</td>
<td>5</td>
<td>AVERAGE</td>
</tr>
<tr>
<td>D</td>
<td>50 - 54</td>
<td>4</td>
<td>PASS</td>
</tr>
<tr>
<td>RA</td>
<td>&lt;50</td>
<td>-</td>
<td>REAPEARANCE</td>
</tr>
<tr>
<td>AAA</td>
<td>-</td>
<td>-</td>
<td>ABSENT</td>
</tr>
</tbody>
</table>

### 16. GRADE SHEET

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

i. The list of courses enrolled during the semester and the grade scored.
ii. The Grade Point Average (GPA) for the semester and
iii. The Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.
iv. Remark on Extension Activities (only in the 6th Semester Grade Sheet)

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

**GPA of a Semester**

\[
GPA_{\text{of a Semester}} = \frac{\sum CiGPi}{\sum Ci}
\]

i.e. GPA of a Semester = \[ \frac{\sum CiGPi}{\sum Ci} \]

**CGPA of the entire programme**

\[
CGPA_{\text{of the entire programme}} = \frac{\sum n \sum CniGPni}{\sum n \sum Cni}
\]

i.e. CGPA of the entire programme = \[ \frac{\sum n \sum CniGPni}{\sum n \sum Cni} \]

where,

Ci is the credit fixed for the course ‘i’ in any semester

GPi 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 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 concerned HoD. Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Retotalling 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.
- No disciplinary action is 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 IV 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 23.3) 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 22 and 23) 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 Every student is required to observe disciplined 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 KAHE about the disciplinary action to be taken.

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

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.
### DEPARTMENT OF COMMERCE  
**FACULTY OF ARTS, SCIENCE AND HUMANITIES**  
**UG PROGRAM (CBCS) – B.COM.(CA)**  
*(2018–2019 Batch and onwards)*

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**SEMESTER – V**

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<td>Database Management System (Practical)</td>
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<tr>
<td>IV</td>
<td>18CCU401</td>
<td>Research Methodology</td>
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<tr>
<td></td>
<td>18CCU411</td>
<td>Research Methodology (Practical)</td>
</tr>
<tr>
<td>IV</td>
<td>18CCU402</td>
<td>Cost Accounting</td>
</tr>
</tbody>
</table>

### SKILL ENHANCEMENT COURSES

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>III</td>
<td>18CCU303A</td>
<td>Auditing and Corporate Governance</td>
</tr>
<tr>
<td></td>
<td>18CCU312A</td>
<td>Auditing and Corporate Governance (practical)</td>
</tr>
<tr>
<td>III</td>
<td>18CCU303B</td>
<td>Computerised Accounting System</td>
</tr>
<tr>
<td></td>
<td>18CCU312B</td>
<td>Computerised Accounting System (practical)</td>
</tr>
<tr>
<td>IV</td>
<td>18CCU403A</td>
<td>Financial Analysis and Reporting</td>
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<td></td>
<td>18CCU412A</td>
<td>Financial Analysis and Reporting (Practical)</td>
</tr>
<tr>
<td>IV</td>
<td>18CCU403B</td>
<td>HTML Programming</td>
</tr>
<tr>
<td></td>
<td>18CCU412B</td>
<td>HTML Programming (Practical)</td>
</tr>
<tr>
<td>V</td>
<td>18CCU503A</td>
<td>Object Oriented Programming with C++</td>
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<tr>
<td></td>
<td>18CCU511A</td>
<td>Object Oriented Programming with C++ (Practical)</td>
</tr>
<tr>
<td>V</td>
<td>18CCU503B</td>
<td>Investment Management</td>
</tr>
<tr>
<td></td>
<td>18CCU511B</td>
<td>Investment Management (Practical)</td>
</tr>
<tr>
<td>VI</td>
<td>18CCU602A</td>
<td>Entrepreneurship</td>
</tr>
<tr>
<td></td>
<td>18CCU612A</td>
<td>Entrepreneurship (Practical)</td>
</tr>
</tbody>
</table>
### DISCIPLINE SPECIFIC ELECTIVES

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>18CCU501A</td>
<td>Company Law</td>
</tr>
<tr>
<td></td>
<td>18CCU501B</td>
<td>Financial Management</td>
</tr>
<tr>
<td></td>
<td>18CCU502A</td>
<td>Management Accounting</td>
</tr>
<tr>
<td></td>
<td>18CCU502B</td>
<td>Advanced Accounting</td>
</tr>
<tr>
<td>VI</td>
<td>18CCU601A</td>
<td>Taxation</td>
</tr>
<tr>
<td></td>
<td>18CCU611A</td>
<td>Taxation (Practical)</td>
</tr>
<tr>
<td></td>
<td>18CCU601B</td>
<td>Internet and Web Designing</td>
</tr>
<tr>
<td></td>
<td>18CCU611B</td>
<td>Internet and Web Designing (Practical)</td>
</tr>
<tr>
<td></td>
<td>18CCU691</td>
<td>Project</td>
</tr>
</tbody>
</table>

### GENERIC ELECTIVE

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course code</th>
<th>Name of the course</th>
</tr>
</thead>
<tbody>
<tr>
<td>V</td>
<td>18CCU504A</td>
<td>Business Economics</td>
</tr>
<tr>
<td></td>
<td>18CCU504B</td>
<td>Business Economics (Practical)</td>
</tr>
<tr>
<td></td>
<td>18CCU504B</td>
<td>Management and Organization Behaviour</td>
</tr>
<tr>
<td></td>
<td>18CCU512B</td>
<td>Management and Organization Behaviour (Practical)</td>
</tr>
<tr>
<td>VI</td>
<td>18CCU603A</td>
<td>Human Resource Management</td>
</tr>
<tr>
<td></td>
<td>18CCU613A</td>
<td>Human Resource Management (Practical)</td>
</tr>
<tr>
<td></td>
<td>18CCU603B</td>
<td>Management Information system</td>
</tr>
<tr>
<td></td>
<td>18CCU613B</td>
<td>Management Information system (Practical)</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>Program Educational Objectives</th>
<th>Program Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.</td>
<td>a √   b √</td>
</tr>
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<td>c √   d √   e √   f √   g √   h √   i √</td>
</tr>
<tr>
<td>Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.</td>
<td>h √   i √   j √   k √   l √   m √   n √   o √   p √</td>
</tr>
<tr>
<td>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.</td>
<td>q √   r √   s √   t √   u √   v √   w √   x √   y √</td>
</tr>
</tbody>
</table>

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641021
புதிதாக சொல்லப் பாடத்திட்டப் பயிற்சிகள்:

1. கற்றல் வழி சிதைந்து சொல்லப் பாடத்திட்ட பயிற்சிகள், இரமல்லவுடன் தனிச் சொல்லப் பாடத்திட்ட பயிற்சிகள்.
2. அப்பாடத்திட்டத்திற்கு பயிற்சிகள்.
3. தமிழில் இராணுவம் செயல்பாடு பாடத்திட்டப் பதிகள் செயல்பாடு பயிற்சிகள்.
4. பாடத்திட்டப் பாடத்திட்டப் பயிற்சிகள் இருக்கின்றது, இவையை கொண்டு பயிற்சிகள் பயிற்சிகள்.
5. பாடத்திட்டப் பாடத்திட்டப் பயிற்சிகள் வெளியே பயிற்சிகள் பயிற்சிகள்.
6. பாடத்திட்டப் பாடத்திட்டப் பயிற்சிகள் வெளியே பயிற்சிகள் பயிற்சிகள்.

பாடத்திட்டப் பாடத்திட்டப் பயிற்சிகள்:

1. கலிப் தொழிலியற் பல்லி மையகால பயன் பாடுமாறு செயல்பாடு, தொழிலியற் பல்லிகளில், மையகால பயன் பாடுமாறு செயல்பாடு, ‘அம்பரியும் பாடுமாறு’ தொழிலியற் பல்லிகளில் பயிற்சிகள்.
2. வேலியும் பயிற்சிகள் மையகால பயன் பாடுமாறு செயல்பாடு வேலியும் பயிற்சிகள் மையகால பயன் பாடுமாறு செயல்பாடு.
3. தமிழ் விளக்கத்திற்கு செயல்பாடு, ‘அம்பரியும் பாடுமாறு’ தொழிலியற் பல்லிகளில் மையகால பயன் பாடுமாறு செயல்பாடு.
4. வேயுமும் பயிற்சிகள் மையகால பயன் பாடுமாறு செயல்பாடு வேயுமும் பயிற்சிகள் மையகால பயன் பாடுமாறு செயல்பாடு.
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6. வேலியும் பயிற்சிகள் மையகால பயன் பாடுமாறு செயல்பாடு வேயுமும் பயிற்சிகள்.

சான்றி: மகாகவிபாரதியார் - சாம்பில்லை - அம்பரியும்.  
நூற்றாண்டுணை: கலிப்பின்காலியார் - வியாழுணை. 
தரமாரை: கவிஞர் அப்துல்கருமன் - வேலியும்.
பந்தோயின்முள்ளியோர்ஆசோரக்கவ : 5 போடல்கள்

அலகு - V:

1. பந்தோயின்முள்ளியோர்ஆசோரக்கவ - பரிதியோற்கங்கலங்கர்
2. கட்டிடக்கலன் - அத்தியோற்ககலங்கர்
3. முக்கூடற்பள்ளு - குன்றோலக்குறவஞ்சி
4. முக்கூடற்பள்ளு - கலிங்கத்துப்பரணி
5. முக்கூடற்பள்ளு - பந்தோயின்முள்ளியோர்ஆசோரக்கவ

அலகு - VI:

1. பந்தோயின்முள்ளியோர்ஆசோரக்கவ - பரிதியோற்கங்கலங்கர்
2. பந்தோயின்முள்ளியோர்ஆசோரக்கவ - பந்தோயின்முள்ளியோர்ஆசோரக்கவ
3. பந்தோயின்முள்ளியோர்ஆசோரக்கவ - பந்தோயின்முள்ளியோர்ஆசோரக்கவ

பாடல்

காப்பகைகள்

கவிதைகள்: பந்தோயின்முள்ளியோர்ஆசோரக்கவ - பந்தோயின்முள்ளியோர்ஆசோரக்கவ

நிலைகள்

பந்தோயின்முள்ளியோர்ஆசோரக்கவ - பந்தோயின்முள்ளியோர்ஆசோரக்கவ

ல்ஐகை

பந்தோயின்முள்ளியோர்ஆசோரக்கவ - பந்தோயின்முள்ளியோர்ஆசோரக்கவ
Course Objectives:
1. To train students to acquire proficiency in English.
2. To explore different genres of literature and learning grammar.
3. To provide aesthetic pleasure through literature.
4. To inculcate moral values through literature.
5. To develop ethical values.
6. To give basic grammar knowledge.

Course Outcome:
1. Develop the knowledge of interpersonal skills.
2. Establish and maintain social relationships.
3. Genres of literature will give moral values of life.
4. Develop communication skills in business environment
5. Communication skills will get developed.
6. Develop to have language competence.

UNIT I PROSE
1. Morals in the Indian Context - Francis Nicholas Chelliah
2. How Comic Books help us to relive our Childhood - Benoit Peeters
3. Let’s Do What India Needs From Us - Dr. A.P.J. Abdul Kalam

UNIT II POEM
1. The Stolen Boat - William Wordsworth
2. Telephone Conversation - Wole Soyinka
3. A River - A.K. Ramanujan

UNIT III SHORT STORIES
1. Rapunzel - Brothers Grimm
2. The Ant and The Grasshopper - W. Somerset Maugham
3. The Nightingale and the Rose - Oscar Wilde.

UNIT IV DRAMA
1. The Merchant of Venice - Act 4-Scene 1
2. The Death Trap - Saki

UNIT V GRAMMAR AND COMPOSITION
Grammar: 1. Tenses
2. Articles
3. Auxiliaries (Primary and Modal)
4. Tag Questions

Composition:
1. Reading to Comprehend
2. Letter Writing
3. Resume Writing
4. General Essay

SUGGESTED READINGS:
1. Reminisce, Published by the Department of English, Karpagam University.
COURSE OBJECTIVES:
To make the students
1. To 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.
6. To introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.

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.
6. Use information to support business processes and practices, such as problem analysis and decision making.

UNITI ACCOUNTING INFORMATION SYSTEM
ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
UNIT II ACCOUNTING PROCESS & FINAL ACCOUNTS

Accounting Process:
From recording of a business transaction to preparation of trial balance including adjustments

Business Income:
2. Revenue recognition: Recognition of expenses.

Final Accounts:
Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.

UNIT III ACCOUNTING FOR HIRE-PURCHASE AND INSTALLMENT SYSTEMS, CONSIGNMENT, AND JOINT VENTURE

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

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

UNIT IV ACCOUNTING FOR INLAND BRANCHES

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and wholesale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

UNIT V ACCOUNTING FOR PARTNERSHIP:

Valuation of Goodwill – Calculation of Profit Sharing Ratio – Admission - Retirement

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

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of the computer system and Operating Systems.
2. To know the MS-word features and its application
3. To be familiar with MS-Excel function and its application
4. To be aware of the MS-Power point and its usage.
5. To understand the usage of MS-Access and its applications.
6. To help companies improve business processes, achieve cost efficiencies, drive revenue growth and maintain a competitive advantage in the marketplace.

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.
6. To improve the way in which we live, to make our lives easier by reducing paperwork

UNIT I INTRODUCTION TO COMPUTERS


UNIT II MS EXCEL
Working with Spreadsheets – Opening, Saving files, Setting Margins, Converting files to different formats. Entering and deleting data – Entering data, Cut, Copy Paste, Undo, Redo, Highlighting values, Find, Search & Replace, Inserting Data, Insert cells, Columns, Rows &

**UNIT III Excel Functions**
Date and Time Functions – Date, Time, Now, Today, Hour, Minute, Second, Day, Month, Year, Weekday, Mathematics, Statistics, Days. Mathematical Functions – Sum, Product, Power, SQRT, Subtotal. Statistical Functions – Count, Countif, Count blank, Average, Median, Mode, Standard deviation, Coefficient of Variation, Trend, Maximum, Minimum, Large, Small.

**UNIT IV MS POWER POINT**

**UNIT V MS ACCESS**
Introduction, Planning a Database, Starting Access, Creating a New Database, Creating Tables, Working with Forms, Creating queries, Finding information in Databases, Creating Reports, Types of Reports. Internet and World Wide Web: Introduction to Internet – Internet access – Internet Addressing – Introduction and use of Email – Working of E-mail – Email names and address – Working in Blogs

**SUGGESTED READINGS:**

4. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
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.
6. To develop and deliver effective presentations

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 skills to face the interview.
6. Expertise that the learner will get from a learning activity

UNIT I COMMUNICATION AND ITS BARRIERS

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

UNIT II BUSINESS CORRESPONDENCE

Letter Writing, presentation, inviting quotations, sending quotations, placing orders, Inviting tenders, Sales letters, claim 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.

The Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context.

UNIT V USE OF TECHNOLOGY AND INTERVIEW

Appropriate use of technology, EMAIL, WEB PAGE communication, Voice and wireless communication


Interview: Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech.

SUGGESTED READINGS:

INTRODUCTION TO INFORMATION TECHNOLOGY (PRACTICAL)

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.
6. To provide education in the use of Information and Communication Technology or ICT. To encourage higher-level thinking and creativity through ICT.

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.
6. Keep information safe and make it easier to provide service delivery.

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

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

MS POWERPOINT

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

MS ACCESS

1. Prepare a payroll for employee database of an organisation with the following details
   Employee id, employee name, date of birth, department, designation, date of appointment, basic pay, dearness allowance, , House Rent allowance and other deductions if any. Perform quires for different categories
2. Create mailing labels for student database which should include at least three tables, must have at least 2 fields with the following details: Roll no, name, course, year, college name, university, address, phone number.

3. Gather price quantity and other descriptions for five products and enter in the access table and create an invoice in the form of design view.

4. Create forms for simple table ASSETS

5. Create report for the PRODUCT database.

SUGGESTED READINGS:


2. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi


_instruction Hours / wee L: 6 T: 0 P: 0  
Marks: Internal: 40  
External: 60  
Total: 100  
End Semester Exam: 3 Hours

1. க
2. மு
3. இ
4. இ
5. இ
6. இ

1. கசவம் – பபரியபுரோணை் –திருமூல ோயனோர்புரோணை்  
2. கவணவம் –பபரியோழ்வோர்திருபைோழி : 10 போடல்கள்

## அலகு – II: சங்கஇலக்கியம்

: சங்கஇலக்கியங்கள்அறிமுகை் (அ).

1. பிரசை்கல –போகல -110
2. தடைருப்புஎருகை –ைருதை் -130

## குறு ்பதாறக

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021

### Part-I, Tamil, Paper-II (18LAU201)
Even Semester of the Academic Year 2018-2019
1. கருங்கட்டோக்ககல் – குறிஞ்சி- 69
2. உள்ளதுசிகதப்போர் -போகல்-283

சுற்றுலா: 
1. ஜோக்கர்- குழுலைப்பட்டக்: சிங்கையரின் சமீபத்தில்-181 
2. அசாம் போப்போர் -புர்ந்தால்-203

பதிவுப் பகுதி:
1. குறிச்சொல்லம்பற்-27 
2. மெருநம்பி சியூட்ட-90

புடைப்பட்டு: புடைப்பட்டு-சுமார்-சுமார்: 
1. பரிசு-சுமார்-6, பரிசு-சுமார்-7, பரிசு-சுமார்-9, பரிசு-சுமார்-10, 
எங்கிருக்கும்-11.

கற்பிள்ளைகள்: 
1. குறிச்சொல்லம்பற்-கத்திகர்-15 
2. புதைப்பூட்டு-11

அகத்துறை: 
1. அசாம் போப்போர் -புர்ந்தால்-குறிஞ்சி-18 
2. மெருநம்பி சியூட்ட-92 
3. மெருநம்பி சியூட்ட-279

அதி, புடைப்பட்டு:  
1. சிலம்மை குடர் -புடைப்பட்டு: (218-275). 
2. சுற்றுலா: குறிஞ்சி-15

அது : III: காப்பியம் 
சிலநோக்கங்கள்:  
புதைப்பூட்டு- (21-29) – குறிச்சொல்லம்பற்: 
’நாகத்தின் கரோட்டு’ சிங்கையரின் தீர்த்தமிளி, 
’நூற்றாண்டு காவலின் முறையை சுருக்கி வைத்து’ சிங்கையரின் பூர்வசானகம்

துறைப்பட்டு:  (207-234)- 
சுற்றுலா: (218-275) 
சிலநோக்கங்கள்: 
’அதுக்காலா’ சிங்கையரின் தீர்த்தமிளி, 
’பூநூற்றாண்டு’ சிங்கையரின் பூர்வசானகம். 

மெருநம்பி கரோட்டு: (482-485) - 
சிலநோக்கங்கள்: 
’சுற்றுலா’ 
சிங்கையரின் தீர்த்தமிளி, 
’பக்தாலயத்தின் முறையை’ 
சிங்கையரின் பூர்வசானகம்.
Course Objectives:

1. To enable the learners to acquire English language skills.
2. To familiarize them with English literature.
3. To acquire Grammar.
4. To help learners imbibe cultural values.
5. To acquire skill of making correct sentences.
6. To reflect originality on the application of soft skills and express in writing their views.

Course Outcome:
1. Learn to enjoy the ecstasy of literature.
2. The select literary pieces will develop the confidence level of the learners.
3. To get the social values.
4. To know the importance of communication
5. Get sound knowledge in English
6. Trained to communicate well for business purpose.

UNIT - I : PROSE
1. I Have a Dream - Martin Luther King, Jr.
2. ‘First human’ discovered in Ethiopia - Pallab Ghosh
3. The First Case- M.K. Gandhi

UNIT - II : POEM
1. L’Allegro- John Milton
2. God Is a Medicine Cabinet - Cynthia Atkins
3. A Prayer for my daughter - W.B. Yeats

UNIT - III : SHORT STORIES
1. The Tell Tale Heart - Edgar Allan Poe
2. Sparrows- K. Ahmad Abbas
3. The Little Match-Seller - Hans Christian Andersen

UNIT - IV: DRAMA
1. Tempest- Act 2-Scene 2
2. The Referee- W.H. Andrews and Geoffrey Dearmer

UNIT - V GRAMMAR AND COMPOSITION
Grammar : 1. Voice
2. Reported Speech
3. Interrogatives (Yes or No, ‘Wh’ questions)
4. Word Class

Composition:
1. Writing Minutes and Preparing Agenda
2. Note Taking
3. Charts and Pictorial Writing.
4. Report Writing

SUGGESTED READINGS:
1. Twilight, Published by the Department of English, Karpagam Academy of Higher Education.
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, 1930.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 1932.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To apply concepts, principles and theories to understand simple business laws.
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.
6. Basic and broad knowledge in business laws in management.

UNIT I  THE INDIAN CONTRACT ACT, 1872

UNIT II  THE INDIAN CONTRACT ACT, 1872

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 LIMITED LIABILITY PARTNERSHIP ACT, 2008
Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship.

UNIT V THE NEGOTIABLE INSTRUMENTS ACT 1881
Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation - Types of Endorsements- Crossing of Cheque - Bouncing of Cheque

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students

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

COURSE OUTCOMES:
Learners should 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.
6. Analyze problems in economics, business, and accounting to determine appropriate methods for solving them using business math concepts and applications.

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; Compounding and discounting of a sum using different types of rates

UNIT II DIFFERENTIAL CALCULUS

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

UNIT III UNIVARIATE ANALYSIS

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

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

UNIT V TIME-BASED DATA: INDEX NUMBERS AND TIME-SERIES ANALYSIS
Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the ecosystem and its functions
2. To be aware of the difference between the renewable and non-renewable resources.
3. To know about biodiversity and the importance of conservation.
4. To be aware of the different pollution that affects the environment.
5. To know about the social issues prevailing in the environment.
6. To help students focus on what is important in the environment around us.

COURSE OUTCOMES:
Learners should be able to
1. Understand the ecosystem and its impact on human beings.
2. Preserve the non-renewable energy and effectively utilize the renewable energy.
3. Avoid the threats to biodiversity habitat loses.
4. Prevent pollution in the environment
5. Apply the laws relevant to the environment conservation.
6. Knowledge, skills, and attitudes that the students will gain through the course

UNIT I ENVIRONMENT AND ECOSYSTEM


UNIT II NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES
Natural resources and associated problems. Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources: Use and over-utilization, exploitation. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles. Ill-effects of fireworks.

UNIT III BIODIVERSITY AND ITS CONSERVATION

UNIT IV ENVIRONMENTAL POLLUTION


UNIT V SOCIAL ISSUES AND THE ENVIRONMENT


SUGGESTED READINGS:

Course Objectives:
1. To develop confidence to respond in English during situations where the use of English is imperative.
2. To develop fluency in actual conversation in the English language.
3. To develop knowledge about business communication.
4. To develop knowledge about business writing.
5. To acquire knowledge on communication for different purpose.
6. To get knowledge to communicate in day to day affairs.

Course Outcome:
1. Students learnt the basics and purposes of listening skill.
2. Students will know the importance of speaking.
3. Students developed the speaking skills on telephone, business and also in travel
4. Learnt some effective vocabulary learning strategies.
5. Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.
6. Students will have honed the skills of communication which is needed for business purpose.

UNIT I: Listening
Listening and its types, Basic Listening Lessons, Critical Listening Lessons, Advanced Listening Lessons, and Note Taking

UNIT II: Speaking
Basics of speaking, Regular English, Business English, Interview English, and Travel English

UNIT III: Reading
Reading and its purposes, Types of Reading, Reading Techniques, Reading Comprehension, Note Making

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

UNIT V: Vocabulary Enrichment
Synonyms, Antonyms, Homonyms, Phrasal Verbs, Idioms and Phrases, One Word Substitutes, and Affixes

SUGGESTED READINGS:
Learning to Learn: Study Skills in English Cambridge, 2015
Advanced Skills; Simon Harenes – CUP. 2015
Business Results, Woodward, OUP. 2015
Function in English. Jonathan Middlemiss et al, OUP
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.
6. To learn decision thinking and problem skills.

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, analytical skills and communication skills in the accounting context.
6. Develop the knowledge of business and management principles.

Unit I Accounting for Share Capital and Debentures: Issue, Forfeiture and Reissue of Forfeited Shares - Concept & Process of Book Building - Issue of Rights and Bonus Shares - Buyback of Shares - Redemption of Preference Shares Issue and Redemption of Debentures

Unit II Final Accounts: Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities – Excluding Calculation of Managerial Remuneration - Disposal of Company Profits- Valuation of Goodwill and Valuation of Shares - Concepts and Calculation: Simple Problem only

Unit III Amalgamation of Companies: Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal Reconstruction - Concepts and Accounting Treatment (excluding scheme of reconstruction)


SUGGESTED READINGS:

6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting 2nd Edition, S.Chand
COURSE OBJECTIVES:

To make the students
1. To expose the fundamentals of Database Management Systems, relational model and familiarize with ER diagrams.
2. To expose to SQL.
3. To understand the fundamentals of Transaction Processing and Query Processing.
4. To familiarize with the different types of databases.
5. To understand the Security Issues in Databases.
6. To understand the objectives of data and information management

COURSE OUTCOMES:

Learners should be able to
1. Design Databases for applications and apply learning in lifelong practice.
2. Use the Relational model, ER diagrams.
3. Apply concurrency control and recovery mechanisms for practical problems.
4. Design the Query Processor and Transaction Processor.
5. Apply security concepts to databases
6. Critically formulate a query for analysing the data and communicate in oral and written form.

UNIT I INTRODUCTION TO DBMS


UNIT II SQL & QUERY OPTIMIZATION


UNIT III TRANSACTION PROCESSING AND CONCURRENCY CONTROL


UNIT IV TRENDS IN DATABASE TECHNOLOGY

B+ tree Index Files – B tree Index Files – Static Hashing – Dynamic Hashing – Introduction to Distributed Databases- Client server technology- Multidimensional and Parallel databases- Spatial and multimedia databases- Mobile and web databases- Data Warehouse-Mining- Data marts.

UNIT V ADVANCED TOPICS
DATABASE SECURITY: Data Classification-Threats and risks – Database access Control – Types of Privileges –Cryptography- Statistical Databases- Distributed Databases-Architecture-Transaction Processing-Data Warehousing and Mining-Classification-Association rules-Clustering-Information Retrieval- Relevance ranking-Crawling and Indexing the Web- Object Oriented Databases-XML Databases.

SUGGESTED READINGS:
18CCU303A AUDITING AND CORPORATE GOVERNANCE 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 Understand the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. To learn the audit techniques, corporate governance and CSR practices.
3. To apply the best auditing process as lifelong practice,
4. To communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing, Corporate Governance and CSR.
6. To understand the underlying theories of Corporate Governance

COURSE OUTCOMES:
Learners should be able to

1. Comprehend on the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. Recall the audit techniques, corporate governance and CSR practices.
3. Apply lifelong the key learning of best auditing process, Corporate governance and CSR practices
4. Communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. Familiar with the standards and laws pertaining to the auditing, Corporate Governance and CSR.
6. Demonstrate an ability to write and debate about aspects of business ethics and corporate governance.

UNIT I INTRODUCTION
Definition-Nature-Scope and Objectives of Independent Financial Audit : Basic Principles Governing an Audit, Concept of Auditor’s Independence - Error and Fraud- Classification of Audit - Standards on Auditing (SA) : Concept and Purpose - Audit procedures and techniques - Audit Evidence : Concept, Need, Procedures to obtain Audit Evidence

UNIT II AUDIT RISK AND INTERNAL CONTROL SYSTEM
Audit Risk : Concept and Types, Relationship with audit materiality - Professional Skepticism.

Internal Control : Definition, Objectives, Evaluation, Internal Control Check List, Internal Control Questionnaire and COSO’s Internal Control Framework - Internal Check : Definition, Objectives and General Principles on Internal Check for selected transactions - Internal Audit
UNIT III VOUCHING, VERIFICATION AND VALUATION

Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching of Different Items

Verification and Valuation: Concept, objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification and Valuation of Different Items.

UNIT IV AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT

Audit of Companies: Qualification, Disqualification, Appointment, Reappointment and Rotation, Casual Vacancy, Removal and Resignation, Ceiling, Remuneration, Rights, Duties and Liabilities of Company Auditor - Audit Committee - Branch Audit and Joint Audit - Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor’s Responsibility

Audit report and certificate: Definition – Distinction between Report and Certificate- Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing)True and Fair View – Concept Materiality – Concept and Relevance


UNIT V CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance, Clause 49 and Listing Agreement, Green Governance

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR, Global Reporting Initiatives, ISO 26000

SUGGESTED READINGS:

3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
COURSE OBJECTIVES:
To make the students

1. To Understand Tally, its features and its importance in supporting accounting activity.
2. To communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. To be familiar with the incorporation of GST standards into accounting and computerised accounting process.
5. To impart knowledge regarding concepts of Financial Accounting Tally
6. To support all day-to-day processes from recording invoices to generating various MIS reports.

COURSE OUTCOMES:
Learners should be able to

1. Comprehend on the knowledge of Tally, its features and its importance.
2. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. Familiarize on the incorporation of GST standards into accounting and computerised accounting process.
5. Practice of managements accounting and generate required reports for managerial decision making.
6. Understanding the significance and utilization of job arrange preparing and job costing.

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 – Bill wise 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

Masters : 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 GST
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

Data Security, Tally Audit, Tally Synchronization, Multi-Currency, Printing Reports

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To know the DML and its application
2. To be familiar with Queries using Transaction commands
3. To be aware of constraints function and perform clause.
4. To utilize the date and character function and its application.
5. To Write the PL/SQL Program.
6. To Understand database concepts and structures and query language.

COURSE OUTCOMES:
Learners should be able to
1. Create Table DML command and perform logical operations using the Oracle as IT platform
2. Design Query using Transaction command
3. Develop programme using various operations
4. Design query using character, date and joins function.
5. To critically analyse the requirement and Write a PL/SQL Programme.
6. Prepare the written report.

1. Create an employee table using DML commands and perform logical operations.
2. Create a student table using DML commands and perform logical operations.
3. Perform the queries using transaction commands.
4. Write a program for inventory with constraints and perform the following clause.
   i) Select Clause
   ii) Where Clause
   iii) Order by clause
5. Write a program for student database and perform the following operations
   i) Arithmetic Operation
   ii) Group Function
6. Perform queries by using character and date functions.
7. Perform a query for Joins.
8. Write a PL/SQL program for Employee Payroll.
9. Write a PL/SQL program for Student Database and Calculate Total, Average, Result.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand and Analyse the Auditing standards and standards for the audit evidence
2. To classify and apply vouching, verification and valuation technique to appropriate situation
3. To Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. To communicate orally and in written form about the findings and solution.
5. To Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. To demonstrate an ability to write and debate about aspects of business ethics and corporate governance

COURSE OUTCOMES:
Learners should be able to
1. Comprehend and Analyse the Auditing standards and standards for the audit evidence.
2. Classify and apply vouching, verification and valuation technique to appropriate situation
3. Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. Communicate orally and in written form about the findings and solution.
5. Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. Understand key of expertise such as Internal Audit, Compliance, and Information.

UNIT 1: INTRODUCTION
1. Analyse the importance of Standards on Auditing (SA) : SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610
2. Analyse the importance of Audit Evidence : SA 500 - 509

UNIT II Audit Risk and Internal Control System
3. Audit Risk : Analyse SA 320 and 330
4. Analyse the COSO’s Internal Control Framework for selected industry of your choice.

UNIT III VOUCHING, VERIFICATION AND VALUATION
5. How to Vouch/Verify/Value
a. Goods sent out on Sale or Return Basis
b. Borrowing from Banks.
c. Goods sent on consignment
d. Foreign travel expenses
e. Receipt of capital subsidy
f. Provision for income tax
g. Payment of taxes
h. Advertisement Expenses
i. Sale of Scrap

UNIT IV: AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT

6. Case Study on Auditors in on Satyam fraud
7. Analyse the provisions amended to the appoint of auditor and audit in Companies Act.

UNIT V: CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES

8. Any Case study on Corporate Governance to be analysed from below list
9. Any Case study on Corporate Governance to be analysed from below list

Maxwell Communication (UK), Enron (USA), WorldCom (USA), Satyam Computer Services Limited (all need to be more emphasized); BCCI (UK), Anderson Worldwide (USA), Vivendi (France), Harshad Mehta and Kingfisher Airlines Scam (all to be covered in brief); Common Governance Problems noticed in various corporate failures; Codes and Standards on Corporate Governance: Cadbury, OECD, Oxley Act; Initiatives in India: CII, SEBI, Clause 49 of Listing Agreement, Kumar Mangalam Committee, Naresh Chandra Committee, Narayan Murthy Committee, LODR.

10. Analyse CSR initiative of any Indian company

SUGGESTED READINGS:
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
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.
6. To apply the knowledge of quantitative tools & techniques in the interpretation of data for managerial decision – making.

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. Utilization of computerised system as a lifelong learning.
6. Enables the auditor to perform an audit or track changes that affect the integrity of a transaction

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:**

Course Objectives:
1. To train students in understanding the concepts of communication.
2. To be familiar with the four basic skills of English.
3. To train students in developing their written communication.
4. To train students in developing their presentation skills.
5. To acquire the skill of making grammatically correct sentences.
6. To reflect originality on the application of soft skill views and express in writing their views.

Course Outcome:
1. Students have acquired proficiency in communication.
2. Students have become adept in written communication and presentation skills.
3. Practice the skill of writing in English and that of public speaking.
4. Establish and maintain social relationships.
5. Develop communication skills in business environment.
6. Refine communication competency through LSRW skills.

UNIT I INTEGRATED SKILLS

UNIT II: ADVANCED READING SKILLS
Outcomes include improved reading speed, increased reading fluency and increased vocabulary.

UNIT III: ADVANCED WRITING SKILLS
Business Correspondence – Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tender, Memorandum, Inter-Office, Memo, Notices, Agenda, Minutes, Resume Writing, and Report Writing.

UNIT IV: BUSINESS LANGUAGE AND PRESENTATION
Importance of Business Language, Vocabulary Words often Confused, Words often Misspelt, Common Errors in English, Oral Presentation – Plan, PowerPoint Presentation and Visual Aids.

UNIT V: TECHNOLOGY AND COMMUNICATION
Language of Newspapers, magazines, Internet, TV and radio – their role to develop listening, reading and discussion skills, E-mail writing – Video Conferencing- Strategic importance of e-communication.

SUGGESTED READINGS:
In Business; CUP
Oxford Handbook of Writing: St. Martins Handbook of Writing
Sound Business, Julian Treasure OUP
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.
6. To understand the nature of problem to be studied and identifying the related area of knowledge.

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.
6. Demonstrate the ability to choose methods appropriate to research aims and objectives

UNIT I RESEARCH AND RESEARCH PROCESS
Meaning of research; Scope of Research in Business; Purpose of Research; Types of Research, Problem identification, Review of Literature, Concept of theory - deductive and inductive theory - Concept, Construct, Definition, Variables - Research Process

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN

Data Sources – Primary and Secondary Data.

UNIT III MEASUREMENT AND SCALING

Concept of measurement– what is measured? Problems in measurement in research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio.

Concept of Scaling, Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison.

Preparing questionnaire – Quality of a good questionnaire.

UNIT IV HYPOTHESIS TESTING

Hypothesis – Qualities of a good Hypothesis –Null Hypothesis & Alternative Hypothesis. Hypothesis Testing – Tests concerning means and proportions; ANOVA, Chi-square test and other Nonparametric tests, correlation and Regression

UNIT V REPORT PREPARATION

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report.

Note: Distribution of marks - 90% theory and 10% problems

SUGGESTED READINGS:
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.
6. To assist management in decision-making.

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.
6. Correctly analyze the cost of both the process and operations.

UNIT 1: 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 organisation

UNIT 2: Elements of Cost: Material and Labour


UNIT 3: 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 4: Methods of Costing

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

UNIT 5: Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

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

SUGGESTED READINGS:

5. CA Sachin Gupta (2019), Cost And Management Accounting ,Taxmann Publication Pvt Limited
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.
6. To analyse the performance of a company design appropriate business policies

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Understand the overall health of an organization as well as to evaluate financial performance and business value
6. Demonstrate knowledge of management accounting concepts and techniques

UNIT I : FINANCIAL REPORTING
Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.
Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)- Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis IAS and IFRS.
Corporate Financial Reporting – Issues and problems with special reference to published financial statements

UNIT II FINANCIAL STATEMENTS - AN INTRODUCTION
The Financial Statements: Balance Sheet (Statement of Financial Position) - Statement of Stockholders’ Equity (Reconciliation of Stockholders’ Equity Accounts) - Income Statement (Statement of Earnings) - Statement of Cash Flows (Statement of Inflows and Outflows of Cash)


Basic Elements of the Balance Sheet: Assets - Liabilities - Stockholders’ Equity - Quasi-Reorganization - Accumulated Other Comprehensive Income - Equity-Oriented Deferred Compensation - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - Stockholders’ Equity in Unincorporated Firms

Basic Elements of the Income Statement: Net Sales (Revenues) • Cost of Goods Sold (Cost of Sales) • Other Operating Revenue • Operating Expenses • Other Income or Expense

UNIT III FINANCIAL ANALYSIS – 1
Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis

Ratio Analysis - Liquidity of Short-Term Assets
Current Assets, Current Liabilities, and the Operating Cycle
Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities
Current Assets Compared with Current Liabilities
Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) - Cash Ratio
Income Statement Consideration when Determining Long-Term Debt-Paying Ability - Times Interest Earned
Balance Sheet Consideration when Determining Long-Term Debt-Paying Ability
Debt Ratio - Debt/Equity Ratio

UNIT IV FINANCIAL ANALYSIS - 2
Profitability Measures
Net Profit Margin - Total Asset Turnover - Return on Assets - DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts - Operating Income Margin - Operating Asset Turnover - Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - The Relationship Between Profitability Ratios - Gross Profit Margin
For the Investors
Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, Dividend Yield
Book Value per Share

Basic Elements of the Statement of Cash Flows
Financial Ratios and the Statement of Cash Flows
Operating Cash Flow/Current Maturities of Long-Term Debt and Current Notes - Payable - Operating Cash Flow/Total Debt - Operating Cash Flow per Share - Operating Cash Flow/Cash Dividends
UNIT V THE USERS OF FINANCIAL STATEMENTS

Financial Ratios as Perceived by Commercial Loan Departments: Most Significant Ratios and Their Primary Measure • Ratios Appearing Most Frequently in Loan Agreements.

Financial Ratios as Perceived by Corporate Controllers: Most Significant Ratios and Their Primary Measure • Key Financial Ratios Included as Corporate Objectives

Financial Ratios as Perceived by Certified Public Accountants

Financial Ratios as Perceived by Chartered Financial Analysts

Financial Ratios Used in Annual Reports

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

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the concept of HTML
2. To familiarize on the HTML CSS.
3. To comprehend on the JAVASCRIPTS operators and functions
4. To understand the application of HTML Forms
5. To familiarize on the creation of HTML image Maps.
6. To create personal and/or business websites following current professional and/or industry standards.

COURSE OUTCOMES:
Learners should be able to
1. Familiarize on the HTML sample documents and Its platform and apply the learning for lifelong.
2. Use the HTML CSS Files Operators, arrays and functions
3. Understand usage of HTML forms and Create HTML image maps
4. Critically analyse the need and create the HTML functions required for the situation.
5. Write the program and present orally and in written form.
6. Use critical thinking skills to design and create websites.

UNIT I: INTRODUCTION TO HTML

UNIT II : HTML CSS

UNIT III : JAVASCRIPT:

UNIT 4: HTML FORMS
Form Elements – Input Type – Text Area – Button – List box- Check Box - Input Attributes.

UNIT 5: HTML IMAGE MAPS
SUGGESTED READINGS:

5. Rob Larsen (2013), Beginning HTML and CSS, Wiley, New Delhi
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 blueprint 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.
6. To give the work plan of research.

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, analyse the same using appropriate statistical techniques, and apply the learning lifelong.
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. Work in team and exhibit leadership skills.
6. Provides training in choosing methods materials

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:
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition,
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong.
6. To identify good practices in IFRS

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Utilize the knowledge of financial statement analysis for lifelong.

1. To select a Company – Reason for selecting the company as investor
   Download the financial statements
   Perform the following financial analysis and interpret
2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
3. Ratio Analysis - Liquidity of Short-Term Assets
   Current Assets, Current Liabilities, and the Operating Cycle
   Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets -Current Liabilities
   Current Assets Compared with Current Liabilities
   Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) -Cash Ratio
4. Debt-Paying Ability- Times Interest Earned
5. Debt Ratio - Debt/Equity Ratio
6. Net Profit Margin - Total Asset Turnover - Return on Assets – Operating Income Margin - Operating Asset Turnover
7. Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - Gross Profit Margin
9. For the Investors: Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, Book Value per Share

SUGGESTED READINGS:

 COURSE OBJECTIVES:
To make the students
1. To create HTML document
2. To familiarize to formatting and linking in the HTML document
3. To comprehend on creating webpage with multiple frames
4. To understand the application of HTML tags
5. To familiarize on the creation of forms.
6. To write a brief, error-free HTML code

 COURSE OUTCOMES:
Learners should be able to
1. Create HTML document
2. To format and create links in HTML document
3. Create Webpage with multiple frames
4. Use various types of list, images and tags to create HTML Document and apply the learning for lifelong.
5. Create forms using various input types.
6. Critically analyse the need and create the HTML functions required for the situation.

Write the program and prepare the report.

1. Create a HTML Document with the following tags: Formatting, Heading, Paragraph, line break, horizontal rule.
2. Create a HTML document with various types of list and images.
3. Create a HTML document with internal and external linking.
4. Create a marksheet of students with following attributes: reg no, name, address details using HTML Table tags.
5. Create a webpage using multiple frames.
6. Create a form using various input types like: text box, buttons, check box, list.
7. Create a website for an international company using HTML tags with at least 5 link pages.
8. Create an application for your college admission using HTML Forms.
9. Create a financial statement for a company using HTML Table tags.
10. Create invitation for board of directors to conduct annual general meeting using HTML Tags.

SUGGESTED READINGS:

5. Rob Larsen (2013), Beginning HTML and CSS, Wiley, New Delhi
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.
6. Corporate Law has been specifically designed to provide not only an overview but also an in-depth knowledge about incorporation, raising capital by companies, borrowings and investments by companies, foreign direct investment in Indian companies, corporate restructuring, corporate insolvency and other related important issues.

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. Analyse 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.
6. Learning about raising of capital by companies in compliance with SEBI regulations

UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES
Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company, Memorandum of Association & Articles of Association and their Alteration, Doctrine of Ultra-Vires, Constructive Notice, Indoor Management, Alter Ego
UNIT 2: FINANCIAL STRUCTURE OF COMPANIES

Concept of Capital and Financing of Companies – Sources of Capital; Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Alteration of Share Capital – Reduction of Capital; Buy–Back of Shares

Prospectus – Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents, Registration; Misrepresentations and Penalties

Debt Capital – Debentures, Debenture Stock, Bonds; Recent Trends and Dynamics of Corporate, Debt Financing; Debenture Trust Deed and Trustees; Conversion of and Redemption of Debentures
Securing of Debts: Charges; Creation, Modification and Satisfaction of Charges

Allotment and Certificates – General Principles and Statutory Provisions related to Allotment;
Minimum Subscription; Irregular Allotment; Procedure of Issue of Share Certificates and Warrants

UNIT III: MANAGEMENT:
Classification of directors, women directors, independent director, small shareholder’s director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS
Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit

Profit and Ascertainment of Divisible Profits, Declaration and Payment of Dividend, Treatment of Unpaid and Unclaimed Dividend, Transfer of Unpaid and Unclaimed Dividend to Investor Education and Protection Fund, Board’s Report and Disclosures Contents and Annexure to Board’s Report, Directors’ Responsibility Statement – Preparation and Disclosures, Compliance Certificate – Need and Objective; Issue and Signing by Practising Company Secretary, Corporate Governance Report

UNIT V: WINDING UP
Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.
SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. To analyse the alternatives using appropriate tools and techniques.
3. To solve the problems and take decisions based on the result.
4. To communicate orally and in written form the concepts and solutions.
5. To analyse cases in a team and exhibit leadership skills.
6. To study the role of finance in a Value Based Entrepreneurial Management Framework through identification of Market Opportunity, Competitive Position, and the Composition and Terms of Financing, and to gain understanding of how these elements interact to create value for the founders and investors in a venture.

COURSE OUTCOMES:
Learners should be able To
1. Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. Analyse the alternatives using appropriate tools and techniques.
3. Solve the problems and take decisions based on the result.
4. Communicate orally and in written form the concepts and solutions.
5. Analyse cases in a team and exhibit leadership skills.
6. Relate capital investment decisions and financial policies to business valuations.

UNIT I: FINANCIAL MANAGEMENT AND SOURCES OF FINANCE:
Evolution, Scope and Functions of Finance Managers-Introduction; Scope of Finance; Financial Management System; Finance Functions ; Role of a Finance Manager – Treasurer and Controller, Financial Decisions, Agency Conflict and Agency cost.

Objectives of a Firm – Introduction; Profit Maximization; Shareholders’ Wealth Maximization (SWM)
Sources of Finance - Introduction; Short-term Finance; Long-term Funds
Asset-Based Financing – Introduction; Lease Financing and Hire Purchase Financing.

UNIT II: TIME VALUE OF MONEY AND CAPITAL BUDGETING DECISIONS:
Time Value of Money - Introduction; Concept of Time Value of Money; Compounding Method ; Discounting Method (Problems)
Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing
Capital budgeting techniques: Discounted and Non Discounted: NPV, Profitability index (Benefit Cost Ratio), Pay back Period, IRR; (Problems)

UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL:
Capital Structure, Capital structure determinants, NI Approach, NOI approach, Traditional Approach, Relevance of Capital Structure Theories; Irrelevance of Capital Structure Cost of Capital; Components of Cost of capital: Cost of Debt; Cost of Preference Capital; Cost of Equity Capital, Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital (Problems)

UNIT IV LEVERAGE AND DIVIDEND POLICY
Financial and Operating Leverage – Introduction; Meaning of Financial Leverage, operating Leverage.
Financial and Operating Leverages, EBIT-EPS Analysis, Indifference point. (Problems)
Dividend Policy – Introduction; Types of dividend, Factors influencing the dividend policy; Financing and Dividend Decision; Dividend Relevance: Walter’s Model

UNIT V: WORKING CAPITAL MANAGEMENT, CASH MANAGEMENT, RECEIVABLE MANAGEMENT AND INVENTORY MANAGEMENT.
Management of Cash – Introduction ; Motives for Holding Cash; Facets of Cash Management; Cash Planning; Cash Forecasting and Budgeting; Determining the Optimum Cash Balance ; Investing Surplus Cash in Marketable Securities
Receivables Management :Credit Policy: Nature and Goals ;Collection Procedures
Inventory Management : Nature of Inventory, EOQ, Reorder level.
Note: Distribution of marks - 60% theory and 40% problems

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the concept of management accounting, costing behavior, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. Use relevant information for decision making, both for pricing and operational decisions;

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of management accounting, costing behavior, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Help to do standard variation analysis through standard costs

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

UNIT II : 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
UNIT IV : MARGINAL COSTING AND DECISION MAKING

Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES:


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

SUGGESTED READINGS:
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
COURSE OBJECTIVES:
To make the students
1. To Understand the accounting for advanced issues in partnership, BFSI sector and special transaction.
2. To comprehend on the working of accounting standards
3. To solve the problems and take decisions based on the result.
4. To learn the accounting for advanced corporate issues that could be applied lifelong.
5. To communicate orally and in written form the concepts and solutions.
6. To provide a foundation for accounting students in areas not covered or only briefly covered in previous accounting classes and to further refine the ability of the students to analyze data, make and properly support financial proposals, and to apply fundamental accounting principles to new situations.

COURSE OUTCOMES:
Learners should be able to
1. Understand the accounting for advanced issues in partnership, BFSI sector and special transaction.
2. Comprehend on the working of accounting standards
3. Solve the problems and take decisions based on the result.
4. Understand the accounting for advanced corporate issues that could be applied lifelong.
5. Communicate orally and in written form the concepts and solutions.
6. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

UNIT I FINANCIAL STATEMENTS


The objective of financial statements : financial position, performance and cash flows, notes and supplementary schedules, Underlying assumptions : accrual basis, going concern, consistency, Qualitative characteristics of financial statements, The elements of financial statements, Recognition of the elements of financial statements, Concepts of capital and capital maintenance

UNIT II ACCOUNTING STANDARDS

Working knowledge of:

AS 4 : Contingencies and Events occurring after the Balance Sheet Date
UNIT III ADVANCED ISSUES IN PARTNERSHIP ACCOUNTS

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion into a company and Sale to a company.

UNIT IV COMPANY ACCOUNTS

- Accounting for employee stock option plan, Buy back of securities, Equity shares with differential rights, Underwriting of shares and debentures, Redemption of debentures
- Advanced problems for business acquisition, Amalgamation and reconstruction (excluding problems of amalgamation of inter-company holding)
- Accounting involved in liquidation of companies, Statement of Affairs (including deficiency/surplus accounts) and Liquidator’s statement of account of the winding up.
- Financial Statements of Banking, Financial Services and Insurance (BFSI), Insurance, Non-Banking Financial Companies, Mutual funds and regulatory requirements thereof.
- Valuation of goodwill

UNIT V ACCOUNTING FOR SPECIAL TRANSACTIONS

Departmental and branch accounts including foreign branches

Consolidated Financial Statements
Concept of consolidation and simple problems on Consolidated Financial Statements with single subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries)
Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:

3. Kishor Jagtap; Sunil Zagade; H.M. Jare (2015), Advanced Accounting, 1st Edition, Publications Pune,
6. The institute of Charted Accountants of India (2018), Advanced Accounting, Sahitya Bharan Publications
COURSE OBJECTIVES:
To make the students
1. To understand the concept of OOPS with C++
2. To familiarize on the classes, objects, pointers.
3. To comprehend on the working with the files.
4. To critically analyse and write appropriate programme with use of classes, objects and pointers.
5. To develop programming based on the need.
6. To create new type of objects to model elements from the problem space

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of OOPS with C++ and apply the learning for lifelong.
2. Familiarize on the classes, objects, pointers
3. Critically analyse the need and develop the program in OOPS with C++ required for the situation.
4. Write the program and present orally and in written form.
5. Be familiar with the application of the Unified Modeling Language (UML) towards analysis and design.
6. Write the simple C++ programs using the variables, operators, control structures, functions and I/O objects cin and cout

Unit I: Principles of Object-Oriented Programming:

Unit II: Classes and Objects:

Unit III: Operator Overloading and Type Conversions:

**Unit IV: Pointers, Virtual Functions and Polymorphism:**
Introduction – Pointers – Pointers to Objects – this Pointer – Pointers to Derived Classes – Virtual Functions. Templates: Introduction – Class Templates – Class Templates with Multiple Parameters – Function Templates – Function Templates with Multiple Parameters.

**Unit V: Working with Files:**

**SUGGESTED READINGS:**
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of investing and mechanics for formulating investment decisions.
2. to undertake a rigorous study of the theory and empirical evidence relevant to institutional portfolio management.
3. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
4. To apply the investing concepts and skills lifelong.
5. To explore and assess mutual funds, international security markets, and investments in real estate with a view toward broadening the investment perspective.
6. To test portfolio management and capital market theories through risk and return analysis from the perspective of the portfolio manager.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. Apply the investing concepts and skills lifelong.
4. Analyze and evaluate equity securities through examination of economic activity, industry analysis financial statement analysis and individual firm valuation.
5. Debate issues in efficient markets considering technical analysis and efficient markets and anomalies.
6. Analyze and explain fixed-income and leveraged securities including bond valuation, duration and reinvestment concepts, and convertible securities and warrants.

UNIT I: The Investment and Investment Avenues
Concepts of investment – Sources of investment information- Investment Instruments.
Investment cycle.

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
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

UNIT V: Mutual Funds, Portfolio Evaluation and Portfolio Revision

Mutual Funds : Introduction, calculation of Net Asset Value(NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds.

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)

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

SUGGESTED READINGS:

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of micro and macroeconomic factors and its application in business.
2. To communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. To apply business analysis to the “firm” under different market conditions;
5. To apply economic models to examine current economic scenario and evaluate policy options for addressing economic issues.
6. To gain understanding of some Macroeconomic concepts to improve their ability to understand the business climate;

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of micro and macroeconomic factors and its application in business.
2. Communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. Apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. Able to analyse the profitability of the firm, economy of operation, determination of price under various market situations with good grasp on the effect of trade cycles in business.
5. Gain knowledge on Monetary theory, measures by RBI in controlling interest rate and emerging concepts like Bit Coin.
6. Gain knowledge of elementary accounting concepts used for preparing balance sheet and interpretation of balance sheet

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:
Introduction -Meaning, nature and scope of Business Economics, Significance in decision making.


UNIT II PRODUCTION, COST AND REVENUE FUNCTION:


UNIT III MARKET COMPETITION:


UNIT IV : MACRO ECONOMIC FACTORS:


UNIT V : MONETARY POLICY:


Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

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

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of management, Behaviour as individual, group and organization.
2. To inculcate the ability to apply multifunctional approach to organizational objective.
3. To explain the nature and purpose of a SWOT analysis and conduct a strategic analysis of a business.
4. To describe characteristics of an organizational culture, discuss espoused values and values in action.
5. To provide the student with the tools to understand and evaluate individual, group and organizational processes.
6. To gain an appreciation of the relevance of the study of organizational behaviour to the practice of human resource management.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Analyze individual and group behaviour, and understand the implications of organizational behaviour on the process of management.
3. Identify different motivational theories and evaluate motivational strategies used in a variety of organizational settings.
4. Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.
5. Describe and assess the basic design elements of organizational structure and evaluate their impact on employees.
6. Explain how organizational change and culture affect working relationships within organizations.

UNIT I SCHOOL OF MANAGEMENT THOUGHTS AND FORMS OF ORGANIZATION:

UNIT II MANAGEMENT FUNCTIONS:
organization – organization chart – organization structure – types – Line and staff authority –
departmentalization – delegation of authority – centralization and decentralization – System
and process of controlling – budgetary and non-budgetary control techniques – use of
computers and IT in Management control – Productivity problems and management – control
and performance – direct and preventive control – reporting.

UNIT III ORGANIZATIONAL BEHAVIOR AND PERSONALITY:
Importance of organizational Behaviour – OB Model - Attitudes – Components – Attitude
and Behaviour – Job attitudes – Values – importance – Terminal and Instrumental values –
Generational Values – Personality and values.
Personality – Types – Factors influencing personality – Theories – Perceptions – Importance
– Factors influencing perception – Judging others, perception and individual decision making

UNIT IV LEARNING AND LEADERSHIP THEORIES:
Learning - Concept and Theories of Learning, Reinforcement, Motivation – Importance –
Theories: Need, Content and Process Theories – Application.
Leadership – Theories – Trait and Contingency theories – Power and politics – Bases of power
– Causes and consequences of political behavior

UNIT V GROUP, TEAMS, CONFLICT AND ORGANIZATIONAL CHANGE
Groups and Teams - Definition, Difference between Groups and teams - Stages of Group
Development - Group Cohesiveness - Types of teams

Conflict: Concept, Sources - Types, Stages of conflict - Management of conflict,

Organizational Change: Concept, Resistance to change, Managing resistance to change,
Implementing Change – Kurt Lewin Theory of Change

SUGGESTED READINGS:
NewDelhi.
Hill.
Delhi: Prentice Hall of India.
5. Laurie J. Mullins (2016), Management and Organisationalbehaviour, 10th.edition,
Pearson Education, NewDelhi
Behavior.13th.edition, Pearson Education.
House, Mumbai.
COURSE OBJECTIVES:
To make the students
1. To understand the concept of OOPS with C++
2. To familiarize on the classes, objects, pointers.
3. To comprehend on the working with the files.
4. To critically analyse and write appropriate programme with use of classes, objects and
   pointers.
5. To develop programming based on the need.
6. To create new type of objects to model elements from the problem space

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of OOPS with C++ and apply the learning for lifelong.
2. Familiarize on the classes, objects, pointers
3. Critically analyse the need and develop the program in OOPS with C++ required for the
   situation.
4. Write the program and present orally and in written form.
5. Be familiar with the application of the Unified Modeling Language (UML) towards
   analysis and design.
6. Write the simple C++ programs using the variables, operators, control structures,
   functions and I/O objects cin and cout

1. Program to read a set of numbers using arrays from the standard input device and to sort
   them in ascending order.
2. Program to perform overload Functions add(), sub() and multiply() that handle
   different data types.
3. Program to find the area of Circle, Rectangle and Square by using Inline  Functions.
4. Program to implement Call by reference.
5. Program to demonstrate Employee details using classes and array of objects.
6. Program to display the student details using Constructor and Destructor.
8. Program for Payroll processing using Multiple Inheritance.
10. Program to illustrate the concept of Templates.
11. Program to illustrate the concept of Friend Function.
12. Program to implement Stack Operation.
13. Program to implement Queue Operations.
14. Program to implement Binary Search.
15. Program to implement Bubble Sort.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of investing and mechanics for formulating investment decisions.
2. To undertake a rigorous study of the theory and empirical evidence relevant to institutional portfolio management.
3. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
4. To apply the investing concepts and skills lifelong.
5. To explore and assess mutual funds, international security markets, and investments in real estate with a view toward broadening the investment perspective.
6. To test portfolio management and capital market theories through risk and return analysis from the perspective of the portfolio manager.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. Apply the investing concepts and skills lifelong.
4. Analyze and evaluate equity securities through examination of economic activity, industry analysis financial statement analysis and individual firm valuation.
5. Debate issues in efficient markets considering technical analysis and efficient markets and anomalies.
6. Analyze and explain fixed-income and leveraged securities including bond valuation, duration and reinvestment concepts, and convertible securities and warrants.

1. Select a client and perform an investor profiling.
2. List of investment avenues available for Indian Investor.
3. Select one industry, Two companies in that industry and Calculate Beta for a selected stocks using Excel. Select the best stock based on risk and return.
4. Kindly review the budget and economic condition of India and comment what factors to be considered to suggest India as an investment hub.
5. Please review the technical analysis indicator in NSE website and comment on the entry exit timing considering the one year timing.

6. Perform the industry analysis using SWOT analysis to suggest which industry is best to invest. (Refer ibef website)

7. Select two Mutual fund scheme and analyse the NAV return using Excel and suggest the best based on performance index.

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the concept of micro and macroeconomic factors and its application in business.
2. To communicate orally and in written form concept of micro and macroeconomic factors and its application in business.
3. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. To apply business analysis to the “firm” under different market conditions;
5. To apply economic models to examine current economic scenario and evaluate policy options for addressing economic issues.
6. To gain understanding of some Macroeconomic concepts to improve their ability to understand the business climate;

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of micro and macroeconomic factors and its application in business.
2. Communicate orally and in written form concept of micro and macroeconomic factors and its application in business.
3. Apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. Able to analyse the profitability of the firm, economy of operation, determination of price under various market situations with good grasp on the effect of trade cycles in business.
5. Gain knowledge on Monetary theory, measures by RBI in controlling interest rate and emerging concepts like Bit Coin.
6. Gain knowledge of elementary accounting concepts used for preparing balance sheet and interpretation of balance sheet

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:**

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of management, Behaviour as individual, group and organization.
2. To inculcate the ability to apply multifunctional approach to organizational objective.
3. To explain the nature and purpose of a SWOT analysis and conduct a strategic analysis of a business.
4. To describe characteristics of an organizational culture, discuss espoused values and values in action
5. To provide the student with the tools to understand and evaluate individual, group and organizational processes.
6. To gain an appreciation of the relevance of the study of organizational behaviour to the practice of human resource management.

COURSE OUTCOMES:
Learners should be able to

1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Analyze individual and group behaviour, and understand the implications of organizational behaviour on the process of management.
3. Identify different motivational theories and evaluate motivational strategies used in a variety of organizational settings.
4. Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.
5. Describe and assess the basic design elements of organizational structure and evaluate their impact on employees.
6. Explain how organizational change and culture affect working relationships within organizations.

a. Prepare a mind mapping for the school of management thoughts in a chart
b. Analyse a case study to understand the types of Business organization
c. Analyse a case study to understand the concept of planning
d. Role play to understand the concept of organizing
e. Analyse a case study to understand the concept of attitude
f. Psychometric test to understand the individual personality
g. Presentation of Book Review / Movie related to Motivation / Leadership
h. Analyse a Case study to understand the learning style of the individuals
i. Team building activity Group to understand concept of Teams - Write the learning from the activity.
j. Role play to understand Conflict – Write the learning from the role play.
k. Analyse a Case study on Organizational change
List of Movies:

1. Twelve Angry Men
2. Roshoman by Kurosawa
3. Facebook
4. Wallstreet
5. Pursuit of happiness
6. The Godfather Trilogy
7. Citizen Kane
8. It’s a Wonderful Life
9. Office Space
10. The Social Network
11. Back to School
12. Thank You for Smoking
13. The Intern
14. Glengarry Glen Ross
15. The Wolf of Wall Street
16. Enron — The Smartest Guys in the Room
17. Inside Job
18. Barbarians at the Gate
19. The Big Kahuna
20. Jerry Maguire

List of Books:

1. The Hound of the Baskervilles by Arthur Conan Doyle
2. Five Little Pigs by Agatha Christie
3. Fortune At The Bottom Of The Pyramid, Author: C.K.Prahlad
4. The Shadow Lines, Amitav Ghosh
5. Moneyball: The Art of Winning an Unfair Game, Author: Michael Lewis
6. How to Win Friends and Influence People, Author: Dale Carnegie
7. Straight from the Gut, Jack Welch
8. The Seven Habits of Highly Effective People, Stephen R. Covey,
9. Think and Grow Rich, Napoleon Hill
10. The Alchemist, Paulo Coelho
11. Who moved my cheese, Spencer Johnson
12. How to stop worrying and start living, Dale Carnegie
14. The Secret, Rhoda Byrne
15. The power of positive thinking, Norman Vincent Peale
16. The Monk who sold his Ferrari, Robin S. Sharma
17. True North: Discover Your Authentic Leadership, Bill George,
18. Getting to Yes: Negotiating Agreement Without Giving In
   Roger Fisher and William L. Ury
19. Orbiting the Giant Hairball: A Corporate Fool’s Guide to Surviving with Grace
   Gordon MacKenzie
20. Blue Ocean Strategy: How to Create Uncontested Market Space and Make the
   Competition IrrelevantW. Chan Kim and Renée Mauborgne
21. Zero to One: Notes on Startups, or How to Build the Future
       Peter Thiel
22. Conscious Capitalism: Liberating the Heroic Spirit of Business
       John Mackey and Raj Sisodia
23. First, Break All The Rules: What the World’s Greatest Managers Do Differently
       Marcus Buckingham and Curt Coffman
24. Built to Last, Jim Collins
25. Soul of a New Machine, Tracy Kidder

SUGGESTED READINGS:
   Education, NewDelhi.
   Hill.
   Delhi: Prentice Hall of India.
5. Laurie J. Mullins (2016), Management and Organisationalbehaviour, 10th edition,
   Pearson Education, NewDelhi
   edition, Pearson Education.
   House, Mumbai.
COURSE OBJECTIVES:
To make the students

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
2. 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.
3. To comprehend on the assessment of the GST.
4. To communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. To be familiar with the laws pertaining to the Income Tax, GST, Customs law and apply it lifelong.
6. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.

COURSE OUTCOMES:
Learners should be able to

2. 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.
3. Comprehend on the assessment of the GST.
4. Communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. Understand with the laws pertaining to the Income Tax and apply it lifelong.
6. Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value Added Tax, Central Sales Tax).

UNIT I : Income Tax Act


UNIT II : Computation of Income

Computation of Income from Salaries and Income from House Property. Computation of Profits and Gains of Business or Profession – Calculation of Capital Gain.
UNIT III : Computation of Income from other Sources


UNIT IV : Indirect Taxes


UNIT V : Assessment and Customs Duty

Assessment of GST- Self-Assessment – Provisional Assessment – Scrutiny of Returns


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

SUGGESTED READINGS:

COURSE OBJECTIVES:

To make the students
1. To understand the concept of internet and World wide web.
2. To familiarize on the PHP, DHTML, MySQL and Javascript usage and apply the learning lifelong.
3. To design the web page using the PHP, DHTML, MySQL and Javascript
4. To Critically analyse the requirement and create the webpage required for the situation.
5. To Write the program and present orally and in written form.
6. Learn techniques of responsive web design, including media queries.

COURSE OUTCOMES:

Learners should be able to
1. Understand the concept of internet and World wide web.
2. Familiarize on the PHP, DHTML, MySQL and Javascript usage and apply the learning lifelong.
3. Design the web page using the PHP, DHTML, MySQL and Javascript
4. Critically analyse the requirement and create the webpage required for the situation.
5. Write the program and present orally and in written form.
6. Students will develop and understanding of information design and usability as it applies to interactive media projects.

Unit 1: Introduction to Internet:
Network of Network, Gateway, History of Internet, Connecting Internet, Types of Connections, Web Browser, Internet Addressing, Layers of Internet, Internet Service Providers, Protocols used in Internet. Hosting: Introduction, Need for hosting, DNS Server, Domain Name, Types of Hosting.

World Wide Web:

Unit 2: Cascading Style Sheets (CSS):
Properties Table: Using the style Attribute, Creating Classes and IDs, Generating External Style Sheets, Typography, Consistency, Types of styles, Specifying class within HTML document, Style placement: Inline style, Span & div tags, header styles, Text and font attributes: Font Vs CSS, changing fonts, text attributes, Advance CSS properties: Backgrounds, Box properties and Positioning.

DHTML:
and Properties & Active Element Object, Moving Elements on the Page, Moving in Geometric Shapes

**Unit 3: PHP Programming:** Introduction to PHP, History of web programming; how PHP fits into the web environment, PHP Installation and configuration, Hello World”; syntax, Variables, operators, flow control structures, More language basics; using GET and POST input, working with HTML forms; built-in and user-defined functions; variable scope; using the PHP manual, getting help, Input validation, string manipulation and regular expression functions; date and time functions. Code re-use, require(), include(), and the include_path; file system functions and file input and output; file uploads; error handling and logging; sending mail, HTTP headers and output control functions; HTTP cookies; maintaining state with HTTP sessions; writing simple web clients.

**Unit 4: MySQL:** Introducing MySQL; database design concepts; the Structured Query Language (SQL); communicating with a MySQL backend via the PHP, MySQL API, More MySQL database access; graphic manipulation with the GD library, Introduction to Objective Oriented Programming; Using PEAR packages, More PEAR packages; more OOP; the Smarty template engine, Parsing XML; PHP 5-specific features

**Unit 5: Fundamental JavaScript Directives:**

**Introduction to JavaScript:** Operators, Control Statements, Implementing Functions: Defining Functions, Calling Functions, Passing Arguments, Local vs. Global Variables, Using the Return Statement, Nested Functions; JavaScript Objects: The JavaScript Object Model and Hierarchy, JavaScript Object Properties, Object Methods, New Keyword, This Keyword, Creating New Object Instances Using Constructor Functions, String, Date and Array Objects.

In-Line JavaScript, Linking Web Pages to External JavaScript Files, JavaScript Using <script> Tags and Attributes, Utilizing the <head> Tags <noscript> Tags; Implementing Arrays: Why array need in Scripting, Creating Arrays, Reading and Writing to an Array, Array Methods and Properties; The delete Keyword: Introduction to Server-Side JavaScript, Purpose of Server-Side JavaScript, Interactive Graphics; Event Handling: Event-Driven Programming Model, How JavaScript Handles Events, Handling Link Events, Handling Window Events, Handling Image Events, Handling Form Events, Setting Event Handlers In-Line or Referencing

**SUGGESTED READINGS:**

4. Young Rewired State and Duncan Beedie (2016), Get Coding! Learn HTML, CSS, and JavaScript and Build a Website, App, and Game, Walker books.
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Demonstrate the ability to identify and evaluate business opportunities and trends.
5. To identify potential start-up models and resources given trends and opportunities.
6. Demonstrate the ability to apply knowledge of business concepts and functions in an integrated manner

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
5. Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
6. Student will able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.

UNIT I INTRODUCTION
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 PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds

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 MOBILIZING RESOURCES FOR START-UP

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups.


SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. To communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. To apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice.
4. To develop transferrable skills among the students for managing sales operation efficiently so that they could be ready to join the sales functions in any organization.
5. To provide knowledge to students in concise and understandable format so that students could learn and apply these concepts in their career for the growth.
6. To provide brief insight about personal selling and its stages, meaning and importance of knowledge of industry and company product and customers and other key dimensions of sales management like sales organization, motivation and compensation.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. Communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. Apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice.
4. Designed to facilitate learning the essentials of salesmanship.
5. Aid in developing skills required in planning and executing sales process.
6. Ensure efficient and effective understanding and performance in all spheres of selling.

UNIT I: INTRODUCTION TO PERSONAL SELLING
Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.
UNIT II: THEORIES OF SELLING
Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.

UNIT III: BUYING MOTIVES
Concept of motivation, Maslow’s theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

UNIT IV: SELLING PROCESS
Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, Follow up and Dealing customer concerns and complaints.

UNIT V: SALES PLANNING AND CONTROL
Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling

SUGGESTED READINGS:
1. Neeru Kapoor (2018), Personal Selling and Salesmanship, Pinnacle Learning
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.
COURSE OBJECTIVES:
To make the students
4. To help the students focus on and analyse the issues and strategies required to select and develop manpower resources.
5. To develop relevant skills necessary for application in HR related issues.
6. To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.

COURSE OUTCOMES:
Learners should be able to
4. Analyse the strategic issues and strategies required to select and develop manpower resources.
5. Analyse the strategic issues and strategies required to select and develop manpower resources.
6. To develop necessary skill set for application of various HR issues.

UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

UNIT II : HUMAN RESOURCE PLANNING, JOB ANALYSIS AND DESIGN:
Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP, Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design

UNIT II RECRUITMENT, SELECTION, INDUCTION AND TRAINING
Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment

Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection

Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning

Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training

UNIT IV PERFORMANCE APPRAISAL, WAGES AND SALARY AND INCENTIVES


Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Theories of Wages, Methods of Wage Fixation

Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM
Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling

International HRM: Introduction, Comparison of Domestic and International HRM, Challenges in International HRM

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the usage of information system in management decision.
2. To critically analyse and evaluate the use of DSS, AI in supporting management decision.
3. To communicate orally and in written form the understanding of the usage of information system in management decision.
4. To understand the security and ethical issues pertaining to use of information technology in management decision making.
5. To apply the understanding of the usage of information system in management decision as a lifelong practice.
6. To enable the students to use information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.

COURSE OUTCOMES:
Learners should be able to
1. Understand the usage of information system in management decision.
2. Critically analyse and evaluate the use of DSS, AI in supporting management decision.
3. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
6. Understand the various business models being implemented in electronic commerce and how they can be used support organizational strategies.

UNIT I: Understanding MIS and Decision Making Process
Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS


UNIT II: Planning and Control and MIS Structure
Introduction, Differences between planning and control information, Systems Analysis, Systems Design

MIS Organization Structure : Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories.

UNIT III Enterprise Resource Planning and E-Enterprise System


UNIT IV : Trends in MIS, MIS – Support Models and Knowledge Management

Introduction, Decision Support Systems (DSS), Artificial Intelligence (AI)


UNIT V Strategic Management Information System, Security and Ethical Issues

Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations’ goals, The five levels, Governance Modes in the use of IT Security and Ethical Issues: Introduction, Control Issues in Management Information Systems, Security Hazards, Ethical Issues, Technical solutions for Privacy Protection

SUGGESTED READINGS:

3. Gupta A.K. (2010), Management Information System, S.Chand, New Delhi,
COURSE OBJECTIVES:

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
2. 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.
3. To comprehend on the assessment of the GST.
4. To communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. To be familiar with the laws pertaining to the Income Tax, GST, Customs law and apply it lifelong.
6. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.

COURSE OUTCOMES:

Learners should be able to

2. 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
3. Comprehend on the assessment of the GST
4. Communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. Understand with the laws pertaining to the Income Tax and apply it lifelong.
6. Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value Added Tax, Central Sales Tax)

1. Creation of login of e-filing and E-Filing of income tax returns,
2. Calculation of TDS
4. Application for Getting PAN / TAN
5. E-payment of tax on total income and tax calculator
6. Submit returns or various forms
7. Rectification of Mistakes
8. ITR V Receipt Status
9. Outstanding tax demand and refund status
10. Provision of GST, the provisions related to levy of UTGST.
11. Whether the following transactions will be considered as supply or not under GST laws (provisions) a) An individual buys a car for personal use and after a year sells it to a car dealer. b) A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. c) Provision of service or goods by a club or association or society to its members.
12. Whether GST would be payable in following independent cases (provisions) : a) A Company Secretary makes payment of LLP Registration fees of Rs. 3,000/- on behalf of their clients and charges the client his professional fee of Rs. 15,000/- along with expenses of Rs. 3,000/- incurred in form of payment to Registrar of Companies. b) A company provides Subsidized Meal facility to employees. It pays Rs. 70/- per plate to the caterer and deducts Rs. 10/- per plate from the employee’s salary. c) A pharmaceutical company supplies free samples to doctors. d) Raghunath Temple Charitable trust, registered under section 10(23C)(v) of the Income-tax Act gives on rent a community hall, located within temple premises, to public for organizing a Diwali Mela. Rent charged is Rs. 9,500. e) Northstar Trucking Ltd. has given on hire 11 trucks to Jaggi Transporters of Mumbai (a goods transport agency) for transporting goods in various parts of the country. The hiring charges for the trucks are Rs. 10,200 per truck per day.
13. Procedure for GST Registration and Filing of GST Returns
15. Basic documents to be filed along with bill of entry

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the concept of internet and World wide web.
2. To familiarize on the PHP, DHTML, MySQL and Javascript usage and apply the learning lifelong.
3. To design the web page using the PHP, DHTML, MySQL and Javascript
4. To Critically analyse the requirement and create the webpage required for the situation.
5. To Write the program and present orally and in written form.
6. Learn techniques of responsive web design, including media queries.

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of internet and World wide web.
2. Familiarize on the PHP, DHTML, MySQL and Javascript usage and apply the learning lifelong.
3. Design the web page using the PHP, DHTML, MySQL and Javascript
4. Critically analyse the requirement and create the webpage required for the situation.
5. Write the program and present orally and in written form.
6. Students will develop and understanding of information design and usability as it applies to interactive media projects.

1. Acquaintance with creating style sheet, CSS properties and styling.
2. Working with Background, Text, Font and list properties as CSS files
3. Working with HTML elements box properties in CSS
4. Working with Positioning and Block properties in CSS
5. Designing with cascading style sheet-Internal style sheet
6. Designing with cascading style sheet-External style sheet
7. Design a DHTML program for event handling using on Click&On Error
8. Design a Java Script program for customer profile using functions.
9. Design a Java Script program for event handling using onclick, onmove, onload.
10. Design a Java Script code to display the current date and time in Browser

SUGGESTED READINGS:
4. Young Rewired State and Duncan Beedie (2016), Get Coding! Learn HTML, CSS, and JavaScript and Build a Website, App, and Game, Walker books.
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Demonstrate the ability to identify and evaluate business opportunities and trends.
5. To identify potential start-up models and resources given trends and opportunities.
6. Demonstrate the ability to apply knowledge of business concepts and functions in an integrated manner

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
5. Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
6. Student will able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.

1. To Select company and Visit the Entrepreneur and collect the details regarding their Entrepreneurial Qualities like Risk taking ability, Personality qualities, Creativity and innovation initiatives in product or services. Prepare a case study or Video case on the Entrepreneur. (TEAM PROJECT 2-3 numbers)
2. To study on any one Family business house in India and enumerate on the growth.
3. To study on Generation Entrepreneurship and how they did success planning
4. To study on the social entrepreneurship venture with a successful case study.
5. To study on the various association available for the support of the entrepreneurship in a particular industry
6. To study on various sources of funding including venture capital and procedure to procure support.
7. Visit a bank and understand the procedure and documents for applying for corporate loan
8. Select a business Idea and Draft a Business Plan for a business Idea (TEAM PROJECT 2-3 numbers)
   - Market feasibility
   - Technical feasibility
   - Management feasibility
   - Financial feasibility
9. Procedure for opening a Start ups and the government support to start up initiatives.

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. To communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
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5. To provide knowledge to students in concise and understandable format so that students could learn and apply these concepts in their career for the growth.
6. To provide brief insight about personal selling and its stages, meaning and importance of knowledge of industry and company product and customers and other key dimensions of sales management likesales organization, motivation and compensation.

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Learners should be able to
1. Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. Communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. Apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice.
4. Designed to facilitate learning the essentials of salesmanship.
5. Aid in developing skills required in planning and executing sales process.
6. Ensure efficient and effective understanding and performance in all spheres of selling.
   
   1. Identify the Career opportunities in selling
   2. Write a review for the Book “you can Sell” by Shiv Khera.
   3. Role play on selling a particular product and completing the deal. (Prepare the understanding of the negotiation process)
   4. Analysing the case study on AIDAS Model of Selling and its application
   5. Analysing the case study on Problem Solving Approach /Right Set of Circumstances Theory / Modern Sales Approaches.
   6. Procedure for forecasting sales and decisions to be taken by the result.
   7. Procedure for identifying the buying motive of the customer.
8. Procedure to approach, negotiate and close the deal. (Enumerate on each technique to close the deal)
9. Procedure to follow up and Dealing customer concerns and complaints.
10. Analyse the case study on the motivation theories and its importance in selling process.
11. Select a product and exhibit a stall during the trade fair and make your sales deal. Write a report on the reason for selecting the product, the cost of purchase, the sales made in rupees plus the profit made.

SUGGESTED READINGS:

1. Neeru Kapoor (2018), Personal Selling and Salesmanship, Pinnacle Learning
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.
COURSE OBJECTIVES:
To make the students
4. To help the students focus on and analyse the issues and strategies required to select and develop manpower resources.
5. To develop relevant skills necessary for application in HR related issues.
6. To enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.

COURSE OUTCOMES:
Learners should be able to
4. Analyse the strategic issues and strategies required to select and develop manpower resources.
5. Analyse the strategic issues and strategies required to select and develop manpower resources.
6. To develop necessary skill set for application of various HR issues.

1. Select one of the company, from the best place to work in India. Study on their HR practices and write a report on Best practices and HR manager of the company.
2. Select three job advertisement in Newspaper for a selected profile and prepare presentation on job analysis and job description. For that profile.
3. Procedure for the Recruitment process.(Evaluate importance of various methods and how to select the best for a particular scenario)
4. Procedure for use of online portal for the recruitment process (Cloud computing, Talent Management)
5. Procedure for the selection process. (Evaluate importance of various methods and how to select the best for a particular scenario)
6. Procedure for induction process
7. Procedure for designing and conducting a training programming. (Evaluate importance of various methods and how to select the best for a particular scenario)
8. Procedure for performing appraisal in an organization. (Evaluate importance of various methods and how to select the best for a particular scenario)
9. Procedure or norms for fixing the compensation package for a profile in a particular industry.
11. Select a company and interview a HR manager and collect the detail of the HR practices followed in the company (Prepare a case study or video case).

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the usage of information system in management decision.
2. To critically analyse and evaluate the use of DSS, AI in supporting management decision.
3. To communicate orally and in written form the understanding of the usage of information system in management decision.
4. To understand the security and ethical issues pertaining to use of information technology in management decision making.
5. To apply the understanding of the usage of information system in management decision as a lifelong practice.
6. To enable the students to use information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.

COURSE OUTCOMES:
Learners should be able to
1. Understand the usage of information system in management decision.
2. Critically analyse and evaluate the use of DSS, AI in supporting management decision.
3. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
6. Understand the various business models being implemented in electronic commerce and how they can be used support organizational strategies.

1. Visit a company and know the management information system and its application in the company decision making process. (Measure efficiency in terms of Cost and time factor)
2. Understand the application of Artificial intelligence in the decision-making process of a company using a real time case.
3. Use of Google analytics in decision making process by the companies – A real time case
4. Use of the ERP systems in improvising the decision making process of the organization. – A real time case
5. Information Technology influence on organization goal – A Case study analysis
6. Information Technology usage in Accounting and finance control – A case study analysis
7. E-Governance in a state – Select a state which you feel has implemented information technology for effective governance.
8. The Threats in E-banking and Mobile Banking Technologies – A real case study analysis
9. Security threats in Implementing the Information technology in an organization and ways to mitigate same – Refer a real time case
10. Growing Need and role of CIO in an organization especially financial institutions – A Real case study analysis

Note: Refer CIO websites also for the case studies

SUGGESTED READINGS:

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 analyse 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 application 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. Analyse 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, Human Resource Management, international business or any other areas.
Report should contain
• Introduction
  o Introduction about the industry
  o Introduction about the Company
• Research Methodology
  o Research Design
  o Sampling Design
  o Sources of Data Collection
  o Tools used for analysis
• Data analysis and interpretation
• Findings and Suggestions
• Conclusion
• Bibliography (APA format)