

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

**Curriculum and Syllabus**

**Regular (2022 – 2023)**



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

**KARPAGAM ACADEMY OF HIGHER EDUCATION**  
(Deemed to be University)  
(Established Under Section 3 of UGC Act, 1956)  
(Accredited with A+ Grade by NAAC in the Second Cycle)  
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India  
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**FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT(FASCM)**

**UNDER – GRADUATE PROGRAMMES**

**B.COM CA**

**(REGULAR PROGRAMME)**

**REGULATIONS**

**(2022 - 2023)**

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**Eachanari (Post), Coimbatore – 641 021.**

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**FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT (FASCM)**

**UNDER-GRADUATE PROGRAMMES**

**REGULAR MODE**

**REGULATIONS - 2022**

The following Regulations are effective from the academic year 2022-2023 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, Commerce and Management, Karpagam Academy of Higher Education (KAHE) from the academic year 2022-2023 onwards.

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

**1.1 U.G. Programmes Offered**

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

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

## 1.2 Mode of Study

### Full-Time

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

### 1.3 Admission Requirements (Eligibility)

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

## 2. DURATION OF THE PROGRAMMES

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

Programme	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com, BCA, BBA	6	12

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

## 3. CHOICE BASED CREDIT SYSTEM

3.1. All programmes are offered under Choice Based Credit System with a total credit of 144 for UG Programme.

### 3.2. Credits

Credit means the weightage given to each course by the experts of the Board of Studies concerned. Total credits 144 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, Sanskrit, French is offered as an additional course for Arts & Science Programmes. 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 Course are part of curricular structure.

### 4.2.1. Core Course

Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 13 Core Courses compulsorily. Students have to earn 52 Credits in Core Course.

### 4.2.2. Discipline Specific Electives (DSE)

DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective

courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work. Students have to earn 15 Credits in Discipline Specific Electives.

#### **4.2.3. Generic Elective**

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

The students have to choose two Generic Electives- one each in the First year (3 or 4 courses) and second year (3 or 4 courses) of the programme from the list of elective courses given in the curriculum.

**4.2.4.Note:** A particular elective course will be offered only if at least one third of the students in a class choose that course. If less, the elective selected has to be studied as a self-study course only. Students have to earn 10 Credits in Generic Elective.

#### **4.2.5. Skill Enhancement Courses**

Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third-year programme. Second year students (III and IV Semesters) will have to choose atleast one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly final year students (V and VI Semesters) will have to choose at least 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. Students have to earn 4 Credits in Skill Enhancement Courses.

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

#### **4.2.6. Project Work**

The project work shall start at the beginning of sixth semester and the Project Report has to be submitted at the end of the sixth semester. The project may be an individual or group task. The Head of 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. Maximum number of students per project batch is 1.

#### **4.2.7. Ability Enhancement Course**

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

The course (English I & II for Science Programmes / Communicative English I & II for Arts Programmes) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. Four credits are awarded for each course and the examinations will be conducted at the end of each semester.

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

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

### Ability Enhancement Compulsory Course-3

Students shall study the course Intellectual Property Rights in the First for which examinations shall be conducted at the end of the semester.

#### 4.2.7. Internship

The student shall undergo 15 days internship in the end of II and IV semester. Internship report will be evaluated by Continuous Internal Assessment mode and awarded in the III and V semester respectively. Students have to earn 2 credits each for the Internships and 100 marks each is awarded for each Internship.

#### 4.2.8. Soft Skill Development - I

The course Soft Skill Development - I shall be offered during the third semester for which examinations shall be conducted at the end of the semester and 100 marks is awarded through Continuous Internal Assessment. Students have to earn 1 credit for this course.

#### Soft Skill Development - II

The course Soft Skill Development - I shall be offered during the fourth semester for which examinations shall be conducted at the end of the semester and 100 marks is awarded through Continuous Internal Assessment. Students have to earn 1 credit for this course.

#### Open Elective Course

He / She may select one of the open elective courses from the list given below offered by the other Departments in the fifth semester. Students have to earn 2 credits for this course. (The student cannot select a course offered by the parent department).

S.No	Name of the Department	Course Code	Name of the Course
1	B Com	22CMUOE501	Business Accounting
2	B Com Financial Analytics	22FAUOE501	Business Accounting
3	B Com Commerce with Computer Applications	22CCUOE501	Enterprise Resource Planning
4	B Com Commerce with Professional Accounting	22PAUOE501	Basics of Accounting
5	B Com Commerce with Business Process Services	22BPUOE501	Basics of Accounting
6	B Com	22AFUOE501	Enterprise Resource Planning

	International Accounting and Finance		
7	BBA	22BAUOE501	Principles of Management
8	B.Sc Computer Science	22CSUOE501	Data Visualization
9	BCA	22CAUOE501	Animation Techniques
10	B.Sc Information Technology	22ITUOE501	Multimedia and its Applications
11	B.Sc Computer Technology	22CTUOE501	Multimedia and its Applications
12	B.Sc Computer Science (Cognitive Systems)	22CGUOE501	Web Designing
13	B.Sc Computer Science (Artificial Intelligence and Data Science)	22ADUOE501	E-Commerce Technologies
14	B.Sc Mathematics	22MMUOE501	Combinatorics
15	B.Sc Physics	22PHUOE501	Atmosphere and Weather
16	B.Sc Chemistry	22CHUOE501	Dairy Chemistry
17	B.Sc Microbiology	22MBUOE501	Bio Nanotechnology
18	B.Sc Biochemistry	22BCUOE501	Hygiene and Health
19	B.Sc Biotechnology	22BTUOE501	Golden Manure Preparation

### 5.0 Value Added Courses

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

### 6.0 Online Course

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

## **7.0 Extension Activities**

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

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

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

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

**8.0** Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the Sixth End Semester Examinations. The above activities shall be conducted outside the regular working hours of the KAHE.

## **5. MEDIUM OF INSTRUCTION**

The medium of instruction and examinations for the courses under Language I – Tamil / Hindi / Malayalam / French / Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination should 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 should secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.

**b.** A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of Department concerned and Dean to condone the shortage of attendance. The Head of Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.



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

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

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

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

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

### **9. CLASS COMMITTEE**

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

- Analyzing and solving problems experienced by students in the class room and in the laboratories.
- Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- The class committee shall be constituted during the first week of each semester.
- The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- The respective Dean of the Faculty has the right to participate in any Class committee meeting.
- The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

## 10. COURSE COMMITTEE FOR COMMON COURSES

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

## 11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

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

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

### Theory Courses

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)

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours
Part – A	Objective type (20*1=20)
Part - B	Short Answer Type (3*2 = 6)
Part - C	3 Eight mark questions ‘either – or’ choice (3*8 = 24 Marks)

### 11.4 Attendance

#### Marks Distribution for Attendance

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

## 12. ESE EXAMINATIONS

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

## Pattern of ESE Question Paper:

### 12.2

Instruction	Remarks
Maximum Marks	60 marks for ESE.
Duration	3 hours (½ Hr for Part – A Online & 2 ½ Hours for Part – B and C
Part - A	20 Questions of 1 mark each (20 * 1 = 20 Marks) Question No. 1 to 20 Online Multiple-Choice Questions
Part- B	5 Questions of 2 marks each (5 * 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25
Part- C	5 six marks Questions of 6 marks each (5 * 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)

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

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

### Record Notebooks for Practical Examination

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

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

### 12.3. Evaluation of Project Work

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

\*Combined valuation of Internal and External Examiners.

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

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

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

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

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

### **13. PASSING REQUIREMENTS**

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

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

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

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

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

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

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

### **15. AWARD OF LETTER GRADES**

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

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

## 16. GRADE SHEET

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

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

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

$$\text{GPA of a Semester} = \frac{\text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}}{\text{Sum of the credits of the courses of that Semester}}$$

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

Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme

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

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

where,

C<sub>i</sub> is the credit fixed for the course 'i' in any semester  
GP<sub>i</sub> 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 re-totaling of his / her semester examination answer script (**theory courses only**), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. **A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time.** The Controller of Examinations will arrange for the revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for supplementary theory courses.

## **18. TRANSPARENCY AND GRIEVANCE COMMITTEE**

Revaluation and Re-totaling 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), The HoD of 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 Part I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
- Not any disciplinary action pending against him / her.
- The award of the degree must be approved by the Board of Management.

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

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

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

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

- 21.2** Such withdrawal shall be permitted only once during the entire period of study of the degree programme.
- 21.3** Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.
- 21.3.1** Notwithstanding the requirement of mandatory TEN days notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.
- 21.4** Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during **VI semester**.
- 21.5** Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.
- 21.6** The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

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

- 22.1** Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme. However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.
- 22.2** The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.
- 22.3** The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.
- 22.4** The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.
- 22.5** If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted 'Break of Study' or 'Withdrawal' (Clause 21 and 22) is not applicable for this case.

## **23. RANKING**

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



## 24. SUPPLEMENTARY EXAMINATION

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

## 25. DISCIPLINE

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

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

## 26. REVISION OF REGULATION AND CURRICULUM

Karpagam Academy of Higher Education may from time-to-time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

### Annexure I

S.No	Programme	Subject	Eligibility
1	B. Sc.	Biochemistry	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
2	B. Sc.	Biotechnology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
3	B. Sc.	Computer Science	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
4	B.Sc.	Mathematics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Mathematics /statistics as subjects at the Higher

			Secondary level. (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking maths as one of the subject.
5	B.Sc.	Physics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking physics as one of the subject.
6	B. Sc.	Chemistry	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Chemistry as one of the subjects at the Higher Secondary level.
7	B. Sc.	Microbiology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany Zoology or chemistry as subjects at the Higher Secondary level.
8	B. Sc.	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics /Statistics /Computer /Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
9	B. Sc.	Computer Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics /Statistics /Computer/ Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
10	B.Sc.	Computer Science( Cognitive Systems)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics /Statistics /Computer /Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
11	B.Sc.	Computer Science (Artificial Intelligence and Data Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/ Statistics/Computer /Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
12	BCA	Computer Application	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State

			Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
13	B.Sc.	Applied Science (Material Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking the respective subject as one of the subject.
14	B.Sc.	Applied Science (Foundry Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Physics as one of the subjects at the Higher Secondary level (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking the respective subject as one of the subject.
15	B. Com.	Commerce	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern.
16	B.Com (CA)	Commerce with Computer Applications	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern.
17	B. Com. (PA)	Commerce with Professional Accounting	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern.
18	B. Com. (BPS)	Commerce with Business Process Services	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern.
19	B.B.A.	Business Administration	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern.
20	B. Com	Financial Analytics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern.
21	B. Com	International Accounting and Finance	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern.

**KARPAGAM ACADEMY OF HIGHER EDUCATION**  
**COIMBATORE – 641 021.**  
**FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGMENT**  
**UG PROGRAMME – COMMERCE AND MANAGMENT (CBCS)**  
**(2022–2023 Batch and onwards)**

Course Code	Name of the Course	Categories	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
SEMESTER – I												
22LAU101	Language - I	AEC	I, II, III	a, e	6	-	-	6	40	60	100	26
22ENU101	Communicative English – I	AEC	I, II, III	a, e	4	-	-	4	40	60	100	29
22CCU101	Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	-	-	5	40	60	100	31
22CCU102	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	6	-	-	5	40	60	100	33
22AEC101	Intellectual property Rights	AEC	I, II, III	a, e, g, f	4			3	40	60	100	35
22CCU111	Introduction to Information Technology (Practical)	SEC	I, II, III	a, b, c, d,e,h	-	-	4	2	40	60	100	37
	Semester Total				26	-	4	25	240	360	600	-
SEMESTER II												
22LAU201	Language – II	AEC	I, II, III	a, e	6	-	-	6	40	60	100	39
22ENU201	Communicative English – II	AEC	I, II, III	a, e	4	-	-	4	40	60	100	41
22CCU201	Advanced Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	5	-	-	4	40	60	100	42
22CCU202	Business Law	CC	I, II,III, IV	a,c,d,e,h, i	4	-	-	3	40	60	100	44
22CCU203	Relational Database Management System	CC	I, II, III	a, c, d,e, h	4			3	40	60	100	46
22AEC201	Environmental Studies	AEC	I,III, IV	a, e,h, i	3	-	-	3	40	60	100	47
22SEC211	Relational Database System (Practical)	SEC	I, II, III	a, c, d,e, h			4	2	40	60	100	49
	Semester Total				26	-	4	25	280	420	700	-

Course Code	Name of the Course	Categories	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
SEMESTER – III												
22CCU301	Corporate Accounting	CC	I, II, III	a, e	6	-	-	5	40	60	100	51
22CCU302	Income tax Law and Practice I	CC	I, II, III	a, e	6	-	-	5	40	60	100	53
22CCU303	Company Law	CC	I, II, III, IV	a, c, d,e, h,i	4	-	-	4	40	60	100	55
22CCU304	Python programming	CC	I,II,III,I V	a,c,d,e, h,i	2			2	40	60	100	57
22CCU305A	Computerized Accounting System.	SEC	I, II, III, IV	a, c, d,e, h a, e,h, i	2	-	-	2	40	60	100	58
22CCU305B	Technology in Banking Management											60
22CCU311A	Python programming Practical	SEC	I, II, III	a, c, d,e, h			4	2	40	60	100	62
22CCU312A	Computerized Accounting System. (Practical)	SEC	I, II, III	a, e			4	2	40	60	100	63
22CCU312B	Technology in Banking Management (Practical)	SEC	I, II, III	a, e								65
22SSDU301	Soft Skill Development I	SEC	I, II, III, IV	a, c, d,e, h,i	2			1	100	-	100	66
22CCU391	Internship - I	SEC						2	100	-	100	68
	Semester Total				22	-	8	25	480	420	900	
SEMESTER – IV												
22CCU401	Cost Accounting	CC	I, II, III	a, e	6	-	-	5	40	60	100	70
22CCU402	Income Tax Law and Practice - II	CC	I, II, III	a, c, d,e,h	6	-	-	5	40	60	100	72
22CCU403	Principles of management	CC	I, II, III, IV	a, c, d,e, h,i	4	-	-	3	40	60	100	73
22CCU404	Object Oriented Programming with C++	CC	I, II, III	a, c, d,e, h	4			3	40	60	100	75
22CCU405A	Marketing management	SEC	I, II, III I, II, III	a,c,d,e, h a,c,d,e, h	4	-	-	3	40	60	100	77
22CCU405B	International Business											79
22CCU411	Object Oriented Programming with C++ (Practical )	SEC	I, II, III	a, c, d,e,f, g, h			4	2	40	60	100	81
22SSD401	Soft Skill Development -II	SEC	I, II, III	a,c,d,e, h	2	-	-	1	100	-	100	83
	Semester Total				26		4	22	340	360	700	-

Course Code	Name of the Course	Catego ries	Objectives and outcomes		Instruction hours / week			Credit (s)	Maximum Marks			Page No.
			PEOs	POs	L	T	P		CIA	ESE	Total	
	SEMESTER –V											
22CCU501A	Management Accounting	DSE	I,II, III, IV	a, c, d,e, f,g,h,i	6	2	-	5	40	60	100	85
22CCU501B	Investment Management		I, II, III	a, c, d,e, f,g,h								87
22CCU502A	Research Methodology	DSE	I, II, III	a, c, d,e, h	5	-	-	5	40	60	100	89
22CCU502B	Digital Banking		I, II, III	a, c, d,e, h								91
22CCU503A	HTML	SEC	I, II, III	a, c,d,e, h	4	-	-	4	40	60	100	93
22CCU503B	Human Resource Management		I, II, III	a, e, h								94
22CCU504A	Financial management	GE	I, II, III	a, c,d, e,h	6	-	-	5	40	60	100	96
22CCU504B	Business Ethics		I, II, III	a, c,d, e,h								98
22CCU511A	HTML (practical)	SEC	I, II, III	a, b, c, d,e,h			4	2	40	60	100	100
22CCU511B	Human Resource Management (practical)		I, II, III	a, c, d,e, h								102
22CCUOE501	Enterprise resource planning	SEC	I, II, III	a, c, d,e,f,g, h	3	-	-	2	40	60	100	104
22CCU591	Internship -II	SEC	I, II, III	a, c, d,e,f,g, h				2	100	-	100	106
	Semester Total				26	2	4	25	340	360	700	-
SEMESTER – VI												
22CCU601A	Capital Markets	DSE	I, II, III	a,e,h	6	2	-	5	40	60	100	108
22CCU601B	Goods and Service Tax		I, II, III	a,e,h								110
22CCU602A	Visual programming and DBMS	SEC	I, II, III, IV	a,c,d,e,h ,i	4	-	-	3	40	60	100	111
22CCU602B	Web designing											112
22CCU603A	Entrepreneurship	GE	I, II, III	a, b, c, d	6	-	-	5	40	60	100	113
22CCU603B	Principles of E-Commerce											115
22CCU611A	Visual Programming and DBMS practical	SEC	I, II, III	a,c,d,e,h ,i			4	3	40	60	100	117
22CCU611B	Web designing pratical		I, II, III									119
22CCU691	Project	SEC			8		-	6	40	60	100	121
	ECA/NCC/NSS/Sports/General Interest etc										Good	
	Semester Total				24	2	4	22	200	300	500	-
	Programme Total				-	-	-	144	1880	2220	4100	-

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
<b>I</b>	22LAU101	Language - I
	22ENU101	Communicative English - I
	22AEC101	Intellectual Property Rights
<b>II</b>	22LAU201	Language – II
	22ENU201	Communicative English - II
	22AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
<b>I</b>	22CCU101	Financial Accounting
	22CCU102	Business Mathematics and Statistics
<b>II</b>	22CCU201	Advanced Financial Accounting
	22CCU202	Business Law
	22CCU203	Relational Database Management System
<b>III</b>	22CCU301	Corporate Accounting
	22CCU302	Income Tax Law and Practice – I
	22CCU303	Company Law
	22CCU304	Python Programming
<b>IV</b>	22CCU401	Cost Accounting
	22CCU402	Income Tax Law and Practice – II
	22CCU403	Principles of Management
	22CCU404	Object oriented Programming with C++
SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
<b>III</b>	22CCU111	Introduction to Information Technology (Practical)
	22CCU211	Relational Database Management System (Practical)
	22CCU305A	Computerized Accounting System
	22CCU305B	Technology in Banking Management

	22CCU311A	Python Programming (practical)
	22CCU312A	Computerised Accounting System (practical)
	22CCU312B	Technology in Banking Management (Practical)
	22SSD301	Soft Skill Development – I
	22CCU391	Internship - I
IV	22CCU405A	Marketing Management
	22CCU405B	International Business
	22CCU411	Object Oriented Programming with C++ practicals
	22SSDU401	Soft Skill Development – II
V	22CCU503A	HTML
	22CCU503B	Human Resource Management
	22CCU511A	HTML Practical
	22CCU511B	Human Resource Management Practical
	22OEU50	Enterprise resource planning
	22CCU591	Internship - II
VI	22CCU602A	Visual Programming and DBMS
	22CCU602 B	Web Designing
	22CCU611A	Visual Programming and DBMS Practical
	22CCU611 B	Web Designing Practical
	22CCU691	Project

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	22CCU501A	Management Accounting
	22CCU501B	Investment Management
	22CCU502A	Research Methodolgy
	22CCU502B	Digital Banking
VI	22CCU601A	Capital Markets
	22CCU601B	Goods and Service Tax



GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	22CCU504A	Financial Management
	22CCU504B	Business Ethics
VI	22CCU603A	Entrepreneurship
	22CCU603B	Principles of E-Commerce

### PROGRAM OUTCOMES [PO]

- Graduates will have solid foundation in bookkeeping, accounting, computers and professional fundamentals required to record the business transaction ability.
- Graduates will apply technological skills in accounting, taxation by creating and applying the appropriate software and software tools for business management.
- 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.
- Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.
- Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

### PROGRAM SPECIFIC OUTCOMES (PSO)

- 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.
- 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.		√	√	√	√	√	√	√	√

22LAU101	பகுதி – I, தமிழ்					Semester – I		
						6H	–	6C
Instruction Hours / week:	L: 6	T: 0	P: 0	Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

**பாடத்திட்டப் பொதுநோக்கம்**

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

**பாடத்திட்டப் பயன் விளைவு**

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

**அலகு – I : தமிழ் இலக்கியவரலாறு – I** முச்சங்க வரலாறு - சங்க இலக்கியத் தொகுப்பு - பாட்டும் தொகையும் - சங்க இலக்கியச் சிறப்பியல்புகள் - சங்கம் மருவிய காலம் - பதினெண்கீழ்க்கணக்கு நூல்கள் - திருக்குறள் - நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்கால அற இலக்கியங்கள் - தமிழில் சிற்றிலக்கியக் காலமும் கருத்தும் - தொண்ணூற்றாறு வகைச் சிற்றிலக்கிய வரிசை - காப்பியங்கள் - தமிழில் காப்பிய இலக்கணம் - தமிழில் பெருங்காப்பியங்களும் சிறு காப்பியங்களும் - சிலம்பும் மேகலையும்.

**அலகு – II : சங்க இலக்கியம்****அ). எட்டுத்தொகை****நற்றிணை :**

1. நோ, இனி வாழிய நெஞ்சே- குறிஞ்சி - தலைவன் கூற்று - 190
2. நின்ற சொல்லர் - குறிஞ்சி - தலைவி கூற்று - 1

**குறுந்தொகை:**

1. நிலத்தினும் பெரிதே - குறிஞ்சி - தலைவி கூற்று - 3
2. கழனி மாஅத்து - மருதம் - காதற்பரத்தைக் கூற்று - 283

**ஐங்குறுநூறு:**

1. தாய் சாப் பிறக்கும் - தோழி கூற்று - மருதம் - களவன் பத்து: 24
2. வாழி ஆதன், வாழி - தோழி கூற்று - மருதம் - தோழி கூற்றுப் பத்து: 01

**பதிற்றுப்பத்து : ஏழாம் பத்து**

எறிபிணம் இடறிய செம்மறுக் - 65

**பரிபாடல்:** வையை: பாடல்-6.

நிறைகடல் முகந்து உராய் - சேறு ஆடு புனலது செலவு : 1-50.

**கலித்தொகை :**

அகன்ஞாலம் விளக்கும் - நெய்தல் கலி - தலைவி கூற்று - 119.

**அகநானூறு :**

ஈன்றுபுறம் தந்த எம்மும் உள்ளாள் - பாலை - நற்றாய் கூற்று-35

**புறநானூறு :**

உற்றுழி உதவியும் உறுபொருள் கொடுத்தும் -183, பல்சான்றீரே - பொதுவியல் -195

**ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை**

வானம் வாய்த்த - யாம் அவண் நின்றும் வருதும் (அடிகள்: 84-143),  
செய்நன்றி அறிதலும் - நல்லியக்கோடனை நயந்தனார் செலினே (207-269).

### அலகு - III : அற இலக்கியமும் சிற்றிலக்கியமும்

#### அ). அற இலக்கியம் (10 மணிநேரம்)

1. திருவள்ளுவர் - திருக்குறள்: (எண்கள்-திருக்குறள் வரிசை எண்ணைக் குறிப்பன) பாயிரம்: 8 - அறவாழி அந்தணன், 13 - விண்ணின்று பொய்ப்பின், 34 - மனத்துக்கண் மாசிலன் ஆதல் இல்லற இயல்: இவ்வாழ்க்கை: 41 - அன்பும் அறனும் உடைத்தாயின், 50 - வையத்துள் வாழ்வாங்கு. அன்புடைமை: 80 - அன்பின் வழியது விருந்தோம்பல்: 90 - மோப்பக் குழையும் இனியவை கூறல்: 95 - பணிவுடையன் இன்சொலன் செய்நன்றி அறிதல்: 103 - பயன் தூக்கார் புறங்கூறாமை: 190 - ஏதிலார் குற்றம் ஒப்புரவு அறிதல்: 216 - பயன் மரம் ஈகை: 228 - ஈத்துவக்கும் இன்பம் துறவற இயல்: தவம்: 261 - உற்றநோய் வாய்மை: 291 - வாய்மை எனப்படுவது வெகுளாமை: 306 - சினமென்னும் இன்னா செய்யாமை: 316 - இன்னா எனத் தான் உணர்ந்தவை நிலையாமை: 331 - நில்லாதவற்றை ஊழியல்: ஊழ்: 373 - நுண்ணிய நூல் ஆள்வினை உடைமை: 618 - பொறியின்மை யார்க்கும், 620 - ஊழையும் உப்பக்கம் நட்பு: 792 - ஆய்ந்தாய்ந்து, 794 - குடிப்பிறந்து, 797 - ஊதியம் என்பது.,

2. பூதஞ்சேந்தனார் - இனியவை நாற்பது: தேர்ந்தெடுக்கப்பட்ட ஐந்து பாடல்கள் மட்டும் - நச்சித்தற் சென்றார் (பாடல் எண்-26), தானங் கொடுப்பான் (27), ஆற்றாமை ஆற்றென் (28), கயவரைக் கைகழிந்து (29), நன்றிப்பயன் தூக்கி (30)

3. முன்றுறையரையனார் - பழமொழி நானூறு - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் உணர்தகு இனிய 5, பரந்த திறலாரை 32, நெடியது காண்கிலாய் 46, இனி யாரும் 153, உரைசான்ற 195.

4. வேதநாயகம்பிள்ளை-நீதிநூல் - (அதிகாரம்-7-தாய் தந்தையரைப் போற்றுவதல்- தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்). சின்னவோர் பொருள், கடவுளை வருந்தி, எப்புவிகளும், வைத்தவர், ஈன்றவர்.

5. குமரகுருபரர் - நீதிநெறிவிளக்கம் - 1. உறுதி - உறுதிபயப்ப (254), 2. முயற்சி - முயலாது வைத்து (255), 3. உலையா முயற்சி (256), 4. காலம் - காலம் அறிந்தாங்கு (257), 5. மெய்வருத்தம் - மெய்வருத்தம் பாரார் (258).

#### ஆ). சிற்றிலக்கியம் (10 மணிநேரம்)

1. முக்கூடற் பள்ளு - 2 பாடல்கள் - சித்திரக் காலிவாலான் (நெல்வகைகள்) குற்றாலத் திரிகூட மால்வரை (மீன் வகைகள்)
2. நந்திக் கலம்பகம் - 5 பாடல்கள் - என்னையே புகழ்ந்தேன், பதிதொறு புயல்பொழி, இந்தப்புவிடில், அடிவிளக்கும் துகில், வானுறுமதியை
3. கலிங்கத்துப்பரணி - தேவாசுரம், உடலின் மேல், நெடுங்குதிரை மிசைக் கலணை, விருந்தினரும் வறியவரும், தரைமகள் தன் கொழுநன்றன், பொருதடக்கை வாளெங்கே, வெயில்தாரை.
4. தமிழலங்காரம் - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10 பாடல்கள்  
1. கடல் நீரில் கல் மிதக்கும், 2. வண்டமிழ் ஆற்றுதி, 3. கோளத்தை முட்டி  
4. எக்காலம் என்று, 5. கடலூர் மயானத்தொர், 6. தேவாதி தேவன், 7. விண்மாரி,  
8. தேவர் முனிவர், 9. அழுதேங்கி நஞ்சிட்ட, 10. அத்தனை பொத்து.
5. அருள்தரும் பூங்கோதையன்னை அந்தாதி - 11 பாடல்கள்  
1. பகவன் பெயரை, 2. மெல்லியல் மேலை, 3. வாலின் குரங்கு, 4. தவளே இவள்,  
5. சுரக்கும் திருவருட், 6. வதிவாய் விளைபயில், 7. உறைவான், 8. பச்சைப்பேர்,  
9. வித்தகம், 10. துணையாய், 11. கலந்தார்.

### அலகு - IV : காப்பிய இலக்கியம்

#### அ) சிலப்பதிகாரம்:

மங்கல வாழ்த்துப் பாடல்: பொதியில் ஆயினும் - 'கோவலன் என்பான் மன்னோ' (14-38), 'நீல விதானத்து' - 'நோன்பு என்னை' (48-53).

மனையறம் படுத்த காதை: 'வார் ஒலி கூந்தலை' - 'சிறப்பின் கண்ணகி தனக்கு என்' (84-90) அரங்கேற்றுக் காதை: 'மாமலர் நெடுங்கண்' - 'அகம் மறந்து' (170-175).

மதுரைக்காண்டம்: கொலைக்களக் காதை: 'இருமுது குரவர்' - 'எழுந்தனன் யான்' (67-83), 'வினை விளை காலம்' - 'கொணர்க ஈங்கு என்' (148-153)

கட்டுரைக் காதை : 'கடி பொழில்' - 'இல்சாபம் பட்டனிர்' (138-170)

வழக்குரைக் காதை : 'அல்லவை செய்தார்க்கு' - 'தோற்றான் உயிர்' (82-93)

வஞ்சிக் காண்டம் : நடுகல் காதை - 'மதுரை மூதூர்' - 'மன்னவர் ஏறு' (218-234)

வாழ்த்துக் காதை : 'என்னே இஃது' - 'தோன்றுமால்' (9)

ஆ) மணிமேகலை: விழா வறைகாதை : 'தேவரும் மக்களும்' - 'மருங்கு என்' (66-72)

ஊரலர் உரைத்த காதை : 'நாவல் ஓங்கிய' - 'உண்டு கொல்' (1-17),

'கற்றுத் துறைபோகிய' - 'தீத்தொழில் படாஅள்' (32-57).

பாத்திரம் பெற்ற காதை : 'போதி நீழல்' - 'நல் அறம் கண்டனை' (73-98)

சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கிய காதை :

'வாழி எம்கோ' - 'அரசு ஆள் வேந்துஎன்' (129-163)

இ) சூளாமணி - அரசியல் சருக்கம்- 1. நாவியே கமழும்(1131), 2. கண்மிசை கனிந்த (1132),

3. விரைசெல லிவுளித்(1133), 4. அரைசர்கள் வருக(1134), 5. அருளுமா றடிகள் (1135),

6. விஞ்சைய குலக (1136), 7. சொரிகதிர் (1137), 8. கரியவன் வளைந்த(1138),

9. மடித்தவா யெயிறு (1139), 10. விஞ்சய ரதனைக் (1140),

துறவுச் சருக்கம் - பயாபதி மன்னனின் துறவு நெறி -1.மன்னிய புகழி(1840),

2. திருமகி ழலங்கன் (1841), 3. ஆங்கவ ரணைந்த (1842), 4. அலகுடன் விளங்கு(1843),

5. தன்னையோர் அரசனாக்கி (1844), 6. சென்றநாள் (1845), 7. எரிபுரை (1846.),

8. பிறந்தனர் (1847), 9. பிறந்தநாம் (1848), 10. தொகைமலர் (1849) 11. ஒழுகிய (1850)

அலகு- V : அடிப்படை இலக்கணமும் பயன்பாட்டுத்தமிழும் - I (12 மணிநேரம்)

அ) எழுத்து, சொல், பொருள் இலக்கணம் (6 மணி நேரம்)

1) முதல் மற்றும் சார்பெழுத்துகள் - பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும் பயிற்சியும்

2) அகத்திணை மற்றும் புறத்திணை இலக்கணங்கள்.

ஆ) கடிதப்பயிற்சி (6 மணி நேரம்)

1. வேலை வேண்டி விண்ணப்பம் எழுதுதல்

2. பல்கலைக்கழகப் பன்னாட்டுக்கருத்தரங்கச் செய்தியை நாளிதழில் வெளியிட வேண்டி நாளிதழின் பதிப்பாசிரியருக்குக் கடிதம்

3. கருத்தரங்கப் பங்கேற்புக்கான அனுமதிக் கடிதம்

4. பல்கலைக்கழக விழாவுக்குத் தலைமையேற்க வேண்டி, மாவட்ட ஆட்சியருக்கு விண்ணப்பம்

5. கல்விகடன் வேண்டி வங்கிமேலாளருக்கு விண்ணப்பம்

6. வசிப்பிடத்திற்கு அடிப்படை வசதி வேண்டி வட்டாட்சியருக்கு விண்ணப்பம்

7. விருது பெற்ற நண்பனுக்குப் பாராட்டுக் கடிதம்

8. புத்தகங்கள் அனுப்பி உதவவேண்டி, பதிப்பகத்தாருக்குக் கடிதம்

இ) கட்டுரையை ஒருபக்க அளவில் பத்திகளாகச் சுருக்கி எழுதுதல்

முச்சங்க வரலாறு - சங்க இலக்கியத் தொகுப்பு - பாட்டும் தொகையும் - சங்க இலக்கியச் சிறப்பியல்புகள் - சங்கம் மருவிய காலம் - பதினெண்கீழ்க்கணக்கு நூல்கள் - திருக்குறள் - நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்கால அற இலக்கியங்கள் - தமிழில் சிற்றிலக்கியக் காலமும் கருத்தும் - தொண்ணூற்றாறு வகைச் சிற்றிலக்கிய வரிசை - காப்பியங்கள் - தமிழில் காப்பிய இலக்கணம் - தமிழில் பெருங்காப்பியங்களும் சிறு காப்பியங்களும் - சிலம்பும் மேகலையும் என்ற தலைப்பிலான கட்டுரையில் ஏதேனும் ஒன்றை ஒருபக்க அளவில் சுருக்கி எழுதுதல்.

22ENU101

COMMUNICATIVE ENGLISH - I

Semester – I  
4H – 4C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

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

- To understand the process of communication
- To identify the barriers of communication and methods to overcome barriers
- To understand the skills required for communication
- To determine the importance of interpersonal skills
- To build the knowledge on business etiquettes
- To explain the importance of communication technology

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

1. Understand the process of communication
2. Overcome the barriers with appropriate methods
3. Understand the skills for good communication
4. Understand and identify the knowledge in developing interpersonal skills
5. Build the knowledge on business etiquettes
6. Examine and utilize the communication technology

**UNIT I: Communication:** Meaning - Importance - Types - Process of communication - Barriers to communication - Methods to overcome barriers.

**UNIT II: Learning, Speaking, Reading and Writing Skills:** Listening Skills: Meaning - Importance - Barriers - Strategies for effective listening. Speaking skills: Basics of speaking - Preparatory steps - Time management - Handling questions and meeting unexpected situations. Reading skills: Purpose - Types - Techniques. Writing skills: Types - Components - Language style accordance to contexts - Content writing.

**UNIT III: Inter personal skills:** Greeting – Self-introduction - Oral presentation - Plan and preparation of speech - Audience psychology - Principles of effective delivery. Negotiating: Negotiating language - Framing arguments - Negotiating with customers - Negotiating with suppliers. Business etiquettes: Telephone etiquettes - Handshaking etiquettes - Business card etiquette - Business meal etiquette.

**UNIT IV: Application for a situation:** Resume - Meaning - Methods of preparing resumes for different positions. Interview: Meaning - Objectives - Types of interviews. Public speech: Meaning - Types - Characteristics - Preparation - Effective delivery.

**UNIT V: Communication Technology:** Types - E - Mail - Voice and wireless communication - Modern communication devices. Power point presentation- Methods of Preparation- Visual aids.

### **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.



22CCU101	FINANCIAL ACCOUNTING	Semester – I 6 H – 5C	
Instruction Hours / week: L: 6 T: 0 P: 0		External: 60 Total: 100	End Semester Exam: 3 Hours

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

1. To provide a strong foundation in principles of accountancy concepts, various elements of financial statements and relevant accounting.
2. To Gain the knowledge about the preparation of final accounts.
3. To Aware of Concepts in Hire Purchase and Instalment System.
4. To make the students aware of Accounting for Consignment and Joint Venture.
5. To effectively gain in depth knowledge on branches of Accounting and Types.
6. To give an insight knowledge on accounting concepts and preparation of final accounts, hire purchase, consignment and Joint venture and Branches of Accounting.

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

On the successful completion of the course, student will be able to:

1. Recollecting the Accounting Concepts and Accounting Standards and various books of Accounts.
2. Acquire Knowledge on preparation of final accounts and Methods of Depreciation.
3. Recognize the Accounting for Hire-purchase and Installment system.
4. Aware of Consignment and Joint Venture and Valuation of Stock.
5. Understand about the Branches of Accounts and types of dependent branches and various Systems.
6. Useful information to support business processes and practices, such as problem analysis and decision making.

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

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

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

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

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

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

**SUGGESTED READINGS:**

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

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

This course enables 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.
6. To have a proper understanding of mathematical applications in finance, commerce and management.

**COURSE OUTCOMES:**

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

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

**UNIT I: Matrices & Basic Mathematics of Finance** Definition of a matrix - Types of matrices - Algebra of matrices. Calculation of values of determinants up to third order - Adjoint of a matrix - Finding inverse of a matrix through ad joint - Applications of Matrices to solution of simple business and economic problems- Simple and compound interest- Rates of interest.

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

**UNIT III: Uni-variate Analysis** Measures of Central Tendency: Arithmetic mean - median-mode-geometric mean - harmonic mean -properties and applications. Measures of Dispersion: Absolute and relative measures-Range - quartile deviation - mean deviation - Standard deviation and Coefficient of Variation – Variance.

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

**Unit V: Time-based Data: Index Numbers and Time-Series Analysis** Meaning and uses of index numbers - Construction of index numbers: Aggregative and average of relatives – simple and weighted - Tests of adequacy of index numbers - Construction of consumer price indices. Components of time series -Trend Analysis-Finding trend by moving average method - Fitting of linear trend line using principle of least squares

#### **SUGGESTED READINGS:**

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

#### **E-RESOURCES**

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

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

1. To understand the concept, functions and need of intellectual property rights
2. To know the IP theory concepts
3. To understand the functions of world intellectual property organizations
4. To gain knowledge on GATT agreements
5. To familiarize with intellectual property rights in India
6. To impart knowledge on forms of intellectual property rights.

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

1. Understand the concepts, functions and need of intellectual property rights
2. Execute the IP theory concepts
3. Exhibit the functions of world intellectual property organizations
4. Gain knowledge on GATT agreements
5. Familiarize with Intellectual property rights in India.
6. Assess different forms of intellectual property rights.

**UNIT I: Overview of Intellectual Property** - Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India : Genesis and development – IPR in abroad - Major International Instruments concerning Intellectual Property Rights: Paris Convention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994

**UNIT II: Patents** - Patents - Elements of Patent-ability: Novelty, Non-Obviousness (Inventive Steps), Industrial Application - Non - Palatable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and licence, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board.

**UNIT III: Copyrights** - Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematography films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and licence of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights

**UNIT IV: Trademarks** - Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non-Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board.

**UNIT V: Others Forms of IP – Design** - Design: meaning and concept of novel and original - Procedure for registration, effect of registration and term of protection.

**Geographical Indication (GI)** Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection

**SUGGESTED READINGS:**

1. N.S. Gopalakrishnan and T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow.
2. W.R. Cornish (2000), Intellectual Property, Sweet & Maxwell, London
3. International Encyclopedia of Laws: Intellectual Property (Kluwer Law International, 1997) IMON K 1401. I5828 (1997) vols. 1-5
4. V.K.Ahuja, Law relating to Intellectual Property rights, 2ndEdition, (2013) LexisNexis.
5. Barrett, Margreth, Intellectual Property, (2009) 3rd Edition, Aspen Publishers, New York
6. Nard, Craig Allen, Law of Intellectual Property, (2008) 2nd Edition, Aspen Publishers, New York

22CCU111

## INTRODUCTION TO INFORMATION TECHNOLOGY (PRACTICAL))

Semester – I  
4H – 2C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

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

1. To define MS-word features and its application
2. To relate the MS-Excel function and its application
3. To summarize MS-Office application in preparing balance sheet.
4. To examine the MS-Powerpoint and its usage.
5. To inspect of MS-Access and its applications.
6. To provide education in the use of Information and Communication Technology or ICT.

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

1. Define documents and reports for the organization.
2. Classify datasheet and apply the built-in functions for analyzing the data to support decision making.
3. Apply visual aids and tools to present the data
4. Analyze the presentations for the business meetings
5. Evaluate Store, retrieve data and make decisions based on the information.
6. Test the information safe and make it easier to provide service delivery.

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

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

**MS EXCEL**

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

## **MS POWERPOINT**

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

## **MS ACCESS**

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

## **SUGGESTED READINGS:**

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



22LAU201	தமிழ் – இரண்டாம்தாள்	Semester – II
		6 H – 6 C
Instruction Hours / week: L: 6 T: 0 P: 0	Marks: Internal: 40	External: 60 Total: 100
		End Semester Exam: 3 Hours

### பாடத்திட்டப் பொதுநோக்கம்

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

### பாடத்திட்டப் பயன் விளைவு

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

### அலகு – I : தமிழ் இலக்கிய வரலாறு- II

தமிழ் இலக்கிய வரிசையில் திருமுறைகளும் நாலாயிரத் திவ்யப்பிரபந்தமும்-பன்னிரு திருமுறைகள் அறிமுகம்- திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு-திருமுறைகளில் பக்திநெறியும் சமுதாய நோக்கும் - சமயக்குரவரின் அருள்நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின் இலக்கியப் பங்களிப்பு - திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும் - தமிழ் மொழியின் கவிதை, சிறுகதை, உரைநடை இலக்கியங்களின் தோற்றம் - வளர்ச்சி - வரலாறு - நாட்டுப்புற இலக்கியங்கள்.

### அலகு – II : பக்தி இலக்கியம்:

**சைவம் - (15 பாடல்கள்) பெரியபுராணம் – திருமூலநாயனார் புராணம்** - அந்தி இளம்பிறைக் கண்ணி, மற்று அவர்தாம் அணிமா, காவிரி நீர் பெருந்தீர்த்தம், அந்நிலைமைத் தானத்தை, அந்தணர்தம் சாத்தனார், மற்றுஅதன் தன் உடம்பினை, இவன் உயிர்பெற் றெழில், பாய்த்திய பின் திருமூலராய், வெய்ய சுடர் கதிர்வனும், அங்கவளும், பித்து உற்ற மையல் அன்று, இந்த நிலைமையில், ஆவடு தண்துறை, ஊன்உடம்பில், முன்னிய அப்பொருள்.

1. வைணவம் – பெரியாழ்வார் திருமொழி: 3-ஆம் பத்து - பத்தாம் திருமொழி 'நெறிந்தகருங்குழல் மடவாய்' - சீதைக்கு அனுமன் தெரிவித்த அடையாளம். (1-10).

### 2. அலகு – III : கவிதை இலக்கியம்

- |                                   |   |                                    |
|-----------------------------------|---|------------------------------------|
| 1. மகாகவி பாரதியார்               | - | யோக சித்தி-தேடிச்சோறு              |
| 2. புரட்சிக் கவிஞர் பாரதிதாசன்    | - | தமிழின்இனிமை கனியிடை ஏறிய சுளையும் |
| 3. கவிமணி தேசிக விநாயகம் பிள்ளை   | - | ஒற்றுமையே உயர்நிலை                 |
| 4. கவிஞர் வைரமுத்து               | - | வித்தியாசமான தாலாட்டு              |
| 5. கவிஞர் சிற்பி பாலசுப்பிரமணியம் | - | புத்த ஞாயிறு                       |
| 6. கவிஞர் வைதீஸ்வரன்              | - | விரல் மீட்டிய மழை                  |
| 7. ஈரோடு தமிழன்பன்                | - | இன்னொரு சுதந்திரம்                 |
| 8. கவிஞர் சுகந்தி சுப்பிரமணியம்   | - | புதையுண்ட வாழ்க்கை                 |
| 9. கவிஞர் அறிவுமதி                | - | நட்புக்காலம்                       |
| 10. கவிஞர் தாமரை                  | - | தொலைந்து போனேன்                    |

## அலகு - IV : சிறுகதையும் உரைநடையும்

### அ). சிறுகதை

1. மகாமசானம் - புதுமைப்பித்தன்
2. இருவர் கண்ட ஒரே கனவு - கு. அழகிரிசாமி
3. அந்நியர்கள் - ஆர். சூடாமணி
4. இந்நாட்டு மன்னர் - நாஞ்சில்நாடன்
5. வல்லாறுகள் - அம்பைஜஜ்

### ஆ). உரைநடை

1. ஆளுமைத்திறன் அறிவோம் - தன்னம்பிக்கை மாத இதழிலிருந்து
2. கலைச்சிறப்பு - முத்தமிழ்க் காவலர் கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும் கங்கைவேடனும் - சொல்லின் செல்வர் ரா.பி.சேதுப்பிள்ளை
4. ஏட்டில் இல்லாத இலக்கியம் - ஓளவை துரைசாமி
5. நொய்யல் - முனைவர் ப. தமிழரசி
6. கீழடி - வைகை நதிக்கரையில் சங்ககால நகர நாகரிகம் - தமிழ் நாடு அரசு தொல்லியல் துறையின் அறிக்கையிலிருந்து தொகுக்கப்பட்டது.

## அலகு- V : அடிப்படை இலக்கணமும் பயன்பாட்டுத்தமிழும் - II

### அ). இலக்கணப் பயிற்சி: 1. சொல் இலக்கணம்

**வாக்கிய அமைப்பு:** தனி வாக்கியம் - தொடர் வாக்கியம் - கலவை வாக்கியம் - தன்வினை வாக்கியம் - பிறவினை வாக்கியம் - செய்வினை, செயப்பாட்டுவினை வாக்கியம், கட்டளை வாக்கியம் - வினா வாக்கியம் - உணர்ச்சி வாக்கியம். நன்னூல் - பொதுவியல் - அறுவகை வினா (385) - எண்வகை விடை (386).

### 2). அணி இலக்கணம்

உவமையணி - பிறிது மொழிதல் அணி - சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி - வேற்றுமையணி - பின்வருநிலையணி

### ஆ). படைப்பிலக்கியப் பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் - பயிற்சிகள்
2. எழுத்தாளர் உடனான நேர்காணல், பேட்டி, மேடைப்பேச்சு .

### இ). மொழிபெயர்ப்புப்பயிற்சிகள்:

1. தமிழ் - ஆங்கில மொழிபெயர்ப்புப் பயிற்சிகள் - 2.
2. ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப் பயிற்சிகள் - 2.

### ஈ). கட்டுரையை ஒருபக்க அளவில் பத்திகளாகச் சுருக்கி எழுதுதல்

தமிழ் இலக்கிய வரிசையில் திருமுறைகளும் நாலாயிரத் திவ்யப்பிரபந்தமும்-பன்னிரு திருமுறைகள் அறிமுகம்- திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு-திருமுறைகளில் பக்திநெறியும் சமுதாய நோக்கும் - சமயக்குரவரின் அருள்நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின் இலக்கியப் பங்களிப்பு - திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும் - தமிழ் மொழியின் கவிதை, சிறுகதை, உரைநடை இலக்கியங்களின் தோற்றம் - வளர்ச்சி - வரலாறு - நாட்டுப்புற இலக்கியங்கள் என்ற தலைப்பிலான கட்டுரையில் ஏதேனும் ஒன்றை ஒருபக்க அளவில் சுருக்கி எழுதுதல்.

Part I TAMIL 2022. Even Sem Arts Karpagam Academy of Higher Education, Coimbatore - 21.

22ENU201	COMMUNICATIVE ENGLISH -II					Semester – II		
						4H	–	4C
Instruction Hours / week:	L: 4	T: 0	P: 0	Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

**Course Objective:**

1. To create basic knowledge on grammar.
2. To discuss communication in real life situation.
3. To develop the four basic skills of English.
4. To examine students to acquire proficiency in English by reading different genres of literature and learning grammar.
5. To identify aesthetic pleasure through literature.
6. To develop the moral values of students

**Course Outcome:**

1. Create fundamentals of English language to construct error free sentences.
2. Develop the knowledge of interpersonal skills.
3. Evaluate and maintain social relationships.
4. Develop communication skills in business environment.
5. Improve communication competency through LSRW skills.
6. Improving intrapersonal skills through literary works.

**UNIT I: Business Correspondence:** Letter writing - Presentation - Calling quotations - Placing orders.

**Sales letters:** Claim and adjustment letters - Circular letters - Insurance letters.

**UNIT II: Business and Technical Reports:** Meaning of Report - Types - Importance - Outline - Structure - Process of writing - Order of writing - Final draft - Check list for Reports.

**UNIT III: Drafting and Conveyancing:** Concept - Principles - Drafting of various agreement: Sale agreement, Joint venture and foreign collaboration agreement, Hypothecation agreement, Service agreement, IPR agreement - Bank guarantee - E- Contracts.

**UNIT IV: Drafting of Agreements under Partnership Act:** Partnership Deed - Deed for LLP - Relinquishing Deed - Deed of Dissolution of Partnership - Trust Deed - Lease Agreement.

**UNIT V: Drafting Agreements under the Companies Act:** Pre-incorporation contracts - Memorandum of Association - Articles of Association - Shareholders Agreement. Company Meetings: Notice, Agenda, Minutes of the Meeting.

**SUGGESTED READINGS:**

1. Sharma and Krishna Mohan (2017), Business Correspondence and Report writing, TMH.
2. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
3. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.
4. Dr. G.K. Kapoor (2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
5. Kapoor. N.D.(2014), Elements of Mercantile Law, New Delhi.S.Chand& Co,

22CCU201

## ADVANCED FINANCIAL ACCOUNTING

Semester – II  
5 H – 4C

Instruction Hours / week: L: 5 T: 0 P: 0 Marks: Internal: 40

External: 60 Total: 100

End Semester Exam: 3 Hours

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

1. To Gain knowledge on Partnership Accounts, Treatment of Goodwill, Fixed and Fluctuating Capital, Admission of partners.
2. To make the students to understand Retirement of Partners, Revaluation of Assets and Liabilities and Death of a Partners.
3. To Give an insight knowledge on Dissolution of partners and application of Garner Vs Murray rule in India.
4. To make the students to understand Partnership and Insolvency of Partners.
5. To Clear Knowledge for Insurance Premium and Claims, Valuations of Stock.
6. To provide over all knowledge about Partnership accounting.

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

1. Comprehend the concept of partnership Accounts.
2. Acquire knowledge on methods of computing goodwill.
3. Understand on Accounting Treatment on Dissolution of Partnership Firm.
4. Acquire knowledge on Insolvency of Partnership Firm.
5. Gain Knowledge on Steps in calculation of fire claims.
6. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

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

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

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

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

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

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

**SUGGESTED READINGS:**

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

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

1. To utilise the essential elements of contract and also the Indian Contract Act 1872.
2. To define the fundamental regulation about the sale of goods act.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act.
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. Discuss the basic legal principles behind contractual agreements.
2. Interpret the relevance of business law in economic and social context.
3. Analyse problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Demonstrate the various negotiable instruments, its features and utilization in real-time.
5. Assess the capacity to do lifelong learning in modifications and revision done in the legal environment of business.
6. Make use of 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 Negotiable Instruments Act 1881:** Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation - Types of Endorsements- Crossing of Cheque - Bouncing of Cheque.

**UNIT V: The Limited Liability Partnership Act, 2008:** Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship. Information Technology Act – Introduction – Cyber Law – Features – Importance of Cyber Law – Digital Signature – Cyber Crimes. Intellectual Property Act – Meaning, Importance – Advantages.

**SUGGESTED READINGS:**

1. Kuchhal, M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2014), *Business Law*, New Delhi. National Publishing House
3. Agarwal S K, (2017), *Business Law*, New Delhi ,Galgotia Publishers Company,.
4. P C Tulsian & Bharat Tulsian (2017), *Business Law*, McGraw Hill Education
5. Sharma, J.P. & Sunaina Kanojia (2017), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,

**COURSE OBJECTIVES:**

1. To classify design queries using SQL
2. To illustrate ER modelling concepts and architecture
3. To compare the algebraic concepts with DBMS Design
4. To contrast DML statements for manipulating data in the Oracle Database.
5. To solve syntax of PL/SQL and handle runtime errors.
6. To Understand management and implementation issues pertinent to databases in public and private organizations

**COURSE OUTCOMES:**

1. Choose database using SQL
2. Summarize ER modelling concepts and architecture and design database
3. Identify relate algebraic concepts with DBMS design
4. List the database manipulation using DML commands
5. Assess PL/SQL statements to handle runtime errors
6. Develop the management and implementation issues pertinent to databases in public and private organizations.

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

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

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

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

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

**SUGGESTED READINGS:**

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



22AEC201

## ENVIRONMENTAL STUDIES

Semester – II  
3 H – 3C

Instruction Hours / week: L: 3 T: 0 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

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

1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.
4. To know about biodiversity and the importance of conservation.
5. To be aware of the different pollution that affects the environment.
6. To know about the social issues prevailing in the environment.

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

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

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

**UNITII: Natural Resources - Renewable And Non-Renewable Resources** - Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy

sources, growing energy needs case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

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

**UNIT IV: Environmental Pollution** - Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks. Solid waste management and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Case studies.

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

#### **SUGGESTED READINGS:**

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidapeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 2005. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S. Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 2001. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.

**COURSE OBJECTIVES**

1. To build the skills in SQL
2. To evaluate the students to learn DDL
3. To assess the students to learn DML
4. To Understand the database development process and technology
5. To develop structured query languages (SQL)
6. To understand PL/SQL

**COURSE OUTCOMES**

1. Define the necessary skills in SQL
2. Explain the concepts and execution of DDL
3. Extend the concepts and execution of DML
4. Show the database development process and technology
5. Make use of the structured query languages (SQL) concepts and execution
6. List PL/SQL concepts and execution.

**LIST OF PRACTICALS**

1. Create a table and perform the following basic SQL operations
  - a) Set the primary key
  - b) Alter the structure of the table
  - c) Insert values
  - d) Delete values based on constraints
  - e) Display values using various forms of select clause
  - f) Drop the table
2. Develop SQL queries to implement the following set operations
  - a) Union
  - b) Union all
  - c) Intersect
  - d) Intersect all
3. Develop SQL queries to implement the following aggregate functions
  - a) Sum
  - b) Count
  - c) Average
  - d) Maximum
  - e) Minimum
  - f) Group by & having clause

4. Develop SQL queries to implement following join operations
  - a) Natural join
  - b) Inner join
  - c) Outer join-left outer, right outer, full outer
  - d) Using join conditions
5. Develop SQL queries to implement nested subqueries
  - a) Set membership (int, not int)
  - b) Set comparison (some, all)
  - c) Empty relation (exists, not exists)
  - d) Check for existence of Duplicate tuples(unique, not unique)
6. Develop SQL queries to create a views and expand it.
7. Develop mySQL queries to implement
  - a) String operations using %
  - b) String operations using \_\_ ‘
  - c) Sort the element using asc, desc [\*create necessary relations with requires attribute]
8. Consider the following database for a banking enterprise
 

BRANCH (branch-name: string, branch-city: string, assets: real)

ACCOUNT (accno: int, branch-name: string, balance: real)

DEPOSITOR (customer-name: string, accno: int)

CUSTOMER (customer-name: string, customer-street: string, customer city: string)

LOAN (loan-number: int, branch-name: string, amount: real)

BORROWER (customer-name: string, loan-number: int)

  - a. Create the above tables by properly specifying the primary keys and the foreign keys.
  - b. Enter at least five tuples for each relation
  - c. Find all the customers who have at least two accounts at the Main branch.
  - d. Find all the customers who have an account at all the branches located in a specific city.

### **SUGGESTED READINGS:**

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

22CCU301		CORPORATE ACCOUNTING		Semester – III	
				6 H	– 5C
Instruction Hours / week: L: 6 T: 0 P: 0		Marks: Internal: 40		External: 60	Total: 100
				End Semester Exam: 3 Hours	

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

1. To understand the accounting process for Share capital and debenture and its application
2. To formulate 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 develop decision thinking and problem skills.

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

1. Understand the accounting process related corporate accounting
2. Formulate 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. Develop the problem-solving skills and analytical skills in the accounting context.
6. Develop the knowledge of business and management principles.

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

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

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

**UNIT IV: Accounts of Holding Companies / Parent Companies:** Meaning – Definition – Accounts – Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest - of Holding and Subsidiary Company - Preparation of Consolidated Balance Sheet with one Subsidiary Company - Relevant Provisions of Accounting Standard: 21 (ICAI).

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

**SUGGESTED READINGS:**

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

22CCU302		INCOME TAX LAW AND PRACTICE -I		Semester – III	
				6 H	– 5 C
Instruction Hours / week: L: 6 T: 0 P: 0		Marks: Internal: 40		External: 60	Total: 100
				End Semester Exam: 3 Hours	

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

1. To understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To identify the tools and techniques to compute the tax for the various income heads.
3. To choose the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To understand the form of income tax concepts and computations.
5. To examine with the laws pertaining to the Income Tax and apply it lifelong.
6. To understand about the Collection and Recovery of Taxes.

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

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

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

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

**UNIT III: Computation of Income – Profits and Gains from Business and Profession** - Profits and Gains from Business and Profession - Business and Profession – An Overview – Chargeability - Profits and Losses of Speculation Business - Deductions Allowable - Expenses Disallowed - Deemed Profits u/s 41 -

Maintenance of Accounts. **Capital Gain:** Chargeability - Capital Gains - Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains - Exemptions and Deduction.

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

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

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

**SUGGESTED READINGS:**

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



**COURSE OBJECTIVES:**

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

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

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

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

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

#### **SUGGESTED READINGS:**

1. Milind Kasodekar; ShilpaDixit; 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, 23rd 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:**

1. To understand concepts of Python programming.
2. To examine the functions of python modules
3. To describe the LOOP & Iteration pattern.
4. To understand why Python is a useful scripting language for developers.
5. To learn how to design and program Python applications.

**COURSE OUTCOMES:**

1. Acquire programming skills in core Python.
2. Acquire Object Oriented Skills in Python
3. Develop the skill of designing Graphical user Interfaces in Python
4. Develop the ability to write database applications in Python

**UNIT I: Computer systems** – Python Programming Language Computational Thinking – Python Data

Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.

**UNIT II: Imperative programming:** Python modules – Built-in-function: print() function – eval() function – user-defined function & assignments – parameter passing.

**UNIT III: Text Data, Files & Exceptions: Strings, revisited** – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement

**UNIT IV: For LOOP & Iteration Patterns** – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random.

**UNIT V: Namespaces** – encapsulation in functions – global vs local namespaces exceptional flow control – modules as namespaces.

**SUGGESTED READING**

- 1) Charles Dierbach, Introduction to Computer Science using Python, Wiley, 2013
  - 2) James Payne, Beginning Python: Using Python 2.6 and Python 3, Wiley India, 2010
- Additional References:
- 3) Paul Gries, Jennifer Campbell, Jason Montojo, Practical Programming: An Introduction to Computer Science Using Python 3, Pragmatic Bookshelf, 2/E 2014
  - 4) Adesh Pandey, Programming Languages – Principles and Paradigms, Narosa, 2008.

COMPUTERIZED ACCOUNTING SYSTEM			Semester – III	
22CCU305 A			2 H	– 2 C
Instruction Hours / week: L: 2 T: 0 P: 0			Marks: Internal: 40	External: 60
			Total: 100	
			End Semester Exam: 3 Hours	

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

1. To Understand fundamentals of Tally
2. To identify Tally features and its importance supporting accounting activity.
3. To recall the features of Tally in capturing accounting procedures.
4. To develop lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. To be summarise with the incorporation of GST standards into accounting and computerized accounting process.
6. To demonstrate all day-to-day processes from recording invoices to generating various MIS reports.

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

1. Understand the fundamentals of Tally
2. Importance on the knowledge of Tally, its features and its importance.
3. Inference orally and in written form the Features of Tally in capturing accounting procedures.
4. Prove lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. The incorporation of GST standards of accounting and distinguished computerized accounting process.
6. Understanding the importance 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 – Billwise Debtors and Creditors Ledgers - Payment Voucher - Understanding Default Vouchers. Day Book - Understanding Day Book Reports - Altering and Deleting Transactions - Pre-Allocation of Bills - Receipt Voucher - Understanding Receipt Vouchers - Contra Vouchers - Cheque Printing - CTS Cheque Printing System - Debit and Credit Notes - Debit Note Returns - Bank Reconciliation - Understanding BRS Process.

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

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

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

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

**SUGGESTED READINGS:**

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

**TECHNOLOGY IN BANKING MANAGEMNT****Semester – III****22CCU305 B****2 H – 2 C**

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

1. To know the use and function of information systems.
2. To enable the students to learn the technology in banking and their applications in banking.
3. To create awareness among students in E-commerce.
4. To Identify and evaluate hardware and software requirements for information systems.
5. To summarise the security risks associated with management information systems.
6. To enable the students to apply 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**

1. Ability to use the functions of information systems
2. Able to apply the techniques learnt in banking system
3. Determining Telecommunication revolution
4. Examining Knowledge to identify and evaluate hardware and software requirements for information systems.
5. Measuring the risks of management information systems
6. Adapting the various business models being implemented in electronic commerce.

**UNIT I: Introduction** to information technology and its impact – Network and network components- WAN communication Environment including information super Highway- information system planning – information system analysis and design- Information system selection and procurement –information system implementation and management – RTGS message flow models & SFMS – plastic wallet Technology.

**UNIT II: Smart cards** – E Business – Encryption and public key infrastructure – MIS and its structure – MIS for operating Management and strategic control – Decision support system & GDSS – information Resource Management & call center – DBMS concepts – RDBMS – oracle/SQL – database concurrences recovery and security concepts- Determination of Data requirements for database – Internet.

**UNIT III: Data marts** – Data warehousing –Data Mining -IP Addressing-OLAP –information Resource management – Business process Re engineering – Technology led products and delivery channels – centralized banking solutions / core banking.

**UNIT IV: Computer system security concerns** –physical security Environment –Hardware security Environment –Logical security Environment – Network security Environment –Disaster Recovery and Business continuity- Faulty Tolerant systems – Network Trouble Shooting.

**Unit V: Overview of computer viruses** – Detection and prevention of computer viruses – Anti virus policies – Information system security policy- system Audit Frame work- system – Audit Administration and system controls- computer crime – computer crime management.

**SUGGESTED READINGS:**

1. IIBF “Technology in banking Management “3rd Edition Macmillan Edition
2. Chopra, Abhishek, Chaudhary (2020), Mukund Implementing an Information Security Management System, Apress Publications
3. Kenneth Laudon. & Jane Laudon. (2017). Management Information System- A Contemporary perspective. New Delhi: Pearson Prentice Hall of India.
4. Kelly Rainer, Brad Prince, et al. (2017) Management Information Systems, Wiley Publication

22CCU311

**PYTHON PROGRAMMING- PRACTICAL**

Semester – III

4 H – 2 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

1. To understand the Python programming.
2. To examine the functions of python modules
3. To describe the LOOP & Iteration pattern.
4. To understand scripting language for developers.
5. To learn how to design and program Python applications.

**COURSE OUTCOMES:**

1. Acquire programming skills in core Python.
2. Acquire Object Oriented Skills in Python.
3. Develop the skill of designing Graphical user Interfaces in Python
4. Develop the ability to write database applications in Python

**LIST OF PROGRAMMES**

1. Write a program to generate the Fibonacci series.
2. Write a function that reverses the user defined value.
3. Write a function to check the input value is Armstrong and also write the function for Palindrome.
4. Write a recursive function to print the factorial for a given number.
5. Write a Python program to read an entire text file.
6. Write a Python program to append text to a file and display the text.
7. Write a Python program to read last n lines of a file.
8. Write a method called add which returns the sum of the attributes x and y.
9. Write a class method called multiply, which takes a single number parameter a and returns the product of a and MULTIPLIER.
10. Write a static method called subtract, which takes two number parameters, b and c, and returns b - c.

**SUGGESTED READINGS:**

- 1) Charles Dierbach, Introduction to Computer Science using Python, Wiley, 2013
- 2) James Payne, Beginning Python: Using Python 2.6 and Python 3, Wiley India, 2010

**Additional References:**

- 3) Paul Gries, Jennifer Campbell, Jason Montojo, Practical Programming: An Introduction to Computer Science Using Python 3, Pragmatic Bookshelf, 2/E 2014
- 4) Adesh Pandey, Programming Languages – Principles and Paradigms, Narosa, 2008



COMPUTERIZED ACCOUNTING SYSTEM (PRACTICAL)				Semester – III
22CCU312 A				4 H – 2 C
Instruction Hours / week: L: 0 T: 0 P: 4		Marks: Internal: 40	External: 60	Total: 100
End Semester Exam: 3 Hours				

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

1. To summarise the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To build the items under items heads
3. To generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To experiment 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 build the knowledge of quantitative tools & techniques in the interpretation of data for find out managerial decision – making

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

1. Familiarize on the account's 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. Discover 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. Recommend the auditor to perform an audit or track changes that affect the integrity of a transaction

**List of Exercises**

1. Create a Company and Ledgers in Tally.
2. Create a Accounting voucher with example in tally.
3. Create different types of GST Invoices in Tally.
4. Create Debit/Credit Notes, Memorandum & Post Dated Vouchers in Tally
5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
6. Create an Inventory and Manufacturing Vouchers.
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally
8. Create a payroll in tally with suitable example.
9. Do the following exercise with the example that given below
  - ❖ Create a company in Tally by your name.
  - ❖ Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.
  - ❖ Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
  - ❖ Also, create purchase ledgers in the same way each of 28% GST and 5% GST.

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

1. To enable the students to understand the concepts of information technology.
2. To enable the students to apply the MIS models
3. To know the concepts of RBMS.
4. To know storage of data and data warehousing.
5. To familiarize computer system security concerns.

**COURSE OUTCOMES:**

1. Ability to use the concepts of information technology
2. Implement a model of MIS
3. Knowledge of RBMS.
4. Knowledge about data warehousing.
5. E-commerce capabilities

**List of Practicals**

1. What are the steps that you take in implementing the RTGS message flow.
2. Explain the need for an information system E-business and how it can help your business to grow.
3. Explain the role of Information Resource management and call centre
4. Enumerate the need of Information Resource Management.
5. Explain centralized banking solution /core banking.
6. Enumerate the various security concerns.
7. How disaster recovery and business continuity has works?
8. Explain compuer viruses and its detection and preventions.
9. How the audit administration and system control has performs.

**SUGGESTED READINGS:**

1. IIBF “Technology in banking Management “3rd Edition Macmillan Edition.
2. Chopra, Abhishek, Chaudhary (2020), Mukund Implementing an Information Security Management System, Apress Publications
3. Kenneth Laudon. & Jane Laudon. (2017). Management Information System- A Contemporary perspective. New Delhi: Pearson Prentice Hall of India.
4. Kelly Rainer, Brad Prince, et al. (2017) Management Information Systems, Wiley Publication

**Course Objectives**

- To understand the main concepts of Employability and Skill Development
- To escalate the knowledge in Analytical and Mathematical Skills
- To develop and nurture the soft skills for the students through individual and group activities
- To stimulate the all-round development of the students by emphasizing on Soft skills and Aptitude
- To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
- To steer and bestow right module of training that meets the industry needs and ameliorate their employability skills.

**Course Outcomes (Cos)**

Upon culmination of this course the students will be able to:

1. Understand the basic concepts of Quantitative Aptitude and Logical reasoning.
2. Solve the real-time problems to accomplish job functions easily.
3. Understand the basic grammar and utilize it for their language enhancement.
4. Communicate in genuine circumstances acquiring basic grammatical structure and vocabulary.
5. Articulate efficiently with others as well within a group or a team catalyzing in building a rapport with the team members.
6. Intensify their professionalism at work by acquiring knowledge on job roles and responsibilities.

**UNIT I- BASIC APPROACHES TO NUMBERS**

- Number system
- Problems on numbers
- Number series
- Simplifications

**UNIT II- PROBLEMS RELATED TO TIME**

- Time and work
- Pipes and cisterns
- Time, speed, distance and problems on trains
- Boats and streams
- Clocks
- Calendar

**UNIT III- PROBLEMS ON PARTITIONS**

- Ratio and Proportion
- Average
- Inequalities

- Allegation and Mixture
- Elementary Statistics

#### **UNIT IV- INTRODUCTION TO GRAMMAR AND PREREQUISITES FOR INTERVIEW**

- Parts of Speech
- Tense
- Subject Verb Agreement
- Articles and Prepositions
- Resume Building
- Self-Introduction

#### **UNIT V- EMPHASIZING THE FUNCTIONS OF GRAMMAR AND LIFE SKILLS**

- Active and Passive Voice
- Direct and Indirect Speech
- Idioms and Phrases
- Degrees of Comparison and Conditional clause
- Prefix, suffix and Question tags
- Group discussion
- Extempore Speech

#### **REFERENCE:**

1. Quantitative aptitude for competitive exams by S.Chand, Dr. R.S. Aggarwal
2. A modern Approach to Logical Reasoning by S.Chand, Dr. R.S. Aggarwal
3. Verbal Aptitude for competitive exams by S. Chand, Dr. R.S. Aggarwal
4. Objective English for Competitive Examinations by Edgar Thorpe, Showick Thorpe
5. Communication skills and soft skills an integrated approach by E. SURESH KUMAR, P.SREEHARI, J SAVITHRI.

22CCU391	INTERNSHIP - I	Semester – III – 2C
Instruction Hours / week L: 0 T: 0 P: 0	Marks: Internal: 100	Total: 100

**COURSE OBJECTIVES:**

To make the students

- 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.
- To understand the application of Research process in all functional areas.
- To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
- To apply the theoretical and practical learning of doing research into lifelong practice.
- To Communicate in oral and written form and prepare report
- To enhance students knowledge in international culture and negotiation, where employability is made easy.

**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 all functional areas.
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. Understand the concept of organizational study

Students shall undergo a minimum of 30 working days (6 weeks) internship during the summer. The student has to select a manufacturing firm. Not more than one student should undergo an internship in one firm. The student should maintain an internship diary and fill in the completed duties and get the attestation from the reporting staff in the organization. The candidate shall bring the attendance certificate and completion certificate from the firm where the internship work carried out. On completion of the Internship work, he/she shall submit the report to the Head of the Department. The Internship Report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD for *Viva-Voce* Exam.

Two reviews will be conducted by minimum three faculty inclusive of Guide, HOD and a HOD nominated faculty which carries equal weightage.

The Internship Report should contain

1. Title page
2. Declaration page
3. Certificate
4. Company Certificate
5. Table of contents
6. List of tables
7. List of Charts
8. Introduction to the Industry
9. Introduction to the Company
10. Organisation Chart
11. SWOT analysis and PEST Analysis
12. Product and Services offered
13. Financial Performance – Key indicators
14. Objective of the Internship
15. Department Analysis
  - a. Production
  - b. Marketing
  - c. HR
  - d. Finance
  - e. Other services department

In department analysis the student have to study on the department chart, No. of employees, Books and software databases maintained, Issues Found.

16. Key learning from the internship
17. Suggestions
18. Conclusion
19. Bibliography
20. Annexures

### **Guidelines:**

The report should have a minimum of 30 pages. Times New Roman Heading - 13 pts Text – 12 Pts One inch page border all sides 1.5 line spacing.

22CCU401	COST ACCOUNTING	Semester – IV
Instruction Hours / week: L: 6 T: 0 P: 0	Marks: Internal: 40	External: 60
6 H – 5 C	Total: 100	End Semester Exam: 3 Hours

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

1. To create a strong foundation on the cost accounting procedures and Preparation For Cost Sheet.
2. To make the students to understand the Elements of Cost, Material and Labour Cost.
3. To detailed knowledge on preparation of Elements of Cost Overheads.
4. To build an insight knowledge on preparation of different methods of costing.
5. To acquire the knowledge on Book Keeping in cost accounting.
6. To develop knowledge on assist management in decision-Making Process.

**Learners should be able to**

1. Understand the different concepts and classification of costs and create Cost sheet for the firms.
2. Gain the knowledge on different types of material controls.
3. Know the system of labour wage payment, labour turnover and classification of overhead.
4. Gain the knowledge on different types of process costing.
5. Understand Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts
6. Analyze the Cost of both the process and operations.

**UNIT I: Introduction** - Meaning, Objectives and Advantages of Cost Accounting - Difference between Cost Accounting and Financial Accounting - Cost Concepts and Classifications - Elements of Cost - Installation of a Costing System - Role of a Cost Accountant in an Organization - Preparation of Cost sheet.

**UNIT II: Elements of Cost: Material and Labor** - Materials: Material/inventory control techniques - Accounting and Control of Purchases - storage and issue of materials. Methods of Pricing of materials issues - FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses. **Labour:** Accounting and Control of labour cost. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**UNIT III: Elements of Cost: Overheads** – Classification – Allocation - Apportionment and Absorption of Overheads – Under and Over-absorption - Capacity Levels and Costs - Treatments of certain items in costing like Interest on Capital - Packing Expenses - Bad debts - Research and Development Expenses - Activity Based Cost Allocation.



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

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

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

**SUGGESTED READINGS:**

1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25th 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 (2020), Cost And Management Accounting ,Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15th edition, Pearson Education , New Delhi.
7. [https://swayam.gov.in/nd1\\_noc20\\_mg53/preview](https://swayam.gov.in/nd1_noc20_mg53/preview).

22CCU402			INCOME TAX LAW & PRACTICE - II			Semester – IV		
						6H	– 5 C	
Instruction Hours / week: L: 6 T: 0 P: 0			Marks: Internal: 40			External: 60		Total: 100
						End Semester Exam: 3 Hours		

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

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

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

1. Filing of various returns
2. Compute of Individual Tax
3. Calculate income tax assessment of partnership firms
4. Compute income assessment of companies and co-operative societies
5. Recovery of excess taxes
6. Know about computation of Central Excise, and Customs Laws

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

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

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

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

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

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

**SUGGESTED READINGS:**

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

				Semester – IV	
22CCU403		PRINCIPLES OF MANAGEMENT		4 H – 3 C	
Instruction Hours / week: L: 4 T: 0 P: 0		Marks: Internal: 40		External: 60	
				Total: 100	
				End Semester Exam: 3 Hours	

**COURSE OBJECTIVES:**

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

1. To describe Basic management concepts and skills and the contemporary management thoughts.
2. To understand the planning and decision-making concepts and its applications.
3. To build insight on the managerial functions of organizing and staffing.
4. Importance of Motivation, communication and Leadership through Directing.
5. To develop Knowledge about controlling process and Organisation culture.
6. To apply the concept of organizational culture and cultural diversity.

**COURSE OUTCOMES:**

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

1. Illustrate the Management concepts and Functional areas of Management in Business Arena.
2. Evaluate the conceptual framework of planning and decision-making in day today life.
3. Summarize the managerial functions of organizing and staffing to achieve the target of the organization.
4. Examine the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.
5. Interpret the control process, to apply theoretical knowledge in simulated and real-life settings.
6. Illustrate the concept of organizational culture and cultural diversity.

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

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

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

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

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

**SUGGESTED READINGS:**

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

		Semester – IV	
21CCU404	OBJECT ORIENTED PROGRAMMING WITH C++	4 H	– 3 C
Instruction Hours / week: L: 4 T: 0 P: 0		Marks: Internal: 40	External: 60
		Total: 100	
		End Semester Exam: 3 Hours	

**COURSE OBJECTIVES:****To 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. Presenting the program using classes.
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 – TypeCast 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 Polymorphis** -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.

<b>22CCU405 A</b>		<b>MARKETING MANAGEMENT</b>		<b>Semester – IV</b>
				<b>4 H – 3 C</b>
Instruction Hours / week: L: 4 T: 0 P: 0		Marks: Internal: 40	External: 60	Total: 100
		End Semester Exam: 3 Hours		

**COURSE OBJECTIVES:**

1. To Label the concepts of marketing management
2. To learn about marketing process for different types of products and services
3. To list the tools used by marketing managers in decision situations
4. To enhance your knowledge about marketing theories, principles, strategies and concepts and how they are applied;
5. To provide you with opportunities to analyze marketing activities within the firm.
6. To enable you to apply marketing concepts and theories to realistic marketing situations.

**COURSE OUTCOME:**

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

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

**UNIT II: Consumer Behavior:** Nature and Importance, Consumer Buying Decision Process; Factors influencing Consumer Buying Behavior. Market segmentation: Concept, Importance and Bases; Target market selection; Positioning concept, Importance and Bases; Product line decisions, Branding and Packaging- Product differentiation vs. Market Segmentation.

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

**UNIT IV: Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Marketing channel system - Functions and flows; Channel design, Channel management - Selection, Training, Motivation and evaluation of channel members; Channel dynamics - Market logistics decisions. E-tailing, Physical Distribution.

**UNIT V: Promotion:** Nature and importance of promotion; Customer Relationship marketing - Customer database, Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing; Consumerism

**SUGGESTED READINGS:**

1. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Principles of Marketing [13<sup>th</sup> edition]. New Delhi, Pearson Education.
2. CB Gupta and Dr. Rajan Nair (2014).Marketing Management. New Delhi, Sultan Chand & Sons.
3. William D. Perreault, and McCarthy, E. Jerome (2005), Basic Marketing. New Delhi, .Pearson Education
4. Neeru Kapoor (2005). Principles of Marketing. New Delhi: Prentice Hall of India Pvt. Ltd
5. Rajendra Maheshwari (2010) Principles of Marketing [2nd Edition]. New Delhi, International Book House.
6. Philip Kotler. (2003).*Marketing Management*. New Delhi: Prentice Hall of India Pvt. Ltd.



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

1. To recall the concept of growth of International Trade
2. To examine the various modes of foreign investment
3. To demonstrate the instruments dealt on foreign exchange
4. To determine the various risks associated with international trade
5. To explain the concepts of balance of payment and trade
6. To outline the student's awareness about Foreign Trade Promotion Measures and Organizations in India

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

1. Rephrase the concept of growth of International Trade
2. Appraise the various modes of foreign investment
3. Elaborate the instruments dealt on foreign exchange
4. Interpret the various risks associated with international trade
5. List the concepts of balance of payment and trade
6. Aware about Foreign Trade Promotion Measures and Organizations in India

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

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

**UNIT III: Foreign Exchange** – Meaning - Foreign Exchange dealings and transactions – Spot market and Forward Market. Factors influencing Foreign Exchange Rates. Foreign Exchange Market – Features and Trading Characteristics, Market Participants. Participants of Foreign Exchange Markets. Types of Transaction and Financial instruments of Foreign Exchange market.

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

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

### **SUGGESTED READINGS**

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

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

1. To understand the concepts 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. Developing the program based on the need.
  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.

<b>22SSD401</b>	<b>SOFT SKILL DEVELOPMENT- II</b>	<b>Semester – IV 2H – 1C</b>
Instruction Hours / week: L: 2 T: 0 P: 0	Marks: Internal: 100	Total: 100

**Course Objectives (CO)**

- To understand the prime concepts of Employability and Skill Development.
- To augment the knowledge in Analytical and Mathematical Skills
- To develop and nurture the soft skills of the students through individual and group activities
- To vitalize the all-round development of the students by emphasizing on Soft skills and Aptitude
- To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
- To steer and bestow right module of training that meets the industry needs and improve their employability accomplishments.

**Course Outcomes (COs)**

Upon culmination of this course the students will be able to:

1. To promote communication skills as well as optimistic personality traits.
2. Enhance their employability quotient and thrive in the professional space.
3. Understand the progression in grammar and verbal reasoning.
4. To elevate and enrich their personal and professional efficacies.
5. To sketch their goals and also gets to know diversities in the field of their career planning.
6. To pertain learning in different competitive exams/entrance exams for placement/higher studies.

**UNIT I- INDUCTIVE AND DEDUCTIVE CALCULATIONS**

- Geometry and Mensuration
- Coding and Decoding
- Odd Man Out and Analogy
- Logical Sequence of Words
- Direction

**UNIT II-SELECTION AND ARRANGEMENT**

- Permutation and Combination
- Probability
- Data Arrangement
- Cube and Dice
- Image Analysing
- Puzzles

**UNIT III- UNDERSTANDING AND ANALYSING DATA**

- Problems on Ages
- Data Interpretation

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- Logarithms
- Syllogism
- Data Sufficiency
- Blood Relation

#### **UNIT IV- BANKING PROBLEMS**

- Percentage
- Profit and Loss
- Interest Calculation

#### **UNIT V- ADVANCEMENT TOWARDS GRAMMAR AND BEHAVIOURAL SKILLS**

- Statement and Assumption
- Verbal Analogy
- Jumbled Sentence
- Error Spotting
- Sentence Completion
- Sentence Correction
- Implementing and Enhancing Soft Skills

#### **REFERENCE:**

- 1.Aptitude by Er. Rapid Quantitative Deepak Agarwal and Mr. D.P Gupta
- 2.Numerical Ability and Quantitative Aptitude for Competitive examinations by P.K.Mittal.
- 3.Quantitative Aptitude - Quantum CAT by Sarvesh K Verma
- 4.Personal Development and Soft Skills by BARUN K MITRA, Oxford Higher Education
- 5.Soft skills an integrated approach to maximize personality by SANGEETHA SHARMA, GAJENDRA SINGH CHAUHAN, and Wiley Publishing.

				Semester – V	
22CCU501A		MANAGEMENT ACCOUNTING		6 H	– 5 C
Instruction Hours / week: L: 6 T: 2 P: 0		Marks: Internal: 40	External: 60	Total: 100	
End Semester Exam: 3 Hours					

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

1. To analyse the concepts of management accounting
2. To illustrate financial statement analysis
3. To compute standard costing and variance analysis
4. To construct problems on marginal costing
5. To compute the various types of budgeting
6. To apply management in planning with decision-making in a variety of business contexts and marginal cost analysis.

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

1. Understand the concepts of management accounting
2. Compute financial statement analysis
3. Calculate standard costing and variance analysis
4. Compute problems on marginal costing
5. Calculate various types of budgeting
6. Identify the rules regarding to prepare fund flow statement and cash flow statement as per accounting standard.

**UNIT I: Management Accounting** – Introduction – Meaning – Objectives - Nature and Scope of Management Accounting - Difference between Cost Accounting and Management Accounting - Cost control and Cost Reduction - Cost management.

**UNIT II: Financial Statement Analysis** Horizontal and Vertical Analysis.

Ratio Analysis: Meaning – Advantages – Limitations - Classifications of ratios, Fund Flow Statement: Meaning – Uses – Limitations - Sources and uses of funds, Cash Flow Statement: Meaning – Uses – Limitations - Sources and uses of cash - AS3 Standard format.

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

**UNIT IV: Marginal Costing and Decision Making** - Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even

analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

**UNIT V: Budgetary Control and Contemporary Issues** - Budgeting and Budgetary Control: Concept of budget - Budgeting and Budgetary Control – Objectives - Merits and Limitations. Budget Administration - Functional budgets - Fixed and Flexible Budgets - Zero Base Budgeting - Programme and Performance Budgeting.

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

**SUGGESTED READINGS:**

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



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

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

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

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

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

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

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

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

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

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

**SUGGESTED READINGS:**

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

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

1. To understand the basic concept of research and its methodologies.
2. To identify the research problem and design the blue print to capture data.
3. To select and define appropriate research problem and its parameters.
4. To organize and conduct research in a more appropriate manner.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To demonstrate the ability to choose methods appropriate to research aims and objectives.

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

1. Introduce the concept at the heart of every research project –the research problem- and to discuss what a researchable problem is.
2. Identify the research problem and design the blue print to capture data and analyse the same.
3. Select and define appropriate research problem and its parameters.
4. Organize and conduct research in a more appropriate manner.
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:** Meaning – Objectives – Types of Research – Significance of Research – Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

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

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

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

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

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

**SUGGESTED READINGS:**

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

22CCU502 B		DIGITAL BANKING		Semester – V	
				5 H	– 5 C
Instruction Hours / week: L: 5 T: 0 P: 0		Marks: Internal: 40		External: 60	Total: 100
				End Semester Exam: 3 Hours	

**Course Objectives**

1. To understand digital banking in systematic way.
2. To analyze various marketing products and its features.
3. To enable students evaluating the new technologies.
4. To develop the students a perspective to understand the application of banking with technology.
5. To define about role of RBI in digital banking.
6. To apply knowledge about digital banking process.

**Course Outcome**

1. Demonstrate how knowledge of digital banking.
2. Identify and explain various features of banking.
3. Relate internal dynamics such as mobile banking, IMPS risk management and frauds.
4. Use appropriate approaches of use of AI for marketing and business growth.
5. Defining the role of RBI, IDRBT
6. Applying the knowledge of digital banking process.

**UNIT I: Digital Banking Products – Introduction** Introduction to Digital Banking and its various products - Need of Customer Education and awareness for Digital Products (Cards, ATMs, CDM, Cash Re-cyclers, POS Terminals)- Use of biometrics and micro-ATMs. Power of Digitization- Cyber Security, Cyber Crimes,/threats and preventive vigilance to be observed thereof.

**UNIT II: Internet Banking and Mobile Banking** Internet Banking – Product features, Corporate & Retail Customer Internet Banking, Integration with e-commerce and merchantsites, Profitability of Internet Banking, Risk Management and frauds. Mobile Banking- Product features and diversity, UPI, IMPS, Profitability through Mobile Banking, Risk Management and Frauds. Latest Technologies in Mobile Banking.

**UNIT III: Payment Systems** Overview of Global and Domestic payment systems- RTGS, NEFT, CTS, NACH, IMPS, RuPay and RuPay Secure, Changing Trends and Innovations in Payment Systems- Role of RBI, IDRBT & NPCI

**UNIT IV: Marketing of Digital Banking Products**-Product Planning, Sales delivery to customers, concept of e-lounges, use of social media platforms- Overview to use of analytics and AI for marketing and business growth.

**UNIT V: Digital Disruptions and New Technologies-**Digital disruptions and its concepts, transformation in Banking, creation of new business models. Overview to Blockchain technology, Artificial Intelligence, Cloud Computing, API, Big Data.

**SUGGESTED READINGS:**

1. Agarwal, O.P.(2011). *Banking and Insurance*. New Delhi, Himalaya Publishing House
2. Satyadevi, C(2009), *Financial Services Banking and Insurance* New Delhi, S.Chand& Co.
3. Suneja, H.R (2007). *Practical and Law of Banking*. New Delhi, Himalaya Publishing House.
4. Chabra, T.N.(2008). *Elements of Banking Law*, New Delhi, Dhanpat Rai and Sons,
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*. [8<sup>th</sup> Edition]. Tata McGraw Hill.
6. Saxena, G.S. (2005). *Legal Aspects of Banking Operations*. New Delhi, Sultan Chand and Sons
7. Jyotsna Sethi and NishwanBhatia(2012). *Elements of Banking and Insurance*. New Delhi, PHI Learning.
8. [https://swayam.gov.in/nd2\\_cec20\\_mg08/preview](https://swayam.gov.in/nd2_cec20_mg08/preview)
9. [https://swayam.gov.in/nd1\\_noc20\\_mg32/preview](https://swayam.gov.in/nd1_noc20_mg32/preview)

22CCU503 A		HTML	Semester – V	
			4 H	– 4 C
Instruction Hours / week: L: 4 T: 0 P: 0		Marks: Internal: 40	External: 60	Total: 100
		End Semester Exam: 3 Hours		

**Course Objectives:**

1. To find familiar with the basics of Internet
2. To explain the language of HTML
3. To relate CSS and create responsive pages
4. To compare JavaScript and its branching statements
5. To Gain the skills for entry into web design and development careers
6. The understand the application of scripting languages like HTML, Java script.

**Course Outcomes:**

1. Explain the working principles of Internet
2. Demonstration HTML tags for creating webpages
3. Construct CSS and create responsive pages
4. Apply JavaScript with HTML for client-side programming
5. Develop individually develop website
6. Discuss the necessary skill in scripting languages like HTML, Java script.

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

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

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

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

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

**SUGGESTED READINGS:**

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

				Semester – V	
22CCU503 B		HUMAN RESOURCE MANAGEMENT		4 H	– 4 C
Instruction Hours / week: L: 4 T: 0 P: 0		Marks: Internal: 40		External: 60	Total: 100
End Semester Exam: 3 Hours					

**COURSE OBJECTIVES:**

To make the students

1. To acquire knowledge in the basic concepts like human resource management, HR audit and HR analytics.
2. To familiarize the concept of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To recognize the concepts and practical implications of performance management, Training methods and career planning.
4. To apply the policies and practice of compensation and reward management in the industry.
5. To assess the labour relations and employee security and manage dismissals and separation.
6. To comprehend the concept of labor welfare and its importance.

**COURSE OUTCOMES:**

Learners should be able to

1. Acquire knowledge in the basic concepts like human resource management, HR audit and HR analytics.
2. Familiarize the concept of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. Recognize the concepts and practical implications of performance management, Training methods and career planning.
4. Apply the policies and practice of compensation and reward management in the industry.
5. Assess the labour relations and employee security and manage dismissals and separation.
6. Comprehend the concept of labor welfare and its importance.

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

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

**UNIT III: Training, Performance Management and Career Development** - Training Need assessment - Designing Training Programs – Methods and Techniques of Training and Development – training evaluation – Management development programs - Talent Management – techniques of performance appraisal –



Orientation – Socialization – Process of socialization – Strategies. Training – Training process - Performance appraisal- Process – Traditional and Modern Methods - 360<sup>O</sup> - 720<sup>O</sup> feedback – Ethics of performance appraisal - challenges to performance appraisal – career and development planning- mentoring – coaching – succession planning

**UNIT IV: Compensation and Managing Quality - Establishing Pay plans:** Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Computerized job evaluation. Pay for performance and Financial incentives: Money and motivation - incentives for operations employees and executives - Organization wide incentive plans - Practices in Indian organizations. Benefits and services: Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other welfare measures to build employee commitment.

**UNIT V: Labour Relations and Employee Security - Industrial relation and collective bargaining:** Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation. Labour Welfare: Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

#### **SUGGESTED READINGS:**

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

22CCU504 A

## FINANCIAL MANAGEMENT

Semester – V

6 H – 5 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

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

1. To understand significance of finance planning
2. To determine time value of money
3. To comment on Capital Structure decisions, Budgeting and Corporate Financial Modeling.
4. To calculate capital budgeting problems and decisions
5. To solve dividend and working capital problems
6. To build working knowledge of the tools and analytical conventions used in the practice of corporate finance.

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

1. Understanding significance of finance planning
2. Determine time value of money
3. Calculate cost of capital
4. Calculate capital budgeting problems and decisions
5. Solve dividend and working capital problems
6. To simulate students with corporate financial modeling and financial management of sick unit.

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

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

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

**UNIT IV: Capital Budgeting:** The Capital Budgeting Process - Cash Flow Estimation – Payback - Period Method - Accounting Rate of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index. Capital Rationing: Introduction- Types - Steps involved in capital rationing - Various approaches to Capital Rationing. Financial leverage: Introduction- Operating- Financial & Combined Leverage.

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

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

### **SUGGESTED READINGS:**

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

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

1. To understand significance of finance planning
2. To understand the ethical issues in Human Resource Management
3. To explain the ethical practices to be followed on marketing of goods
4. To learn ethical practices to be followed on finance handling
5. To understand the Professional Code of Ethics of Accountants and Company Secretary
6. To impart concepts of Corporate Social Responsibility (CSR)

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

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

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

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

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

**UNIT IV: Ethical Issues in Finance:** Ethical issues in Mergers and Acquisitions – Hostile Takeovers – Insider Trading – Money Laundering; Ethical Issues in Accounting Professional Conduct of Accountants; Ethics and Financial Statements – Fictitious Revenues – Fraudulent Timing – Differences – Concealed

Liabilities and Expenses – Fraudulent Disclosures and Omissions – Fraudulent Valuation of Assets – Ethical Auditing

**UNIT V: Professional Ethics** – Meaning – Importance – Principles of Professional Ethics – Code of Conduct of an Accountant – Code of Conduct of a Company Secretary – Code of Conduct of Cost Accountants – Code of Conduct of Sole Proprietorship Firm - Code of Conduct of Partners – Code of Conduct of Corporates – Code of Conduct of Multinational Corporations.

**SUGGESTED READINGS:**

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

**COURSE OBJECTIVES**

1. To Define the HTML 5 new input types
2. To understand hyperlinks to branch from one location to another
3. To Summarize the concepts of CSS 3
4. To Apply the JavaScript programming and its functions to process client-side scripts
5. To design and develop a Web page using HTML and CSS.
6. To Utilize graphics in Web design.

**COURSE OUTCOMES**

1. Evaluate webpage with the new input type of HTML 5
2. Create the hyperlinks to facilitate page branching
3. Apply CSS for hassle free and easy updating of webpages
4. Simplify the client side scripting for processing web page
5. Estimate Link pages so that they create a Web site.
6. Contrast and develop web pages using CSS styles, internal and/or external style sheets.

**LIST OF PRACTICALS**

1. Create a sales letter using HTML 5 with the Text formatting options Bold, Italic, Underline, Headings, Font (Type, Size and Colour), Background (Coloured background/Image in background), Paragraph, Line Break, Horizontal Rule, Pre tag
2. Create an HTML 5 document for your business organization consisting of Departments and its employees such as Marketing, Production and Finance Department using Ordered List, Unordered List, and Definition list.
3. Create an HTML 5 document which implements Internal linking to local file of your company and external linking to any search website.
4. Create an Input Form using HTML 5 to be entered by prospective employees during recruitment process having:
  - a. Text Box
  - b. Rich text box
  - c. radio buttons
  - d. Check boxes
  - e. Select button
  - f. Reset and Submit buttons
5. Design an HTML document for your newly developed partnership company with tags
  - a. Aside
  - b. Article
  - c. Section

- d. Header
  - e. Footer
  - f. Details
  - g. summary
6. Design an HTML5 document having nested frames
  7. Design an HTML5 page with the title “Simple CSS”. The body of the page should contain a single paragraph with the text “Hello”. The text should have the “color” property set to “green”. An internal style sheet should be used to define an appropriate style that can be applied to the paragraph.
  8. Design an HTML5 page with an appropriate paragraph describing your business not exceeding 20 words. An external style sheet named “mystyle.css” should be used to define an appropriate style to the paragraph that makes all the text in paragraph converted to uppercase and to apply an image as page background. Insert this sheet to the HTML page to apply the defined styles.
  9. Design a web page which calculates the net pay of an employee using JavaScript.
  10. Design a web page using JavaScript functions.

#### **SUGGESTED READINGS:**

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

HUMAN RESOURCE MANAGEMENT		Semester – V	
22CCU511 B		4 H – 2 C	
(PRACTICAL)			
Instruction Hours / week:	L: 0 T: 0 P: 4	Marks: Internal: 40	External: 60
		Total: 100	
		End Semester Exam: 3 Hours	

**COURSE OBJECTIVES:**

To make the students

1. To acquire knowledge in the basic concepts like human resource management, HR audit and HR analytics.
2. To familiarize the concept of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To recognize the concepts and practical implications of performance management, Training methods and career planning.
4. To apply the policies and practice of compensation and reward management in the industry.
5. To assess the labour relations and employee security and manage dismissals and separation.
6. To understand the practical problems in HR using case study.

**COURSE OUTCOMES:**

Learners should be able to

1. Acquire knowledge in the basic concepts like human resource management, HR audit and HR analytics.
2. Familiarize the concept of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. Recognize the concepts and practical implications of performance management, Training methods and career planning.
4. Apply the policies and practice of compensation and reward management in the industry.
5. Assess the labour relations and employee security and manage dismissals and separation.
6. Understand the problems in HR using case study.

**LIST OF PRACTICALS**

1. Collect 5 To 10 Articles from Reviewed Journal
2. Literature Review
3. Objectives and hypothesis
4. Research Design
5. Sampling Design
6. Measurement Scale
7. Questionnaire Setting
8. Report Writing
9. Bibliography and Annexure.



**SUGGESTED READINGS:**

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

22CCUOE501	ENTERPRISE RESOURCE PLANNING			Semester – VI
				3 H – 2 C
Instruction Hours / week:	L: 3	T: 0	P: 0	Marks: Internal: 40
				External: 60
				Total: 100
				End Semester Exam: 3 Hours

## COURSE OBJECTIVES

This course aims to enable the student to:

- To Learn about the rationale for acquiring and implementing ERP systems, selection of ERP software, and integration of processes and transactions in the ERP system.
- To Understand the challenges associated with the successful implementation of Supply Chain ERP software with an emphasis on leadership and managerial implications/actions and generating business value for the firm.
- To Develop the student their organizational and analytical skills through the use of business cases studies, articles and working in teams.
- To Learn principles of leading very large change initiatives by focusing on the rational and emotional aspects of organizational transformation.
- To Practice critical leadership thinking, tolerance of ambiguity, communication and interpersonal skills, creativity and general business instincts.
- To Learn to evaluate the progress of an ERP implementation project.

## COURSE OUTCOMES

Upon completion of the course, student should be able to:

1. Differentiate between a business process and a business function.
2. Define integrated information systems, and explain why they are essential in today's globally competitive business environment design.
3. Identify the factors that led to the development of Enterprise Resource Planning (ERP) systems.
4. Describe the benefits of customer relationship management (CRM) software.
5. Explain how a structured supply chain management planning process enhances efficiency and decision making.
6. Outline the accounting and management-reporting benefits that accrue from having an ERP system.

**UNIT I: INTRODUCTION TO ERP** - ERP Definition , Characteristics of ERP, Products of ERP , Benefits of using ERP

**UNIT II: ENTERPRISE STRUCTURE** - Enterprise Structure, types of Enterprise Structure, Company structure in real time

**UNIT III: ENTERPRISE STRUCTURE PROCESS**- Company structure for each process MM Structure against other process structure, Enterprise Structure terms in real time against those used in the SAP system

**UNIT IV: ENTERPRISE STRUCTURE ELEMENTS**- Definitions of the elements of enterprise structure, Creation of Enterprise Structure elements in the SAP system, Assignment of the Enterprise Structure elements in the SAP system

**UNIT V: ERP BENEFITS-** Advantages; ERP and Business – value creation; Integrated Information Management; Enterprise and ERP, Business modeling; Integrated data model . To ERP or not to ERP – Strategic Options; Benefits of ERP: Quantifiable, Intangible; P&G; Risks: People, process, Technology, Implementation, Operational and Managerial risks. Introduction to ERP related technologies; Functional modules of ERP software.; Implementation of ERP: Life cycle; Implementation methodologies, transition strategies; People involved in implementation; Success and failure in implementation – factors. Operation and Maintenance of an ERP system.;

**SUGGESTED READINGS:**

1. ERP in practice – Vaman - TMH
2. Daniel E.O’Leary, Enterprise Resource Planning Systems, Cambridge University Press,2002.
3. Ellen Monk, Bret Wagner, Concepts in Enterprise resource planning, Cengage learning,Third edition, 2009.

		Semester – V
		– 2C
22CCU591	INTERNSHIP - II	
Instruction Hours / week L: 0 T: 0 P: 0	Marks: Internal: 10	Total: 100

**COURSE OBJECTIVES:**

To make the students

- 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.
- To understand the application of Research process in all functional areas.
- To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
- To apply the theoretical and practical learning of doing research into lifelong practice.
- To Communicate in oral and written form and prepare report
- To enhance students knowledge in international culture and negotiation, where employability is made easy.

**COURSE OUTCOMES:**

Learners should be able to

7. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
8. Understand the application of Research process in all functional areas.
9. Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
10. Apply the theoretical and practical learning of doing research into lifelong practice.
11. Communicate in oral and written form and prepare report
12. Understand the concept of organizational study

Students shall undergo a minimum of 30 working days (6 weeks) internship during the summer. The student has to select a manufacturing firm. Not more than one student should undergo an internship in one firm. The student should maintain an internship diary and fill in the completed duties and get the attestation from the reporting staff in the organization. The candidate shall bring the attendance certificate and completion certificate from the firm where the internship work carried out. On completion of the Internship work, he/she shall submit the report to the Head of the Department. The Internship Report prepared according to approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD for *Viva-Voce* Exam.

Two reviews will be conducted by minimum three faculty inclusive of Guide, HOD and a HOD nominated faculty which carries equal weightage.

The Internship Report should contain

1. Title page
2. Declaration page
3. Certificate
4. Company Certificate
5. Table of contents

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6. List of tables
  7. List of Charts
  8. Introduction to the Industry
  9. Introduction to the Company
  10. Organisation Chart
  11. SWOT analysis and PEST Analysis
  12. Product and Services offered
  13. Financial Performance – Key indicators
  14. Objective of the Internship
  15. Department Analysis
    - a. Production
    - b. Marketing
    - c. HR
    - d. Finance
    - e. Other services department
- In department analysis the student have to study on the department chart, No.of employees, Booksand software databases maintained, Issues Found.
16. Key learning from the intership
  17. Suggestions
  18. Conclusion
  19. Bibiliography
  20. Annexures

### **Guidelines :**

The report should have a minimum of 30 pages. Times New Roman, Heading - 13 pts Text – 12 Pts One inch page border all sides 1.5line spacing.

**CAPITAL MARKETS**

Semester – VI

22CCU601 A

6 H – 5C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

1. To impart knowledge about the basic concepts of capital market.
2. To acquaint students with the regulations of Indian Capital Market.
3. To develop through knowledge of stock exchange.
4. To enlighten the students regarding the new concepts introduced in banking system.
5. To develop the capability of students for knowing the primary market
6. To understand the concepts of OTCEI.

**COURSE OUTCOMES:**

1. Understanding on the importance of financial markets.
2. Describing regulations of Indian capital market
3. Learning the concepts of stock exchange.
4. Involving in various trading activities.
5. Acquiring the skills like IPOS and reverse book
6. Understanding the regulations of primary market.

**UNIT I: Introduction Financial markets** - Definition - Role -functions - Constituents - Financial Instruments -Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth- Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares -Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds- Global Debt Instruments.

**UNIT II: Regulation of Indian Capital Market** Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives -Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading-Rationale - Insiders - Insider information - Connected persons.

**UNIT III: Stock Exchange** History - Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE andNSE - World Stock Exchanges - New York, London, Hongkong and Tokyo Stock Exchanges.

**UNIT IV: Primary Market** Meaning - NIM Vs Secondary Market - Methods of New Issue - Intermediaries in the Newissues market - SEBI Guidelines on Primary Market - Listing - Agreement -

Benefits - Consequences of Non-listing - Underwriting - Definition - Types - Mechanics - Benefits -Book Building - Concept - Characteristics - Process - IPO including e-IPO - Reverse book - building.

**UNIT V: OTCEI** Concept - Features - Benefits - OTCEI Vs Other Stock Exchanges - Depository Services- Banks Vs Depository - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Speculation - Online Stock Trading - Debt Market - Types - Role - Price Determination.

### **SUGGESTED READINGS:**

1. Gurusamy, Capital Markets, Vijay Nicole Imprints, 2014, Chennai.
2. Frank J, Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments, PrenticeHall, 2000, New Delhi.
3. Moorad Choudhry, Capital Market Instruments;- Analysis and Valuation, FT Press, 2000, New York.
4. Mahesh Kulkarni & Dr. Suhas Kulkarni, Capital Markets and Financial Services, Nirali Publications, 2001, Mumbai.
5. Rajesh Chakraborty, Sankar D.E, Capital Markets in India, Sage Publications, 2011, New Delhi.

## 22CCU601 B

## GOODS AND SERVICE TAX

Semester – VI

6 H – 5C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**Course objective:**

1. To state the concepts of GST
2. To discuss the levy and Collection of tax
3. To sketch the registration and return process.
4. To point out the power of authorities demand and recovery.
5. To summarize the various appellate authorities and penalties.
6. To develop the employability in commercial tax practices

**Course outcome**

1. Describing the concepts of GST.
2. Explanation of levy and collection of tax .
3. Sketch the registration and return process.
4. Distinguish the power of authorities demand and recovery.
5. Reviewing the various appellate authorities and penalties.
6. Understanding the employability in commercial tax practices.

**UNIT I: Stages of Evolution of GST** - Methodology of GST - CGST - SGST - IGST -Important concepts and Definitions. GSTN.

**UNIT II: Levy and Collection of Tax** - Scope of Supply - Composite and Mixed Supplies- Levy and Collection -Time of Supply of Goods -Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax Invoice- Unauthorised Collection of Tax- Credit Notes- Debit Notes- Accounts and Records.

**UNIT III: Registration**- Returns and Payment of Tax- Persons Liable for Registration- Compulsory Registration- Deemed Registration- Procedure For Registration- Amendment of Registration- Cancellation of Registration- Returns- Furnishing Details of Supplies- Payment of Tax, Interest, Penalty- Tax Deduction at Source -Collection of Tax At Source- Refunds.

**UNIT IV: Assessment** -Types - Audit Inspection - Search -Seizure- Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment.

**UNIT V: Appeals**- Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court - Offences and Penalties.

**SUGGESTED READINGS:**

- 1) Indirect Taxes- Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes- H. C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST
- 4) Bare Act SGST
- 5) Bare Act IGST

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**COURSE OBJECTIVES:**

1. The main aim of the course is to cover visual basic and oracle programming
2. To develop the skill for modern software development.
3. To study the advantages of controls available with visual basic.
4. To gain a basic understanding of database access and management using data controls.
5. To study the physical and logical database designs and database modelling like relational, hierarchical, and network models.
6. To understand essential DBMS concepts such as: database security, integrity and normalization.

**COURSE OUTCOMES:**

1. Enabling students how to create a new project in Microsoft visual basic 6.0 and various controls used for developing a project.
2. Understanding about statements in VB, data types, variables, numbers, strings, constants, Loop structures, functions etc.
3. Learning about functions and procedures, arrays, lists, records etc.
4. Understanding about Exams, Control Arrays, List box, Combo box, Grid control etc.
5. Analysing the crystal and data report, DBMS Query Basis etc

**UNIT 1: Customizing a Form** – writing Simple Programs – Toolbox – Creating Controls – Name Property – Command Button – Access keys – Image Controls – Text Boxes – Labels – Message Boxes – Grid - Tools – Variables – Data Types – String – Numbers.

**UNIT 2: Displaying Information** – Determinate Loops – Indeterminate Loops – Conditionals – Built in functions and Procedures.

**UNIT 3: Lists** – Arrays – Control Arrays – Combo Boxes – VB Objects – Dialog Boxes –Menus – MDI Forms-Data control.

**UNIT 4: Advantage and Component of a Database Management Systems** – Feasibility study – Data Types – Events – Normal Forms –Data Dictionary.

**UNIT 5: Query Basis** – Computation Using Queries – Subtotals and GROUP BY Command Queries with Multiple Tables – Subqueries – Join – DDL & DML – Testing Queries- Effective Design of Forms and Reports – Form Layout – Creating Forms – Reports

**SUGGESTED READINGS:**

1. Database Programming with Visual Basic .Net, Second Edition October 2002 October 2002
2. Author: Carsten Thomsen Publisher: APress L. P. ISBN:978-1-59059-032-4  
Visual Basic 6: The Complete Reference (Complete Reference Series) Paperback – Import, 16 January 1999
3. Visual Basic 6 Programming Black Book Paperback – 1 January 2000
4. Visual Basic Database Programming/Book and Disk December 1993 Author: Karen Warrerson Publisher: Addison-Wesley Longman Publishing Co., Inc. ISBN:978-0-201-62661-2
5. Fundamentals of Relational Database Management Systems By S. Sumathi, S. Esakkirajan

				Semester – VI	
21CCU602 B		WEB DESIGNING		4 H – 3 C	
Instruction Hours / week: L: 4 T: 0 P: 0		Marks: Internal: 40		External: 60	
				Total: 100	
				End Semester Exam: 3 Hours	

**COURSE OBJECTIVES:**

1. To introduce the fundamentals of Internet, and the principles of web design.
2. To construct basic websites using HTML and Cascading Style Sheets.
3. To build dynamic web pages with validation using Java Script objects and by applying different event handling mechanisms.
4. To understand the concept of static web designing using HTML
5. To understand the concept of dynamic web designing using Java Script and XML
6. To understand the concept of server-side web designing using Java Script

**COURSE OUTCOMES:**

1. Designing the static web page using HTML
2. Developing the dynamic web page using Java Script.
3. Creating dynamic websites using HTML and Cascading Style Sheets.
4. Acquiring engineering knowledge on server-side web page using CSS.
5. Developing the individual and team work-based server-side web page.
6. Performing the server-side project management using JAVASCRIPT.

**UNIT 1: HTML-HTML Essentials-Tags-Creating your first HTML Document**

Links-Including images

**UNIT 2: Creating tables-Developing HTML forms-creating frames****UNIT 3: Introducing JavaScript Operators, Statements and Functions.****UNIT 4: Handling Events: link, Document, Image & Form****UNIT 5: Working with objects: The JavaScript Object Model-Array, Boolean, Date and String objects****SUGGESTED READINGS :**

1. Steven M. Schafer, "HTML, XHTML, and CSS Bible, 5ed", Wiley India
2. Ian Pouncey, Richard York, "Beginning CSS: Cascading Style Sheets for Web Design", Wiley India
3. 1. Burdman, Jessica, "Collaborative Web Development" Addison Wesley
4. 4. Xavier, C, "Web Technology and Design", New Age International
5. 5. Ivan Bayross, "HTML, DHTML, Java Script, Perl & CGI", BPB Publication.

**ENTREPRENEURSHIP**

Semester – VI

22CCU603 A

6 H – 5 C

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

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

1. To understand the concepts of Entrepreneurship
2. To illustrate the various forms of business entities
3. To explain concept of women entrepreneurship
4. To apply the source of business ideas and method of conducting feasibility studies
5. To appraise the Government assistance for the promotion of entrepreneurship
6. To match an idea about the motivational aspects of the Entrepreneurship.

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

1. Explain the concepts of Entrepreneurship
2. Examine the various forms of business entities
3. Determine the concept of women entrepreneurship
4. Evaluate the source of business ideas and method of conducting feasibility studies
5. Identify the Government assistance for the promotion of entrepreneurship
6. Summarize to know about the types of motivational aspects of the Entrepreneurship

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

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

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

**UNIT IV: Sources of Business Ideas and Feasibility Studies** - Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project

report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

## **UNIT V: Government Assistance for the Promotion of Entrepreneurship - Business Incubation -**

Introduction - Evolution of Business Incubators – Definition - Historic Development of Business Incubators - Establishing Business Incubator - Types of Incubators - Value Framework of Business Incubator - Performance of Business Incubator in Industrially Developed Countries - What makes a Business Incubator Successful? - Business Incubators and Facilitators in India - How Do Incubators help Start-ups get Funding? - Role of Business Incubator in the Present Scenario – Startup – Standup- Mudra – ASPIRE.

### **SUGGESTED READINGS:**

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

22CCU603B	PRINCIPLES OF E- COMMERCE	Semester – IV 6H – 5 C
Instruction Hours / week: L: 6 T: 0 P: 0	Marks: Internal: 40	External: 60 Total: 100 End Semester Exam: 3 Hours

### Course Objectives

This course provides an introduction to information systems for business and management.

- 1.To Design to familiarize students with organizational and managerial foundations of system.
- 2.To Build technical foundation for understanding information systems.
- 3.To Impart the students with higher level knowledge and understanding of contemporary trends in e-commerce and business finance.
- 4.To provide adequate knowledge and understanding about E-Commerce practices to the students.
- 5.To recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- 6.To gain High degree of knowledge and application skills in the domain of commerce and business process services

### Course Outcomes

1. Understand the basic concepts and technologies used in the field of management information systems.
2. Understand the processes of developing and implementing information systems.
3. Analyze the impact of E-commerce on business models and strategy.
4. Explain the process that should be followed in building an E-commerce presence.
5. Identify the key security threats in the E-commerce environment.
6. Describe how procurement and supply chains relate to B2B E-commerce.

**UNIT 1:** E-Commerce – Introduction, Advantages and Disadvantages of E-Commerce, Role of E-Commerce, Basis of IT and Business.

**UNIT 2:** Internet and Networking Concept – Definitions, www, network concept, types of networks (LAN, MAN, WAN), Internet Protocol, TCP/IP, IP Addressing, HTML, HTML tags, Intranet and Extranet.

**UNIT 3:** Web Marketing Strategies – Introduction, Defferent types of Marketing strategies (product Based and Customer Based), Communicating with different Market segments, Advertising on the web.

**UNIT 4:** Electronic Data Interchange – Introduction on EDI, EDI on internet Supply Chain Management, its software, Online payment, payment cards, advantages and disadvantages of Payment cards.

**UNIT 5:** Internet Security – Introduction, Computer Security its types , threats, Hackers, Classification of Computer security (Security, Integrity, Necessity), Security Policy and Integrated Security.

**Suggested Reading:**

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce–A ManagerialPerspective", Addison-Wesley.
4. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3RDEdition, Pearson Education.
5. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
6. S. J. Joseph, E-Commerce: an Indian perspective, PH

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

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

1. To learn the visual basic and oracle programming
2. To develop the modern software development.
3. To study the advantages of Controls available with visual basic.
4. To gain a basic understanding of database access and management using data controls.
5. To study the physical and logical database designs and database modelling like relational, hierarchical, and network models.
6. To understand essential DBMS concepts such as: database security, integrity and normalization.

**COURSE OUTCOMES:**

- Create a new project in Microsoft visual basic 6.0 and various controls used for developing a project.
- Understand about statements in VB, data types, variables, numbers, strings, constants, Loop structures, functions etc.
- Analyse the functions and procedures, arrays, lists, records etc.
- Describing Exams, Control Arrays, List box, Combo box, Grid control etc.
- Developing crystal and data report, DBMS Query Basis etc

**LIST OF PROGRAMS:**

1. Write a VB program to perform Arithmetic Operations.
2. Write a VB program using list box to sort the Numbers in ascending and descending order.
3. Write a VB program to calculate simple interest and compound interest values using function.
4. Write a VB program to generate Fibonacci Series.
5. Write a VB program to perform String Manipulation.
6. Write a VB program to Change the Color Using Scrollbar.
7. Write a VB program to perform number checking.
8. Write a VB program to find Item Details.
9. Write a VB program to Create Arithmetic Calculator.
10. Write a VB program using Drive, Directory and list box to open image and

## **SUGGESTED READINGS:**

1. Database Programming with Visual Basic .Net, Second Edition October 2002  
Author: Carsten Thomsen Publisher: APress L. P. ISBN:978-1-59059-032-4
2. Visual Basic 6: The Complete Reference (Complete Reference Series) Paperback – Import,  
16 January 1999
3. Visual Basic 6 Programming Black Book Paperback – 1 January 2000
4. Visual Basic Database Programming/Book and Disk December 1993  
Author: Karen Warrerson Publisher: Addison-Wesley Longman Publishing Co., Inc. ISBN:978-0-201-62661-2
5. Fundamentals of Relational Database Management Systems By S. Sumathi, S. Esakkirajan



**COURSE OBJECTIVES:**

1. To introduce the fundamentals of Internet, and the principles of web design.
2. To construct basic websites using HTML and Cascading Style Sheets.
3. To build dynamic web pages with validation using Java Script objects and by applying different event handling mechanisms.
4. To understand the concept of static web designing using HTML
5. To understand the concept of dynamic web designing using Java Script and XML
6. To learn the concept of server-side web designing using JAVASCRIPT

**COURSE OUTCOMES:**

1. Design static web page using HTML
2. Develop dynamic web page using Java Script.
3. Develop dynamic websites using HTML and Cascading Style Sheets.
4. Acquire engineering knowledge on server-side web page using CSS.
5. Develop individual and team work-based server-side web page.
6. Perform server-side project management using JAVASCRIPT.

**LIST OF PRACTICALS:**

1. HTML-Simple Tags-Links-Images-Tables-Frames-Forms.
2. Acquaintance with elements, Tags and basic structure of HTML files.
3. Practicing basic and advanced text formatting.
4. Working with Background, Text and Font properties.
5. Practicing use of multimedia components (Image, Video & Sound) in HTML document.
6. Designing of webpage-Document Layout.
7. Designing of webpage-Working with List.
8. Designing of webpage-Working with Tables.
9. Practicing Hyper linking of Webpages.
10. Designing of webpage-Working with Frames.
11. Designing of webpage-Working with Forms and Controls.
12. Acquaintance with creating style sheet, CSS properties and styling.

## **SUGGESTED READINGS:**

1. Steven M. Schafer, “HTML, XHTML, and CSS Bible, 5ed”, Wiley India
2. Ian Pouncey, Richard York, “Beginning CSS: Cascading Style Sheets for Web Design”, Wiley India
3. 1. Burdman, Jessica, “Collaborative Web Development” Addison Wesley
4. Xavier, C, “ Web Technology and Design” , New Age International
5. Ivan Bayross,” HTML, DHTML, Java Script, Perl & CGI”, BPB Publication

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

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

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

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

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

Report should contain

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

## **VALUE- ADDED COURSES**

1. E-Commerce
2. Cyber Security
3. Multimedia
4. SAP
5. Introduction to stock market

## **E-COMMERCE**

### **COURSE LEARNING OBJECTIVES**

- To Identify and apply relevant problem-solving methodologies
- To Design components, systems and/or processes to meet required specifications for a web presence
- To Demonstrate research skills
- To Communicate effectively in ways appropriate to the discipline, audience and purpose.
- To Work as an effective member or leader of diverse teams within a multi-level, multi-disciplinary and multi-cultural setting for the Group Website Research Project
- To Appreciate ethical implications of professional practice
- To Be aware of global perspectives (needs, rules/regulations, and specifications)

### **COURSE OUTCOME**

- Discuss electronic commerce and the stakeholders and their capabilities and limitations in the strategic convergence of technology and business.
- Appreciate the global nature and issues of electronic commerce as well as understand the rapid technological changes taking place.
- Identify advantages and disadvantages of technology choices such as merchant server software and electronic payment options
- Demonstrate awareness of ethical, social and legal aspects of e-commerce
- Analyze features of existing e-commerce businesses, and propose future directions or innovations for specific businesses

**UNIT I:** E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

**UNIT II:** Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow atomization and Coordination-Customization and Internal Commerce.

**UNIT III:** Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

**UNIT IV:** Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

**UNIT V:** Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

**SUGGESTED READINGS:**

1. Ravi Kalakota & Andrew b. Whinston, "Frontiers of Electronic Commerce", Dorling Kindersley (India) Pvt.Ltd-2006
2. Bharat Bhasker, "Electronic Commerce", Tata Mc Graw Hill Publishing Co Ltd, New Delhi-2006.
3. Daniel Minoli, Emma Minoli "Web Commerce Technology Handbook", Tata McGraw Hill Publishing, New Delhi.
4. Dr.C.S.Rayudu,"E-Commerce &E-Business",Himalaya Publishing House, New Delhi, 2004.

## **CYBER SECURITY**

### **COURSE OBJECTIVES**

#### **To make the students**

1. To know about security concerns in cyber area
2. To know about associated Vulnerabilities in Cyber Security
3. To Plan and detect and prevent intrusion to private areas and confidential data safeguard
4. To Detect intrusion detection in cyber security
5. To understand cryptography concepts of Internet and E- Commerce.

### **COURSE OUTCOMES:**

#### **Learners should be able to**

1. Understand the concepts of cyber security
2. Know vulnerabilities in cyber security and thwart intrusion
3. Understand how to secure web applications and understand the security challenges
4. Plan and detect and prevent intrusion to private areas and confidential data safeguard
5. Use cryptography and internet security

**UNIT 1: Introduction to Cyber Security-** Overview of Cyber Security, Internet Governance – Challenges and Constraints, Cyber Threats:- Cyber Warfare-Cyber Crime-Cyber terrorism-Cyber Espionage, Need for a Comprehensive Cyber Security Policy, Need for a Nodal Authority, Need for an International convention on Cyberspace.

**UNIT 2: Cyber Security Vulnerabilities and Cyber Security Safeguards-** Cyber Security Vulnerabilities-Overview, vulnerabilities in software, System administration, Complex Network Architectures, Open Access to Organizational Data, Weak Authentication, Unprotected Broadband communications, Poor Cyber Security Awareness. Cyber Security Safeguards-Overview, Access control, Audit, Authentication, Biometrics, Cryptography, Deception, Denial of Service Filters, Ethical Hacking, Firewalls, Intrusion Detection Systems, Response, Scanning, Security policy, Threat Management.

**UNIT 3: Securing Web Application, Services and Servers-** Introduction, Basic security for HTTP Applications and Services, Basic Security for SOAP Services, Identity Management and Web Services, Authorization Patterns, Security Considerations, Challenges.

**UNIT 4: Intrusion Detection and Prevention-** Intrusion, Physical Theft, Abuse of Privileges, Unauthorized Access by Outsider, Malware infection, Intrusion detection and Prevention Techniques, Anti-Malware software, Network based Intrusion detection Systems, Network based Intrusion Prevention Systems, Host based Intrusion prevention Systems, Security Information Management, Network Session Analysis, System Integrity Validation.

**UNIT 5: Cryptography and Network Security**- Introduction to Cryptography, Symmetric key Cryptography, Asymmetric key Cryptography, Message Authentication, Digital Signatures, Applications of Cryptography. Overview of Firewalls- Types of Firewalls, User Management, VPN Security Security Protocols: - security at the Application Layer- PGP and S/MIME, Security at Transport Layer- SSL and TLS, Security at Network Layer-IPSec.

**SUGGESTED READINGS:**

1. Swiderski, Frank and Syndex, “Threat Modeling”, Microsoft Press, 2004.
2. William Stallings and Lawrie Brown, “Computer Security: Principles and Practice”, Prentice Hall, 2008.
3. Joseph M Kizza, “Computer Network Security”, Springer Verlag, 2005
4. Thomas Calabres and Tom Calabrese, “Information Security Intelligence: Cryptographic Principles & Application”, Thomson Delmar Learning, 2004.



## MULTIMEDIA

### COURSE OBJECTIVES

- To obtain the knowledge on multimedia applications.
- To train the students with digital audio technology.
- To enrich skills on digital image development and editing.
- To equip the students with the multimedia animations.
- To practice the students to prepare multimedia projects.

### COURSE OUTCOMES (COS)

At the end of the course, students would be able to

1. Obtain the knowledge on multimedia applications.
2. Train the students with digital audio technology.
3. Enrich skills on digital image development and editing.
4. Equip the students with the multimedia animations.
5. Practice the students to prepare multimedia projects.

**UNIT I: Definition** - Classification - MM application - MM H/w -MM s/w - CDROM - DVD. MM Audio: Digital medium - Digital audio technology -sound cards - recording - editing - MP3 - MIDI fundamentals - Working with MIDI - audio file formats - adding sound to MM project.

**UNIT II: MM TEXT:** Text in MM - MM graphics: coloring – digital imaging fundamentals - development and editing - file formats - scanning and digital photography

**UNIT III: MM Animation:** Computer animation fundamentals -Kinematics - morphing - animation s/w tools and techniques. MM Video: How video works - broadcast video standards - digital video fundamentals - digital video production and editing techniques - file formats.

**UNITIV: MM Project:** stages of project - MM skills - design concept -authoring - planning and costing - MM team.

**UNIT V:** Designing a Military Cloth using Photoshop-Creating a Stone Texture using Photoshop-Creating a Rollover Buttons using Photoshop-Creating a Realistic Stone Structure using Photoshop-Convert Black and White to Color Photo using Photoshop.

### SUGGESTED READINGS:

1. Multimedia Magic - S.Gokul revised and updated second edition – BPB
2. Multimedia Making it Work - Tay Vaughen 6th edition –TMH
- 3.

## **SAP (SYSTEM APPLICATIONS AND PRODUCTS)**

### **COURSE OBJECTIVE:**

#### **Students will have a understanding**

- To restructure and diversify the productive base of the economy so as to reduce dependency on the oil sector and imports.
- To achieve fiscal and balance of payments viability over the medium term; and • promote non-inflationary economic growth.

### **COURSE OUTCOMES:**

1. To identify the key functional areas of the SAP ERP financial solution.
2. The key capabilities of the SAP ERP financial solution using selected business processes.
3. To use the integration aspects of the client and server network for SAP ERP financial solution.
4. The knowledge about the general business process in financial sector.
5. Development team members in the organization and design phase of an SAP ERP to the financial implementation.

**UNIT I: INTRODUCTION TO SAP AND ERP** Introduction to SAP- Evaluation of SAP-Industries and solution- Products-SAP partners- support and services-ERP- functions of ERP-Advantages and disadvantages in SAP ERP.

**UNIT II: SAP MODULES** Finance and Controlling- Activities Involved in SAP FI- Activities Involved in SAP CO- Sales & Distribution Management (SD)- Activities Involved in SAP SD- Material Management (MM)- Logistic Execution (LE)- Human Resource (HR)- Customer Relationship Management (CRM).

**UNIT III: SAP ARCHITECTURE AND GUI** Sap R/3: Three-Tier Architecture-Client Environment-Client-Dependent Vs. Client-Independent- Sap R/3 Delivered Clients- Minimum System Requirements- Preliminary Installation Activities- Sap Net weaver- Logging onto A Sap System- Personalizing The Sap Window

**UNIT IV: SAP PROJECT LIFE CYCLE** SAP Project Lifecycle- Stages of SAP Project Lifecycle- End-User Customization- Navigating in the SAP Window- Career in SAP.

**UNIT V: SAP SECURITY** ABAP (Advanced Business Application Programming)- ABAP Workbench- Reporting- Data Entry- Classification of Security- Different Layers of Security- Safeguards

### **SUGGESTED READINGS:**

1. Implementing SAP Sales and Distribution (The Enterprise Resource Planning) 2000 by Glynn Williams
2. SAP S/4HANA: An Introduction by Devraj Bardhan , Axel Baumgartl ,Andrew Worsley-Tonks 4th edition.
3. Materials Management with SAP ERP: Functionality and Technical Configuration by Martin Murray (Author), Jawad Akhtar. SAP Press.
4. SAP ERP Financials: Quick Reference Guide by Surya Padhi, second edition.

## INTRODUCTION TO STOCK MARKET

### COURSE OUTCOMES:

1. To Gain the knowledge on fundamental of Capital markets, the course is structured to help understand the basic concept relating to different avenues of investment.
2. To learn the primary and the secondary market, the derivatives market and financial statement analysis.
3. Understand about new methods of Stock Market.
4. To Identify the different types of market and career opportunities in stock market.
5. To learn about the Mutual Funds and Kinds.

### COURSE OBJECTIVES:

1. Aware about the opportunities in stock market fields.
2. Give an insight knowledge on stock market.
3. To Aware the Financial Instruments on Private and Public Companies.
4. To gain the Knowledge of Online Trading of Stock Market.
5. To learn about Functions of Markets.
6. To learn the derivatives and commodities exchange.

**UNIT I: Markets and Financial Instruments :** Types of Markets: Equity, Debt, Derivatives, Commodities; Meaning and features of Private and Public Companies; Types of investment avenues short and long term, Interest rate.

**UNIT II: Primary Market:** Initial Public Offer (IPO); Book Building through Online IPO ; Eligibility to issue securities ; Pricing of Issues; Allotment of share ; Basis of Allotment; Private Placement.

**UNIT III: Secondary Market:** Role and Function of Securities and Exchange Board of India (SEBI); Depositories; Stock exchange; Intermediaries in the Indian stock market.

**UNIT IV: Derivatives:** Types of derivatives; Commodity and commodity exchange; Commodity versus financial derivatives.

**UNIT V: Mutual Fund:** Regulatory Body for Mutual Funds, benefits of investing in Mutual funds, NAV, types of Mutual funds, rights Mutual Fund holder, Fund Offer, Active Fund. Etc.

### SUGGESTED READINGS:

1. Investment Management – Preethi Singh – Himalaya Publishing House
2. Investment Analysis and Portfolio Management – Prasanna Chandra – Tata McGraw Hill Education Private Limited