

**KARPAGAM ACADEMY OF HIGHER EDUCATION**  
**BACHELOR OF COMMERCE (COMPUTER APPLICATION)**  
**B.Com (CA)**

(For the Students admitted during the year 2015-2018 Batch Onwards)

**Scheme of Examination**

**SEMESTER I**

Course Code	NameOf the Course	Objectives and Outcomes		Instruction/ Hours/Week			Credits	Maximum Marks		
		PEOs	POS	L	T	P		CIA	ESE	TOTAL
<b>Semester I</b>								<b>40</b>	<b>60</b>	<b>100</b>
15LAU101	Language –I	c,d,h	I,III	5	-	-	05	40	60	100
15ENU101	English - I	a,f,i	IV	4	-	-	04	40	60	100
15CCU101	Core : Principles of Accountancy	a,f,i	IV	5	1	-	06	40	60	100
15CCU111	Core : Practical I- Ms Office	c,d,h	I,III	-	-	5	03	40	60	100
15CCU102	Allied : Business Mathematics	a,f,i	IV	5	1	-	04	40	60	100
15FCA101	Foundation course- A (Value Education)	c,d,h	I,III	2	-	-	01	100	-	100
15SSD101	Soft Skill Development -I	b,e,g	II	2	-	-	-	-	-	-
<b>TOTAL</b>				<b>23</b>	<b>2</b>	<b>5</b>	<b>23</b>	<b>300</b>	<b>300</b>	<b>600</b>

**SEMESTER II**

SUB CODE	TITLE OF THE COURSE			L	T	P	C	CIA	ESE	TOTAL
15LAU201	Language –II	c,d,h	I,III	5	-	-	05	40	60	100
15ENU201	English - II	a,f,i	IV	4	-	-	04	40	60	100
15CCU201	Core: Financial Accounting	a,f,i	IV	5	1	-	06	40	60	100
15CCU211	Core: Practical II – Accounting Package-Tally	a,f,i	IV	-	-	5	03	40	60	100
15CCU202	Allied: Business Statistics	c,d,h	I,III	4	2	-	04	40	60	100

15FCB201	Foundation Course-B(Environmental Studies)	b,e,g	II	2	-	-	01	100	-	100
15SSD201	Soft Skill Development -I	c,d,h	I,III	2	-	-	01	100	-	100
	<b>TOTAL</b>			<b>22</b>	<b>3</b>	<b>5</b>	<b>24</b>	<b>400</b>	<b>300</b>	<b>700</b>

### SEMESTER III

SUB CODE	TITLE OF THE COURSE			L	T	P	C	CIA	ESE	TOTAL
15ENU301	English - III	a, f, i	I V	4	-	-	04	40	60	100
15CCU301	Core : Corporate Accounting	a, f, i	I V	5	1	-	06	40	60	100
15CCU302	Core : Object Oriented Programming With C++	c, d, h	I, I II	5	-	-	05	40	60	100
15CCU303	Core : Principles of Marketing	b, e, g	II	4	-	-	04	40	60	100
15CCU304A	Business Economics	c, d, h	I, I II	5	-	-	05	40	60	100
15CCU304B	Business Environment	b, e, g	II							
15CCU304C	Company Law	a, f, i	I V							
15CCU311	Core : Practical III -OOPs With C++	a, f, i	I V	-	-	4	02	100	-	100
15SSD301	Soft Skill Development -II	c, d, h	I, I II	2	-	-	-	-	-	-
	<b>TOTAL</b>			<b>25</b>	<b>1</b>	<b>4</b>	<b>26</b>	<b>300</b>	<b>300</b>	<b>600</b>

### SEMESTER IV

SUB CODE	TITLE OF THE COURSE			L	T	P	C	CIA	ESE	TOTAL
15ENU401	English IV	a, f, i	IV	4	-	-	04	40	60	100
15CCU401	Core: Cost Accounting	a, f, i	IV	4	1	-	05	40	60	100

15CCU402	Core : Database Management System	a,f,i	IV	5	-	-	05	40	60	100
15CCU403	Core : Financial Management	b,e,g	II	4	1	-	05	40	60	100
15CCU411	Core: Practical IV - Oracle- SQL	a,f,i	IV	-	-	4	02	40	60	100
15CCU404A	Indian Economy	a,f,i	IV							
15CCU404B	Advertising and sales promotion	b,e,g	II	5	-	-	05	40	60	100
15CCU404C	Business Ethics	c,d,h	I,III							
15SSD401	Soft Skill Development – II	c,d,h	I,III	2	-	-	01	100	-	100
	<b>TOTAL</b>			<b>24</b>	<b>2</b>	<b>4</b>	<b>27</b>	<b>340</b>	<b>360</b>	<b>700</b>

### SEMESTER V

SUB CODE	TITLE OF THE COURSE			L	T	P	C	CIA	ESE	TOTAL
15CCU501	Core : Management Accounting	c,d,h	I,II I	5	1	-	0 6	40	60	100
15CCU502	Core: Income Tax Law and Practice	b,e,g	II	5	-	-	0 5	40	60	100
15CCU503	Core : Software Development With Visual Basic	a,f,i	IV	5	-	-	0 5	40	60	100
15CCU511	Core: Practical V – Visual Basic	c,d,h	I,II I	-	-	5	0 3	40	60	100
15CCU512	Core: Commerce Practical	c,d,h	I,II I	-	-	4	0 4	40	60	100
15CCU504A	Entrepreneurial Development	b,e,g	II	5	-	-	0 5	40	60	100
15CCU504B	Consumer Behavior	c,d,h	I,II I							
15CCU504C	Retail Management	a,f,	IV							

		i								
15OEU501	Open Elective	C, d,h	I,II I	-	-	-	0	-	100	100
				20	1	9	3	240	460	700
							1			

### SEMESTER VI

SUB CODE	TITLE OF THE COURSE			L	T	P	C	CIA	ESE	TOTAL
15CCU601	Core : Internet and Web Design	a,f,i	IV	5	-	-	05	40	60	100
15CCU602A	Indirect Tax	c,d, h	I,III							
15CCU602B	E- Commerce and Information Technology	b,e, g	II	5	-	-	05	40	60	100
15CCU602C	Cyber Law	a,f,i	IV							
15CCU611	Core : Practical VI-Internet And Web Design	c,d, h	I,III	-	-	5	03	40	60	100
15CCU691	Project and Viva – Voce	b,e, g	II	-	-	15	06	80	120	200
15EAU601	NCC/NSS/Sports/Club activity etc	c,d, h	I,III	-	-	-	-	-	-	-
	<b>TOTAL</b>			<b>10</b>	<b>-</b>	<b>20</b>	<b>19</b>	<b>200</b>	<b>300</b>	<b>500</b>
	<b>G. TOTAL</b>			124	9	47	150	1780	2020	3800

### PROGRAM OUTCOMES [PO]

- Graduates will have solid foundation in bookkeeping, accounting, computers and professional fundamentals required to record the business transactionability.
- 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 commongoals.
- Graduates will attain and exhibit skills to work as team to take effective decisions

in achieving the common goals.

- g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

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

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

**PROGRAM EDUCATIONAL OBJECTIVES (PEO)**

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

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

(For I-UG Arts Degree Classes)

15LAU101

**பாடத்திட்டப் பொதுநோக்கம்**

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

**பாடத்திட்டப் பயன் விளைவு**

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

L	T	P	C
5	-		5

**அலகு I தற்கால இலக்கியம்**

- |                   |   |  |
|-------------------|---|--|
| 1.மனோன்மனீயம்     | - | சுந்தரம்பிள்ளை   |
| 2.பாரதியார்       | - | பாரதியார் கவிதைகள்   |
| 3.பாரதிதாசன்      | - | குன்றம் (அழகின் சிரிப்பு)                                  |
| 4.நாமக்கல் கவிஞர் | - | தமிழன் இதயம்   |
| 5.அப்துல் ரகுமான் | - | கூடுதுறக்கும் பறவைகள்                                      |
| 6.சிற்பி          | - | ஒடு ஒடு சங்கிலி (ஒரு கிராமத்து நதி)                        |
| 7.வைரமுத்து       | - | மரங்களைப்பாடுவேன்  |
| 8.தாமரை           | - | அவசரம் ஒரு அசுர ஊசி<br>( ஒருகதவும் கொஞ்சம் கள்ளிப்பாலும் ) |
| 9.புதியமாதவி      | - | மகளே வந்துவிடு ( ஹேராம் )                                  |

**அலகு II பக்தி இலக்கியம்**

1. சைவம் - பன்னிரு திருமுறைகளில் 12 பாடல்கள்
2. வைணவம் - ஆழ்வார் பாடல்கள் 12 )

**அலகு III உரைநடை**

- |                                  |   |                       |
|----------------------------------|---|-----------------------|
| 1. பழந்தமிழ்நாடு                 | - | டாக்டர். கு. கதிரேசன் |
| 2. நொய்யல் நாகரிகம்              | - | புலவர் செ. இராக       |
| 3. அறிவியல் தமிழாக்கம் இற்றைநிலை | - | வா.செ. குழந்தைசாமி    |
| 4. கணிப்பொறி                     | - | சுஜாதா                |
| 5. சுற்றுச்சூழல் மேலாண்மை        | - | தமிழ்நாடு அரசு        |

**அலகு IV பயிற்சி**

இலக்கணம், கடிதங்கள் - அலுவலகநிலை, மொழிபெயர்ப்பு நிகழ்ச்சித் தொகுப்புரைகள்  
( பயிற்சி ஏடு - கல்லூரி வெளியீடு )

**அலகு V இலக்கிய வரலாறு**

- 1.தற்காலத் தமிழ்க் கவிதைகளின் வரலாறும், வளர்ச்சியும்
- 2.புதுக்கவிதைப் பிதாமகன்கள் குறித்த அறிமுகம்
- 3.பாரதியார், பாரதிதாசனின் தமிழ்த்தொண்டு
- 4.உரைநடையின் தோற்றமும் வளர்ச்சியும்

(For all under graduates students admitted from 2015 onwards)

**Course Objectives:**

1. To enable the learners to acquire English language skills at a faster pace.
2. To introduce different kinds of literary works
3. To familiarize different genres of Literature
4. To instruct moral values through literature.
5. To improvise their productive and receptive skills
6. To strengthen the basic knowledge about grammar.

**Course Outcomes:**

1. Learn to reflect on the literary works and communicate flexibly.
2. Reading and comprehending literary works
3. Genres of literature to provide moral education
4. Develop communication skills in business environment
5. Interpersonal skills will be developed.
6. Betterment of language competence

**UNIT I:**

**Prose:** Google Guys (Extract) – Richard L Brandt

**Poetry:** The Blind Pedlar – Osbert Sitwell

**Short Story:** A Garden So Rich – Christie Craig

**Vocabulary:** Prefixes, Antonyms, Sentence Completion

**Grammar:** Articles, Adverbs, Pronouns

**Composition:** Proverb Expansion

**UNIT II:**

**Prose:** Happiness 101 – Geeta Padmanabhan

**Poetry:** An Old Woman – Arun Kolatkar

**Vocabulary:** Suffixes, Analogies

**Grammar:** Nouns, Adjectives

**Composition:** Dialogue Writing

**UNIT III:**

**Prose:** Structured Procrastination – John Perry

**Short Story:** The Umbrella Man – Roald Dahl

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

**Vocabulary:** Synonyms, Euphemisms, Word Definitions

**Grammar:** Verbs, Conjunctions and Interjection, Indirect/Reported Speech

**UNIT IV:**

**Poetry:** No Sentence – Anjum Hassan

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

**Vocabulary:** Words Often Confused, Anagrams

**Grammar:** Prepositions, Voice- Active and Passive

**Composition:** Letter Writing- Informal

## **UNIT V:**

**Short Story:** The Bird – Amar Jalil

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

**Vocabulary:** Portmanteau Words, One Word Substitute

**Grammar:** Questions, Pronunciation

**Composition:** Letter Writing- Formal

## **Prescribed Texts:**

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

## **Reference**

Syamala, V. English for Communication. 2006. Emerald Publishers: Chennai

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

1. To learn the basic concepts and conventions of accounting and basic accounting framework.
2. To learn to debit and credit side of accounting Principles.
3. To learn to Bank Reconciliation Statement.
4. To give insight into the business income and preparation of final accounts.
5. To learn accounting for hire purchase and installment system.
6. To learn the consignment feature and joint venture and Non -Profit Organization.

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

1. Understand the bookkeeping and purpose and functions of accounting.
2. Know the accounting principles.
3. Know the Bank Reconciliation statement.
4. Understand the depreciation and preparation of final accounts.
5. Describe the accounting for hire-purchase and installment system.
6. Identify the consigner and consignee & joint venture.

**UNIT I**

**Fundamentals of Book Keeping** – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary Books – Trial Balance - Rectification of Errors - Bank Reconciliation Statement.

**UNIT II**

**Final Accounts:** Final Accounts of a Sole Trader with Adjustment Entries.

**UNIT III**

**Bills of Exchange** – Accommodation Bills – Account Current and Average due date - Apportionment of Capital and Revenue Expenditure.

**UNIT IV**

**Consignment and Joint Venture** - Accounting entries in the books of Consignor and Consignee - Joint Venture Accounting.

**UNIT V**

**Non-Profit Organization** - Accounts of Non-Profit Organization – Receipts and Payments- Income and Expenditure Accounts and Balance Sheet.

**Note:** Distribution of marks for theory and problems shall be 20 % and 80 % respectively.

**Text Book :**

1. S.P.Jain, K.L.Narang - Advanced Accounting (Vol – I – 2013) , 18<sup>th</sup> Edition - Kalyani Publishers, Ludhiana.

**Reference Books:**

1. Gupta R.L. & Gupta V.K. 2010 Advanced Accountancy (Vol. I) 1 8th Edition, Sultan Chand and sons, New Delhi
2. T.S.Grewal & S.C.Gupta - 2011. Introduction to Accountancy .Sultan Chand and Sons, New Delhi.
3. R.L. Gupta & M. Radhaswamy - Advanced Accountancy - Vol. I Sultan Chand & Sons
4. Vinayagam N, Mani P.L. and Nagarajan K.L - Principles of Accountancy, Sultan Chand and Sons, New Delhi.
5. Maheswari S.N. Maheswari S.K. 10th edition, 2012 Advanced Accountancy. Vikash Publishing House Pvt. Ltd ,New Delhi.

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

1. To Identify the components of a computer, components in a CPU and its functions.
2. To Provide foundational or “computer literacy” curriculum that prepares students for life-long learning of computer concepts and skills.
3. To provide the applications Word, Excel, Access and PowerPoint.
4. To familiarize the students in preparation of documents and presentations with office automation tools.
5. To Create, edit, save, and print documents to include documents with lists and tables.
6. To Use the Spelling and Grammar Checker as well as Microsoft Help

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

1. Describe the usage of computers and why computers are essential components in business and society.
2. Utilize the Internet Web resources and evaluate on-line e-business system.
3. Solve common business problems using appropriate Information Technology applications and systems.
4. Identify categories of programs, system software and applications. Organize and work with files and folders.
5. Describe various types of networks network standards and communication software.
6. Perform the presentation skills.

**I - 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 Book color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text Book boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

**II - MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

### **III - MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design Presentation slides for Organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

### **IV - MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and Create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

### **Reference Books**

1. June Jamrich Parsons, 2010, “Practical Microsoft Office 2010”, Cengage Learning; 1 edition.
2. Dr. S.V. Srinivasa Vallabhan, 2011, Computer Application in Business, Sultan Chand & Sons.

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

1. To understand the concept of matrices.
2. To acquire the knowledge of differential calculus.
3. To provide college students with reinforcement of mathematical computations.
4. Challenge the student to understand how to process and interpret information to arrive at logical conclusions to common business math applications.
5. To Develop proficiency in the application to solve business math problems.
6. To Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems

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

1. Understand the important role math plays in all facets of the business world.
2. Utilize the concept of matrices, differential calculus to solve business problems.
3. Evaluate the relationship and association between variables to formulate the strategy in business.
4. Analyze problems in economics, business, and accounting to determine appropriate methods for solving them using business math concepts and applications.
5. Develop proficiency in the application to solve business math problems.
6. Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems.

**UNIT I**

Matrix: Basic Concepts – Addition and Multiplication of matrices – Inverse of a Matrix – Rank of a matrix – Solution of Simultaneous Linear equations by matrix method.

**UNIT II**

Basic concept – Simple and Compound Interest – Effective Rate of Interest, Depreciation. Annuities – Present value of an immediate annuity , present value of an annuity due, Amount of an immediate annuity, Amount of an annuity due.

**UNIT III**

Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivatives – Evaluation of First and Second order derivatives – Maxima and Minima – Application to Business problems.

**UNIT IV**

Elementary Integral Calculus – Determining Indefinite and definite Integrals of simple functions – Integration by parts-Applications to business problems.

**UNIT V**

Linear Programming Problem Formulation – Solution by Graphical Method - Solution by Simplex Method(problems using slack variables only)

## **TEXT BOOKS**

1. Navanitham.Pa., 2004. Business Mathematics and Statistics, Jai Publishers, Trichy.  
(Unit I - IV)
2. Sundaresan.V., K.S.Ganapathy Subramanian.,K. Ganesan. Operations Research (Resource Management Techniques), 2005, A.R.Publications, Nagapattinam. (Unit V)

## **REFERENCES**

1. Vital.P.R., 2000.Business Mathematics and Statistics, Margham Publications, Chennai.
2. Sundaresan.V, & S.D. Jeyaseelan ,1999, An Introduction to Business Mathematics, S.Chand & Company Ltd, New Delhi.
3. Eugene Don.,& Joel Lerner., 2004. Basic Business Mathematics, Tata Mc Graw-Hill, New Delhi.

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

1. To learn the basic concepts of value education.
2. To learn the role of values.
3. To learn the fostering culture of peace through education.
4. To identify and apply the practices for value development and clarification.
5. To educate students with the professional behaviors.
6. To make aware of moral and ethical dilemmas.

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

1. Understand the core values that shape the ethical behavior.
2. Recognize the awareness on professional ethics with stress management.
3. Understand the basic perception of various moral issues in ethical theories.
4. Manipulate the various social issues.
5. Solve the several of global issues by ethical principles.
6. Promote socio cultural values to create well-being and identify the human excellence.

**UNIT I: Human Values**

Self-Discipline, Concern for others, Empathy, Kindness, Valuing Time, Self Esteem, Dignity, Caring and Sharing, Honesty, Cooperation and Commitment, Responsible Citizenship. Significance of Practicing Human Values in Daily Life.

**UNIT II: Culture and Adolescent dilemma**

Culture: Meaning and Definition. Characteristics and Functions, Features of Indian culture, Impact of Westernization and Globalization on Indian Culture. Peer Pressure: Meaning, Types and Overcoming Peer Pressure, Infatuation, Mobile Phone Usage: Advantages and Disadvantages, do's and don'ts, Influence of Media, Alcoholism, Smoking: Causes, Effects and Quitting, Substance Abuse, Suicidal Tendency (Introduction, Causes, Effects and Remedies).

**UNIT III: Character Building**

Self-introspection, Self-confidence, Courage, Team Work, Motivation, Adjustments, Accepting differences, Conflict resolution, Assertiveness, Critical thinking, Decision making.

**UNIT IV: Health Education**

Personal Hygiene, Fitness and health, Importance of Yoga and Meditation, Balanced Nutritional Diet. Sex Education: Healthy Life Style Choices, Sexually Transmitted Diseases, HIV/AIDS Awareness.

### **UNIT V: Social Emotional Skills**

Human Duties, Ethics and Responsibilities Towards Self, Family and Community. Emotional Balance and Coping Skills, Positive Living Skills and Fundamentals of Transactional Analysis.

#### **Reference Books:**

1. Attekar A.S. 1961. Education in Ancient India, Indian Bank Shop, Banaras
2. Chand J. 2007. Value Education, 1<sup>st</sup> Edition, Anshah Publishing House, New Delhi.
3. Fischer J.M and R. mark. 1998. Responsibility and Control: A Theory of Moral Responsibility, Cambridge University Press, New York.
4. Gandhi M.K. Non-violence:Weapon of the Brave, Navjuvan Trust.
5. Gawander E. N. 2008. Value Oriented Education (Vision for better living), 1<sup>st</sup> Edition, Sarup & Sons, New Delhi.
6. Hariram J. 1990. Spiritual Values and Education, Prabhat Pranashan, New Delhi.
7. Rest J.R. and N. Dareia. 1994. Moral Development in the profession: Psychology and Applied Ethics, Lawrence Erlbaum Associates, New Delhi.
8. Singh M.S. 2007. Value Education, 1<sup>st</sup> Edition, Adhayayan Publishers and Distributions, New Delhi.
9. Narayana Roa 2005. Guidance and Counselling, Discovery publishing house, New Delhi.

**15SSD101**

**SOFT SKILL DEVELOPMENT - I**

<b>Semester I</b>			
<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>



15LAU201 : தமிழ் இரண்டாம் தாள்

அலகு I செய்யுள்

1. சங்கஇலக்கியம்

அகநானூறு, புறநானூறு, நற்றிணை, குறுந்தொகை, ஐங்குறுநூறு,  
பதிற்றுப்பத்து, பரிபாடல்

2. நீதி இலக்கியம்

திருக்குறள் ( ஈகை, தெரிந்து செயல்வகை )  
நாலடியார் ( நல்லினம் சேர்தல் )

3. பக்தி இலக்கியம்

திருஞானசம்பந்தர் தேவாரம், திருவாசகம், பெரியாழ்வார் திருமொழி,  
நாச்சியார் திருமொழி

அலகு II சிறுகதை

காலனும் கிழவியும்	- புதுமைப்பித்தன்
அக்கினிப்பிரவேசம்	- ஜெயகாந்தன்
கண்ணகி	- இராஜம் கிருஷ்ணன்
பாதுகை	- பிரபஞ்சன்
உருமாற்றம்	- சு. வேணுகோபால்

அலகு III இலக்கணம்

அகம், புறம், திணை, துறை

அலகு IV. பயிற்சி

விண்ணப்பங்கள்- கட்டுரைகள்- கடிதங்கள்

அலகு V இலக்கிய வரலாறு

1. எட்டுத்தொகை, பத்துப்பாட்டு நூல்கள் அறிமுகம்
2. பன்னிரு திருமுறை, நாலாயிரதிவ்யபிரபந்தம்
3. சைவ, வைணவ இலக்கியங்கள் தமிழுக்குச் செய்த தொண்டு
4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்

(For all undergraduates students admitted from 2015 onwards)

**Course Objectives:**

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

**Course Outcomes:**

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

**UNIT I**

**Prose:** The Unexpected- Robert Lynd

**Poetry:** The Village Schoolmaster – Oliver Goldsmith

**Short Story:** The Lion's Share – Arnold Bennett

**Vocabulary:** Homonyms

**Grammar:** Irregular Verbs

**UNIT II**

**Prose:** Travel by Train – J. B. Priestly

**Poetry:** The Gift of India – Sarojini Naidu

**Grammar:** Sentence patterns

**Composition:** Reading Comprehension

**UNIT III**

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

**Short Story:** The Necklace – Guy De Maupassant

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

**Vocabulary:** Similes

**Grammar:** Discourse Markers

**Composition:** Report Writing

**UNIT IV**

**Poetry:** Ozymandias – P.B. Shelley

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

**Vocabulary:** Collective Nouns

**Grammar:** Correction of Sentences

**Composition:** Picture Reading

## **UNIT V**

**Short Story:** The Silver Butterfly– Pearl S. Buck

**One-Act Play:** The Bear – Anton Chekov

**Vocabulary:** Acronyms

**Grammar:** Question Tags

**Composition:** Drafting Advertisement

### **Prescribed Texts**

*Wings of Communication 2015*. Board of Directors. Emerald Publishers: Chennai

### **Reference**

Syamala, V. English for Communication. 2006. Emerald Publishers: Chennai.

**Course Objectives:****To make the students**

1. To learn the basic concepts of Depreciation and methods of depreciation.
2. To better knowledge in single entry system.
3. To learn to departmental accounts and foreign branches a/c.
4. To acquire the valuation of the goodwill.
5. To study the partnership accounting and goodwill.
6. To learn the dissolution of partnership and Rule in Garner vs Murray.

**Course Outcomes:****Learners should be able to**

1. Understand the depreciation and methods of depreciation.
2. Know the Single-Entry System and Statement of affairs Method.
3. Describe the departmental accounts and branch A/c.
4. Understand the valuation of goodwill and methods of valuation of shares.
5. Know the accounting for partnership and calculation of profit-sharing ratio.
6. Recognize the dissolution of partnership and Garner vs Murray methods of insolvent partners.

**UNIT I**

**Depreciation Accounting:** Accounting for Depreciation – Need and Significance of Depreciation, Methods of Providing Depreciation- Reserves and Provisions.

**UNIT II**

**Single Entry System:** Single Entry System-Meaning and Features-Statement of affairs Method and Conversion Method

**UNIT III**

**Departmental Accounts:** Departmental Accounts – Transfers at Cost or Selling Price – Branch accounts Excluding Foreign Branches

**UNIT IV**

**Partnership Account-** Valuation of Goodwill-Calculation of Profit Sharing Ratio- Admission - Retirement - Death

**UNIT V**

**Dissolution of Partnership:** Insolvency of Partners - Rule in Garner vs Murray -Piecemeal Distribution - Sale of a Company.

**Note:** - Distribution of Marks: Theory- 20% and Problems -80% Respectively.

**Text Book:**

1. Jain and Narang. 2010. “Advanced Accounting”, New Delhi, Kalyani Publishers.

**Reference Books:**

1. T.S.Grewal. 2009. “Advanced Accounting” . New Delhi: Sultan Chand & Sons.
2. M.C.Shukla, T.S.Grewal, S.P.Gupta.2009. “Advanced Accounting”. New Delhi: Sultan Chand & Sons.
3. S.N.Maheswari. 2010. “Advanced Accounting”, New Delhi: Vikas Publishing Co. Ltd.
4. R.L.Gupta & Radhaswamy. 2011. “Advanced Accounting”. New Delhi: Sultan Chand & Sons.
5. N.Vinayagam,B.Charumati. 2009. “Financial Accounting”. New Delhi: S.Chand & Co Ltd.
6. T.S.Reddy, A.Moorthy,2011, “Finaicial Accoutning”,Chennai Margham Publications.

**COURSE OBJECTIVES:**

**To make the students**

1. To introduce the students to the Basic of Accounts and the usage of Tally for accounting purpose.
2. To help students to work with well-known accounting software i.e. Tally ERP.9.
3. To Student will learn to create company, enter accounting voucher entries including advance voucher entire and reconcile bank statement and accrual adjustments.
4. To Gaining knowledge on accounting, inventory and Taxation including GST, TDS with Payroll management also.
5. To learn the prepare to financial statements, etc. in Tally ERP.9 software.
6. To make students ready with required skill for employability in the job market.

**COURSE OUTCOMES:**

**Learners should be able to**

1. Understand the create company and enter accounting voucher entries including advance voucher entries.
  2. Manage accounting of any Business or individuals
  3. Creating Computerized Books of accounts with finalizing reports
  4. Various extra topics related to computerized accounting like Auditing, Grouping companies.
  5. Getting Automated Printing salary slips, Scheduled reports, Outstanding reports etc.
  6. Understand the financial statements and taxation and GST.
- 
1. Create a primary and sub groups using single or multiple ledger mode
  2. Create minimum 10 ledgers using single or multiple ledger, and alter and delete any 2 ledger
  3. Create a new company, ledger and Enter the following voucher  
Payment vouchers  
Receipt  
Purchase  
Sales  
Credit note  
Debit note  
Journals  
Memo  
Optional  
Post Dated
  1. Prepare trail balance for the company
  2. Prepare profit & loss a/c and balance sheet
  3. Create stock, stock groups and enter the vouchers
  4. Prepare inventory statements using (calculate inventory using all methods)  
FIFO & LIFO  
Simple Average Method  
Weighted Average Method
  5. Prepare the following  
Cash flow statement  
Fund flow statement

6. Prepare the following ratio analysis

- Financial ratio
- Operating ratio
- Investment ratio

7. Prepare the following Statutory and Taxation

- Value Added Tax (VAT)
- Tax Deducted at Source (TDS)
- Tax Collected at Source (TCS)
- Service Tax
- Backup & Restore

**Reference Books:**

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

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

1. To know the concepts of central tendency and dispersion.
2. To understand the correlation and regression concepts.
3. To be aware of the index numbers and trend analysis.
4. To create tables and graphs to format, organize, and interpret data; summarize and present data.
5. To demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.
6. Summarize and analyze statistical data to solve practical business related problems.

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

1. Produce appropriate graphical and numerical descriptive statistics for different types of data.
2. Calculate and apply the measure of central tendency and dispersion in decision making.
3. Apply the concept of index numbers and trend analysis in business decisions.
4. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.
5. Interpret the relevance of statistical findings for business problem solving and decision making.
6. Summarize and analyze statistical data to solve practical business related problems.

**UNIT I**

Meaning and definition of statistics – Classification of data - Frequency distribution - Diagrammatic Presentation – Bar diagram and Pie diagram – Graphic Presentation – Histogram, Frequency Polygon, Frequency curve and Ogives.

**UNIT II**

Measures of central tendency : Arithmetic Mean , Median , Mode, Measures of dispersion – Range, Quartile deviation, Standard deviation and Coefficient of variation.

**UNIT III**

Correlation : Definition , Type of correlation , Method of correlation - scatter diagram – Karl Pearson's coefficient of correlation – Spearman's Rank correlation.  
Regression: Definition, Regression equations – Methods of forming the regression equations - Problems.

**UNIT IV**

Index numbers – meaning and definition – uses – methods of construction – Unweighted and weighted index number – Laspeyre's, Paasche's and Fischer's method – Tests for an ideal index number – Wholesale and Cost of living index .

## **UNIT V**

Time Series: Meaning – Components – Models – Business forecasting – methods of estimating trend – graphic, semi average, moving average and least square method – Seasonal variation – Methods of Simple Average.

### **TEXT BOOK**

1. Pillai R.S.N., and Bagavathi V., 2002., Statistics , S. Chand & Company Ltd, New Delhi.

### **REFERENCES**

1. Dr.P.N.Arora, 1997, A foundation course statistics, S.Chand & Company Ltd, New Delhi.
2. Navnitham P.A , 2004, Business Mathematics And Statistics, Jai Publications, Trichy,
3. Gupta S.P., 2001, Statistical methods, Sultan Chand & Sons, New Delhi.
4. Richard .I.Levin., & David.S.Rubin., 1998. Statistics for management, Seventh edition, Prentice hall of India, New Delhi.

**Course Objectives****To make the students**

1. To understand the basic concepts of environment and ecosystem
2. To create the awareness the environmental problems among people.
3. To developing an attitude of concern for the environment and biodiversity and its conservation.
4. To know the environmental pollution, causes, effects and control measures of urban and industrial waste.
5. To study the special issue and the environment from unsustainable to sustainable development.
6. To know the Disaster Management including professional and personal activities.

**Course Outcomes****Learners should be able to**

1. Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
2. Developing critical thinking for shaping strategies (scientific, social, economic and legal) for environmental protection and conservation of biodiversity, social equity and sustainable development.
3. Predicting the consequences of human actions on the web of life, global economy and quality of human life.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
5. Understood the environment ethics for climate change, global warming, acid rain and ozone layer depletion.
6. Describe a system, component, or process to meet desired needs within realistic constraints such as economic, environmental, social, political, ethical, health and safety, manufacturability, and sustainability

**UNIT I**

Environment – Definition – Components - Ecosystem -Definition, Concept, Scope, Importance, Structure and Functions of Ecosystem. Energy Flow, Ecological Succession. Food Chains and Food Webs. Classification of Ecosystem. Environmental Pollution –Causes, Effects and Preventive Measures of Air, Water, Soil, Noise and Thermal Pollution.

**UNIT II**

Biodiversity and its Conservation: Introduction- Definition, Genetic, Species and Ecosystem Diversity, Biogeographical Classification of India- Value of Biodiversity: Consumptive, Productive Uses; Social, Ethical, Aesthetic and Option Values. Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts.

**UNIT III**

Social Issues and the Environment- Urban Problems Related to Energy- Water Conservation and Management -Rain Water Harvesting- Water Shed Management. Resettlement and Recapitalization. Natural Resources and Associated Problems and Sustainable Utilization. Environmental Education

#### **UNIT IV**

Environment and Human Health-Physical Fitness, Human Rights, Value of Education. Environmental Ethics. Global Warming, EPAct. RIO-Summit. Solid Waste Management: Causes, Effects and Control Measures. Disaster and Rehabilitation Management: Floods, Earthquake, Cyclone and Landslides.

#### **UNIT V**

Disaster Management - Basic Terms: Disaster, Hazard, Vulnerability and Risk. Disaster: Definition, Causal Factors and Types: Natural and Man-made Disaster (Causes, Consequences and Mitigation Measures). Disaster Management: Meaning and Definition. Disaster Management Cycle: Disaster Phase, Response Phase, Recovery/Rehabilitation Phase, Risk Reduction/Mitigation Phase and Preparedness Phase (including professional and personal activities).

#### **Reference Books:**

1. Agarwal, K.M., P.K. Sikdar and S.C. Deb, 2002. A Text Book Book of Environment, Mac Millan India Ltd, Kolkatta, India.
2. Kotwal, P.C. and S. Banerjee, 2002. Biodiversity Conservation – In Managed forest and Protected areas, Agrobios, India.
3. Singh, M.P., B.S. Singh and Soma S. Dey, 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, Delhi.
4. Uberoi, N.K., 2005. Environmental Studies, Excel Books Publications, New Delhi, India.
5. Shaw, R and Krishnamurthy, R.R. (2009). Disaster management: global challenges and local solutions Universities Press (India) Private Ltd, Hyderabad.
6. Sorokin Pitirim. A, Man And Society In Calamity. New York: Dutton, 1942
7. Patrick L.Abbott, 2008. Natural Disasters, Mc Graw Hill, New York. Page No: 1-7.

**Instruction Hours / Week: L: 2 T:0 P: 0 Marks: Internal:100 External: Nil Total: 100**

**Course Objectives:**

1. To make the students learn the Quantitative aptitude problems.
2. To critically evaluate and demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. To make the students aware of the importance, the role and the content of soft skills through instruction, knowledge acquisition, demonstration and practice.
4. To develop and nurture the soft skills of the students through individual and group activities.
5. To expose students to right attitudinal and behavioral aspects and to build the same through activities.
6. To reinforce the competencies in soft skills which are crucial in a social setting.

**Course Outcomes:**

1. Students will be able to learn the Quantitative aptitude problems.
2. Students will be able to critically evaluate and demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. Students will be aware of the importance, the role and the content of soft skills through instruction, knowledge acquisition, demonstration and practice.
4. Students will be able to develop and nurture the soft skills of the students through individual and group activities.
5. Students will be exposed to right attitudinal and behavioral aspects and to build the same through activities.
6. Students will be able to reinforce the competencies in soft skills which are crucial in a social setting.

**UNIT – I**

Introduction to Quantitative aptitude, speed maths, problems on numbers, averages, ratios and proportions, problems on ages.

**UNIT – II**

Number series, Blood relation, Image Analysis, Direction Sense, Syllogism, Coding and Decoding

**UNIT III**

Percentages, Data interpretation, Profit and loss, Simple interest and Compound interest

**UNIT IV**

Parts of speech, tense, subject verb agreement, active and passive voice, articles, prepositions.

**UNIT V**

Conditional Clause, Degrees of Comparison, Goal setting, Interpersonal skills.

(For undergraduates students admitted from 2015 onwards)

### Course Objectives:

1. To develop confidence to respond in English during situations where the use of English is imperative.
2. To develop fluency in actual conversation in the English language.
3. To develop speech skills necessary for confident and intelligent participations in Group Discussions and develop skills related to teamwork in work places.
4. To develop confidence to respond in English during situations where the use of English is imperative.
5. To develop fluency in actual conversation in the English language.
6. To develop knowledge about business communication.

### Course Outcomes:

1. Students learnt the basics and purposes of listening skill.
2. Students understand importance of speaking.
3. Students developed the speaking skills on telephone, business and also in travel
4. Learnt some effective vocabulary learning strategies.
5. Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.
6. Students developed confidence to respond in English during situations where the use of English is imperative.

### UNIT I

**Listening:** Listening comprehension – Listening for Specific Information –Note Taking – Interpreting Charts and Diagrams.

### UNIT II

**Speaking:** Essentials of effective communication – Greeting and Introducing – Making requests – Asking for permission – Giving and Denying Permission – Offering and Accepting Help – Asking for and Declining Help – Giving Instructions and Orders - Talking about likes and dislikes.

**Telephone Skills** – Understanding telephone conversation – handling calls – leaving messages –making requests - giving instructions and orders

**Discussion Skills** – Giving your opinion – agreeing and disagreeing – Making suggestions – Interrupting – questioning – reporting – Dealing with questions.  
(Completing dialogues)

### UNIT III

**Reading:** Reading – Reading with a purpose –Skimming and Scanning – locating main points – reading critically – Sequencing of sentences – Reading comprehension.

### UNIT IV

**Writing: Paragraph Writing** – Descriptive and Narrative. Safety Instructions/ Suggestions. Expansion of Abbreviations – Spellings- Report writing.

**Translation-** Translating short sentences and passages from English to Tamil and from Tamil to English.

#### **UNIT V**

**Vocabulary: Improve English vocabulary:** Synonyms – Antonyms – Prefixes – Suffixes – Idioms – Collocations – Different types of English – British and American (Choose the best answer type from a database of 50 words each for each topic)

**Functional Grammar:** Forming questions, getting answers – Articles – Parts of Speech – Punctuation – Common mistakes in English (Homophones)(Exercise based)

#### **Reference Books:**

1. Language in Use: Kenneth Anderson, Cambridge University Press.
2. Study Speaking: A course in Spoken English for Academic Purpose: Kenneth Anderson, Joan MacLean and Tony Lynch, Cambridge University Press, 2008.
3. Spoken English Part I & II (for Tamil speakers), Orient Longman Pvt. Ltd.
4. Dr. J. John Love Joy, Dr. Francis M. Peter S.J. “Lets Communicate – Basic English for Everyone”, Vaigarai Publications, 1<sup>st</sup> edition, Dindigul 2007.

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

1. To make the students learn the techniques of issue of shares and debentures.
2. To understand the Acquisition of Business and Profits prior to incorporation.
3. To enable the students to prepare profit and loss a/c and balance sheet.
4. To understand amalgamation of companies.
5. To understand the Liquidator's Final Statement of Account.
6. To give them an exposure to calculate the value of Goodwill and shares.

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

1. The students will be able to raise capital through shares and debentures.
2. Maintain the financial statements of a business entity.
3. The students will be proficient in final accounts.
4. The students will have knowledge about amalgamation of companies.
5. The students will be able to prepare consolidated balance sheet by incorporating accounting standards.
6. The students will have knowledge on the value of goodwill and shares.

**UNIT I**

**Shares and Debentures:** Books of accounts and Statutory Books – Issue of shares and Debentures- Forfeiture and Re- issue of Shares - Underwriting.

**UNIT II**

**Redemption and Acquisition:** Redemption of Preference shares and debentures – Acquisition of Business- Profits prior to incorporation.

**UNIT III**

**Final Accounts of Joint Stock Companies:** Preparation and Presentation of Final Accounts of Joint Stock Companies as per Company Law Requirements – Determination of Managerial Remuneration.

**UNIT IV**

**Reconstruction:** Reduction and Reorganization of Share Capital – Amalgamation, Absorption and Reconstruction (excluding inter-company holdings and Owings)

**UNIT V**

**Valuation:** Valuation of Shares and Goodwill – Liquidation of companies – Modes of Winding Up – Order of payments – Procedure of Preparation of Statement of Affairs – List to be Attached to the Statement of Affairs - Liquidator's Final Statement of Account.

**Note:** Distribution of marks for theory and problems shall be 20% and 80 % respectively.

**Text Book**

1. Jain S.P. & Narang K.L, 2012 Advanced Accountancy. Kalyani Publishers., Ludhiana.

**Reference Books:**

1. Reddy & Murthy, 2005 “Financial Accounting”, Margham Publications, , Chennai
2. Gupta R.L. and Radhasamy 2010 “Advanced Accountancy” , S.Chand & Co., New Delhi.
3. Shukla M.C., Grewal T.S., 2010 “Advanced Accounts”, S.Chand & Co Ltd, New Delhi.

4. Maheswari S.N.,Maheswari S.K, 2012, “Advanced Accounting” 10th edition, Vikas Publishing House Pvt Ltd, New Delhi.
5. Dr. M.A. Arulanandam, Dr. K.S. Raman, 10<sup>th</sup> Edition “Advanced Accountancy Part-I”, Himalaya Publications, New Delhi.

**15CCU302 CORE - OBJECT ORIENTED PROGRAMMING WITH C ++**

---

**COURSE OBJECTIVES:**

**To make the students**

1. To Introduces Object Oriented Programming concepts using the C++ language.
2. To stresses the object paradigm including classes, inheritance, virtual functions, and templates in the development of C++ programs.
3. To Develop, compile and run simple to moderately complex C++ programs
4. To Identify, compare, select, and use classes and algorithms from the C++ Standard Library.
5. To Provide the principles of data abstraction, inheritance and polymorphism and principles of virtual functions and polymorphism
6. To Introduces handling formatted I/O and unformatted I/O and exception handling. The gain the knowledge about the real-life entity using the objects.

**COURSE OUTCOMES:**

**Learner should be able to**

1. Identify importance of object-oriented programming and difference between structured oriented and object-oriented programming features.
2. Creating simple programs using classes and objects in C++.
3. Implement Object Oriented Programming Concepts in C++.
4. Develop applications using stream I/O and file I/O.
5. Implement simple graphical user interfaces.
6. Implement Object Oriented Programs using templates and exceptional handling concepts.

**UNIT I**

**Principles of Object Oriented Programming:** Basic Concepts of Object Oriented Programming – Benefits of OOP – Structure of C++ Program – Declaration of Variables. Control Statements – Decision Making Statements – If ..Else, Jump, Goto, Break, Continue-Switch Case Statements – Do-While – While Statement, For Statement. Inline Functions – Function Overloading.

**UNIT II**

**Classes and Objects:** Specifying a Class – Defining Member Functions – Static Data Members – Static Member Functions - Array of Objects –Friendly Functions. Constructors and Destructors: - Constructors – Multiple Constructors in a Class – Constructors with Default Arguments - Copy Constructor – Destructors.

**UNIT III**

**Operator Overloading:** Defining Operator Overloading – Overloading Unary Operators – Overloading Binary Operators – Overloading Binary Operators using Friends – Type Conversions. Inheritance: Introduction – Defining Derived Classes – Single, Multilevel, Multiple, Hierarchical Inheritance- Hybrid Inheritance – Virtual Base Classes – Abstract Classes.

**UNIT IV**

**Pointers:** Pointers to Objects – this Pointer – Pointers to Derived Classes – Virtual Functions. Managing Console I/O Operations :- C++ Streams – C++ Stream Classes –

unformatted I/O Operations – Formatted Console I/O Operations – Managing Output with Manipulators.

#### **UNIT V**

**Files:** Classes for File Stream Operations – Opening and Closing a File – Sequential Input and Output Operations – Updating a File Random Access. **Templates and Exceptions:-** Templates – Class Templates – Function Templates – Member Function Templates – Exception Handling.

#### **Text Book:**

1. Balagurusamy. E. 2007. Object Oriented Programming with C++. 3<sup>rd</sup> Edition, Tata McGraw Hill publishing company Ltd, New Delhi.

#### **Reference Books:**

1. Ashok N. Kamthane. 2013. Object Oriented Programming with ANSI and Turbo C++, Pearson Education
2. Chandra .B. 2005. OOPS using C++, 2<sup>nd</sup> Edition, Narosa Publishing House
3. Yashavant Kanetkar. 2013. Let Us C++, 2<sup>nd</sup> Edition, BPB Publications.
4. John R. Hubbard. 2006. Programming with C++, 2<sup>nd</sup> Edition, Tata McGraw Hill Publishers

**15CCU303 CORE -PRINCIPLES OF MARKETING**

**COURSE OBJECTIVES:**

**To make the students**

1. To enable the students to understand the basic of marketing.
2. To understand how organizations, identify customers and their wants/needs.
3. To provide thorough knowledge of various concepts and their application relating to marketing planning and management decisions.
4. To provide thorough knowledge of Promotional activities and Physical distribution
5. To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
6. To apply key frameworks and methods, and develop analytical skills to solve marketing problems.

**COURSE OUTCOMES:**

**Learner should be able to**

1. The students will have the understanding of the importance of marketing.
2. Be familiar with the basic elements of the marketing mix and to provide a framework to evaluate marketing decisions and initiatives.
3. Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
4. Scan the marketing environment and Discuss ethics and social responsibility in marketing.
5. Recognize organizational markets and buyer behavior and Formulate pricing strategies for products and services.
6. Create strategies for managing marketing channels and supply chains and Integrate marketing communications and direct marketing.

**UNIT I**

**Need and Scope of marketing:** Definition and Features – Meaning and Objectives – Functions of Marketing - Modern Marketing Concepts. Market Forecasting – Marketing Research – Meaning and Scope – Objective and Functions – Future of Marketing Research.

**UNIT II**

**Market Information System:** Consumer Marketing, Product Planning and Development-Market Segmentation - Product Policy Decision – Product Line and Product Mix – Concept of Product Life Cycle - Market Integration – Product and Branding Strategies

**UNIT III**

**Promotional activities:** Need and Importance – Promotional Mix - Sales Promotion – Methods of Sales Promotion – Advertising Functions and Objectives – Media of Advertising – Personal Selling Process.

**UNIT IV**

**Pricing System:** Role of Pricing – Objectives – Basic Methods of Price Setting -Factors Affecting Pricing Decision- Procedure of Price Determination.

**UNIT V**

**Channels of Distribution:** Meaning – Importance – Objectives – Functions -Types of Different Channels –Distribution Policies-Wholesaler-function and Services-Retailers Functions and Services– Establishment of Sales Policies – Sales Organization Structure – Objectives and Principles.

**Text Book:**

1. R.S. Pillai & Mrs. Bagavathi . 2014. "Marketing". New Delhi. Sultan Chand & sons.

**Reference Books:**

1. S. A. Sherlekar,2000. "Marketing Management". Bangalore: Himalayas publishing house.
2. Richard Still & Gowani. 1999. "Sales Management". New Delhi: Prentice Halls of India.
3. William J. Standon. 1994. "Fundamentals of Marketing". New Delhi: Tata Mcgraw Hil publishing house.

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

1. To familiarize the students with the basic concept of microeconomics.
2. To make student understand the demand and supply analysis in business applications
3. To familiarize students with the production and cost structure under different stages of production.
4. To understand the pricing and output decisions under various market structure.
5. To help students understand and apply the various decision tools to understand the market structure.
6. To learn the National Income Analysis.

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

1. Understand the concepts of cost, nature of production and its relationship to Business operations.
2. Understand and apply supply and demand analysis to relevant economic issues.
3. Understood the causes and consequences of different market conditions.
4. Integrate the concept of price and output decisions of firms under various market structure.
5. Understand the links between production costs and the economic models of supply
6. Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.

**UNIT I**

**Business Economics and Economic Theory:** Economics - Definition - Economic Analysis - Micro and Macro Economics – Meaning – Definition - Scope of Business Economics – Profit Maximization- Economic Cost of Using Resources - Social Responsibilities of Business -Maximizing the Value of a Firm – Basic Techniques of a Firm.

**UNIT II**

**Demand, Supply and Market equilibrium:** Demand - Law of Demand- Determinants, Elasticity, Demand Function, Forecasting. Supply-Law of Supply-Elasticity of Supply-Supply Functions-Market Equilibrium –Changes in Market Equilibrium.

**UNIT III**

**Production and Cost Analysis:** Production Function- Isoquant Curves Production in the Short Run and Long Run-. Law of Diminishing Marginal Product. Short Run and Long Run Cost of Production –Short Run Total Costs- Cost Curves. Cost Analysis- Concept of Cost and its Types, Cost Output Relationship in Short and Long Period-.

**UNIT IV**

**Market Structure and Pricing Decisions:** Classification of Markets – Pricing Under Perfect Competition – Pricing Under Monopoly – Price Discrimination – Pricing Under Monopolistic Competition - Kinked Demand Curve Model – Cournot Model of Duopoly – Monopsony.

**UNIT V**

**National Income Analysis:** National Income Measures, Types and Difficulties-Trade Cycles - Concept and Causes of Trade Cycles. Measures to Control Trade Cycles. Macro Economic

Policy-Monetary and Fiscal- Theories of Inflation- Causes and Control of Inflation.  
Deflation-Causes and in Effects.

**Text Book:**

1. Sankaran. 2013."Business Economics" Margham publications Ltd . Chennai

**Reference Books:**

1. Varshney and Maheshwari 22nd Edition - 2014 Managerial Economics. Sultan Chand & Sons
2. H.L.Ahuja. 2007 Reprint . "Business Economics." New Delhi. S.Chand & Company Ltd.
3. P.N.Reddy & H.R.Appanaiah. 1995." Principles of Business Economics." New Delhi..S.Chand & Company Ltd.
4. Ferguson & R.Rothschild. 1993. "Business Economics"Hong Kong. Macmillan Press Ltd.
5. H.S.Agarwal. 1995. "Business Economics" Ratan Prakashan Mandir.
6. K.P.Sundaram and E.Sundaram 1997. Business Economics. New Delhi: Sultan Chand & Sons

**COURSE OBJECTIVES:**

**To make the students**

1. To analyses the overall business environment and evaluate its various components in business decision making.
2. To provides an analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena.
3. To know the different environment like, political, technological and economic environment in the business.
4. To evaluate the implication of Global Environment variables in the Indian Economy.
5. To elucidate the factors of the political environment that influence Business decision making.
6. To examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making and Legal framework regulating to Competition.

**COURSE OUTCOMES:**

**Learner should be able to**

1. Familiarize with the nature of business environment and its components and influence Business decisions.
2. The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business.
3. Understand the definition of ethics and the importance and role of ethical behavior in the business world today.
4. Evaluate the implication of Global Environment variables in the context of Indian Economy.
5. Understood the factors of the political environment that influence Business decision making.
6. Understood the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.

**UNIT I**

**Concept of Business Environment-** Significance-Types of Environment-External and Internal – Inter - Relationship between Economic and Non-economic environment-Impact of Environment on Business and Strategic Decisions - Culture and Business - Social Responsibilities of Business .

**UNIT II**

**Industrial Policies and Regulations** - Industrial Policy up to 1991 - New Industrial Policy - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments Against Privatization - Privatization in India.

**UNIT III**

**Economic Systems** – Meaning – Characteristics -Types of Economic Systems-Capitalism-Socialism-Mixed Economy - Economic Planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

**UNIT IV**

**Technological environment**-Factors Governing Technological Environment-Management of Technology - Patents and Trademarks - Financial Institution in India-IFCI-ICICI-IDBI-IIBISIDBI- SFC's.

#### **UNIT V**

**Globalisation** - Meaning and Dimensions - Features of Current Globalisation –Essential Conditions for Globalisation - Globalisation of Indian Business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's-MNC in India.

#### **Text Books**

1. Francis Cherunilum - Business Environment: Text and Cases, Himalaya Publishing House, Mumbai.
2. K. Ashwathappa - Essentials of Business Environment, Himalaya Publishing House, Mumbai.

#### **Reference Books**

1. Ruddar Dutt and K.P.M. Sundaram - Indian Economy, S. Chand Co. Ltd., New Delhi.
2. Francis Cherunilum, Global Economy and Business Environment, Himalaya Publishing House, Mumbai.

**COURSE OBJECTIVES:**

**To make the students**

1. To provide knowledge on Financial System of India and to familiarize the structure of financial markets
2. To introduce students to the world of financial services.
3. To study the various instruments of the money market.
4. To understand the characteristics of a highly developed money market and the recent trends in the money market.
5. To equip students with the knowledge and skills necessary to become employable in the financial service industry.
6. To equip students with the technical and analytical tools, and strategic abilities necessary to understand the evolution and workings of the commercial banking industry.

**COURSE OUTCOMES:**

**Learner should be able to**

1. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
2. Evaluate and create strategies to promote financial products and services.
3. Students would understand instruments that are operational in the money market.
4. Students would be aware about the contribution that the money market does in the economic stability and development of a country.
5. Understand the risk and return portion of different financial instruments.
6. Developing technical, analytical and decision-making skills in preparation for managerial responsibility in the financial management of the banking firm.

**UNIT I**

**Financial Concept:** Financial Assets, Intermediaries, Financial Markets, Financial Rate of Return, Financial Instruments. Financial Markets Classification – Development of Financial System in India, Legislative Support – Weakness of Indian Financial System

**UNIT II**

**Money Market** – Definition – Money Market Vs Capital Market- Objectives – Features of a Developed Money Market – Importance of Money Market – Composition of Money Market – Participants – Advantages – Drawbacks – Commercial Bill Market – Types of Bills – Importance of Bill Market – Operations in Bill Market – Discount Market – Acceptance Market – Drawbacks – Bills Market Scheme – Treasury Bill Market – Types of Treasury Bills – Operations and Participants – Importance – Commercial Paper – Certificate of Deposit – REPO – Structure of Indian Money Market – Features of Money Market – Recent Developments

**UNIT III**

**Capital Market** – Meaning – Stock Exchange – Distinction between New Issue Market and Stock Exchange – Relationship Between New Issues Market and Stock Exchange – Functions of New Issue Market – Instruments of Issues – Players in the New Issue Market – Book Building – Follow on Public Offer – Recent Trends – Reasons for Poor Performance – Suggestions

#### **UNIT IV**

**Depository System** : Definition and Meaning – Objectives – Interacting Institutions – Depository Process – Trading in a Depository System – Depository System in India – Depository Participants – Benefits – NSDL – Central Depository Services (India) Ltd. – Drawbacks – Remedial Measures - Derivatives

#### **UNIT V**

**RBI** – Commercial Banks – GTI – LIC – IDBI – PF – MF- Stock Holding - Corporation – IFCI, SFCI, SEBI – Objectives – Guidelines for Investor Protection

#### **Text Book**

1. **Gordon and Natarajan** – Financial Markets and Institutions, Himalaya Publishing House, New Delhi

#### **Reference Books**

1. **Bhole, L.M.** – Financial Institutions and Markets, Tata McGraw Hill, New Delhi
2. **Khan, M.Y** – Indian Financial System, Sultan Chand and Sons, New Delhi
3. **Srivastava, R.M.** – Management of Indian Financial Institution, Himalaya Publishing House, Mumbai

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

1. To Introduces Object Oriented Programming concepts using the C++ language.
2. To stresses the object paradigm including classes, inheritance, virtual functions, and templates in the development of C++ programs.
3. To Develop, compile and run simple to moderately complex C++ programs
4. To Identify, compare, select, and use classes and algorithms from the C++ Standard Library.
5. To Provide the principles of data abstraction, inheritance and polymorphism and principles of virtual functions and polymorphism
6. To Introduces handling formatted I/O and unformatted I/O and exception handling. The gain the knowledge about the real-life entity using the objects.

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

1. Identify importance of object-oriented programming and difference between structured oriented and object-oriented programming features.
2. Creating simple programs using classes and objects in C++.
3. Implement Object Oriented Programming Concepts in C++.
4. Develop applications using stream I/O and file I/O.
5. Implement simple graphical user interfaces.
6. Implement Object Oriented Programs using templates and exceptional handling concepts.

Write a C++ Program for the Following Concepts

**Object and classes:**

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

**Operator overloading:**

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

**Inheritance:**

5. Create a class which consist of EMPLOYEE detail like eno, ename, dept, basic salary, grade. Write member functions to get and display them. Derive a class PAY from the above class and write a member functions to calculate da, hra, pf depending on the grade and display the pay slip in a neat format using console I/O.
6. Create a class SHAPE which consist of two virtual functions cal\_Area() and cal\_Per() to calculate area & perimeter of various figures. Derive three classes

SQUARE, RECTANGLE and TRIANGLE from the class SHAPE and calculate area and perimeter of each class separately and display the result.

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

**Console I/O:**

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

**Files:**

9. Write a program to perform insertion, deletion and updation using files.
10. Write a program which takes a file as arguments and copies into another file with line numbers using command line arguments.

**Reference Books:**

1. Balagurusamy. E. 2007. Object Oriented Programming with C++. 3<sup>rd</sup> Edition, Tata McGraw Hill publishing company Ltd, New Delhi.
2. Ashok N. Kamthane. 2013. Object Oriented Programming with ANSI and Turbo C++, Pearson Education
3. Chandra .B. 2005. OOPS using C++, 2<sup>nd</sup> Edition, Narosa Publishing House
4. Yashavant Kanetkar. 2013. Let Us C++, 2<sup>nd</sup> Edition, BPB Publications.
5. John R. Hubbard. 2006. Programming with C++, 2<sup>nd</sup> Edition, Tata McGraw Hill Publishers

**Course Objectives:**

1. To make the students learn the Quantitative aptitude problems.
2. To critically evaluate and demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. To make the students aware of the importance, the role and the content of soft skills through instruction, knowledge acquisition, demonstration and practice.
4. To develop and nurture the soft skills of the students through individual and group activities.
5. To expose students to right attitudinal and behavioral aspects and to build the same through activities.
6. To reinforce the competencies in soft skills which are crucial in a social setting.

**Course Outcomes:**

1. Students will be able to learn the Quantitative aptitude problems.
2. Students will be able to critically evaluate and demonstrate various principles involved in solving mathematical problems and to adopt new and faster methods of calculations.
3. Students will be aware of the importance, the role and the content of soft skills through instruction, knowledge acquisition, demonstration and practice.
4. Students will be able to develop and nurture the soft skills of the students through individual and group activities.
5. Students will be exposed to right attitudinal and behavioral aspects and to build the same through activities.
6. Students will be able to reinforce the competencies in soft skills which are crucial in a social setting.

**UNIT – I**

Introduction to Quantitative aptitude, speed maths, problems on numbers, averages, ratios and proportions, problems on ages.

**UNIT – II**

Number series, Blood relation, Image Analysis, Direction Sense, Syllogism, Coding and Decoding

**UNIT III**

Percentages, Data interpretation, Profit and loss, Simple interest and Compound interest

**UNIT IV**

Parts of speech, tense, subject verb agreement, active and passive voice, articles, prepositions.

**UNIT V**

Conditional Clause, Degrees of Comparison, Goal setting, Interpersonal skills.

(For undergraduates students admitted from 2015 onwards)

**Course Objectives:**

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

**Course Outcome:**

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

**OBJECTIVES**

To train the students in understanding the concepts of communication.

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

**UNIT I** – Concept of Communication – Barrier to Communication –Body language – Personality Development – Etiquette and Manners- Soft Skills – Emotional Intelligence

**UNIT II** – Listening Comprehension – Reading Comprehension – Paragraph writing – Precis Writing – Writing Resume and Covering Letter -Speaking – Welcome Address, Vote of Thanks, Compering, Debates, Role Play, Dialogues – Vocal Communication Techniques. Voice, Quality, Volume, Pitch

**UNIT III** – Dicto Composition – Letter Writing (Informal, Letters to the Editor etc) – Term paper – Book reviews

**UNIT IV** – Business Correspondence – Layout of Business Letter – Formal Styles of Business Letters – Letters of Acceptance, Appointment, Resignation, Complaint, Sending E-mails.

**UNIT V** – Effective Presentation – Planning – Audience Analysis –Logical Sequencing – Timing of the Presentation – Conclusion – Answering Queries – Group Discussion – Interview.

**Prescribed Text:**

Juneja. P. Om and Aarati Mujumdar, “*Business Communication -Techniques and Methods*”, Orient Blackswan Pvt. Ltd., Hyderabad: 2010.

**Reference:**

1. Badi, R.V and K. Aruna. Business Communication, 2008, Vrinda Publications: New Delhi.
2. Balasubramanian M and G Anbalagan. Performance in English. 2007. Anuradha Publications: Kumbakonam
3. Mohan, Krishna and Meenakshi Raman. 2008, Effective English Communication, Tata McGraw Hill: New Delhi.
4. Selley, John. Oxford Guide to Effective Writing and Speaking. 2005. OUP: New Delhi.

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

1. To acquaint the students with basic concepts used in cost accounting and material management.
2. To make the students understand the various cost involved the respect to labour and overheads.
3. To Identify and calculate various types of costs such as direct, indirect, total, variable, mixed and fixed costs.
4. To determine the costs of producing a product or providing a service using job costing, activity-based costing and process costing
5. To create cost allocation and apportionment of the product of the industry
6. To provide the student knowledge about use of costing data for planning, controls and decision making.

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

1. Describe how cost accounting is used for decision making and performance evaluation.
2. Understand the basic concept of cost and how costs are presented in financial statements.
3. Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.
4. Analyze the basic cost flow model and be able to assign costs in a job cost system.
5. Formulate overhead using predetermined rates and Activity-Based costing.
6. Assess how cost-volume-profit are related and use CVP analysis as a planning and decision making.

**UNIT I**

**Cost Accounting** – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

**UNIT II**

**Material Control:** Levels of Material Control – Need for Material Control – Economic Order Quantity – ABC Analysis – Perpetual Inventory – Purchase and Stores Control: Purchasing of Materials – Procedure and Documentation Involved in Purchasing – Requisition for Stores – Stores Control – Methods of Valuing Material Issue.

**UNIT III**

**Labour and Overhead:** System of Wage Payment – Idle Time – Control over Idle Time – Labour Turnover. Overhead – Classification of Overhead – Allocation and Absorption of Overhead.

**UNIT IV**

**Process costing** – Features of Process Costing – Process Losses, Wastage, Scrap, Normal Process Loss – Abnormal Loss, Abnormal Gain. (Excluding Inter Process Profits and Equivalent Production).

**UNIT V**

**Operating Costing - Contract Costing – Reconciliation of Cost and Financial accounts.**

**NOTE: Distribution of marks : Theory 40% and Problems 60%**

**Text Book:**

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

**Reference Books:**

1. **R.S.N. Pillai and V. Bagavathi**, 2013, “Cost Accounting”, S. Chand and Company Ltd., New Delhi.
2. **S.P.Iyyengar**, 2005, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi.
3. **V.K.Saxena & C.D.Vashist**, 2012, “Cost Accounting”, Sultan Chand, New Delhi.
4. **M.N.Arora**, 2013, “Cost Accounting”, Sultan Chand, New Delhi.

### COURSE OBJECTIVES:

#### To make the students

1. To understand the different issues involved in the design and implementation of a database system.
2. To study the physical and logical database designs, database modeling, relational, hierarchical, and network models
3. To understand and use data manipulation language to query, update, and manage a database
4. To develop an understanding of essential DBMS concepts such as: database security, integrity, concurrency,
5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.
6. To Identifies the entity, attributes, identify entity relationship diagrams

### COURSE OUTCOMES:

#### Learners should be able to

1. Understand the fundamental elements of relational database management systems
2. Understand the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL.
3. Design ER-models to represent simple database application scenarios
4. Convert the ER-model to relational tables, populate relational database and formulate SQL queries on data.
5. Improve the database design by normalization.
6. Familiar with basic database storage structures and access techniques: file and page organizations, indexing methods including B tree, and hashing.

### UNIT I

**Database System Architecture Basic concepts:** Data System, Data Models, Data Independence, Architecture For a Database System, Distributed Databases. Storage Structures: Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

### UNIT II

**Relational Model:** Entity – Relational Model – Basic Concepts – Keys – Entity – Relationship Diagram –Structure of Relational Database – Relational Algebra – Extended Relational Algebra Operations – Modification of the Database – Integrity Constraints.

### UNIT III

**SQL:** Data Definition Language – Data Manipulation Language – Data Control Language – Transaction Control Language. Embedded SQL: Introduction – Operations not Involving Cursors –Operations involving Cursors – Dynamic statements. Query by Example – Retrieval Operations, Built-in Functions, Update Operations.

### UNIT IV

**PL/SQL:** Introduction to PL/SQL – Advantages of PL/SQL – Architecture of PL/SQL Block –Introduction to PL/SQL Block – Attributes – Control Structures – Concept of Error Handling – Cursor Management.

### UNIT V

**Normalization:** Decomposition, Functional Dependency, First, Second, Third Normal Forms, BCNF, Relations with more than one Candidate Key.

**Text Book**

1. **Abraham Silber Sehatz, Henry F. Korth & S. Sudharasan**, 2008, “Database System Concepts”, New Delhi. Mc Graw Hill Publication.

**Reference Books:**

1. C.J.Dates, 2010, “An Introduction to Database System”,3<sup>rd</sup> Edition , Narosa Book Distributors Pvt Ltd.
2. Bipin C Desai, 2001 “An Introduction to Database Systems”, Galgotia Publications Pvt Limited.
3. Raghu Ramakrishnan, Johannes Gehrke ,2010 “Database Management Systems”, 3<sup>rd</sup> Edition, McGraw-Hill Higher Education.
4. Elmasri, Navathe, 2010 “Fundamentals of database Systems”, 6<sup>th</sup> Edition, Addison Wesley.

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

1. To equip the students with the understanding time value of money & use it for decision making.
2. To evaluate projects and investments is the basic objective of the course.
3. To enable the students to take investment decisions and financial decisions.
4. To acquaint the students about the various aspects of capital structure
5. To provide the students with the basic knowledge of Dividend decisions.
6. To impart knowledge of working capital and cash management.

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

1. Students who complete this course will be able understand the use of finance for decision making
2. The students will able to describe time value of money, how a project is made and appraised.
3. Students will know the technicalities of making investment decisions.
4. Students of the course will able to differentiate between the various sources of finance and their pros & cons.
5. Students who complete this course will be able to outline capital requirements for starting a business & management of working capital.
6. Students of the course will able to recommend whether and why an investment should be accepted or rejected.

**UNIT I**

**Introduction:** Meaning, Definition, Scope of Financial Management- Financial Decisions Financial Planning – Objectives and Principles of Sound Financial Planning –Long Term – Short Term -Role and Functions of a Finance Manager.

**UNIT II**

**Cost of Capital and Capital Budgeting:** Meaning, Definition, Importance of Cost of Capital- Classification of Cost of Capital. Cost of Debt – Preference, Equity and Retained Earnings- Weighted Average Cost of Capital. Capital Budgeting – Significance – Methods of Evaluating Capital Expenditure Proposals. Payback Method – Accounting Rate of Return – Discounted Cash Flow Method

**UNIT III**

**Leverages & Capital Structure:** Meaning, Definition, Types of Leverage-EBIT – EPS Analysis. Financial and Operating Risk – Operating Leverage – Financial Leverage-Combined Leverage. Capital Structure Theories – Net Income Approach -Net Operating Income Approach MM Approach and Traditional Approach– Determinants of Capital Structure.

**UNIT IV**

**Working Capital Management:** Meaning–Importance– Kinds-Concept- Disadvantages of Excessive and Inadequate Working Capital – Determinants of Working Capital – Cash Management – Motives of Holding Cash – Cash Budget – Receivables Management – Meaning – Purpose of Maintaining Receivables – Inventory Management – Meaning and Kinds - Need of Holding Inventories – Reorder level, Minimum and Maximum, Average Stock Level, Economic Order Quantity.

## **UNIT V**

**Dividend policy:** Meaning of Dividend –Determinants of Dividend Policy – Classifications of Dividend- Dividend policy- MM Hypothesis, Walter's Model and Gordon's Model.

### **Text Book**

1. Dr. R. Ramachandran and Dr. R. Srinivasan (2010), "Financial Management", Sriram Publications, Trichy.

### **Reference Books:**

1. I. M. Pandey, 2009, Financial Management New Delhi..Vikas Publications.
2. S. Prassanna Chandra 2006, Financial Management, New Delhi Tata McGraw Hill Publications.
3. Shashi K.Gupta and R.K. Sharma, "Financial Management Theory and Practice", Kalyani Publication, New Delhi.

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

1. To enrich students with the knowledge of the functioning of banks.
2. To help students realize the quintessential role of banks in the world today.
3. To make the students understand the various services offered and various risks faced by banks.
4. To make them aware of various banking innovations after nationalization.
5. To impart comprehensive knowledge concerning the practical aspects of banking.
6. To help the students with knowledge of electronic banking services

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

1. Understand the knowledge on banking and financial system in India.
2. Understand the functions of Commercial Banks.
3. Provide the knowledge about commercial banks and its products.
4. Understand the customer relationship.
5. Understood the digital financial infrastructure.
6. Enable them to understand better customer relationship create awareness about modern banking services like e-banking, m-banking and internet banking

**UNIT I**

**Banks:** Origin of Banks – Definition of Bank – Classification of Banks – Banking system – UNIT Banking – Branch Banking – Functions of Modern Commercial Banks – Credit Creation by Commercial Banks.

**UNIT II**

**Central Banking:** Functions – Credit Control Measures – Qualitative and quantitative credit control measures – Role of RBI in regulating and controlling banks.

**UNIT III**

**Development Banks:** Functions, State Bank of India – Commercial banks and rural financing – Regional Rural Banks – Co-operative banks - NBFC-- IDBI – ICICI.-NBFC- NHB- IFCI

**UNIT IV**

**Services Banking:** Automated Teller Machine – Merchant Banking – Mutual Fund – Factoring service – Privatization of commercial.

**UNIT V**

**E-Banking:** E-Banking Services- ATM Card- Debit Card- Credit Card- Master Card-Visa Card- NEFT-RTGS-ECS.

**TEXT BOOK**

1. Natarajan, Parameswaran. (2013), Indian Banking,,: S. Chand and sons, New Delhi

**REFERENCE BOOKS**

1. Santhanam.(2001) Banking and Financial System Margham Publications, Chennai.
2. Sundaram K.P.M. and Sundaram E.N. (1996) Modern Banking, Sultan Chand and Sons, New Delhi.

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

1. To Understand the basics of Relational Databases.
2. To Write SQL code based on ANSI/ISO standards to build and maintain database structures.
3. To Update database content with SQL and transaction handling and Retrieve data from single or multiple tables.
4. To Process data with row and aggregate functions
5. To Manipulate data with correlated and noncorrelated subqueries
6. To Apply views to break down problems and enhance security

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

1. Understood the Oracle 11g PL/SQL programming training, attendees write stored procedures, functions, packages, and triggers, and implement complex business rules with oracle 11g.
  2. Students will be learning the programming, management, and security issues of working with PL/SQL program units.
  3. Students will be learning the built-in packages that come with Oracle, the creation of triggers, and stored procedure features.
  4. Understood the database content with SQL and transaction handling and Retrieve data from single or multiple tables.
  5. Students will be learning the data with correlated and noncorrelated subqueries.
  6. Understood the views to break down problems and enhance security.
1. Create table Company with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field Size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No. of employees	Character	4
GP Percent	Number	6 decimal places

**Queries:**

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

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

<b>Field Name</b>	<b>Field Type</b>	<b>Field Size</b>
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Joining	Date	-
Salary	Number	10 with 2 decimal places.

**Queries:**

- Display the name of the employees whose salary is greater than Rs. 10,000
- Display the details of employees in ascending order according to Employees Code.
- Display the total salary of the employees whose grade is 'A'.
- Display the details of employees earning the highest salary.
- Display the names of the employees who earn more than 'Ravi'.

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

<b>Field Name</b>	<b>Field Type</b>	<b>Field Size</b>
Employee Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percent	Number	4 with 2 decimal places

**Queries:**

- Calculate the average percentage of students.
- Display the name of students whose percentage is greater than 80.
- Display the details of the students who got the highest percentage.
- Display the details of the student whose percentage is between 50 and 70.
- Display the details of the student whose percentage is greater than the percentage of the rollno=12CA01.

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

<b>Field Name</b>	<b>Field Type</b>	<b>Field Size</b>
Product No	6	Number
Product Name	Character	15

Unit of Measure	Character	15
Quantity	Number	6 decimal places.
Total Amount	Number	8 decimal places.

**Queries:**

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

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

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places.
HRA	Number	6 with 2 decimal places.
DA	Number	6 with 2 decimal places.
PF	Number	6 with 2 decimal places.
Net Pay	Number	8 with 2 decimal places.

**Queries:**

- Update the records to calculate the net pay.
- Arrange the records of employees in ascending order of their net pay.
- Display the details of the employees whose department is Sales.
- Select the details of the employees whose  $HRA \geq 1000$  and  $DA \leq 900$
- Select the records in descending order.

6. Create table Deposit and loan with the following fields

Field Name	Field Type	Field Type
Account	VarChar	6
Branch Name	VarChar	15
Customer Name	VarChar	20
Balance Amount	VarChar	10
Loan Number	VarChar	7
Loan Amount	VarChar	6

**Queries:**

- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical orders the names of all customers who have a loan at the Coimbatore branch.
- Find the average account balance at the Coimbatore branch.
- Update deposit to add interest at 5% to the balance.

- e) Arrange the records in descending order of the loan amount.
  - f) Find the maximum loan amount.
  - g) Find the total amount of deposit in Erode branch.
7. Write a PL/SQL Block to print natural numbers up to n.
  8. Write a PL/SQL Block to print the number in reverse order.
  9. Write a PL/SQL Block to check whether the number is even or odd.
  10. Write a PL/SQL block to print the Fibonacci series.

**Reference Books:**

1. Abbey Mischael. (1998).Oracle 8.FirstEdition.: McGraw Hill Publishing Company, New Delhi
2. Kevinloney (2008).Oracle 9i Complete References .First Edition.: McGraw Hill Publishing Company, New Delhi
3. Brown Bradley.( 2000). Oracle 8i. First Edition.: Tata McGraw-Hill Publishing House. New Delhi
4. Dorsey Paul. (2000). Oracle Designer 2000. First Edition.: Tata McGraw-Hill Publishing House. New Delhi

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

1. To represents the concept of economic development of various fields and human resource.
2. To learn the basics of economic development of agriculture, industry, public finance and economic planning.
3. To understand how planning and infrastructure support can develop an economy.
4. To learn the environmental and resource economics, development economics and international trade.
5. To learn the Industrial Labour Organization and Industrial Policy.
6. To identify the Agricultural Productivity and Reforms.

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

1. It will result in comprehensive understanding of Indian Economy
2. Understood the efficiency and equity implications of market interference, including government policy.
3. Understood of the students related to different sectors of Indian Economy.
4. Insight into special fields of your choice, like energy economic, competition policy, industrial economics, financial markets, environmental and resource economics, development economics and international trade.
5. Understood the Foreign Trade and Balance of Payments. GATT and WTO.
6. Understood the Agricultural Productivity and Reforms.

**UNIT I**

**Under Development** – Meaning, Characteristics and Causes –Determinants of Economic Development – Economic and Non Economic Factors – Concepts of Growth and Development.

**UNIT II**

**Human Resources** – Population Growth as a Retarding Factor – Population Policy, National Income – Concept – Its Measurement – Limitations – Recent Trends in National Income.

**UNIT III**

**Agriculture** – Features – Role of Agriculture – Agricultural Productivity and Reforms – Food Problem– Green Revolution.

**UNIT IV**

**Industrialisation** – Role of Industries in Economic Development – Major Industries – Iron & Steel, Cotton, Textiles, Sugar – Cottage and Small Scale Industries – Industrial Sickness – Industrial Labour Organisation – Industrial Relation –Industrial Policy – 1948, 1956, 1977, 1980 and 1991.

**UNIT V**

**Economic Planning** – A Brief Resume of Five Years Plans – The Tenth Five Year Plan – 2002-2007. India's Foreign Trade and Balance of Payments – GATT – WTO and Indian Economy.

**Reference Books:**

1. Dutt and Sundaram , 2013, “Indian Economy”, 10<sup>th</sup> edition,Sulthan Chand & Sons.
2. Dhinagara,2013, “I.C Indian Economy”, I st edition,Sulthan Chand& Sons.
3. Jheingan M.L,2011, “Economic Development and Planning”, Vrinda Publication,PLT.
4. Five Year Plan Reports - Govt. of India
5. Jain P.C,1969, “Indian Economic Problem” ,Chitanya Publication house

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

1. To know about the concepts of advertising and various types of advertising.
2. To provide students with detailed knowledge of some of the marketing mixes such as Sales and Promotion.
3. To identify the terms and concepts that are commonly used in promotion and advertising.
4. To demonstrate preparation of evaluation tools for promotion and advertising campaigns
5. To understand the motivational aspects of salesmen.
6. To demonstrate preparation to comprehend the basic advertising and promotion concepts and functions.

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

1. Analyze the expanding environment of media and communication techniques.
2. Assess the strengths, weaknesses, opportunities and threats (SWOT) of different kinds of promotional campaigns.
3. understood the importance of market segmentation, position and action objectives to the development of an advertising and promotion program.
4. Develop creative strategies for advertising.
5. Plan media strategy, scheduling, and vehicle selection.
6. Assess strategic uses of sales promotions.

**UNIT I**

Advertising – Meaning - Importance – Objectives – Media - Forms of Media- Press - Newspaper, Trade Journal- Magazines- Outdoor Advertising – Posters - Banners- Neon Signs, Publicity, Literature Booklets, Folders - House Organizations - Direct Mail Advertising- Cinema and Theatre Programme – Radio And Television Advertising- Exhibition - Trade Fair – Transportation Advertising.

**UNIT II**

Advertising Agencies – Advertising Budgets - Advertising Appeals - Advertising Organisations – Social Effects of Advertising - Advertising Copy - Objectives – Essentials – Types - Elements of Copy Writing - Headlines, Body Copy- Illustration- Catchy Phrases and Slogans - Identification Marks.

**UNIT III**

Advertising Layout – Functions - Design of Layout- Typography Printing Process- Lithography – Printing Plates and Reproduction Paper, and Cloth - Size Of Advertising - Repeat Advertising - Advertising Campaign - Steps In Campaign Planning.

**UNIT IV**

Sales Force Management - Importance- Sales Force Decision- Sales Force Size – Recruitment and Selection - Training – Methods - Motivating Salesman Controlling - Compensation and Incentives - Fixing Sales Territories - Quota – Evaluation.

## **UNIT V**

Sales Promotion - Meaning - Methods – Promotional Strategy – Marketing Communication and Persuasion – Promotional Instruments - Techniques of Sales Promotion – Consumer and Dealers Promotion - After Sales Service – Packing – guarantee – Personal Selling – Objectives – Salesmanship – Process of Personal Selling – Types of Salesman.

## **TEXT BOOK**

1. Sontaki C.N. 2000. Advertising and Sales Management. Ludhiana: Kalyani Publishers.

## **REFERENCES**

1. Chunawalla, Reddy, Appanaiah. 2001. An Introduction to Advertising and Marketing Research. Mumbai: Himalaya Publishing House.
2. S.A.Chunuwalla, K.C.Sethia. 1997. Foundations of Advertising Theory and Practice, Mumbai: Himalaya Publishing House.
3. Julian Cummins. 1991. Sales Promotion, New Delhi: Universal Book Stall
4. Sandage Fryburger Rotzoll. 1996. Advertising Theory and Practice. Delhi: A.I.T.B.S Publishers and Distributors.

**COURSE OBJECTIVES:**

**To make the students**

1. To Understanding the basic concepts of ethics and its role in business, entrepreneurship and economy,
2. To Apply ethical principles in the process of leadership and decision-making,
3. To Become familiar with the benefits of corporate social responsibility in the context of globalized economic and social relations
4. To Identify consequences of unethical business activities on the development of Croatian / transition / global society
5. To be able to recognize the essential characteristics of "good society".
6. To make students aware of the social responsibilities of business.

**COURSE OUTCOMES:**

**Learners should be able to**

1. Augmenting the importance of ethics in business and business communication interpersonal relationships.
2. Ability to apply critical and argumentative thinking in the business judgment.
3. Understood the application of fundamental ethical principles in the business decision-making and action taking.
4. Analyze the relationship between macroeconomic policy and good economics, the importance of corporate social responsibility.
5. Understood the importance of the care for the environment and education.
6. Be able to prepare a code of ethics as a statement of norms and beliefs, and shape the company and strategy in business practice companies.

**UNIT I**

Introduction to Business Ethics – Definition – Meaning - Nature and Objectives of Ethics; Meaning and Nature of Business 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**

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

#### **Text Book**

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

#### **Reference Books**

1. AC Fernando, 2009, 'Business Ethics – An Indian Perspective', Pearson Education, New Delhi.
2. John R Boatright (2009), Ethics and the conduct of Business, Pearson Education (Singapore) Pvt.Ltd, Indian Branch, Delhi.
3. Cyriac K, 2000, "*Managerial Ethics and Social Issues — Readings and Cases*", Reading material for Business Ethics, XLRI Jamshedpur.
4. Fr. McGrath, (2008), SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi.
5. Davis Keith and Blomstorm, (1987), Business, Society and Environment, Tata McGraw – Hill Ltd., New Delhi.

### **COURSE OBJECTIVES:**

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

1. To help students learn the basic concepts and importance of Management Accounting.
2. To help the students analyze and interpret financial statements.
3. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
4. To support management in planning, organizing, directing, controlling and decision-making in a variety of business.
5. To help the students estimate working capital with the help of data given
6. To develop skills for decision making.

### **COURSE OUTCOMES:**

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

1. Students understand the significance of basic concept, importance & Functions of Management Accounting.
2. Students learn Vertical format of Balance Sheet and Profit & Loss Account and also Trend Analysis, Comparative Analysis and also Common Size Statement.
3. Give proper idea on financial statement analysis in practical point of view.
4. Understood the concept of fund flow and cash flow statement.
5. Gain the knowledge about budget control keeping in mind the scope of the concept.
6. Students learn to concept of marginal costing with practical problems.

### **UNIT I**

**Introduction to Management Accounting:** Meaning, Nature and Scope and Functions of Management Accounting – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Role of Management Accounting in Decision Making – Installation of Management Accounting System.

### **UNIT II**

**Financial Statements and Accounting Ratios:** Meaning, Nature and Limitations of Financial Statements – Analysis and Interpretations – Types – Common Size, Comparative and Trend Analysis – Meaning, Objectives, Significance and Limitations of Ratios – Classifications of Ratios – Profitability or Activity Ratios, Turnover Ratios, and Financial Ratio.

### **UNIT III**

**Fund flow and Cash flow Analysis:** Fund Flow Analysis: Meaning – Definition- Uses and Limitation – Procedure for Preparing Fund Flow Statement. Cash Flow Analysis: Meaning – Objectives – Uses and Significance of CFS – Comparison between Funds Flow and Cash Flow Statements – Preparation of Cash Flow Statement as per Cost Accounting Standards.

### **UNIT IV**

**Marginal Costing:** Meaning, Scope and Objectives of Marginal Costing – Cost Volume Profit Analysis – Contribution – Break Even Point – Margin of Safety – Break Even Chart – Problems Excluding Decision Making.

### **UNIT V**

**Budgetary Control:** Definition, Objectives, Advantages and Limitations of Budgetary Control, Classification of Budgets, Purchase Budget, Production Budget, Sales Budget, Cash Budget, Flexible Budget, Master Budgets and Zero Based Budgets – Steps in Budgetary Control.

**Note:** Distribution of marks for theory and problems shall be 20 % and 80 %.

**Text Book**

1. Jain and Narang,. (2012) Cost and Management Accounting. Ludhiana Kalyani Publishers.

**Reference Books:**

1. Man Mohan & Goyal. Management Accounting. New Delhi. Sahitya bhavan..
2. Battacharya, S.K. John Dearden. (2011).Accounting for management. New Delhi. Vikas Publishing House Pvt. Ltd.
3. Srinivasan. N.P. (2008). Management and Financial Accounting. New Delhi. Sterling Publishers Pvt Ltd.
4. Khan M.Y. and Jain. P.K. (2008). Management and Cost Accounting. New Delhi Tata McGraw-Hill Publishing Company Ltd.

**COURSE OBJECTIVES:**

**To make the students**

1. To provide working knowledge of framework of taxation system in India.
2. To provide thorough knowledge of various concepts and their application relating to direct tax laws with a view to integrating the relevance of these laws with financial planning and management decisions.
3. To provide thorough knowledge of laws and practices of income tax.
4. The course aims to help students to comprehend the basic principles of the laws governing Direct and Indirect taxes.
5. To provide students with a working knowledge of the fundamental tax principles and rules that apply to commonly encountered transactions undertaken by companies and individuals
6. To enable students to appreciate the wider economic, social, administrative-compliance and political contexts within which taxes are imposed.

**COURSE OUTCOMES:**

**Learners should be able to**

1. Utilize the definitions of the various components of income tax law.
2. Analyze simple fact situations and recognize income tax ramifications
3. Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and orally.
4. Apply an understanding of the different ways a case can progress from audit to court.
5. Students with a working knowledge of the fundamental tax principles and rules that apply to commonly encountered transactions undertaken by companies and individuals.
6. Understood the students to appreciate the wider economic, social, administrative-compliance and political contexts within which taxes are imposed.

**UNIT I**

**Income Tax Act 1961:** Definition of Income – Agricultural Income – Person - Assessment Year – Previous Year – Assessee – Assessee in Default – Total Income - Scope of income – Charge of Tax – Residential Status – Exempted Income.

**UNIT II**

**Salaries:** Computation of Income from Salaries – Different Forms Salary – Allowances – Perquisites and Their Valuation – Deduction from Salary.

**UNIT III**

**House Property and Business Income:** Computation of Income from House Property - Profits and Gains of Business or Profession – I – Meaning of Business or Profession – Computation of Profits and Gains of Business or Profession of an Individual – Expenses Expressly Allowed – Expenses Expressly Disallowed.

**UNIT IV**

**Capital Gain and Income from other Sources:** Computation of Capital Gain – Computation of Income from other Sources

**UNIT V**

**Computation of Total Income:** Deductions to be made in Computing Total Income of Individual – Aggregation of Income - Set off and Carry Forward of Losses. Rates of Tax for Individuals – Computation of Tax Liability.

**Note:** Distribution of marks for theory and problems shall be 20 % and 80 % respectively.

**Text**

1. Gaur and Narang,(Assessment Year: 2016 – 2017, 44<sup>th</sup> Edition). Income Tax Law and Practice. Kalyani Publishers.Ludhiana

**References**

1. Mehrothra, 2013 Income Tax Law and Practice. Snow White publications. New Delhi
2. Jayaprakash Reddy, 2010 Taxation. APH Publishing Corporation. New Delhi
3. Dinkare Pagarae, 2009 Direct Tax. Sultan Chand and Sons. New Delhi

**15CCU503 CORE- SOFTWARE DEVELOPMENT WITH VISUAL BASIC**

---

**COURSE OBJECTIVES:**

**To make the students**

1. To enable the students to know the concepts.
2. To introduces computer programming using the Visual BASIC programming language with object-oriented programming principles.
3. To Emphasis is on event-driven programming methods, including creating and manipulating objects, classes, and using object-oriented tools such as the class debugger.
4. To learn to students should be able to design, code, test and debug at a beginning level.
5. To understand about the tools and properties.
6. To understand about application and Window based features.

**COURSE OUTCOMES:**

**Learners should be able to**

1. Design, create, build, and debug Visual Basic applications.
2. Explore Visual Basic's Integrated Development Environment (IDE).
3. Implement syntax rules in Visual Basic programs.
4. Explain variables and data types used in program development.
5. Apply arithmetic operations for displaying numeric output and decision structures for determining different operations.
6. Apply loop structures to perform repetitive tasks and procedures, sub-procedures, and functions to create manageable code.

**UNIT I**

**VB Fundamentals:** Getting Started – The Visual Basic Environment – Customizing a Form - First Step in Programming: The Code Window, Variables, Datatypes, Constants, Strings, Numbers, Statements in Visual Basic: The Comment and the End Statement.

**UNIT II**

**First Steps in Building the User Interface :** The Tool Box – Creating Controls –Name Property – Properties of Command Button – Simple Event Procedures for Command Buttons – Image Controls – Text boxes – Labels – Navigating between Controls – Message Boxes – The Grid – Picture Box – Rich Text Box.

**UNIT III**

**Organizing Information via Controls:** Control Arrays – List and Combo Boxes – Flex Grid Controls. Controlling Program Flow: Determinant Loops – Indeterminant Loops – Making Decisions - Select Case - Nested - If - Then – The GOTO Statement.

**UNIT IV**

**Built-in Functions.** String Functions – Numeric Functions – Date and Time Functions – Financial Functions. Functions and Procedures: Function Procedures and Sub Procedures.

**UNIT V**

**Tool Box Revisited :** Frames – Option Buttons – Check Boxes - Scrollbars – Timers - Image List Control – List View Control – Progress Bar Control – Slider Control – Status Bar Control – Menus – MDI forms. Database Objects ( DAO & ADO)

**Text Book:**

1. Gary Cornell. 2005. “Visual Basic 6 from the Ground up”. New Delhi: Tata McGraw Hill Publishing house.

**Reference Books**

1. Varalakshmi. 2003. “Visual Basic Programmes for Beginners”. New Delhi: Scitech Publication India Ltd.
2. Scoh Jarol. 1995. “Visual Basic Multimedia”. New Delhi: Galgotia Publishing House.

**COURSE OBJECTIVES:**

**To make the students**

1. To enable the students to know the concepts.
2. To understand about the tools and properties.
3. To understand about application and Window based features
4. To E 102 is a technology applications course that is designed to introduce students to formulating and implementing.
5. To analysis and design problems in a digital environment.
6. To formulate one or more solution techniques or algorithms, and code

**COURSE OUTCOMES:**

**Learners should be able to**

1. Demonstrate knowledge of programming terminology and how applied using Visual Basic (e.g., variables, selection statements, repetition statements, etc).
  2. Develop a Graphical User Interface (GUI) based on problem description
  3. Develop an Event Planning Chart based on problem description so as to define the processing that is to occur based on specific events
  4. Develop an Algorithm to verify processing is accurate
  5. Develop and debug applications using Visual Basic 2010 (or version required for the course) that runs under Windows operating system
  6. Develop programs that retrieve input from a file as opposed to input only provided by user
- 
1. Write a Program to perform the text manipulation using alignment and format function.
  2. Write a VB program to find the given number is Prime or not.
  3. Write a VB program to calculate the simple interest and the compound interest.
  4. Write a VB program to compute the Total Marks and Display the Results of a Student in the Exams.
  5. Write a VB program to calculate the Quadratic Equation.
  6. Write a VB Program for performing String Operations.
  7. Write a VB program to implement the calculator.
  8. Write a VB program to perform Menu Operations.
  9. Write a VB program to implement flex grid.
  10. Write a VB program to present product details like purchase, sales, profit, etc., by declaring array functions and present details in a rich Text Book box (RTF).
  11. Write a VB program to implement Employee Details Using ADO.
  12. Write a VB program to implement pay slip for an organization and create a database using SQL and ADO control.
  13. Write a VB program to create a bank customer database by declaring simple array and multiple arrays using ADO control.
  14. Write to VB Program to display tree view and list view of folders and files from a directory of an organization.
  15. Write a VB program to implement the Animated Dice.

## **References Books**

1. Gary Cornell. 2005. “Visual Basic 6 from the Ground up”. New Delhi: Tata McGraw Hill Publishing house.
2. Varalakshmi. 2003. “Visual Basic Programmes for Beginners”. New Delhi: Scitech Publication India Ltd.
3. Scoh Jarol. 1995. “Visual Basic Multimedia”. New Delhi: Galgotia Publishing House.

**COURSE OBJECTIVES:**

**To make the students**

1. To enhance the student's practical exposure in both Commerce and Computer oriented applications
2. To Knowledge the basic and broad knowledge in business laws in management.
3. To Ability to apply concepts, principles and theories to understand simple business laws.
4. To learn the global Perspective of Awareness of the different business law and its impacts on businesses.
5. To know for shares & allotment, letter of shares and transfer of shares.
6. To learn the students Tax liability, PAN, Filling form-16.

**COURSE OUTCOMES:**

**Learners should be able to**

On completion of this course, the students will be able to:

1. Understood the concepts in business laws with respect to foreign trade
2. Students will be able to global business laws to current business environment
3. Understood the principle of international business and strategies adopted by firms to expand globally
4. Integrate concept of business law with foreign trade.
5. Understood the Filling up application forms for admission to Co-operative Societies
6. Understood loan application forms and deposit Challan.

**EXERCISES**

1. Preparation of Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book and Bills Payable Book
2. Preparation of Entry Pass, Gate Pass
3. Preparation of Inward mill and Outward mill register
4. Preparation of Cost Sheet and Bin Card
5. Applications for shares & allotment, letter of shares and transfer of shares
6. Opening of Savings Account, Current Account and FDR's
7. Filling up application forms for admission to Co-operative Societies
8. Filling up loan application forms and deposit Challan
9. Filling Jewel application for, releasing of Jewellery in jewel loans and repayment
10. Preparation of Agenda and Meeting minutes
11. Computation of Tax liability, PAN, Filling form-16, Preparation of Saral form
12. Drawing, endorsing and Crossing of Cheques, Bills of Exchange and Promissory Note
13. Preparation of an Advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy

14. Life Insurance account opening form

15. Post Office- Money order form

**Computer Applications Oriented**

1. Online Purchase and settlement

2. online Electricity Bill payment

3. E-Ticket Reservation(Bus, Railways, Airways, etc.,)

4. Online Insurance Premium payment

5. Online Mobile recharge

6. Usage of resume wizard

7. Creation of Website

8. Online fund transfer, RTGS, NFT

**NOTE:**

Students may be asked to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted. Distribution of Marks: Practical 75% and Record Note Book 25%

15CCU504A	CORE – ELECTIVE-I CORE- INVESTMENT MANAGEMENT	Semester V			
		L	T	P	C
		5	-	-	5

### COURSE OBJECTIVES:

#### To make the students

1. To learn the knowledge and skills to select and employ base level tools for financial analysis.
2. To Understand different investment alternatives in the market
3. To Understand how securities are traded in the market
4. To able to analyze and price different securities
5. To able to Recent Trends Stock market operations
6. To learn the measurement of return

### COURSE OUTCOMES:

#### Learners should be able to

1. Understood the students in understanding the scope of investment.
2. Understood with the stock markets operations in the economy.
3. Understood understanding the various prospects of investment and market operations.
4. Understood the students the company analysis and market structure and Efficient Frontier Portfolio Selection.
5. Familiarizes the students in understanding the scope of investment.
6. Acquaint them with the stock markets operations in the economy and various prospects of investment.

### UNIT I

**Investment:** Nature, Meaning and Scope of Investment – Importance of Investment – Factors Influencing Investment – Investment Media- Features of Investment Programme – Investment Process – Alternative Forms of Investment – Mutual Funds.

### UNIT II

**Capital Market and Stock Exchange in India-** Structure of Capital Market – New Issue Market – Stock Exchanges in India- Mechanics of Trading in Stock Exchange- Legal Control of Stock Exchanges – SEBI and its Role , Guidance- NSE - OTCEI- Recent Trends- Stock Market Operations- Security Market Indicators.

### UNIT III

**Risk-** Causes of Risk- Types of Risk- Return- Measurement of Return.

### UNIT IV

**Fundamental and Technical and Security Evaluation:** Economic Analysis- Industry Analysis- Company Analysis- Technical Analysis-Scope-Basic Theories.

### UNIT V

**Portfolio Analysis and Management:** Portfolio Analysis, Scope-Elements of Portfolio-Markowitz Theory- Sharpe Ideal Model- Efficient Frontier Portfolio Selection - Types of Portfolio- Internal Diversification.

Note: the question paper shall be covered of 100% theory.

#### Text Book:

1. Avadani, 2009 Edition, Investment Management New Delhi Himalaya Publications.

**Reference Books**

1. Gopalakrishnan, 2005, Investment Management, Ludiana. Kalyani Publications.
2. Khan & Jain 2002. Investment Management New Delhi. Tata Mcgraw hill.
3. Preeti singh, 2007 Investment Management New Delhi Himalaya Publications.
4. Avadani, 2005 Investment Management and Portfolio analysis, New Delhi Himalaya Publications.
5. Rustagi, Investment Management and Portfolio analysis, edition 2009, Iain Book House., New Delhi

**COURSE OBJECTIVES:**

**To make the students**

1. To understand consumer behavior in an informed and systematic way.
2. To appreciate the personal and environmental factors that influence consumer decisions.
3. To understand the strategic implications of consumer influences, and marketing decisions.
4. To analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making
5. To knowledge about Consumer Decision Making Process
6. To know about leadership quality.

**COURSE OUTCOMES:**

**Learners should be able to**

1. Understood the personal and Environmental factors.
2. Students will be able to the personal, environmental factors that influence consumer decisions.
3. Understood the consumer groups.
4. Understood the consumer orientation progress.
5. Know about consumer behaviour process.
6. Students will be able to consumer perspectives.

**UNIT I**

**Introduction:** Definition, Scope, and Application of Consumer Behavior- Evolution of Consumer Behavior as a Field of Study and its Relationship with Marketing; Behavioral Dimension - Interdisciplinary Nature of Consumer Behavior Studies

**UNIT II**

**The Consumer Decision Making Process:** Buying Motives - Buying Roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives - Models

**UNIT III**

**Psychological Influences on Consumer Decision Making:** Consumers Needs and Motivation, Emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self-concept and Self-image; Consumer Perception, Risk and Imagery; Consumer Attitude: Belief, Attitude and Intention, Formation - Change - Consumer Communication.

**UNIT IV**

**Sociological Influences:** Consumer Groups - Consumer Reference Groups, Family and Life Cycle, Social Class and Mobility, Lifestyle Analysis - Culture; Sub-Culture, Cross Culture - Interpersonal Communication and Influence, Opinion Leadership.

**UNIT V**

**Diffusion of Innovation:** Consumer Orientation - Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model.

**Text Books:**

1. Schiffman, Leon G., Kanuk Leslie Lazar, and Kumar Ramesh. S., "Consumer Behavior", Pearson Education, 10th Edition, 2012.
2. Gupta S.L & Pal Sumitra, "Consumer Behaviour: An Indian Perspective Text and cases", Sultan Chand, 2nd Edition, 2011.

**Reference Books:**

1. Peter Paul J., and Olson Jerry C., "Consumer Behavior and Marketing Strategy", Irwin/McGraw Hill Higher Education, 2009.
2. Solomon M.R., "Consumer Behavior: Buying, Having, and Being", PHI Learning, 9th Edition, 2011.
3. Loudon, David, Bitta Albert Della, "Consumer Behavior: Concepts and Applications", Tata McGraw Hill Education Private Limited, 4th Edition, 2001.

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

1. To Retailing and its Evolution, in the Indian and Global Markets.
2. To Exposure to Customer Relationship Management and its Operations in Retailing.
3. To Provide exposure and skills to establish service operations and marketing channel systems.
4. To familiarize the students with organized retail and, the value it creates.
5. To strategic and operational decision-making processes in the organized retail.
6. To supply chain activities which create the value in the organized retail industry

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

1. Understood the functions of retail business and various retail formats and retail channels.
2. Understood the difference between Retail and Manufacturing Supply Chain.
3. Understand, key drivers of retail supply chain and how to select a retail store location.
4. Analyze Retail Market and Financial Strategy including product pricing.
5. Integrate the various Supply Chain partners and how to collaborate with them?
6. Students will be able to Information Base, Process, Technology, People, Privacy Issues.

**UNIT I**

**Introduction To Retailing:** Retail Functions - Rise of Retailing - Consumerism - Challenges - Consumer Proximity - Technology - Rise of Retailing in India - Key Markets - FDI in Retail; Challenges in India - New Entrants - Emerging Sectors - Suppliers and Buyers – Rivalry.

**UNIT II**

**Evolution of Retail:** Theories - Retail Lifecycle - Business Models - Ownership, Merchandise Offered, Franchise, Non Store, Direct Marketing, Tele, Vending Machines, Kiosks, Cash and Carry Global Experience - Brand Management.

**UNIT III**

**Customer Relationship Management:** Definition - Goals - Concepts - Components - Customer Lifecycle - B2B, B2C, Innovations - Customer Touch Points - CRM leaders, Choice and Establishment, Training - CRM Functions - Support Channels – Strategy Development - Building Components, Analysis, Customer Segments, Common Barriers - Building Infrastructure, Information Base, Process, Technology, People, Ensuring Quality, Privacy Issues.

**UNIT IV**

**Service Operations:** Characteristics - Operations - Bench Marking - Strategy – Enterprise Design - Service Quality - Facility Location - Management of Operations -Supply Relationships - Vehicle Routing - Optimizing Techniques - Models – Training.

**UNIT V**

**Marketing Channel Systems:** Concepts - Participants - Environment - Behavioral Process - Developing a Marketing Channel - Strategy - Design - Platform - Product / Pricing Issues - Brand Management - Positioning - Repositioning – Franchising.

**Text Books**

1. Pradhan Swapna, “Retailing Management: Text and Case’s”, McGraw Hill Education. 4th Ed., New Delhi
2. J.N.Jain & P.P.Singh, “Modern Retail Management”, Deep & Deep Publications, New Delhi

15CCU521

INSTITUTIONAL TRAINING

Semester V  
L T P C  
- - - 3

---

### **COURSE OBJECTIVES:**

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

1. To know the working of Internet, uses of search engines and procedure to develop a web page.
2. To make the students expertise in creating Web Page.
3. To Make After the successful completion of the course the student must know the concepts of Internet and design a Web Page. understand the principles of creating an effective web page,
4. To become the familiar with graphic design principles the relate to web design and learn how to implement theories into practice.
5. To develop skills in analyzing the usability of a web site.
6. To understand how to plan and conduct user research related to web usability.

### **COURSE OUTCOMES:**

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

1. Understood develop the resource of internet
2. Understood the formatting the table organizations
3. Know about the multimedia and control.
4. Understood the about layout positions
5. Students will be able to Evaluate the web technology.
6. Understood the familiar with graphic design principles the relate to web design and learn how to implement theories into practice

### **UNIT I**

Introduction to Internet - Resources of Internet – Hardware and Software Requirements of Internet. Internet Service Providers – Internet Services – Protocols – Concepts – Internet Client and Internet servers.

### **UNIT II**

Introduction to HTML – Functions of HTML in Web Publishing – Basic Structural Elements and their Usage – Traditional Text and Formatting – Using Tables for Organisation and Layout – Forms – Frames and Frame sets - Style Sheets of Formatting - Advanced Layouts and Positioning with Style Sheets.

### **UNIT III**

Using images with HTML – Merging Multimedia, Controls, and Plug-ins with HTML – Using the HTML Object Model and Creating Dynamic HTML Pages – Manipulating Objects and Responding to User Interaction.

### **UNIT IV**

Scripting Basics – Client Side Image Maps – Introducing Java Script – Creating Simple Java Scripts – Using Java Scripts for Forms – Using Java Scripts with Style Sheets.

### **UNIT V**

Introduction to ASP – Active Server Objects – Active Server Components – Cookies - Database Management with ASP. Emerging and Alternate Web Technologies – Active X Controls for the WWW - XML

**Text book:**

1. Shelly Powers, 2008. “Dynamic Web publishing”, Techmedia.

**Reference Books:**

1. Harley Hann. 2009. “The Internet Complete Reference”. New Delhi: Tata McGraw Hill Publishing house.
2. Scot Johnson et al.2010. “Using Active Server Pages”. Que.
3. Merser Dave. 2010. “HTML”. New Delhi: Tata McGraw Hill Publishing House.
4. Wyke R Allen. 2012. “Java Scirpt” Unleashed 2000. NewDelhi: Tech media.

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

1. To study about the Import and Export Duty in India
2. To gain knowledge of various provisions of Excise Duty
3. To know about Central Sales Tax
4. To know about general procedure of center duty
5. To understand Registration
6. To know Filing of Returns

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

1. Describe the indirect taxes and criticisms of these taxes
2. Able to Compare and contrast direct tax and indirect tax
3. Understood the Generate examples of indirect tax
4. Understood the General Procedure of Central Excise
5. Students will be able to custom duty Excise.
6. Understood the Abatement of Duty in Damaged or Deteriorated Good

**UNIT I**

**Indian Tax System** : Direct and Indirect Taxes – Principles of Taxation – Taxable Capacity – Scope and Functioning - Shifting and Incidence of Indirect Taxes

**UNIT II**

**Central Exercise:** Nature and Scope of Central Excise – Important Terms and Definitions Under the Central Excise Act – General Procedure of Central Excise – Clearance and Excisable Goods – Concession to Small Scale Industry Under Central Excise Act, CENVAT.

**UNIT-III**

**Customs Duty** - Different Types of Customs Import Duties - Abatement of Duty in Damaged or Deteriorated Goods - Remission on Duty on Lost, Destroyed or Abandoned Goods - Customs Tariff Act 1985 - Customs Duty Drawback.

**UNIT-IV**

**Central Sales Tax Act 1956** - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent Sales - Registration - Compulsory Registration - Voluntary Registration - Security from Dealer-Registration Procedure.

**UNIT-V**

**VAT:** Introduction to VAT, Goods and Dealers – Categories of Sales – Assessment and Audit – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Filing of Returns- Penalties.

**REFERENCE:**

1. V.S.Datey, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
2. Balachandran, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.
3. R.L.Gupta V.K.Gupta, “Indirect Tax”

CORE – ELECTIVE-II

15CCU602B E-COMMERCE AND INFORMATION TECHNOLOGY

---

**COURSE OBJECTIVES:**

**To make the students**

1. To enable the students to be aware on the emerging changes in marketing and advertising.
2. To successful completion of the course the student must be well versed with the e-Commerce strategies in Practical application.
3. To ecommerce market has also evolved beyond the narrow buying and selling of goods
4. To entertainment and communications
5. To fundamental daily personal services
6. To ecommerce that have the opportunity to substantially enhance the daily lives of all individuals.

**COURSE OUTCOMES:**

**Learners should be able to**

1. Understood the Resource Discovery Paradigms
2. Provide Electronic Commerce
3. Understood the informal structure
4. students will be able to concept on video and electronic concepts
5. Understood the information consumer discovery.
6. Students will be able to the opportunity to substantially enhance the daily lives of all individuals.

**UNIT I**

**Advertising and Marketing on the Internet:** The New Age of Information-Based Marketing Advertising on the Internet – Charting the On-line Marketing Process-Market Research. Consumer Search and Resource Discovery: Search and Resource Discovery Paradigms – Information Search and Retrieval – Electronic Commerce Catalogs or Directories – Information Filtering –Consumer Data Interface.

**UNIT II**

**Software Agents:** Characteristics and Properties of Agents –Technology Behind software Agents – Telescript Agent Language- Safe-Tcl –Applets, Browsers and Software agents – Software Agents in Action. Internet Protocol Suite: Layers and Networking – Internet Protocol Suite – SLIP and PPP – Other Forms of IP-Based Networking-Mobile TCP/IP-Based Networking- Multicast IP- Next Generation IP.

**UNIT III**

**Multimedia and Digital Video:** Concepts-Digital Video and Electronic Commerce-Desktop Video Processing-Desktop Video Conferencing. Broadband Telecommunications: Concepts-Frame Relay-Cell Relay-Switched Multimegabit Data Service-ATM.

**UNIT IV**

**Mobile and Wireless Computing Fundamentals Framework-** Wireless delivery Technology and Switching Methods –Mobile Information Access Devices-Mobile Data Internetworking Standards- Cellular Data Communication Protocols-Mobile Computing Applications-Personal Communication Service.

## **UNIT V**

**Structure Documents:** Fundamentals-SGML. CORBA: Distributed Objects. Transaction Processing- Online Purchases-Online Share Trading –Railway/Air Ticket Reservation.

### **Text Books:**

1. Ravi Kalakota & Andrew b. Whinston , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006

### **Reference Books:**

1. Bharat Bhasker , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd, New Delhi-2006.
2. Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
3. .Dr.C.S.Rayudu, ”E-Commerce &E-Business”, Himalaya Publishing House, New Delhi, 2004.

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

1. To expose the students to the basics of cyber laws.
2. To enable students to learn laws and rules governing electronic commerce, contracts, IPRs etc.
3. To know rapid growth of the information technology
4. To understand Cyber Law prevents or reduces the damage from cybercriminal activities
5. To understanding the protecting information access, privacy, communications, intellectual property
6. To about the Internet, World Wide Web (WWW), email, computers

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

1. Understood the Regulation and Cyber law
2. Understood copyright in digital media
3. Know the about Regulators under IT
4. Understand Software Development & Licensing Agreements
5. Understood Legal, Security & Technical Issues in Cyber Contracts
6. Understood Indian Penal Codes and Cyber Crimes.

**UNIT I**

**Cyber Space** - Meaning - Interface of Technology - Scope - Regulation. Cyber law: Meaning, Scope of Cyber Laws – UNICTRAL Model Law.

**UNIT II**

**Intellectual Property Issues in Cyber Space** - Domain Names and Related Issues- Copyright in the Digital Media - Patents in the Cyber World.

**UNIT III**

Digital Signature and Information Technology Act 2000 - Reasons - Aims - Objectives and Applications. Regulators under IT Act - Role of Certifying Authority- Digital Signature Certificates - Duties of the Subscribers.

**UNIT IV**

Electronic Contracts – Meaning – Essential Features – Legal, Security & Technical Issues in Cyber Contracts - Types of Contracts - Employment Contracts - Consultant Agreements – Agreement Related to Sales - Non-Disclosure Agreements – Software Development & Licensing Agreements – Shrink Wrap Contract – Browse Wrap Contract – Escrow Agreements- Provisions Under Information Technology Act 2000.

**UNIT V**

Cyber Crimes – Types – Indian Penal Codes and Cyber Crimes - Offences and Contraventions.

**Text Book**

1. Vakul.Sharma, 2011 'Information Technology Law & Practice', Universal law publishing company, New Delhi.

**Reference Books**

1. Yatindra Singh, 2010, 'Cyber Laws', Universal law publishing company, New Delhi.
2. Sood Vivek, 2001, 'Cyber Law Simplified', Tata McGraw-Hill Education, New Delhi.

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

1. To familiar with graphic design principles that relate to web design and learn how to implement theories into practice.
2. To Develop skills in analyzing the usability of a web site.
3. To Understand how to plan and conduct user research related to web usability.
4. To Learn the language of the web: HTML and CSS grid layout and flexbox.
5. To Learn techniques of responsive web design, including media queries and digital imaging (Adobe Photoshop.)
6. To Develop basic programming skills using Javascript and jQuery and embed social media content into web pages

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

1. Students will develop an understanding of the formalistic (aesthetic) aspects of design and visual communication. [MM/MAC]
  2. Students will demonstrate cross-platform (web, mobile, broadcast, print) storytelling skills. [MM/MAC: 4.2]
  3. Students will become familiar with graphic design and/or game theory and be able to apply this theory to real world projects. [IM]
  4. Analyze a web page and identify its elements and attributes.
  5. Students will be able to create web pages using XHTML
  6. Enables students to create Cascading Style Sheets using JavaScript (Client side programming).
- 
1. Students will be able to develop basic programming skills using Javascript and jQuery and embed social media content into web pages. Create web pages for a business organization using HTML frames.
  2. Write a program using HTML to display the ordered list and unordered list of a departmental store.
  3. Program to display image and text using HTML tag for an advertisement of a Company product.
  4. Create a table to list out products using HTML tag.
  5. Create a document using formatting and alignment using Java script to display sales letter.
  6. Prepare a resume using Java script.
  7. Create a web site of your department with minimum 5 links using HTML.
  8. Create a document using form to support local process of order form using Java script.
  9. Create a form of the customer survey of the user to enter general name and address Information using Java Script.
  10. Create a frame to display a multiform document using Java script.

## Reference Books

1. Thomas .A. Powell. 2012. HTML Computer reference. New Delhi. Tata .
2. Mr Mark Lassoff , 1 edition (April 9, 2013), Javascript for beginners, LearnToProgram Incorporated.

**15CCU691**

**PROJECT**

**Semester VI**  
**L T P C**  
**- - 15 5**

---

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

1. To create interest in the minds of students towards Auditing Profession.
2. To familiarize the students with the Principles of Auditing.
3. On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.
4. To apply the rules and procedures when there is a change in professional.
5. To apply the procedures surrounding conflicts of interest when giving corporate and financial advice.
6. To learn the appointment and Discuss the principles and legal rules applying to books and papers.

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

1. Demonstrate an understanding of the nature and scope of auditing and related services.
2. Describe and discuss the regulatory framework of auditing and related services.
3. Understood the ethical standards of an auditor.
4. Understood the stages of an audit and methods of gathering audit evidence.
5. Show understanding and be able to interpret different types of audit reports
6. Be able to the need for the auditor to display integrity, independence and objectivity and importance of ethical conduct for the accounting profession.

**UNIT I**

**Auditing**– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

**UNIT II**

**Internal Control** – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

**UNIT III**

**Verification and Valuation of Assets and Liabilities** – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

**UNIT IV**

**Audit of Joint Stock Companies** – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

**UNIT V**

**Investigation** – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the Provisions of Companies Act.

**Reference Books:**

1. B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd.

2. F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London.
3. Spicer and Pegler, “Auditing: Khatalia’s Auditing” .
4. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications.

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

1. To enlighten the students' knowledge on Banking and Insurance regulation acts.
2. To gain an appreciation of the principles of insurance law and the particular operation of contract law in the insurance context.
3. To develop ability to analyze insurance problems and apply legal doctrine and policy considerations to them.
4. To acquire insight into the structure and substance of insurance policies;
5. To evaluate the effectiveness of legislation in controlling the insurance industry
6. To learn the protecting the interests of consumers of insurance products and insurers.

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

1. Understand basic legal concepts and general principles of law;
2. Gain knowledge and understanding of the laws relevant to insurance;
3. Gain knowledge and understanding of the system which applies these laws; and
4. Develop an analytical approach to the application of knowledge and skills to simple problems.
5. Students will be able to insight into the structure and substance of insurance policies.
6. Understood the effectiveness of legislation in controlling the insurance industry.

**Unit – I**

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

**Unit – II**

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

**Unit – III**

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

**Unit – IV**

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

**Unit - V**

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

**Reference Books:**

1. **Varshney**, “ Banking Theory, Law and Practice”, Sultan & Chand Ltd.

2. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House..
3. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
4. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
5. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006

**KARPAGAM UNIVERSITY**  
**COIMBATORE-641021**  
**Department of Commerce with Computer Application**  
**B.COM CA (Hons)**

**For the Student admitted during the year 2015 Batch**  
**Scheme of Examination**

Code	Subjects	Ins*	Marks			Exams/hrs	Credit
			CIA	ESE	TOT		
<b>SEMESTER-V</b>							
15CCU505	Company Law	-	40	60	100	3	5
<b>SEMESTER-V1</b>							
15CCU604	Banking And Insurance Law	-	40	60	100	3	5
	<b>TOTAL</b>	-	<b>80</b>	<b>120</b>	<b>200</b>	-	<b>10</b>

Note: The candidate who have secured 75% aggregate marks in each I, II, III and IV semester in Part III papers (Inclusive NME but Excluding Languages) and have passed in single attempt are eligible to register for Honours Degree.

The Student who have registered for Honours Degree shall have to write two theory papers (self study) of credits each one with 5<sup>th</sup> semester regular papers and another one with 6<sup>th</sup> semester regular papers(the two papers are considered as Part II papers)

## SEMESTER –V

15CCU505

COMPANY LAW

5C

**Objectives:** To enlighten the students' knowledge on Companies Act. After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

### Unit - I

**Company** – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

### Unit - II

**Memorandum of Association** – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

### Unit - III

**Prospectus** – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Kinds of Shares and Debentures.

### Unit - IV

**Director and Secretary** – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

### Unit - V

**Meetings** – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

### Reference Books:

1. **N. D. Kapoor**, “Company Law” Sultan Chand & Sons, New Delhi 2005
2. **Bagriyal A.K**, “Company Law”, Vikas Publishing House, New Delhi
3. **Gower L.C.B**, “Principles of Modern Company Law”, Steven & Sons, London.
4. **Ramaiya A**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
5. **Singh Avtar**, “Company Law”, Eastern Book Co., Lucknow

## SEMESTER – VI

15CCU604

BANKING AND INSURANCE LAW

5C

**Objectives:** To enlighten the students' knowledge on Banking and Insurance regulation acts. After the successful completion of the course the student should have a through knowledge on Indian Banking and Insurance system and acts pertaining to it.

### Unit – I

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

### Unit – II

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

### Unit – III

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

### Unit – IV

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

### Unit - V

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

### Reference Books:

1. **Varshney**, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.
2. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House..
3. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
4. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
5. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006