

**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,  
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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.

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

**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:

	<b>Min. No. of Semesters</b>	<b>Max. No. of Semesters</b>
B.A, B.Sc., B.Com, B.Com (PA), B.Com (CA), B.Com (BPS), BCA, BBA	6	12

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

## 3. 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.

<b>Marks Range</b>	<b>Description</b>
80 – 100	Excellent
70 – 79	Very Good
60 – 69	Good
50 – 59	Satisfactory
<50	Poor

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 class room and in the laboratories.
- Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- The class committee of a particular class of any department is normally constituted by the HoD / Chairperson of the class Committee. However, if the students of different departments are mixed in a class, the class committee 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**

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

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

**Practical Courses**

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

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

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

**11.3 Pattern of Test Question Paper**

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

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

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

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

### 11.4 Attendance

#### Marks Distribution for Attendance

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

<b>S. No.</b>	<b>Attendance (%)</b>	<b>Maximum Marks</b>
1	91 and above	5.0
2	86 - 90	4.0
3	81 - 85	3.0
4	75 - 80	2.0
5	Less than 75	0

## 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:**

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

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

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

S. No.	Category	Maximum Marks
1	Experiments	40 Marks
2	Record	10 Marks
3	<i>Viva-voce</i>	10 Marks
4	<b>Total</b>	<b>60 Marks</b>

### Record Notebooks for Practical Examination

Candidate taking the practical examination should submit Bonafide record notebook prescribed for the practical examination; Failing which the candidate will not be permitted to take the practical examination.

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

### 12.3. Evaluation of Project Work

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

\*Combined valuation of Internal and External Examiners.

12.3.2 The project report prepared according to 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:

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

## 16. GRADE SHEET

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

- 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 6<sup>th</sup> Semester Grade Sheet)

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

### *GPA of a Semester*

$$= \frac{\text{sum of the product of the GP by the corresponding credits of the courses offered in the semester}}{\text{sum of the credits of the courses of that semester}}$$

$$\text{i.e. GPA of a Semester} = \frac{\sum_i C_i G P_i}{\sum_i C_i}$$

### *CGPA of the entire programme*

$$= \frac{\text{sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme}}{\text{sum of the credits of the courses of the entire programme}}$$

$$\text{i.e. CGPA of the entire programme} = \frac{\sum_n \sum_i C_{ni} G P_{ni}}{\sum_n \sum_i C_{ni}}$$

where,

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

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

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

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

## **17. REVALUATION**

A candidate can apply for revaluation and retotalling of his / her semester examination answer script (**theory courses only**), within 2 weeks from the 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)**

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
<b>SEMESTER – I</b>										
18LAU101	Language - I	I, II, III	a, e	6	0	0	6	40	60	100
18ENU101	English – I	I, II, III	a, e	4	0	0	4	40	60	100
18CCU101	Financial Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
18CCU102	Introduction to Information Technology	I, II, III	a,b, c, h	4	0	0	4	40	60	100
18AEC101	Business Communication	I, II, III	a, e, g, f	4	0	0	4	40	60	100
18CCU111	Introduction to Information Technology (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
<b>Semester Total</b>				<b>24</b>	<b>2</b>	<b>4</b>	<b>26</b>	<b>240</b>	<b>360</b>	<b>600</b>
<b>SEMESTER – II</b>										
18LAU201	Language – II	I, II, III	a, e	6	0	0	6	40	60	100
18ENU201	English – II	I, II, III	a, e	4	0	0	4	40	60	100
18CCU201	Business Law	I,II,III,IV	a,c,d,e,h,i	8	0	0	6	40	60	100
18CCU202	Business Mathematics and Statistics	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18AEC201	Environmental Studies	I,III, IV	a, e,h, i	4	0	0	4	40	60	100
<b>Semester Total</b>				<b>28</b>	<b>2</b>	<b>0</b>	<b>26</b>	<b>200</b>	<b>300</b>	<b>500</b>
18ENU301	English – III	I, II, III	a, e	4	0	4	6	40	60	100
18CCU301	Corporate Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
18CCU302	Database Management System	I, II, III	a,c,d,e,h	4	0	0	4	40	60	100
18CCU303A	Auditing and Corporate Governance	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
18CCU303B	Computerised Accounting System	I, II, III, IV	a, e, h,i	2	0	0	2	40	60	100
18CCU311	Database Management System (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
18CCU312A	Auditing and Corporate Governance (practical)	I, II, III, IV	, c, d,e, f,g, h,i	0	0	2	1	40	60	100
18CCU312B	Computerised Accounting System (practical)	I, II, III, IV	a, b, c, d,e, h,i	0	0	4	2	40	60	100
<b>Semester Total</b>				<b>18/16</b>	<b>2</b>	<b>10/12</b>	<b>22</b>	<b>240</b>	<b>360</b>	<b>600</b>
<b>SEMESTER – IV</b>										
18ENU401	English – IV	I, II, III	a, e	4	0	4	6	40	60	100
18CCU401	Research Methodology	I, II, III	a, c, d,e,h	6	0	0	5	40	60	100
18CCU402	Cost Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18CCU403A	Financial Analysis and Reporting	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
18CCU403B	HTML Programming	I, II, III	a,c,d,e, h	2	0	0	2	40	60	100
18CCU411	Research Methodology (Practical)	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100
18CCU412A	Financial Analysis and	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
	Reporting (Practical)									
18CCU412B	HTML Programming (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
<b>Semester Total</b>				<b>20/18</b>	<b>2</b>	<b>8/10</b>	<b>22</b>	<b>240</b>	<b>360</b>	<b>600</b>
<b>SEMESTER – V</b>										
18CCU501A	Company Law	I, II, III, IV	a, c, d,e, f,g,h,i	8	0	0	6	40	60	100
18CCU501B	Financial Management	I, II, III	a, c, d,e, f,g,h	6	2	0	6	40	60	100
18CCU502A	Management Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18CCU502B	Advanced Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
18CCU503A	Object Oriented Programming with C++	I, II, III	a, c,d,e, h	2	0	0	2	40	60	100
18CCU503B	Investment Management	I, II, III	a, e, h	4	0	0	3	40	60	100
18CCU504A	Business Economics	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100
18CCU504B	Management and Organization Behaviour	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100
18CCU511A	Object Oriented Programming with C++ (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
18CCU511B	Investment Management (Practical)	I, II, III	a, c, d,e, h	0	0	2	1	40	60	100
18CCU512A	Business Economics (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
18CCU512B	Management and Organization Behaviour (Practical)	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100
<b>Semester Total</b>				<b>22</b>	<b>2/4</b>	<b>6/4</b>	<b>22</b>	<b>240</b>	<b>360</b>	<b>600</b>
<b>SEMESTER – VI</b>										
18CCU601A	Taxation	I, II, III, IV	a, c, d,e, h,i	4	2	0	5	40	60	100
18CCU601B	Internet and Web Designing	I, II, III	a,c,d,e, h	4	0	0	4	40	60	100
18CCU602A	Entrepreneurship	I, II, III	a,e,h	4	0	0	3	40	60	100
18CCU602B	Personal Selling and Salesmanship	I, II, III	a,e,h	4	0	0	3	40	60	100
18CCU603A	Human Resource Management	I, II, III	a,e,h	6	0	0	5	40	60	100
18CCU603B	Management Information system	I, II, III, IV	a,c,d,e,h ,i	6	0	0	5	40	60	100
18CCU611A	Taxation (Practical)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100
18CCU611B	Internet and Web Designing (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
18CCU612A	Entrepreneurship (Practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100
18CCU612B	Personal Selling and Salesmanship (Practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100
18CCU613A	Human Resource Management (Practical)	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks		
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
18CCU613B	Management Information system (Practical)	I, II, III, IV	a, c, d, e, f, g, h, i	0	0	2	1	40	60	100
18CCU691	Project	I, II, III	a, b, c, d, e, h	8	0	0	6	40	60	100
ECA/NCC/NSS/Sports/General Interest etc									Good	
<b>Semester Total</b>				<b>22</b>	<b>2/0</b>	<b>6/8</b>	<b>22</b>	<b>280</b>	<b>420</b>	<b>700</b>
<b>Programme Total</b>							<b>140</b>	<b>1440</b>	<b>2160</b>	<b>3600</b>

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	18ENU101	English – I
I	18LAU101	Language - I
I	18AEC101	Business Communication
II	18ENU201	English – II
II	18LAU201	Language – II
II	18AEC201	Environmental Studies
III	18ENU301	English – III
IV	18ENU401	English – IV

<b>CORE COURSES</b>		
<b>Semester</b>	<b>Course code</b>	<b>Name of the course</b>
<b>I</b>	18CCU101	Financial Accounting
<b>I</b>	18CCU102	Introduction to Information Technology
	18CCU111	Introduction to Information Technology (Practical)
<b>II</b>	18CCU201	Business Law
<b>II</b>	18CCU202	Business Mathematics and Statistics
<b>III</b>	18CCU301	Corporate Accounting
<b>III</b>	18CCU302	Database Management System
	18CCU311	Database Management System (Practical)
<b>IV</b>	18CCU401	Research Methodology
	18CCU411	Research Methodology (Practical)
<b>IV</b>	18CCU402	Cost Accounting

<b>SKILL ENHANCEMENT COURSES</b>		
<b>Semester</b>	<b>Course code</b>	<b>Name of the course</b>
<b>III</b>	18CCU303A	Auditing and Corporate Governance
	18CCU312A	Auditing and Corporate Governance (practical)
<b>III</b>	18CCU303B	Computerised Accounting System
	18CCU312B	Computerised Accounting System (practical)
<b>IV</b>	18CCU403A	Financial Analysis and Reporting
	18CCU412A	Financial Analysis and Reporting (Practical)
<b>IV</b>	18CCU403B	HTML Programming
	18CCU412B	HTML Programming (Practical)
<b>V</b>	18CCU503A	Object Oriented Programming with C++
	18CCU511A	Object Oriented Programming with C++ (Practical)
<b>V</b>	18CCU503B	Investment Management
	18CCU511B	Investment Management (Practical)
<b>VI</b>	18CCU602A	Entrepreneurship
	18CCU612A	Entrepreneurship (Practical)

<b>VI</b>	18CCU602B	Personal Selling and Salesmanship
	18CCU612B	Personal Selling and Salesmanship (Practical)

<b>DISCIPLINE SPECIFIC ELECTIVES</b>		
<b>Semester</b>	<b>Course code</b>	<b>Name of the course</b>
<b>V</b>	18CCU501A	Company Law
	18CCU501B	Financial Management
	18CCU502A	Management Accounting
	18CCU502B	Advanced Accounting
<b>VI</b>	18CCU601A	Taxation
	18CCU611A	Taxation (Practical)
	18CCU601B	Internet and Web Designing
	18CCU611B	Internet and Web Designing (Practical)
	18CCU691	Project

<b>GENERIC ELECTIVE</b>		
<b>Semester</b>	<b>Course code</b>	<b>Name of the course</b>
<b>V</b>	18CCU504A	Business Economics
	18CCU512A	Business Economics (Practical)
	18CCU504B	Management and Organization Behaviour
	18CCU512B	Management and Organization Behaviour (Practical)
<b>VI</b>	18CCU603A	Human Resource Management
	18CCU613A	Human Resource Management (Practical)
	18CCU603B	Management Information system
	18CCU613B	Management Information system (Practical)

## **PROGRAM OUTCOMES [PO]**

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

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

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

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

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



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

**அலகு – I : இக்கால இலக்கியம்:****பாடத்திட்டப் பொதுநோக்கம்**

1. கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
2. ஆய்வுநோக்கை மேம்படுத்துதல்.
3. இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
4. மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
5. வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
6. அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

**பாடத்திட்டப் பயன் விளைவு**

1. இந்திய குடியரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
3. தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்' ; 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
4. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .
5. சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
6. மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

**கல்வி:** மகாகவிபாரதியார் –சுயசரிதை - ஆங்கிலக்கல்வி.

**இன்றையநிலை:** கவிமணிதேசியவிநாயகம் -

ஒற்றுமையே உயிர்நிலை

: கவிஞர் அப்துல் ரகுமான் - காலவழு

**மனிதநேயம்:** கவிஞர் சிற்பிபாலசுப்பிரமணியன் – மலையாளக்

காற்று கவிஞர்தாமரை – மழைக்குறிப்பு

**சூழலியல்** : கவிஞர் வைதீஸ்வரன் - விரல் மீட்டிய மழை

**பெண்ணியம்:** கவிஞர்சுகந்திசுப்பிரமணியம் – புதையுண்ட  
வாழ்க்கைகவிஞர்வைரமுத்து – அம்மா  
**வாழ்க்கை** : கவிஞர்தருமுசிவராம் – வாழ்வுப்பாடல்  
**இயற்கை** : பாவேந்தர்பாரதிதாசன் – அழகின்சிரிப்பு – வான்.

#### **அலகு – II : அறஇலக்கியம்:**

கொன்றைவேந்தன்: 1 - 50 பாடல்கள்  
திருக்குறள்: பண்புடைமை, வினைத்திட்டம் -20 குறள்கள்  
பழமொழிநானூறு: 5 பாடல்கள்  
வேதநாயகம்பிள்ளைநீதிநூல்: 74 -78 பாடல்கள்  
பெருவாயின்முள்ளியார்ஆசாரக்கோவை: 5 பாடல்கள்

#### **அலகு - III : சிற்றிலக்கியம்:**

மூவருலா: 1-26 கண்ணிகள்  
திருச்செந்தூர்முருகன்பிள்ளைத்தமிழ்: 2 பாடல்கள்  
குற்றாலக்குறவஞ்சி: 5 பாடல்கள்  
முக்கூடற்பள்ளு : 5 பாடல்கள்  
கலிங்கத்துப்பரணி: போர்பாடியது- 9 பாடல்கள்

#### **அலகு – IV : கட்டுரை:**

1. உயர்தனிச்செம்மொழி- பரிதிமாற்கலைஞர்
2. கட்டிடக்கலை- அ.இராசமாணிக்கனார்
3. வாழ்க்கை-இளவழகனார்
4. ஆளுமைத்திறன் அறிவோம் - ஸ்ரீகண்ணன்
5. மணற்கேணி - நெ.து.சுந்தரவடிவேலு

#### **அலகு- V : மொழிப்பயிற்சி:**

1. படைப்பிலக்கியப்பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)
2. மொழிபெயர்ப்பு
3. எழுத்து, சொல், பொருள்இலக்கணப்பயிற்சிகள்

#### **பாடநூல்:**

**கற்பகச்சோலை**

**தமிழ்ஏடு.கற்பகம்பல்கலைக்கழகத்தமிழ்த்துறைவெளியீடு.**

18ENU101	ENGLISH - I	Semester – I 4H – 4C
Instruction Hours / we L: 4 T: 0 P : 0	Marks: Internal: External: 60	Total: 100
		End Semester Exam: 3 Hours

**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.

**UNITIV DRAMA**

1. The Merchant of Venice- Act 4-Scence 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.
2. Hewings Martin, 1999 Advanced English Grammar, Cambridge University Press.

18CCU101

FINANCIAL ACCOUNTING

8H

Semester – I  
– 6C

Instruction Hours / we: L: 6 T: 2 P: 0

Marks: Internal: External: 60 Total: 100  
End Semester Exam: 3 Hours**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.

**UNIT I ACCOUNTING INFORMATION SYSTEM**

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- 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.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures

## UNIT II ACCOUNTING PROCESS & FINAL ACCOUNTS

### Accounting Process :

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

### Business Income :

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS)

### 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 Coventurer 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 whole sale 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:

1. S. N. Maheshwari , Suneel K Maheshwari (2018) *Financial Accounting*, 6<sup>th</sup> Edition, Vikas Publishing House, NewDelhi
2. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) ,*Advanced Accounts*. Vol.-I., 19<sup>th</sup> Edition, S. Chand & Co., New Delhi.
3. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6<sup>th</sup> edition, Vikas Publishing House, New Delhi
4. Deepak Sehgal. (2016) ,*Financial Accounting*.1<sup>st</sup> edition,VikasPublishing House, New Delhi,
5. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2<sup>nd</sup> Edition, Chand Publishing. New Delhi

<b>18CCU102</b>	<b>INTRODUCTION TO INFORMATION TECHNOLOGY</b>	<b>Semester – I 4H – 4C</b>
<b>Instruction Hours / week: L: 4 T: 0 P: 0</b>		<b>Marks: Internal External: 60 Total: 100 End Semester Exam: 3 Hours</b>

**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

**UNIT1 INTRODUCTION TO COMPUTERS**

Definition, characteristics and limitations of computers - Components of Computer System - Elements of Computers – Hardware - Software – Input and Output – Storage devices. Operating system: Operating Systems – Meaning, Definition, Functions and Types of Operating Systems.

MS Word – Working with Documents – Opening and Saving files, Document Editing – Deleting, Cut, Copy, Paste, Undo, Redo, Find, Search and Replace, Formatting Documents

– Setting Font Styles, Font Selection- style, size, colour etc. Type face – Bold, Italic, Underline, Case settings, Highlighting, Special Symbols, Paragraph style, Alignments, Indents, Line Space, Margins, Bullets & Numbering. Setting Page style – Formatting Page, Page tab, Margins, Layout settings, Paper tray, Border and Shading, Columns, Header & Footer, Setting Footnotes & End Notes – Tables- Table creation – Insertion, deletion, Merging, Splitting, Sorting and Formula, Drawing – Inserting Clip Arts, Pictures/Files etc., Tools – Spell Checks. Grammar Check, Mail Merge, Templates.

**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 &



Sheets, Symbols, Clipart. Formatting Spreadsheets – Formatting-Alignment, Font, Border & Shading, Hiding/Locking Cells, Inserting Header and Footer, changing Sheet Name, Modifying Row height and Column width, Formatting and Style, Sheet background, Colouretc Working with sheets – Sorting, Filtering. Creating Charts – Bar Chart, Pie Chart, Line Chart. Printing.

### **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**

Introduction to presentation – Opening new presentation, Different presentation templates, Setting backgrounds, Selecting presentation layouts. Creating a presentation – Setting Presentation style, Adding text to the Presentation.

Formatting a Presentation – Adding style, Colour, gradient fills, Adding Header & Footer, Slide Background, Slide layout, Adding Graphics to the presentation – Inserting pictures, movies, tables into presentation, Drawing pictures using Draw. Adding effects to the Presentation – Setting Animation & transition effect, Printing Handouts, Generating Standalone Presentation viewer.

### **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:**

1. V. Rajaraman, 2018, *Introduction to Information Technology*, PHI Learning private Ltd, Delhi, 3<sup>rd</sup> Edition.
2. Pradeep K.Sinha, Priti Sinha, 2016, *Information Technology: Theory and Practice*, Paperback-Import
3. Wayne L. Winston, (2017), *Microsoft Excel 2016 - Data Analysis and Business Modeling*, Prentice Hall India Learning Private Limited, New Delhi
4. FaitheWempen (2016), *Microsoft Office 2016 at Work for Dummies*, Wiley India, New Delhi
5. Dinesh Maidasani(2015), *Learning Computer Fundamentals, MS Office and Internet & Web Technology*, 3rd Edition, Laxmi Publications, New Delhi.

<b>18AEC101</b>	<b>BUSINESS COMMUNICATION</b>	<b>4H</b>	<b>Semester – I – 4C</b>
<b>Instruction Hours / we L: 4 T: 0 P : 0</b>		<b>Marks: Internal: External: 60</b>	<b>Total: 100</b>
			<b>End Semester Exam: 3 Hours</b>

**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

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

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

### **SUGGESTED READINGS:**

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

18CCU111

**INTRODUCTION TO INFORMATION  
TECHNOLOGY (PRACTICAL)**

Semester – I

4H – 2C

Instruction Hours / we L: 0 T: 0 P: 4

Marks: Internal: External: 60 Total: 100

End Semester Exam: 3 Hours

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

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

2. Create mailing labels for student database which should include atleast three table, must have atleast 2 fields with the following details :Roll no, name, course, year, college name, university, address, phone number
3. Gather price quantity and other descriptions for five products and enter in the access table and create an invoice in the form of design view.
4. Create forms for simple table ASSETS
5. Create report for the PRODUCT database.

#### **SUGGESTED READINGS :**

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

18LAU201

தமிழ் இரண்டாம் தாள்

Semester – II  
6H – 6C

Instruction Hours / we L: 6 T: 0 P: 0

Marks: Internal: External: 60 Total: 100

End Semester Exam: 3 Hours

## அலகு – I : பக்திஇலக்கியம்

Part-I, Tamil, Paper-II (18LAU201)  
Even Semester of the Academic Year 2018-2019

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□ 6. வயல்களில் வளர்ந்திருக்கின்றன. வளர்ச்சி, வரலாறு

□ 7. வயல்களில் வளர்ந்திருக்கின்றன.

சைவ்வைணவஇலக்கியங்கள் - தோற்றம், வளர்ச்சி, வரலாறு

1. சைவ்வைணவம் - பெரியபுராணம் - திருமூலநாயனார்புராணம்.

2. வைணவம் - பெரியாழ்வார்திருமொழி: 10 பாடல்கள்

அலகு II : சங்கஇலக்கியம் :

சங்கஇலக்கியங்கள் அறிமுகம்

அ). எட்டுத்தொகை

பு. நற்றிணை :

ய. 1. பிரசம்கலந்த - பாலை-110

ப. 2. தடமருப்புஎருமை - மருதம்-130

ப. தறுந்தொகை :

1. கருங்கட்டாக்கலை – குறிஞ்சி- 69
2. உள்ளதுசிதைப்போர்- பாலை-283

**ஐங்குறுநூறு :**

1. நெய்தல்-தொண்டிப்பத்து: திரைஇமிழின்னிசை-181
2. அன்னாய்வாழிவேண்டன்னை-203

**பதிற்றுப்பத்து :**

1. சிதைந்ததுமன்ற-27
2. மீன்வயின்நிற்ப-90

**பரிபாடல்:** பரிபாடல்திரட்டு-மதுரைநகர்ச்சிறப்பு:

உலகம்ஒருநிறையாத்தான்-6, மாயோன்கொப்பூழ்-7,  
செய்யாட்குஇழைத்த-9, கார்த்திகைகாதி-10,  
ஈவாரைக்கொண்டாடி-11.

**கலித்தொகை:**

1. குறிஞ்சிக்கலி-சுடர்தொட -15
2. முல்லைக்கலி-தீம்பால் -11

**அகநானூறு:** 1. அன்னாய்வாழிவேண்டன்னை-குறிஞ்சி-18

**புறநானூறு :** 1. யாதும்ஊரேயாவருங்கேளிர்-பொதுவியல்-192  
2. கெடுகசிந்தைகடிதிவள்துணிவே -279

**ஆ). பத்துப்பாட்டு**

**திருமுருகாற்றுப்படை -பழமுதிர்ச்சோலையின்சிறப்பு**

முருகன்இருப்பிடங்கள்: சிறுதினைமலரொடு:218-275.

முருகன்அருள்புரிதல்: 286-295.

**அலகு - III :காப்பியம்**

**சிலப்பதிகாரம்:**

**மங்கலவாழ்த்துப்பாடல்:** (21-29)– **கண்ணகியின்சிறப்பு:**  
'நாகநீள்நகரொடு' என்பதிலிருந்துதொடங்கி,  
'கண்ணகிஎன்பாண்மன்னோ' என்பதுவரையிலானதொடர்கள்.

**நடுகற்காதை:** (207-234)-

**சேரன்செங்குட்டுவன்கண்ணகிக்குக்கோயில்எடுத்தல்:**  
'அருந்திறலரசர்' என்பதிலிருந்துதொடங்கி, 'மன்னவரேறென்'  
என்பதுவரையிலானதொடர்கள்.

**வாழ்த்துக்காதை:** (482-485)-

**செங்குட்டுவனுக்குக்கண்ணகிகாட்சியளித்தல்:** 'என்னே'  
என்பதிலிருந்துதொடங்கி, 'விசும்பில்தோன்றுமால்'  
என்பதுவரையிலானதொடர்கள்.



**வழக்குரைகாதை:பத்தினிப்பெண்டிர்எழுவர்கதை:**

‘நீர்வார்கண்ணை’ என்பதிலிருந்துதொடங்கி, ‘புகாரென்பதியே’ என்பதுவரையிலானதொடர்கள்.

**வஞ்சினமாலை:** ‘வன்னிமரமும்’ என்பதிலிருந்துதொடங்கி, ‘பதிப்பிறந்தேன்’ என்பதுவரையிலானதொடர்கள்.

**சூளாமணி: மந்திரசாலைச்சருக்கம்** (தேர்ந்தெடுக்கப்பெற்ற 25 பாடல்கள்)

**அலகு – IV :சிறுகதை**

1. குளத்தங்கரைஅரசமரம் – வ.வே.சு.ஐயர்
2. காட்டில்ஒருமான் -அம்பை
3. நாற்காலி – கி.ராஜநாராயணன்
4. நகரம் – சுஜாதா
5. எஸ்தர் – வண்ண நிலவன்
6. மரப்பாச்சி – உமா மகேஸ்வரி

**அலகு- V :மொழிப்பயிற்சி**

படைப்பிலக்கியப்பயிற்சிகள் (கதை, கவிதை,கட்டுரை, உரைநடை)

மொழிபெயர்ப்பு

**பாடநூல்:கற்பகச்சோலை**

**தமிழ்ஏடு.கற்பகம்பல்கலைக்கழகத்தமிழ்த்துறைவெளியீடு.**

**BCOM (CA)**

**2018-2019**

**Semester – II**

**18ENU201**

**ENGLISH-II**

**4H – 4C**

**Instruction Hours / we L: 4 T: 0 P: 0**

**Marks: Internal: External: 60**

**Total: 100**

**End Semester Exam: 3 Hours**

**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.
2. Murphy Raymond, 1998 Essential English Grammar, Cambridge University Press.

**BCOM (CA)**

**2018-2019**

**18CCU201**

**BUSINESS LAW**

**8H**

**Semester – II**

**– 6C**

**Instruction Hours / week L: 8 T: 0 P: 0**

**Marks: Internal External: 60**

**Total: 100**

**End Semester Exam: 3 Hours**

**COURSE OBJECTIVES:**

**To make the students**

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 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**

General Principles of Contract-Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects- Void Agreements- Discharge of a Contract – Modes of Discharge, Breach and Remedies against Breach of Contract- Contingent contracts- Quasi – Contracts.

## **UNIT II THE INDIAN CONTRACT ACT, 1872**

Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-**The Sale of Goods Act, 1930** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

## **UNIT III THE PARTNERSHIP ACT, 1932**

Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

## **UNIT IV THE 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:**

1. Kuchhal,M.C.& Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2014), *Business Law*, National Publishing House,New Delhi.
3. Agarwal S K, (2017), *Business Law*, New Delhi ,Galgotia Publishers Company, New Delhi.
4. P C Tulsian& Bharat Tulsian (2017), *Business Law*, McGraw Hill Education, New Delhi
5. Sharma, J.P. &SunainaKanojia (2017), *Business Laws*, Abe Books Pvt. Ltd., New Delhi,
6. KapoorN.D.(2014), *Elements of Mercantile Law*,.S.Chand& Co, New Delhi

<b>18CCU202</b>	<b>BUSINESS MATHEMATICS AND STATISTICS</b>	<b>Semester – II 8H – 6C</b>
<b>Instruction Hours / we L: 6 T: 2 P: 0</b>	<b>Marks: Internal: External: 60</b>	<b>Total: 100 End Semester Exam: 3 Hours</b>

**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 IIDIFFERENTIAL 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 IIIUNI-VARIATE ANALYSIS**

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and

percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

#### **UNIT-IV BI-VARIATE ANALYSIS**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and

Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

#### **UNIT V TIME-BASED DATA: INDEX NUMBERS AND TIME-SERIES ANALYSIS**

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

#### **SUGGESTED READINGS:**

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

**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 losses.
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**

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

**UNIT II NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES**

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

**UNIT III BIODIVERSITY AND ITS CONSERVATION**

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



## UNIT IV ENVIRONMENTAL POLLUTION

Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

## UNIT V SOCIAL ISSUES AND THE ENVIRONMENT

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

### SUGGESTED READINGS :

1. Verma, P.S., & Agarwal, V.K. (2001). Environmental Biology (Principles of Ecology). S.Chand and Company Ltd, New Delhi.
2. Anubha Kaushik & Kaushik, C.P. (2004). Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Singh, M.P., Singh, B.S., & Soma S., Dey. (2004). Conservation of Biodiversity and Natural Resources: Daya Publishing House, New Delhi.
4. Daniel B Botkin, & Edward A Keller. (1995). Environmental Science. John Wiley and Sons, Inc, New York.
5. Uberoi, N.K., (2005). Environmental Studies.: Excel Books Publications of India, New Delhi.
6. Tripathy, S.N., & Sunakar Panda. (2011). Fundamentals of Environmental Studies. 2<sup>nd</sup> Edition, Vrinda Publications Private Ltd, New Delhi.
7. Arvind Kumar. (2009). A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
8. R. Rajagopalan (2015), Environmental Studies: Third Edition, Oxford University Press, New Delhi.
9. Erach Bharucha, (2013) Textbook of Environmental Studies for Undergraduate Courses, Orient BlackSwan, New Delhi.
10. N Arumugam, V Kumaresan (2014), Environmental Studies, Saras Publication, Tamil Nadu.
11. Mishra D.D. (2010), Fundamental Concepts in Environmental Studies, S Chand Publishing, New Delhi

**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 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)

**Unit IV Accounts of Holding Companies/Parent Companies :**Preparation of Consolidated Balance Sheet with one Subsidiary Company - Relevant Provisions of Accounting Standard: 21 (ICAI).

**Unit V Accounts of Banking Companies:** Difference Between Balance sheet of Banking and Non-banking Companies - Prudential Norms - Asset Structure of a Commercial Bank - Non-Performing Assets (NPA). Cash Flow Statement - Concept of Funds - Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7.

**SUGGESTED READINGS :**

1. Reddy & Moorthy (2013), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) *Advanced Accounts*. Vol.-II. – 19<sup>th</sup> Edition S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6<sup>th</sup> Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang. (2014) *Advanced Accountancy (Corporate Accounting)*. 8<sup>th</sup> Edition Vol - I Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2<sup>nd</sup> Edition*, S.Chand

**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**

File Systems Organization – Sequential, Pointer, Indexed, Direct – Purpose of Database System- Database System Terminologies-Database characteristics- Data models – Types of data models – Components of DBMS- Relational Algebra. LOGICAL DATABASE DESIGN: Relational DBMS – Codd's Rule – Entity- Relationship model – Extended ER Normalization – Functional Dependencies, Anomaly- 1NF to 5NF- Domain Key Normal Form – Denormalization

**UNIT II SQL & QUERY OPTIMIZATION**

SQL Standards – Data types – Database Objects- DDL-DML-DCL-TCL-Embedded SQL- Static Vs Dynamic SQL – QUERY OPTIMIZATION: Query Processing and Optimization – Heuristics and Cost Estimates in Query Optimization.

**UNIT III TRANSACTION PROCESSING AND CONCURRENCY CONTROL**

Introduction-Properties of Transaction- Serializability- Concurrency Control – Locking Mechanisms- Two Phase Commit Protocol-Dead lock.

**UNIT IV TRENDS IN DATABASE TECHNOLOGY**

Overview of Physical Storage Media – Magnetic Disks – RAID – Tertiary storage – File Organization – Organization of Records in Files – Indexing and Hashing –Ordered Indices –

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:**

1. Rajiv Chopra (2016), “Database Management Systems (DBMS)”, 5<sup>TH</sup> Edition, S.Chand, New Delhi.
2. Nilesh Shah, (2015),“*Database Systems Using Oracle*”, 2<sup>nd</sup> Edition, Pearson Education, New Delhi.
3. Raghu Ramakrishnan, Johannes Gehrke, (2014), “*Database Management Systems*”, 3<sup>rd</sup> Edition, McGraw Hill Education (India) Edition, New Delhi.
4. Abraham Silberschatz, Henry F. Korth and S. Sudharshan (2011), “*Database System Concepts*”, Sixth Edition, Tata Mc Graw Hill.
5. G.K.Gupta, (2011), “*Database Management Systems*”, Tata Mc Graw Hill, New Delhi.

18CCU303A	AUDITING AND CORPORATE GOVERNANCE	Semester – III 4H – 3C
Instruction Hours / we L: 4 T: 0 P : 0	Marks: Internal: 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

: Definition, Objectives, Regulatory Requirement, Use of Internal Auditor's Work by Statutory Auditor

### **.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

Special areas of Audit: Cost Audit- Concepts, objectives, Relevant Provisions of Companies Act Management Audit – Concepts, Objectives, Advantages Tax Audit – Concepts, Objectives, Legal Provisions Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)

### **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:**

1. Arun jha (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.



2. Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
4. Ashok Sharma (2019), Auditing and Corporate Governance, VK Global Publications Pvt. Ltd., New Delhi.
5. Sharma, J.P., (2016), Corporate Governance, Business Ethics, and CSR, 2nd edition, Ane Books Pvt Ltd, New Delhi.

<b>18CCU303B</b>	<b>COMPUTERISED ACCOUNTING SYSTEM</b>	<b>Semester – III</b>
		<b>2H – 2C</b>
<b>Instruction Hours / we L: 2 T: 0 P : 0</b>	<b>Marks: Internal: External: 60</b>	<b>Total: 100</b>
		<b>End Semester Exam: 3 Hours</b>

**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**

Budgets and Controls, Budget Masters and Configurations, Cost Centres and Cost Categories, Understanding Cost Centres, Understanding Profit, Customer and Supplier Balance Checking-Customer and Supplier Bill Wise Checking- Overdue Payables and Receivables - Outstanding Reports and Printing - Confirmation of Accounts - Negative Ledgers Report Purchase and Sales Reporting, Stock Analysis and Reports, Cash and Bank Reports, Search, Filter and Sorting, Financial Reports

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

### **SUGGESTED READINGS:**

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

18CCU311	DATABASE MANAGEMENT SYSTEM (PRACTICAL)	Semester – III 4H – 2C
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Instruction Hours / we L: 0 T: 0 P : 4

Marks: Internal: External: 60 Total: 100  
End Semester Exam: 3 Hours

### 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:

1. Rajiv Chopra (2016), “Database Management Systems (DBMS)”, 5<sup>TH</sup> Edition, S.Chand, New Delhi.
2. Nilesh Shah, (2015), “Database Systems Using Oracle”, 2<sup>nd</sup> Edition, Pearson Education, New Delhi.

3. Raghu Ramakrishnan, Johannes Gehrke, (2014), “*Database Management Systems*”, 3<sup>rd</sup> Edition, McGraw Hill Education (India) Edition, New Delhi.
4. Abraham Silberschatz, Henry F. Korth and S. Sudharshan (2011), “*Database System Concepts*”, Sixth Edition, Tata Mc Graw Hill.
5. G.K.Gupta, (2011), “*Database Management Systems*”, Tata Mc Graw Hill, New Delhi.

18CCU312A	AUDITING AND CORPORATE GOVERNANCE (PRACTICAL)	Semester – III 2H – 1C
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Instruction Hours / we L: 0 T: 0 P : 2

Marks: Internal: External: 60 Total: 100  
End Semester Exam: 3 Hours

### 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:**

1. Arun jha (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
2. Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora (2019), Auditing and Corporate Governance, 2<sup>nd</sup> edition, Taxmann Publication, New Delhi.
3. Dr. T R Sharma, Dr. Gourav Sankalp (2018), Auditing and Corporate Governance, Sathiya Bhawan Publications, Agra
4. Ashok Sharma (2019), Auditing and Corporate Governance, VK Global Publications Pvt. Ltd., New Delhi.
5. Sharma, J.P., (2016), Corporate Governance, Business Ethics, and CSR, 2nd edition, Ane Books Pvt Ltd, New Delhi.

**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:**

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

**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**

Development of speaking- Nature, Process, and Importance of Communication, Types of Communication (Verbal and Non-Verbal), Different forms of Communication, Barriers of Communication, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, and Organizational Barriers, listening and grammar skills.

**UNIT II: ADVANCED READING SKILLS**

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

**UNIT III: ADVANCED WRITING SKILLS**

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

<b>18CCU401</b>	<b>RESEARCH METHODOLOGY</b>	Semester – IV 6H – 5C
Instruction Hours / we L: 6 T: 0 P: 0	Marks: Internal: External: 60	Total: 100 End Semester Exam: 3 Hours

**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**

Research Design: Concept and Importance in Research – Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design.

Data Sources – Primary and Secondary Data.

Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non-Response, Characteristics of a good sample. Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Non Probability Sampling – Convenience, Quota, Judgmental, snowball sampling.

### **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:**

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

**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**

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

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

**UNIT 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:**

1. Sp Jain, KI Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25<sup>th</sup> edition, Kalyani Publishers, New Delhi.
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
3. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
4. MinaxiRachchh & GunvantraiRachchh (2015), Cost Accounting - Methods And Techniques, Vikas Publishing, New Delhi.
5. CA Sachin Gupta (2019), Cost And Management Accounting ,Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15<sup>th</sup> edition, Pearson Education , New Delhi.

<b>18CCU403A</b>	<b>FINANCIAL ANALYSIS AND REPORTING</b>	Semester – IV <b>4H – 3C</b>
Instruction Hours / we L: 4 T: 0 P: 0	Marks: Internal: External: 60	Total: 100
	End Semester Exam: 3 Hours	

**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**

*Traditional Assumptions of the Accounting Model* : Business Entity - Going Concern or Continuity - Time Period - Monetary Unit - Historical Cost - Conservatism - Realization - Matching - Consistency - Full Disclosure - Materiality - Industry Practices - Transaction Approach - Cash Basis - Accrual Basis



**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)

**Auditor's Opinion** :Auditor's Report on the Firm's Internal Controls - Report of Management on Internal Control over Financial Reporting

**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:**

1. Subramanyam, K. R. and John, J.W.(2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman (2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

<b>18CCU403B</b>	<b>HTML PROGRAMMING</b>	Semester – IV
		<b>2H – 2C</b>
Instruction Hours / we L: 2 T: 0 P : 0		Marks: Internal: External: 60 Total: 100
		End Semester Exam: 3 Hours

**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**

Basics – Sample HTML document - Elements – Attributes – Headings – Paragraphs – Styles – Formatting – Quotations – Comments – Colors.

**UNIT II : HTML CSS**

Format of a CSS file – Usage of CSS Files – Links – Images – Tables – Lists – Blocks – Classes – HTML ID – Frames.

**UNIT III : JAVASCRIPT:**

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

**UNIT 4: HTML FORMS**

Form Elements – Input Type – Text Area – Button – List box- Check Box - Input Attributes.

**UNIT 5: HTML IMAGE MAPS**

Creating and using image maps. HTML Graphics – Canvas – SVG. HTML Media – Video – Audio – Plug-ins.

## **SUGGESTED READINGS:**

1. Laura Lemay, Rafe Colburn, et al.(2016), Mastering HTML, CSS & Javascript Web Publishing, 1<sup>st</sup> edition, BPB Publications, New Delhi
2. Thomas Powell. (2017),HTML & CSS: The Complete Reference, ,4th Edition New Delhi, Tata Mcgraw Hill, New Delhi
3. Jon Duckett (2011), HTML and CSS: Design and Build Websites, 1st edition, Wiley, New Delhi
4. Navneet Mehra and Bunny Mehra(2012), Website Development Using HTML and CSS - A Practical Step-By-Step Guide to Develop E-Commerce Store, Unicorn Books, New Delhi
5. Rob Larsen (2013), Beginning HTML and CSS, Wiley, New Delhi

18CCU411	<b>RESEARCH METHODOLOGY (PRACTICAL)</b>	Semester – IV	
		2H	– 1C
Instruction Hours / we L: 0 T: 0 P :2		Marks: Internal: External: 60	Total: 100
		End Semester Exam: 3 Hours	

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

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

1. C.R. Kothari , Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
2. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition,

- McGraw Hill education, New Delhi.
4. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
  5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.

18CCU412A	FINANCIAL ANALYSIS AND REPORTING (PRACTICAL)	Semester – IV 2H – 1C
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Instruction Hours / we L: 0 T: 0 P : 2

Marks: Internal: External: 60 Total: 100  
End Semester Exam: 3 Hours

### 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.
  6. Define bookkeeping and accounting and its general purposes.
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

8. DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts
9. For the Investors :Earnings per Common Share, Price/Earnings Ratio, Dividend Payout,- Book Value per Share

#### **SUGGESTED READINGS:**

1. Subramanyam, K. R. and John, J.W.(2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman (2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.



18CCU412B

**HTML PROGRAMMING  
(PRACTICAL)**

Semester – IV

4H – 2C

Instruction Hours / we L:0 T: 0 P :4

Marks: Internal External: 60 Total: 100  
End Semester Exam: 3 Hours

**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:**

1. Laura Lemay, Rafe Colburn, et al.(2016), Mastering HTML, CSS & Javascript Web Publishing, 1<sup>st</sup> edition, BPB Publications, New Delhi
2. Thomas Powell. (2017), HTML & CSS: The Complete Reference, , 4th Edition New Delhi, Tata Mcgraw Hill, New Delhi

3. Jon Duckett (2011), HTML and CSS: Design and Build Websites, 1st edition, Wiley, New Delhi
4. Navneet Mehra and Bunny Mehra(2012), Website Development Using HTML and CSS - A Practical Step-By-Step Guide to Develop E-Commerce Store, Unicorn Books, New Delhi
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**

Books of Accounts : Financial Statements.

Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit

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:**

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

**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.**

Introduction; Concepts of Working Capital; Working capital Policies, Operating Cycle, (Problems) Estimation of working capital (Problems).

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:**

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

18CCU502A	MANAGEMENT ACCOUNTING	Semester – V	
		8H	– 6C
Instruction Hours / week L: 6 T: 2 P: 0		Marks: Internal: External: 60	Total: 100
		End Semester Exam: 3 Hours	

**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**

Standard Costing : Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.



#### **UNIT IV :MARGINAL COSTING AND DECISION MAKING**

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

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 :**

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

Contemporary Issues : Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

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

#### **SUGGESTED READINGS:**

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

**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**

Conceptual Framework for Preparation and Presentation of Financial Statements :  
Introduction- scope, users and their information needs.

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

AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies  
AS 11 : The Effects of Changes in Foreign Exchange Rates (Revised 2003)  
AS 12 : Accounting for Government Grants  
AS 16 : Borrowing Costs  
AS 19 : Leases  
AS 20 : Earnings Per Share  
AS 26 : Intangible Assets  
AS 29 : Provisions, Contingent Liabilities and Contingent Assets.

### **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:**

1. Maheshwari S N, C A Sharad, K Maheshwari (2017), Advanced Accountancy - Vol. 1 & 2, 11<sup>th</sup> edition, Vikas Publishing, New Delhi.
2. R.L. Gupta and M.Radhasamy (2014), Advanced Accountancy, Vol 1 & 2, 17th edition, Sultan Chand & Sons, New Delhi.
3. Kishor Jagtap; Sunil Zagade; H.M. Jare (2015), Advanced Accounting, 1st Edition, Publications Pune,

4. Shukla M.C.,Grewal T.S. & Gupta S.C.(2017), Advanced Accounts Vol I & II, 19th edition, S. Chand Publishing, New Delhi.
5. ADVANCED ACCOUNTING (Text and Problems) For CA Inter [Group II (Paper 5)] (2019), 12<sup>th</sup> edition, Bharat Law House Pvt. Ltd, New Delhi.
6. The institute of Chartered Accountants of India (2018), Advanced Accounting, Sahitya Bhawan Publications

18CCU503A OBJECT ORIENTED PROGRAMMING WITH C++		Semester – V	
Instruction Hours / week: L: 2 T: 0 P: 0		2H	- 2C
Marks: Internal: External: 60		Total: 100	
End Semester Exam: 3 Hours			

**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:**

Basic Concepts of Object Oriented-Programming – Benefits of OOP – Object-Oriented Languages – Applications of OOP. Beginning with C++: What is C++ – A simple C++ Program – Structure of C++ Program. Tokens, Expressions and Control Structures: Reference Variables – Scope Resolution Operator – Member Dereferencing Operators – Memory Management Operators – Type Cast Operator. Functions in C++.

**Unit II Classes and Objects:**

Introduction – Specifying a Class – Defining Member Functions – Making an outside Function Inline – Nesting Of Member Functions – Private Member Functions – Array within a Class – Memory Allocation for Objects – Static Data Members – Static Member Functions – Arrays Of Objects – Objects as Function Arguments – Friendly Functions. Constructors and Destructors: Introduction – Constructors – Parameterized Constructors – Multiple Constructors in a class – Constructors with Default Arguments – Dynamic Initialization of Objects – Destructors.

**Unit III: Operator Overloading and Type Conversions:**

Introduction – Defining Operator Overloading – Overloading Binary Operators – Rules for Overloading Operators. Inheritance-Extending Classes: Introduction – Defining Derived

Classes – Single Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – virtual base classes.

**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:**

Introduction – Classes for File Stream Operations – Opening and Closing a File – Detecting End-of-File– Error Handling during File operations. Exception Handling: Introduction – Basics of Exception Handling – Exception Handling Mechanism – Throwing Mechanism – Catching Mechanism – Rethrowing an Exception – Specifying Exceptions. Introduction to the Standard Template Library:Introduction – Components of STL – Containers – Algorithms – Iterators. Manipulating Strings: Introduction – Creating (String) Objects – Manipulating String Objects.

**SUGGESTED READINGS:**

1. E Balagurusamy (2017), “Object Oriented Programming with C++”, 7<sup>th</sup> edition, McGraw Hill, New Delhi.
2. YashavantKanetkar, (2018), Understanding Pointers In C & C++ 5th revised edition, BPB Publications
3. Bjarne Stroustrup (2014), Programming: Principles and Practice Using C++, 2nd edition, Addison Wesley.
4. Herbert Schildt (2017), C++: The Complete Reference, 4th Edition, 4th edition, McGraw Hill, New Delhi.
5. Mike McGrath (2017), C++ Programming In Easy Steps, 5th edition, BPB Publications; New Delhi.

**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

Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

### **UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency**

EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages

Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

### **UNIT IV :Portfolio Management and portfolio Theory**

Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio

Portfolio Theory : Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory

### **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:**

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup> edition, McGraw Hill
2. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd edition, PHI, New Delhi.



4. Dhanesh kumar Khatri, (2010), Investment management and Security analysis – Text and cases, 2<sup>nd</sup> edition, Laxmi Publications, NewDelhi.
5. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2<sup>nd</sup> edition, PearsonEducation.
6. ZviBodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup> edition, McGraw-Hill.

<b>18CCU504A</b>	<b>BUSINESS ECONOMICS</b>	Semester – V	
		<b>6H</b>	<b>– 5C</b>
<b>Instruction Hours / we L: 6 T:0 P: 0</b>		<b>Marks: Internal External: 60</b>	<b>Total: 100</b>
		<b>End Semester Exam: 3 Hours</b>	

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

1. To Understand the Concept of 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.

Consumer’s Behaviour and Demand: Meaning of Consumer’s Equilibrium – Utility approach – Law of Equi-Marginal utility – Consumers Surplus – Concept of Demand – Types of Demand – Determinants – Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand.

Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply – Types.

## **UNIT II      PRODUCTION, COST AND REVENUE FUNCTION:**

Producer's Behaviour and Supply: Basic concepts in production – Firm – Fixed & Variable Factors – Short & Long run – Total Product – Marginal Product – Average Product – Production Function – Law of Returns – Law of Returns to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium

Cost and Revenue Function: Cost of Production – Opportunity cost – Fixed and Variable Costs – Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves – Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

## **UNIT III      MARKET COMPETITION:**

Main forms of Market – Basis of Classification – Perfect Competition – Features – Short Run and Long Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and Long Run Equilibrium – Price Discrimination – Degrees of Price Discrimination. Oligopoly Market Competition – Features – Price Leadership – Price Rigidity – Cartel – Collusive and Non-Collusive oligopoly – Oligopsony – Features – Monopolistic Competition – Features – Product Differentiation – Selling Cost – Short Run and Long Run Equilibrium – Monopsony – Duopoly Market – Features

## **UNIT IV : MACRO ECONOMIC FACTORS :**

Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – market price and Factor Cost – Factor Payments and Transfer Payments – National Income Aggregates– Private Income – Personal Income – Personal Disposable Income – National Disposable Income – Measurement of National Income – Production Method – Income Method – Expenditure Method

Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation.

## **UNIT V : MONETARY POLICY :**

Objectives of Monetary Policy – Types of Monetary Policy – Instruments of monetary policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Deficit Budget.

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

Meaning and Functions of Money – Demand and Supply of Money – Measurement of Money supply – Commercial Banks – Central Bank – Functions – Process of Credit Creation and Money Supply – High Powered Money – Money multiplier – Money and Interest Rate – Theories of Interest.

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

**SUGGESTED READINGS:**

1. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.
2. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
3. Christopher R.Thomas and S.Charles Maurice, Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi.
4. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4th edition, McGraw Hill Education, New Delhi
5. D.N. Dwivedi (2016), Microeconomics, 4th edition, McGraw Hill Education, New Delhi

18CCU504B	MANAGEMENT AND ORGANIZATION BEHAVIOUR	Semester – V
		6H – 5C

Instruction Hours / we L: 6 T: 0 P: 0

Marks: Internal: External: 60 Total: 100  
End Semester Exam: 3 Hours

### **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 :**

Definition of Management –managerial roles and skills – Evolution of Management – Scientific, human relations , system and contingency approaches – Management by Objectives (MBO) – Management by Exception (MBE) - Types of Business organization - Sole proprietorship, partnership, company-public and private sector enterprises - Special forms of ownership : Franchising - Licensing - Leasing - Corporate Expansion : mergers and acquisitions - Diversification, forward and backward integration - Joint ventures, Strategic alliance

### **UNIT II MANAGEMENT FUNCTIONS :**

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – Planning premises – Strategic Management – Planning Tools and Techniques – Decision making steps and process - Organizing – Formal and informal

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:**

1. Stephen P. Robbins, Coulter Mary (2017), *Management*, 13th edition, Pearson Education, NewDelhi.
2. Tripathy.PC. & Reddy.PN. (2017). *Principles of Management*. New Delhi: Tata McGraw Hill.
3. Fred Luthans. (2017). *Organizational Behavior: An Evidence - Based Approach*, 12<sup>th</sup> edition, Mcgraw Hill Education, NewDelhi.
4. Robbins, S. P., and Judge, T.A. (2016). *Organizational Behaviour*.(16<sup>th</sup>edition).New Delhi: Prentice Hall of India.
5. Laurie J. Mullins (2016), *Management and Organisationalbehaviour*, 10<sup>th</sup>edition, Pearson Education, NewDelhi
6. Robbins, S. P., and Judge, T.A. (2016). *Essentials of Organizational Behavior*.13<sup>th</sup>edition, Pearson Education.
7. Aswathappa, K. (2016). *Organizational Behaviour*. 12th edition, Himalaya Publishing House, Mumbai.

<b>18CCU511A</b>	<b>OBJECT ORIENTED PROGRAMMING WITH C++ (PRACTICAL)</b>	<b>Semester – V</b>
<b>Instruction Hours / we</b>	<b>L: 0 T: 0 P :4</b>	<b>4H – 2C</b>
<b>Marks: Internal: External: 60</b>		<b>Total: 100</b>
<b>End Semester Exam: 3 Hours</b>		

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

1. To understand the concept of 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.
  7. Program using Single Inheritance.
  8. Program for Payroll processing using Multiple Inheritance.
  9. Program using virtual functions and pointers.
  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:**

1. E Balagurusamy (2017), “Object Oriented Programming with C++”, 7<sup>th</sup> edition, McGraw Hill, New Delhi.
2. Yashavant Kanetkar, (2018), Understanding Pointers In C & C++ 5th revised edition, BPB Publications
3. Bjarne Stroustrup (2014), Programming: Principles and Practice Using C++, 2nd edition, Addison Wesley.
4. Herbert Schildt (2017), C++: The Complete Reference, 4th Edition, 4th edition, McGraw Hill, New Delhi.
5. Mike McGrath (2017), C++ Programming In Easy Steps, 5th edition, BPB Publications; New Delhi.



INVESTMENT MANAGEMENT (PRACTICAL)		Semester – V	
18CCU511B		2H	– 1C
Instruction Hours / we L: 0 T: 0 P :2		Marks: Internal: External: 60 Total: 100	
		End Semester Exam: 3 Hours	

**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 :**

1. ZviBodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup>edition, McGraw-Hill.
2. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup>edition, McGraw Hill
3. McGraw Hill
4. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd edition, PHI, New Delhi.
5. Dhanesh kumar Khatri, (2010), Investment management and Security analysis – Text and cases, 2<sup>nd</sup>edition, Laxmi Publications, NewDeli.
6. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2<sup>nd</sup>edition, PearsonEducation.

<b>18CCU512A</b>	<b>BUSINESS ECONOMICS (PRACTICAL)</b>	<b>Semester – V 2H – 1C</b>
<b>Instruction Hours / we L: 0 T: 0 P :2</b>		<b>Marks: Internal: External: 60 Total: 100 End Semester Exam: 3 Hours</b>

**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:**

1. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.
2. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
3. Christopher R.Thomas and S.Charles Maurice, Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi.
4. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4th edition, McGraw Hill Education, New Delhi
5. D.N. Dwivedi (2016), Microeconomics, 4th edition, McGraw Hill Education, New Delhi

18CCU512B	<b>MANAGEMENT AND ORGANIZATION BEHAVIOUR (PRACTICAL)</b>	Semester – V 2H – 1C
Instruction Hours / we L: 0 T: 0 P :2	Marks: Internal: External: 60	Total: 100 End Semester Exam: 3 Hours

**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
13. Emotional Intelligence: Why It Can Matter More Than IQ, Daniel Goleman
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:**

1. Stephen P. Robbins, Coulter Mary (2017), *Management*, 13th edition, Pearson Education, NewDelhi.
2. Tripathy.PC. & Reddy.PN. (2017). *Principles of Management*. New Delhi: Tata McGraw Hill.
3. Fred Luthans. (2017). *Organizational Behavior: An Evidence - Based Approach*, 12<sup>th</sup> edition, Mcgraw Hill Education, NewDelhi.
4. Robbins, S. P., and Judge, T.A. (2016). *Organizational Behaviour*.(16<sup>th</sup>edition).New Delhi: Prentice Hall of India.
5. Laurie J. Mullins (2016), *Management and Organisationalbehaviour*, 10<sup>th</sup>edition, Pearson Education, NewDelhi
6. Robbins, S. P., and Judge, T.A. (2016). *Essentials of Organizational Behavior*.13<sup>th</sup>edition, Pearson Education.
7. Aswathappa, K. (2016). *Organizational Behaviour*. 12th edition, Himalaya Publishing House, Mumbai.

<b>18CCU601A</b>	<b>TAXATION</b>	<b>Semester – VI</b>	
		<b>6H</b>	<b>– 5C</b>
<b>Instruction Hours / we L: 4 T: 2 P: 0</b>		<b>Marks: Internal: External: 60</b>	<b>Total: 100</b>
		<b>End Semester Exam: 3 Hours</b>	

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

1. To Understand the Concept of 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**

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
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**

Definition – Income – Agricultural Income – Assessee– Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue - Receipts and Expenditure – Exempted Incomes.

**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 form other Sources**

Computation of Income from Other Sources – Set-off and carry Forward of Losses - Deduction from Gross Total Income ( 80C, 80E and 80G only) – Assessment of Individuals. Income Tax Authorities – Procedure for Assessment – PAN Card- Tax Deducted at Source (TDS)– Residents and to Non – Residents – Tax collected at Source. Practical Applications of E-Filing.

### **UNIT IV :Indirect Taxes**

Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act. Goods and Service Tax - Important Definitions - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption fromtax - Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation ofregistration.

### **UNIT V : Assessment and Customs Duty**

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

Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax atSource. Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

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

### **SUGGESTED READINGS:**

1. V P GAUR, D B NARANG, et al(2019), Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T N Manoharan (2019), Students Handbook on Taxation, Snowwhite Publications, New Delhi.
3. Dr. H.C Malhotra, Dr. S P Goyal (2019), Income Tax Law and Practice, 60<sup>th</sup> edition, Sathya Bawan Publication, New Delhi.

4. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10<sup>th</sup> Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. CA Atin Harbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2<sup>nd</sup> Edition Bharat Law House Pvt Ltd, New Delhi.
6. Dr. Vinod K. Singhania, Dr. Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
7. Monica Singhania Vinod K Singhania (2019), Students Guide To Income Tax including GST, 61<sup>st</sup> edition, Taxmann Publication Pvt Limited, New Delhi.
8. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
9. V S Datey, Indirect taxes Law and Practice (2019), 42<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
10. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18<sup>th</sup> Revised Edition, Sahitya Bhawan Publications, New Delhi.
11. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37<sup>th</sup> edition, Wolters Kluwer India Private Limited, New Delhi.
12. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1<sup>st</sup> Edition, KSK Publisher and Distributors, New Delhi.
13. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>

18CCU601B	INTERNET AND WEB DESIGNING	Semester – VI 4H – 4C
Instruction Hours / we L: 4 T: 0 P : 0	Marks: Internal: External: 60	Total: 100 End Semester Exam: 3 Hours

**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:** Introduction to world wide Web, Web Pages and Contents, Web Clients, Web Servers, Web Applications, **Websites** – Home Pages: Web Site Development ; How to Builds Web Sites? , Web Content Authoring, Web Graphics Design, Web Programming, Webserver Administration, Protocols, Search Engines & Search Engines, Plug-ins, FTP Applications

**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:** DHTML Overview & Definitions, Dynamic Images, Image Rollovers, Slide Shows, Dueling DOMs, The Document Object Model, The Navigator 4.x DOM, The Internet Explorer DOM, Dealing with DOM Differences, Creating the Core DHTML Library, The Custom Object Technique, Adding Methods to a Custom Object, Adding Secondary Methods

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 Object 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:**

1. Raymond Greenlaw (2017), INLINE/ONLINE: FUNDAMENTALS OF THE INTERNET & THE WORLD WIDE WEB, 2<sup>nd</sup> edition, McGrawHill, New Delhi.
2. Jon Duckett (2014), Web Design with HTML, CSS, JavaScript and jQuery Set, Wiley, New Delhi.
3. Thomas Powell (2017), HTML & CSS: The Complete Reference, Fifth Edition, McGraw Hill, New Delhi.
4. Young Rewired State and Duncan Beedie (2016), Get Coding! Learn HTML, CSS, and JavaScript and Build a Website, App, and Game, Walker books.
5. Navneet Mehra and Bunny Mehra (2012), Website Development Using HTML and CSS - A Practical Step-By-Step Guide to Develop E-Commerce Store, Unicorn Books
6. Laura Lemay, Rafe Colburn, et al.(2016), Mastering HTML, CSS & Javascript Web Publishing, 1<sup>st</sup> edition, BPB Publications

**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.

Marketing and organisational plans-an overview. Nature of planning in small business. Organisational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

### **SUGGESTED READINGS:**

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10<sup>th</sup> Edition, McGraw Hill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.

3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.

**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
2. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, Sandeep Puri, (2017), Sales and Distribution Management, 6th edition, Pearson Education, New Delhi.
3. Mark W. Johnston, Greg W. Marshall (2008), Sales Force Management, 9th edition, McGraw Hill, New Delhi.
4. Spiro, Rich, and Stanton (2007), Management of the Sales force, 12th edition, McGraw Hill.
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.

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

1. To Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
2. To communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
3. To apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
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**

1. Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
2. Communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
3. Apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
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:**

Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices.

**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 III 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**

**Performance Appraisal:** Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal

**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:**

1. Aswathappa, K. (2017). *Human Resource Management*, 6<sup>th</sup> edition, McGraw Hill Education, NewDelhi.
2. Dessler, G. and BijjuVarkkey (2017). *Human Resource Management*, 15<sup>th</sup> edition, Pearson Education, NewDelhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11<sup>th</sup> edition, Wiley, NewDelhi.
4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management* , 16<sup>th</sup> edition, Cengage India, NewDelhi.
5. Scott Snell, George Bohlander , Veena Vohra (2010), *Human Resources Management: A South Asian Perspective*, 1<sup>st</sup> edition, Cengage India, NewDelhi.

<b>18CCU603B</b>	<b>MANAGEMENT INFORMATION SYSTEM</b>	<b>Semester – VI</b>
		<b>6H – 5C</b>
<b>Instruction Hours / wek L: 6 T: 0 P : 0</b>		<b>Marks: Internal: External: 60 Total: 100</b>
		<b>End Semester Exam: 3 Hours</b>

**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

Introduction, The Decision Making Process , System Approach to Problem Solving, The Structure of Management Information System, Types of Management Systems Concepts of Management Organization

**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**

Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems. E-Enterprise System : Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration,

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

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

Introduction, Philosophy of Modelling, DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment, Management Science Models, Procedural Models, Project Planning and Control Models, Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge Management

### **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:**

1. C. Laudon Kenneth, P. Laudon Jane (2018), Management Information System, 15<sup>th</sup> edition, Pearson Education, New Delhi.
2. James A. O'Brien , George M. Marakas , Ramesh Behl (2017), Management Information Systems, 10<sup>th</sup> edition, McGraw Hill, New Delhi.
3. Gupta A.K. (2010), Management Information System, S.Chand, New Delhi,
4. D.P. Goyal (2014), Management Information Systems: Managerial Perspectives,4<sup>th</sup> edition Vikas Publication, New Delhi.
5. Jawadekar (2017) Management Information Systems: A Global Digital Enterprise Perspective, 5<sup>th</sup> edition, McGraw Hill, New Delhi.

18CCU611A	TAXATION (PRACTICAL)	Semester – VI 2H – 1C
Instruction Hours / we L: 0 T: 0 P :2	Marks: Internal: External: 60	Total: 100
	End Semester Exam: 3 Hours	

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

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws, 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**

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
  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
  3. Compulsory On-Line filing of returns for specified assesses.
  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
14. Procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.
15. Basic documents to be filed along with bill of entry

**SUGGESTED READINGS:**

1. V P GAUR, D B NARANG, et al(2019), Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T N Manoharan (2019), Students Handbook on Taxation, Snowwhite Publications, New Delhi.
3. Dr. H.C Malhotra, Dr. S P Goyal (2019), Income Tax Law and Practice, 60<sup>th</sup> edition, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10<sup>th</sup> Edition Wolters Kluwer India Pvt Ltd, New Delhi.

5. Dr.Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
6. Monica Singhania Vinod K Singhania (2019), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
7. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
8. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
9. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
10. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
11. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
12. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>



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**INTERNET AND WEB DESIGNING  
(PRACTICAL)**


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 Semester – VI  
 4H – 2C

18CCU611B

Instruction Hours / we L: 0 T: 0 P :4

 Marks: Internal: External: 60 Total: 100  
 End Semester Exam: 3 Hours
**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:**

1. Raymond Greenlaw (2017), INLINE/ONLINE: FUNDAMENTALS OF THE INTERNET & THE WORLD WIDE WEB, 2<sup>nd</sup> edition, McGrawHill, New Delhi.
2. Jon Duckett (2014), Web Design with HTML, CSS, JavaScript and jQuery Set, Wiley, New Delhi.
3. Thomas Powell (2017), HTML & CSS: The Complete Reference, Fifth Edition, McGraw Hill, New Delhi.
4. Young Rewired State and Duncan Beedie (2016), Get Coding! Learn HTML, CSS, and JavaScript and Build a Website, App, and Game, Walker books.

5. Navneet Mehra and Bunny Mehra (2012), Website Development Using HTML and CSS - A Practical Step-By-Step Guide to Develop E-Commerce Store, Unicorn Books
6. Laura Lemay, Rafe Colburn, et al.(2016), Mastering HTML, CSS & Javascript Web Publishing, 1<sup>st</sup> edition, BPB Publications

**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.
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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.
10. Procedure for applying IPR and Patent.

#### **SUGGESTED READINGS:**

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10<sup>th</sup> Edition, McGraw Hill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.

**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 likesales 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.
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
2. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, Sandeep Puri, (2017), Sales and Distribution Management, 6th edition, Pearson Education, New Delhi.
3. Mark W. Johnston, Greg W. Marshall (2008), Sales Force Management, 9th edition, McGraw Hill, New Delhi.
4. Spiro, Rich, and Stanton (2007), Management of the Sales force, 12th edition, McGraw Hill.
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.

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**HUMAN RESOURCE MANAGEMENT  
(PRACTICAL)**

 Semester – VI  
 2H – 1C
 

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18CCU613A

Instruction Hours / we L: 0 T: 0 P : 2

Marks: Internal External: 60

Total: 100

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

1. To Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
2. To communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
3. To apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
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**

1. Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
  2. Communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
  3. Apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
  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.
10. Procedure for the employee grievance redressal and drawing a solution.
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:**

1. Aswathappa, K. (2017). *Human Resource Management*, 6<sup>th</sup> edition, McGraw Hill Education, NewDelhi.
2. Dessler, G. and BijjuVarkkey (2017). *Human Resource Management*, 15<sup>th</sup> edition, Pearson Education, NewDelhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11th edition, Wiley, NewDelhi.
4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management* , 16th edition, Cengage India, NewDelhi.
5. Scott Snell, George Bohlander , Veena Vohra (2010), *Human Resources Management: A South Asian Perspective*, 1st edition, Cengage India, NewDelhi.



**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:**

1. C. Laudon Kenneth, P. Laudon Jane (2018), Management Information System, 15<sup>th</sup> edition, Pearson Education, New Delhi.
2. James A. O'Brien , George M. Marakas , Ramesh Behl (2017), Management Information Systems, 10<sup>th</sup> edition, McGraw Hill, New Delhi.
3. Gupta A.K. (2010), Management Information System, S.Chand, New Delhi,
4. D.P. Goyal (2014), Management Information Systems: Managerial Perspectives,4<sup>th</sup> edition Vikas Publication, New Delhi.
5. Jawadekar (2017) Management Information Systems: A Global Digital Enterprise Perspective, 5<sup>th</sup> edition, McGraw Hill, New Delhi.

18CCU691	PROJECT	Semester – VI
Instruction Hours / we L: 8 T: 0 P :0	Marks: Internal: External: 60	8H – 6C Total: 100 End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

To make the students

1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To 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
  - Introduction about the industry
  - Introduction about the Company
- Research Methodology
  - Research Design
  - Sampling Design
  - Sources of Data Collection
  - Tools used for analysis
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)