KARPAGAM ACADEMY OF HIGHER EDUCATION
DEPARTMENT OF COMMERCE
Candidates Admitted for the Batch 2016 – 2019 & Onwards
UG Degree-B.Com CA

Course code	Name of the course	Hrs / week	CIA	ESE	Total	Exam (h)	Credit
			Marks				
SEMESTER – I							
16LAU101	Language - I	06	40	60	100	3	6
16ENU101	English – I	04	40	60	100	3	4
16CCU101	Financial Accounting	05	40	60	100	3	5
16CCU111	Financial Accounting (Practical)	03	40	60	100	3	1
16CCU102	Introduction to Information Technology	05	40	60	100	3	5
16CCU112	Introduction to Information Technology (Practical)	03	40	60	100	3	1
16AEC101	Business Communication	04	40	60	100	3	4
	Semester total	**30**	**280**	**420**	**700**		**26**
SEMESTER – II							
16LAU201	Language - II	06	40	60	100	3	6
16ENU201	English - II	04	40	60	100	3	4
16CCU201	Business Law	04	40	60	100	3	4
16CCU211	Business Law (Practical)	04	40	60	100	3	2
16CCU202	Business Mathematics and Statistics	08	40	60	100	3	6
16AEC 201	Environmental Studies	04	40	60	100	3	4
	Semester total	**30**	**240**	**360**	**600**	**-**	**26**
SEMESTER – III							
16ENU301	English -III	08	40	60	100	3	6
16CCU301	Corporate Accounting	05	40	60	100	3	5
16CCU311	Corporate Accounting (Practical)	03	40	60	100	3	1
16CCU302	Object Orientated Programming with C++	04	40	60	100	3	4
16CCU312	Object Oriented Programming with C++ (Practical)	04	40	60	100	3	2
16CCU303A	A. Company Law	06	40	60	100	3	4
16CCU303B	B. Retail Management						
	Semester total	**30**	**240**	**360**	**600**	**-**	**22**
SEMESTER – IV							
16ENU401	English -IV	08	40	60	100	3	6
16CCU401	Cost Accounting	05	40	60	100	3	5
16CCU411	Cost Accounting (Practical)	03	40	60	100	3	1
16CCU402	Database Management System	04	40	60	100	3	4
16CCU412	Database Management System (Practical)	04	40	60	100	3	2
16CCU403A	A. Income Tax	06	40	60	100	3	4
16CCU403B	B. Stock Market Investments						
	Semester total	**30**	**240**	**360**	**600**		**22**

	SEMESTER – V						
16CCU501 A	A. Software Development with Visual Basic	04	40	60	100	3	4
16CCU501B	B. Principles of Marketing						
16CCU511A	A. Software Development with Visual Basic (Practical)	04	40	60	100	3	2
16CCU511 B	B. Principles of Marketing (Practical)						
16CCU 502A	A. Management Accounting	08	40	60	100	3	6
16CCU502 B	B. Indirect Tax Law						
16CCU 503A	A. Entrepreneurship	06	40	60	100	3	4
16CCU 503B	B. Advertising						
16CCU 504 A	A. Principles of Micro Economics	08	40	60	100	3	6
16CCU 504B	B. Business Ethics						
	Semester total	**30**	**200**	**300**	**500**	**-**	**22**
	SEMESTER – VI						
16CCU601A	A. Internet and Web designing	05	40	60	100	3	5
16CCU601B	B. International Business						
16CCU611A	A. Internet and Web Design (Practical)	03	40	60	100	3	1
16CCU611B	B. International Business (Practical)						
16CCU602 A	A. Office Management and Secretarial Practice	08	40	60	100	3	6
16CCU602B	B. Banking and Insurance						
16CCU603A	A. Fundamentals of Financial Management	06	40	60	100	3	4
16CCU603B	B. Personal Selling and Salesmanship						
16CCU604 A	A Indian Economy	08	40	60	100	3	6
16CCU604 B	B. Cyber Crimes and Laws						
	ECA / NCC / NSS / Sports / General interest etc						**Good**
	Semester total	**30**	**200**	**300**	**500**	**-**	**22**
	G. Total	**-**	**1400**	**2100**	**3500**		**140**

AECC: Ability enhancement compulsory course GE: Generic elective course; SEC: Skill enhancement course; DEC: Discipline specific elective

SKILL ENHANCEMENT COURSE

Semester	Subject Code	Skill Enhancement Course	Semester	Subject Code	Skill Enhancement Course
III	16CCU303A	Company Law	IV	16CCU403A	Income Tax
	16CCU303B	Retail Management		16CCU403B	Stock Market Investments

Semester	Subject Code	Skill Enhancement Course	Semester	Subject Code	Skill Enhancement Course
V	16CCU503A	Entrepreneurship	VI	16CCU603A	Fundamentals of Financial Management
	16CCU503B	Advertising		16CCU603B	Personal Selling and Salesmanship

DISCIPLINE SPECIFIC ELECTIVE

Semester	Subject Code	Discipline Specific Elective	Semester	Subject Code	Discipline Specific Elective
V	16CCU501A	Software Development with Visual Basic	VI	16CCU601 A	Internet and Web designing
	16CCU511 A	Software Development with Visual Basic Practical		16CCU611 A	Internet and Web designing - Practical
	16CCU501B	Principles of Marketing		16CCU601 B	International Business
	16CCU511 B	Principles of Marketing Practical		16CCU611 B	International Business Practical
	16CCU502A	Management Accounting		16CCU602 A	Office Management and Secretarial Practice
	16CCU502B	Indirect Tax Law		16CCU602 B	Banking and Insurance

GENERIC ELECTIVE

Semester	Subject Code	Generic Elective	Semester	Subject Code	Generic Elective
V	16CCU503A	Principles of Micro Economics	IV	16CCU604A	Indian Economy
	16CCU303B	Business Ethics		16CCU604B	Cyber Crimes and Laws

	Semester I
பருவம் I	**L T P C**
	6 - - 6

பகுதி - I, தமிழ்

16LAU101 :   தமிழ் முதல் தாள்
(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)

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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 குடியுரிமைப் 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 பன்நோக்கு 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

அலகு - I : இக்கால இலக்கியம: (20 மணிநேரம்)

கல்வி : மகாகவி பாரதியார் - சுயசரிதை - ஆங்கிலக் கல்வி.

இன்றைய நிலை : கவிமணி தேசிய விநாயகம் -ஒற்றுமையே உயிர்நிலை

: கவிஞர் அப்துல்ரகுமான் - கால வழு

மனிதநேயம் : கவிஞர் சிற்பி பாலசுப்பிரமணியன் - மலையாளக் காற்று கவிஞர் தாமரை -

மழைக்குறிப்பு

சூழலியல் : கவிஞர் வைதீஸ்வரன் -விரல் மீட்டிய மழை

பெண்ணியம் : கவிஞர் சுகந்தி சுப்பிரமணியம் - புதையுண்ட வாழ்க்கை கவிஞர் வைரமுத்து -

அம்மா

வாழ்க்கை : கவிஞர் தருமுசிவராம் - வாழ்வுப் பாடல்

இயற்கை : பாவேந்தர் பாரதிதாசன் - அழகின் சிரிப்பு - வான்.

அலகு - II : அற இலக்கியம்: (15 மணிநேரம்)

கொன்றை வேந்தன்: 1 - 50 பாடல்கள்

திருக்குறள்: பண்புடைமை, வினைத்திட்பம் -20 குறள்கள்

பழமொழி நானூறு: 5 பாடல்கள்

வேதநாயகம்பிள்ளை நீதிநூல்: 74 -78 பாடல்கள்

பெருவாயின் முள்ளியார் ஆசாரக்கோவை: 5 பாடல்கள்

அலகு - III : சிற்றிலக்கியம்: (15 மணிநேரம்)

மூவருலா: 1-26 கண்ணிகள்

திருச்செந்தூர் முருகன் பிள்ளைத்தமிழ்: 2 பாடல்கள்

குற்றாலக்குறவஞ்சி: 5 பாடல்கள்

முக்கூடற்பள்ளு : 5 பாடல்கள்

கலிங்கத்துப் பரணி: போர்பாடியது- 9 பாடல்கள்

அலகு - IV : கட்டுரை: (10 மணிநேரம்)

1. உயர்தனிச் செம்மொழி - பரிதிமாற்கலைஞர்

2. கட்டிடக்கலை - அ.இராசமாணிக்கனார்

3. வாழ்க்கை -இளவழகனார்

4. ஆளுமைத்திறன் அறிவோம் - ஸ்ரீகண்ணன்

5. மணற்கேணி - நெ.து.சுந்தரவடிவேலு

அலகு- v : மொழிப்பயிற்சி: (12 மணிநேரம்)

1. படைப்பிலக்கியப் பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)
2. மொழிபெயர்ப்பு
3. எழுத்து, சொல், பொருள் இலக்கணப் பயிற்சிகள்

பாட நூல்: கற்பகச்சோலை - தமிழ் ஏடு. கற்பகம் பல்கலைக்கழகத் தமிழ்த் துறை வெளியீடு.

16ENU101 ENGLISH – 1

(For all undergraduate students admitted from 2016 onwards)

COURSE OBJECTIVES:
1. To help students enhance their Language skills
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. Develop the four types of skills
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: Prefix, Antonyms, Sentence Completion
Grammar: Article, Adverb, Pronoun

UNIT II
Prose: Happiness 101 – Geeta Padmanabhan
Poetry: An Old Woman – Arun Kolatkar
Vocabulary: Suffix, Analogies
Grammar: Noun, Adjective

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: Verb, Conjunction 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: Preposition, Voice- Active and Passive

UNIT V
   Short Story: The Bird – Amar Jalil
   One-Act Play: The Cellphone Epidemic – Claudia I. Haas
   Vocabulary: Portmanteau Words, One Word Substitution
   Grammar: Question, Pronunciation

Prescribed Text:

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

Suggested Reading:
          Shyamala, V. *English for Communication*. 2006. Emerald Publishers: Chenna

L T P C

16CCU101   **FINANCIAL ACCOUNTING**   **5 - - 5**

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COURSE OBJECTIVES:
1. To provide theoretical knowledge on accounting practices
2. To develop the ability to use a basic accounting system to create (record, classify, and summarize)
3. To Develop the ability to use accounting concepts, principles for preparation of final accounts
4. To understand the concepts of accounting system for hire-Purchase and installment system
5. To understand and solve Accounts for Joint Venture-Consignment
6. To recognize Accounting concepts used in Partnership firms

COURSE OUTCOMES:
1. Attained the ability to use a basic accounting system
2. Able to use a basic accounting system
3. Achieved the ability to prepare of final accounts
4. Understood the concepts of accounting system for hire-Purchase and installment system
5. Understood the preparation of accounts for Joint Venture-Consignment
6. Recognized the accounting concepts for Goodwill and Calculation of Profit-Sharing Ratio

UNIT- I

Accounting information system: Users and their needs. Characteristics of accounting - Functions, Advantages and limitations of accounting. Branches of accounting. Bases of accounting: - Concepts and Conventions – Bases of Accounting – Accounting standards – Journal- Ledger – Subsidiary Books – Trial Balance.

UNIT- II

Business Income – Revenue Recognition – Depreciation – Methods – Straight line method – Diminishing Balance Method – Change in Method of Depreciation – Final Accounts – preparation of final accounts for non- corporate business entities

UNIT- III

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

UNIT- IV

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

UNIT- V

Accounting for Partnership: Valuation of Goodwill – Calculation of Profit Sharing Ratio – Admission - Retirement

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

Suggested Readings:

Text Book

1. Reddy and Moorthy. (2013). *Financial Accounting* Chennai. Margham Publications.

Reference Book

1. M.C.Shukla, T.S. Grewal and S.C.Gupta. (2013).*Advanced Accounts*. [Vol.-I Revised Edition] New Delhi, S. Chand & Co.
2. S.N. Maheshwari, and. S. K. Maheshwari.(2012). *Financial Accounting*.[First Edition]. New Delhi, Vikas Publishing House.
3. Deepak Sehgal. (2014). *Financial Accounting*.[4th Ed]. New Delhi, Vikas Publishing House,
4. Tulsian, P.C. (2011). *Financial Accounting*, [4th Ed]. New Delhi, S.Chand Publishing
5. Compendium of Statements and Standards of Accounting. (2012). New Delhi, The Institute of Chartered Accountants of India.

L T P C

16CCU111   **FINANCIAL ACCOUNTING (PRACTICAL)**   **-   4   2**

COURSE OBJECTIVES
1. To provide practical knowledge on accounting practices
2. To know the accounting through Tally
3. To learn and create company, single ledger and multiple ledger
4. To know and record vouchers
5. Learn how to prepare and maintain Trial Balance
6. Learn how to prepare and maintain the company's profit and loss account

COURSE OUTCOMES
1. Attained practical knowledge on accounting practices
2. Understood accounting through Tally
3. Learnt to create company, single ledger and multiple ledger
4. Understood how to create and record vouchers
5. Learnt to prepare and maintain Trial Balance
6. Learnt to prepare and maintain the company's profit and loss account

TALLY – PRACTICAL LIST
1. Create a new company in integrate accounts mode and account with inventory mode
2. Create a primary and subgroups using single or multiple ledger mode.
3. Create minimum 10 ledgers using single or multiple ledgers and alter and delete any 2 ledger.
4. Create a new company, ledger and record minimum 10 transactions with out adjustment.
5. Create a new company , ledger and record minimum 10 transactions with any five adjustments and display the relevant results.
6. Enter the following voucher

- Payment vouchers

- Receipt

- Purchases

- Sales

- Credit note

- Debit note

- Journals

- Memo

- Optional

7. Prepare trail balance for the company
8. Prepare profit and loss account and balance sheet (with minimum of any 5 adjustments)
Suggested Readings:
Reference Books :

1. Shraddha Singh, Navneet Mehra**. (2015) *Tally ERP 9: Power of Simplicity* [first edition]. New Delhi, V&S Publishers.
2. Nadhani. (2013). ***Tally9.2***. New Delhi, PBP Publication.
3. Rita Bhargava. (2011). ***Tally 9.2.*** New Delhi, Cyber media.

16CCU102   INTRODUCTION TO INFORMATION TECHNOLOGY

COURSE OBJECTIVES:
1. To know about the various concepts of information technology
2. To enable the students to learn about the various operating system
3. To understand the various applications and information process using MS Word
4. To recognize and process MS Power point
5. To use and create various applications using MS Excel
6. To understand Internet and ECommerce

COURSE OUTCOMES:
1. Understood concepts of information technology
2. Learnt about the various operating system
3. Understood to use and process MS Word
4. Recognized to process MS Power point
5. Learnt to create various applications using MS Excel
6. Understood Internet and ECommerce

Unit I

Introduction to computers: definition, characteristics and limitations of computers – Components of Computer System – Elements of Computers – Hardware – Software – Input and Output devices – storage devices.

Unit II

Operating system: Operating systems – Meaning, Definition, Functions and Types of Operating Systems – Booting process – Disk Operating System: Internal and External Commands -wild card characters – Computer virus, Cryptology. Windows operating system – Desktop, Start menu, Control Panel, Windows Accessories.

Unit III

MS Office: Ms Word – Meaning – Word Processing – Meaning and Features of Word Processing – Advantages and Applications of Word Processing – Toolbars – Creating, Saving and Closing a document – Moving and copying text – Text and Paragraph formatting, Applying Bullets and Numbering.

Unit IV

Ms Excel: Meaning – Features of MS Excel – Insertion and Deletion of Worksheet – Entering and editing data in worksheet – Cell range – Formatting – Auto Fill – Formulas and its disadvantages.

MS Power Point: Meaning – Slides – Creation of Slides – Slide Sorter, Slide Show, Slide Number, Slide Design, Slide Layout, Slide Show – View Show Set up Show, Custom Animation, Slide Transition.

Unit V

Internet, E- Commerce and E-Mail: E-Commerce: Meaning, Advantages and limitations, Application of e-commerce – E-mail – Creation of e-mail Id – Group communication – Tele conferencing – Video Conferencing – File Exchange – Bandwidth – Modem – Network Topologies – Network Types LAN, MAN, WAN and their architecture – Dial Up access.

Suggested Readings:

Text Books:

1. Roger Hunt and John Shelley. (1988) *Computer and common sense*-, [4th Edition]. New Delhi, Prentice Hall of India.

Reference Books:

1. Rajaraman V. (2013). *Introduction to Information Technology*. [2nd Edition]. New Delhi, Prentice Hall of India.
2. ITL Education Solutions Ltd. (2007).   *"Introduction to Information Technology"*[5th impression].New Delhi, Darling Kindersley India (p) Ltd
3. Deepak Bharihoke.(2012).*Fundamentals of Information Technology*. [Kindle Edition].New Delhi, Excel Books
4. Dr. Madhulika Jain. (2006). *Information Technology Concepts* New Delhi, BPB Publications, ,
5. Atul Kahate. (2007). *Information Technology*. [Third Edition]. New Delhi, Tata Mc Graw Hill Company
6. Turban Rainer Potter. (2006) *Introduction to Information Technology*. [Second Edition] Asia, Wiley

16CCU112

INTRODUCTION TO INFORMATION TECHNOLOGY (PRACTICAL)

L	T	P	C
-	-	3	1

COURSE OBJECTIVES:
1. To provide basic training in MS Office
2. To gain the practical knowledge about MS word
3. To gain the practical knowledge about MS Excel
4. To create, add, delete slides using MS Power point
5. To insert the slides with animation effects
6. To manipulate the data base information

COURSE OUTCOMES:
1. Understood basic MS Office software
2. Gained practical knowledge about MS word
3. Gained practical knowledge about MS Excel
4. Learnt to create, add, delete slides using MS Power point
5. Learnt to create slides with animation effects
6. Recognized to manipulate the data base information

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

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

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

MS ACCESS

1. Prepare a payroll for employee database of an organisation with the following details
1. Employee id, employee name, date of birth, department, designation, date of appointment, basic pay, dearness allowance, , House Rent allowance and other deductions if any. Perform quires for different categories
2. Create mailing labels for student database which should include atleast three table, must have atleast 2 fields with the following details :Roll no, name, course, year, college name, university, address, phone number
3. Gather price quantity and other descriptions for five products and enter in the access table and create an invoice in the form of design view.
4. Create forms for simple table ASSETS
5. Create report for the PRODUCT database.

Reference Books

1. June Jamrich Parsons.(2013)*Practcial Microsoft Office* 2013 [First Edition]. Boston, Cengage learning,
2. Dr. S. V. Srinivasa Vallabhan. (2011).*Computer Application in Business*[5th edition].New Delhi, Sultan Chand and Sons

16AEC101   **BUSINESS COMMUNICATION**

_____**COU**

COURSE OBJECTIVES:
1. To provide an overview of Prerequisites to Business Communication.
2. To put in use the basic business letter writing concepts.
3. To understand business reports writing and its characteristics
4. To recognize resume preparation and details about interviews
5. Realize Speech. public speaking and business presentation
6. To impart knowledge about visual aids

COURSE OUTCOMES:
1. Learnt the Prerequisites of Business Communication.
2. Understood the basic business letter writing concepts.
3. Understood business reports writing and its characteristics
4. Recognize resume preparation and details about interviews and public speaking
5. Learnt about Speech and business presentation
6. Attained knowledge about visual aids

Unit I

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

Unit II

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, Claim & Adjustment Letters and Social Correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes,

Unit III

Report Writing: Business Reports, Types, Characteristics, Importance, Elements of Structure, Process of Writing, Order of Writing, the Final Draft, and Check lists for Reports.

Unit IV

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of various types of Interviews – Public speech – Characteristics of a good Speech- Business Report Presentations.

Unit V

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

Suggested Readings:

Text Book:

1. Rajendra Pal Korahill, (2013). *Essentials of Business Communication* [11th Ed]. New Delhi, Sultan Chand & Sons.

Reference Books:

1. Bovee, and Thill. (2015). *Business Communication Today.*[13th Edition]. New Delhi, Pearson Education Publishing.
2. Shirley Taylor. (2012). *Communication for Business*. 7th Edition].New Delhi, Pearson Education Publishing.
3. Locker and Kaczmarek. (2013). *Business Communication Building Critical Skills*. [6th Ed]. New Delhi,TMH
4. Leena Sen. (2007). *Communication Skills*. [2nd Edition]. New Delhi, PHI Learning

பகுதி - I தமிழ்ப் பாடத்திட்டம் (2016 - 2017)
பகுதி - I, தமிழ்
பருவம் II
16LAU201 : தமிழ் இரண்டாம் தாள்
(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)

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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 குடியுரிமைப் 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 பன்நோக்கு 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

அலகு - I : பக்தி இலக்கியம்   (10 மணிநேரம்)

சைவ, வைணவ இலக்கியங்கள் - தோற்றம் ,வளர்ச்சி, வரலாறு

1. **சைவம்** - பெரியபுராணம் - திருமூலநாயனார் புராணம்.

2. **வைணவம்** - பெரியாழ்வார் திருமொழி: 10 பாடல்கள்

அலகு - II : **சங்க இலக்கியம் :** (**25 மணிநேரம்**)

சங்க இலக்கியங்கள் அறிமுகம்

அ). **எட்டுத்தொகை**

நற்றிணை : 1. பிரசம் கலந்த - பாலை-110

2.தடமருப்பு எருமை- மருதம்-130

குறுந்தொகை :1. கருங்கட்டாக் கலை - குறிஞ்சி- 69

2. உள்ளது சிதைப்போர்- பாலை-283

ஐங்குறுநூறு : 1. நெய்தல்-தொண்டிப்பத்து: திரைஇமிழ் இன்னிசை-171

2. அன்னாய் வாழி வேண்டன்னை-203

பதிற்றுப்பத்து : 1. சிதைந்தது மன்ற-27

2. மீன்வயின் நிற்ப-90

பரிபாடல்: பரிபாடல் திரட்டு-மதுரை நகர்ச்சிறப்பு:

உலகம் ஒரு நிறையாத்தான்-6, மாயோன் கொப்பூழ்-7, செய்யாட்கு இழைத்த-9, கார்த்திகை காதில்-10, ஈவாரைக் கொண்டாடி-11.

கலித்தொகை : 1.குறிஞ்சிக்கலி-சுடர்தொடி -15

2. முல்லைக்கலி-தீம்பால் -11

அகநானூறு : 1.அன்னாய் வாழி வேண்டன்னை-குறிஞ்சி-17

புறநானூறு : 1. யாதும் ஊரே யாவருங் கேளிர்-பொதுவியல்-192

2.கெடுக சிந்தை கடிதிவள் துணிவே -279

ஆ). **பத்துப்பாட்டு**

திருமுருகாற்றுப்படை - பழமுதிர்ச்சோலையின் சிறப்பு

முருகன் இருப்பிடங்கள்: சிறுதினை மலரொடு:218-275.

முருகன் அருள்புரிதல்: 286-295.

அலகு - III : **காப்பியம்** (**12 மணிநேரம்**)

சிலப்பதிகாரம்:

மங்கல வாழ்த்துப் பாடல்: (21-29) - கண்ணகியின் சிறப்பு: 'நாகநீள் நகரொடு' என்பதிலிருந்து தொடங்கி, 'கண்ணகி என்பாண் மன்னோ' என்பது வரையிலான தொடர்கள்.

நடுகற்காதை: (207-234) - சேரன் செங்குட்டுவன் கண்ணகிக்குக் கோயில் எடுத்தல்: 'அருந்திறலரசர்' என்பதிலிருந்து தொடங்கி, 'மன்னவரேறென்' என்பது வரையிலான தொடர்கள்.

வாழ்த்துக்காதை: (482-485) - செங்குட்டுவனுக்குக் கண்ணகி காட்சியளித்தல்: 'என்னே' என்பதிலிருந்து தொடங்கி, 'விசும்பில் தோன்றுமால்' என்பது வரையிலான தொடர்கள்.

வழக்குரை காதை: பத்தினிப் பெண்டிர் எழுவர் கதை: 'நீர்வார் கண்ணை' என்பதிலிருந்து தொடங்கி, 'புகாரென் பதியே' என்பது வரையிலான தொடர்கள்.

வஞ்சினமாலை: 'வன்னி மரமும்' என்பதிலிருந்து தொடங்கி, 'பதிப்பிறந்தேன்' என்பது வரையிலான தொடர்கள்.

சூளாமணி: மந்திர சாலைச் சருக்கம்
(தேர்ந்தெடுக்கப்பெற்ற 25 பாடல்கள்)

அலகு - IV : சிறுகதை **(15 மணிநேரம்)**

1. குளத்தங்கரை அரசமரம் -வ.வே.சு.ஐயர்
2. காட்டில் ஒரு மான் - அம்பை
3. நாற்காலி - கி.ராஜநாராயணன்
4. நகரம் - சுஜாதா
5. எஸ்தர் - வண்ணநிலவன்
6. மரப்பாச்சி - உமா மகேஸ்வரி

அலகு- V : மொழிப்பயிற்சி **(10 மணிநேரம்)**
படைப்பிலக்கியப் பயிற்சிகள் (கதை, கவிதை, கட்டுரை, உரைநடை)
மொழிபெயர்ப்பு

பாட நூல்: கற்பகச்சோலை - தமிழ் ஏடு. கற்பகம் பல்கலைக்கழகத் தமிழ்த் துறை வெளியீடு.

16ENU201-   Part II - English II
(For all undergraduate students admitted from 2016 onwards)

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

COURSE OUTCOMES:
1. Acquire to enjoy the ecstasy of literature.
2. The select literary pieces will develop the confidence level of the learners.
3. Develop the social values.
4. Recognize the importance of communication
5. Get sound knowledge in English
6. 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 Verb

UNIT II
>**Prose**: Travel by Train – J. B. Priestley
>**Poetry**: The Gift of India – Sarojini Naidu
>**Grammar**: Sentence pattern

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

UNIT IV
>**Poetry**: Ozymandias – P.B. Shelley
>**One**-**Act Play**: The Pot of Broth- W.B. Yeats
>**Vocabulary**: Collective Noun
>**Grammar**: Correction of Sentences

UNIT V
Short Story: The Silver Butterfly– Pearl S. Buck
 One-**Act Play**: The Bear – Anton Chekov
Vocabulary: Acronym
Grammar: Question Tag

Prescribed Text:
Wings of Communication 2014. Board of Directors. Emerald Publishers: Chennai

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

16CCU201   **BUSINESS LAW**

COURSE OBJECTIVES:
1. To understand General principles of Indian Contract Act, 1872
2. To understand Specific contracts and Sale of goods act Indian Contract Act, 1872
3. To Understand Partnership Act, 1932
4. To Understand Limited Liability Partnership Act, 2008
5. TO impart Negotiable Instruments Act 1881
6. To know the Types of Negotiable Instruments

COURSE OUTCOMES:
1. Understood the General principles of Indian Contract Act, 1872
2. Understood Specific contracts and Sale of goods act Indian Contract Act, 1872
3. Understood Partnership Act, 1932
4. Understood Limited Liability Partnership Act, 2008
5. Attained Negotiable Instruments Act 1881
6. Realized Types of Negotiable Instruments

Unit I

The Indian Contract Act, 1872: General Principles of Contract- Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual capacity, Free Consent, Legality of objects- Void Agreements- Discharge of a Contract – Modes of discharge, Breach and Remedies against breach of Contract- Contingent contracts- Quasi – Contracts.

Unit II

The Indian Contract Act, 1872: Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-The Sale of Goods Act, 1930 - Contract of sale, Meaning and difference between sale and agreement to sell-Conditions and warranties- Transfer of ownership in goods including sale by a non-owner- Performance of contract of sale- Unpaid seller – Meaning, Rights of an unpaid seller against the goods and the buyer.

Unit III

Partnership Laws: The Partnership Act, 1932- Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

Unit IV

The Limited Liability Partnership Act, 2008: Salient Features of LLP- Differences between LLP and Partnership, LLP and Company- LLP Agreement,- Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship.

Unit V

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements- Crossing of Cheque-Bouncing of Cheque

Suggested Readings:

Text Book:

1. Kapoor N.D.2014). *Elements of Mercantile Law*. New Delhi, S.Chand & Co,

Reference Books:

1. M.C. Kuchhal, and Vivek Kuchhal. (2013). *Business Law*, New Delhi, Vikas Publishing House.
2. SN Maheshwari and SK Maheshwari. (2011). *Business Law*. New Delhi, National Publishing House.
3. Agarwal, S K, (2005). *Business Law*. New Delhi, Galgotia Publishers Company.
4. P C Tulsian and Bharat Tulsian. (2000), *Business Law*, New Delhi, McGraw Hill Education
5. Sharma, J.P. and Sunaina Kanojia. (2011). *Business Laws*. New Delhi, Abe Books Pvt. Ltd.,.

COURSE OBJECTIVES:
1. Helps to acquire in depth knowledge in Indian Contract Act
2. Helps to acquire in depth knowledge of agreements Indian Contract Act
3. To demonstrate unlawful agreements, contracts
4. Helps the students to get more knowledge on basics of Partnership Act
5. To let know the partnership features
6. Helps to provide enough knowledge on Negotiable Instrument Act

COURSE OUTCOMES:
1. Helps to acquire in depth knowledge in Indian Contract Act
2. Helps to acquire in depth knowledge of agreements Indian Contract Act
3. To demonstrate unlawful agreements, contracts
4. Helps the students to get more knowledge on basics of Partnership Act
5. To let know the partnership features
6. Helps to provide enough knowledge on Negotiable Instrument Act

List of Practical

1. Prepare a presentation on offer and acceptance of Contract

2. A Contract is void without Consideration – Give a Presentation

3. Discuss in group on the following

    a. unlawful agreements

    b. Contractual Capacity

    c. Breach of contract

    d. Remedies for Breach of Contract

    e. Contract of sale

    f. Conditions and Warranties

4. Design Presentation slides on the following topics

    a. Registration of a Partnership firm

    b. Rights and Duties of Partner

    c. Implied Authority of partner

    d. Mode of dissolution of Partner

    e. Limited Liability partnership agreement

    f. Incorporation by Registration

    g. Incorporation Document

    h. Partners and their relations

5. Design Slides on negotiable instruments

      a. Essential requisites of Negotiable Instruments

      b. Promissory Note

      c. Bill of Exchange

      d. Cheque

      e. Holder in due course

      f. Negotiation

      g. Types of Endorsement

      h. Crossing of Cheque

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

Suggested Readings:

Text Book:

1. Dr. M. R. Sreenivasan. (2013). *Business Law* [Fifth Revised and Enlarged Edition] Chennai, Margham Publications.

2. Kapoor N.D.(2014). *Elements of Mercantile Law.* New Delhi., S.Chand & Co,

Reference Books:

1 .M.C. Kuchhal, and Vivek Kuchhal. (2013). *Business Law*, New Delhi, Vikas Publishing House.

2. SN Maheshwari and SK Maheshwari. (2011). *Business Law*. New Delhi, National Publishing House.

3. Agarwal, S K, (2005). *Business Law.* New Delhi, Galgotia Publishers Company.

4. P C Tulsian and Bharat Tulsian. (2000), *Business Law*, New Delhi, McGraw Hill Education

16CCU202   **BUSINESS MATHEMATICS AND STATISTICS**

COURSE OBJECTIVES :
To make the students
1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.

COURSE OUTCOMES:
Learners should be able to
1. Utilize the concept of matrices, differential calculus to solve business problems
2. Calculate and apply the measure of central tendency and dispersion in decision making.
3. Evaluate the relationship and association between variables to formulate the strategy in business.
4. Apply the concept of index numbers and trend analysis in business decisions.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.
6. Analyze problems in economics, business, and accounting to determine appropriate methods for solving them using business math concepts and applications.

UNIT- I: Matrices & Basic Mathematics of Finance

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of Matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest – Nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

UNIT-II: Differential Calculus

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

UNIT-III: Uni-variate Analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean:

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

UNIT-IV: Bi-variate Analysis

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

Unit V: Time-based Data: Index Numbers and Time-Series Analysis

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

Suggested Readings:

Text Books

1. N. D. Vohra.(2013) *Business Mathematics and Statistics*. [Reprint]. New Delhi, McGraw Hill Education (India) Pvt Ltd.

Reference Books

1. Mizrahi and John Sullivan. (2013). *Mathematics for Business and Social Sciences* [7th Edition] India, Wiley and Sons.

2. Budnick, P. (2011). *Applied Mathematics*.[4th Edition]. New Delhi, McGraw Hill Publishing Co.

3.. J.K. Thukral. (2011). *Mathematics for Business Studies* [15th Edition]. Chennai, Mayur Publications

4..J. K. Singh. (2010). Business *Mathematics*. New Delhi, Himalaya Publishing House.

5. J. K. Sharma. (2013). *Business Statistics[*3rd Edition]. New Delhi, Pearson Education..

6. S.P. Gupta and Archana Gupta. (2013). *Elementary Statistics*. [7th Edition] New Delhi, Sultan Chand and Sons.

7. Richard Levin and David S. Rubin. (2015). *Statistics for Management*[7th Edition] New Delhi, Prentice Hall of India,.

8. M.R. Spiegel. (2013).*Theory and Problems of Statistics* [4th Edition] New Delhi,. McGraw Hill Publishing Co.

16AEC201   **ENVIRONMENTAL STUDIES**

L	T	P	C
4	-	-	4

COURSE OBJECTIVES
1. To know the importance of environmental studies and methods of conservation of natural resources.
2. To describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
3. To explain the sources, environmental effects and control measures of various types of pollutions.
4. To select the appropriate methods for waste management.
5. To recall social issues and legal provision and describe the necessities for environmental act.
6. To recognize Population explosion

COURSE OUTCOMES
1. At the end of the course, students would be able to Know the importance of environmental studies and methods of conservation of natural resources.
2. Describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
3. Explain the sources, environmental effects and control measures of various types of pollutions.
4. Select the appropriate methods for waste management.
5. Recall social issues and legal provision and describe the necessities for environmental act
6. Recognized Population explosion

UNIT I:

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

UNIT II

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

UNIT III

Biodiversity and Its Conservation: Introduction, definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of

wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

Unit IV

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

UNIT V:

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

SUGGESTED READINGS

T1: Tripathy.S.N. and Sunakar Panda. 2004. Fundamentals of Environmental Studies; 2nd Edition, Vrianda Publications Private Ltd., New Delhi.

T2: Arvind Kumar, 2004. A Textbook of Environmental Science; APH Publishing Corporation, New Delhi.

T3: P.S.Verma, V.K.Agarwal. 2001. Environmental Biology (Principles of Ecology); S.Chand and Company Ltd., New Delhi.

T4: Anubha Kaushik, C.P.Kaushik, 2004. Perspectives in Environmental Studies, New Age International Pvt. Ltd. Publications, New Delhi.

R1: Singh, M.P., B.S. Singh and Soma S. Dey, 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, Delhi.

R2: Daniel B.Botkin and Edward A. Keller. 1995. Environmental Science, John Wiley and Sons, Inc., New York.

R3: Uberoi, N.K., 2005. Environmental Studies, Excel Books Publications, New Delhi, India.

16ENU301   **ENGLISH III**

Semester - III

(For all undergraduate students admitted from 2016 onwards)

L	T	P	C
6	2	-	6

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

1. Students learnt the basics and purposes of listening skill.
2. Students will know the importance of speaking.
3. Students developed the speaking skills on telephone, business and also in travel
4. Acquired knowledge on effective vocabulary learning strategies.
5. Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.
6. Students will develop knowledge about business writing.

UNIT I: Listening

Listening and its types, Basic Listening Lessons, Critical Listening Lessons, Advanced Listening Lessons, and Note Taking

UNIT II: Speaking

Basics of speaking, Regular English, Business English, Interview English, and Travel English

UNIT III: Reading

Reading and its purposes, Types of Reading, Reading Techniques, Reading Comprehension, Note Making

UNIT IV: Writing

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

UNIT V: Vocabulary Enrichment

Synonyms, Antonyms, Homonyms, Phrasal Verbs, Idioms and Phrases, One Word Substitutes, and Affixes

Suggested Reading:

Learning to Learn: Study Skills in English Cambridge, 2015

Advanced Skills; Simon Harenes – CUP. 2015

Business Results, Woodward, OUP. 2015

Function in English. Jonathan Middlemiss et al, OUP

L T P C

5 - - 5

16CCU301   **CORPORATE ACCOUNTING**

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COURSE OBJECTIVES:
1. To enable the students to acquire the basic knowledge of the corporate accounting
2. To provide the knowledge on issue of shares
3. To teach the students about under writing and redemption of sharb debentures
4. To know the accounting treatment for profit prior to incorporation
5. To gain the amalgamation and absorption procedures of acompany
6. To understand the concepts of liquidation

COURSE OUTCOMES
1. Attained the knowledge on corporate accounting
2. Secured the knowledge on issue of shares
3. Secured knowledge about under wring and redemption of preference shares & debentures
4. Understood the accounting treatment for profit prior to incorporation
5. Gained the concepts of amalgamation and absorption procedures of a company
6. Understood the concept of Liquidation

UNIT-I
Accounting for Share Capital and Debentures: Issue, forfeiture and reissue of forfeited shares - concept & process of book building - Issue of rights and bonus shares - Buyback of shares - Redemption of preference shares Issue and Redemption of Debentures

UNIT-II
Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities – excluding calculation of managerial remuneration - Disposal of company profits. **Valuation of Goodwill and Valuation of Shares:** Concepts and calculation: simple problem only

UNIT- III
Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter- company holdings). Internal reconstruction - concepts and accounting treatment (excluding scheme of reconstruction)

UNIT- IV
Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company - Relevant provisions of Accounting Standard: 21 (ICAI).
UNIT-V
Accounts of Banking Companies: Difference between balance sheet of banking and non-banking companies - Prudential norms - Asset structure of a commercial bank - Non-performing assets (NPA).
Suggested Readings:
Text Book:
   1. Reddy & Moorthy. (2012) _Corporate Accounting._ [Vol. 1] Chennai , Margham Publications,
Reference Books
   1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. (2013) _Advanced Accounts_.[Vol.-II. – Revised Edition]. New Delhi, S. Chand & Co.

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2. S.N. Maheshwari, and S. K. Maheshwari. (2013) *Corporate Accounting*[5th Edition] New Delhi, Vikas Publishing House.
3. V.K. Goyal and Ruchi Goyal. (2007) *Corporate Accounting*. [3rd Edition] New Delhi,. PHI Learning.
4. Jain, S.P. and K.L. Narang. (2014) *Corporate Accounting*.[Vol – II] New Delhi, Kalyani Publishers,.
5. P. C. Tulsian and Bharat Tulsian. (2016), *Corporate Accounting*. [11th Edition] New Delhi, S.Chand.

16CCU311   **CORPORATE ACCOUNTING (PRACTICAL)**

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COURSE OBJECTIVES:
1. To enable the students to acquire the basic knowledge on the application of accounting standards for amalgamation
2. To make the students to learn the techniques and application of accounting standards in the preparation of financial statements
3. To make the students understand the procedure of Goodwill of companies
4. To make the students well versed about Final account preparation
5. To generate knowledge about accounting standard for share trading
6. To generate knowledge about Accounting Standards for Debenture

COURSE OUTCOMES:
1. To enable the students to acquire the basic knowledge on the application of accounting standards for amalgamation
2. To make the students to learn the techniques and application of accounting standards in the preparation of financial statements
3. To make the students understand the procedure of Goodwill of companies
4. To make the students well versed about Final account preparation
5. To generate knowledge about accounting standard for share trading
6. To generate knowledge about Accounting Standards for Debenture

List of Practical

1. Prepare Format and Procedure of Amalgamation Companies as per Accounting

2. Prepare Format and Procedure of Accounting for Holding Companies and parent Companies as per
   Accounting Standard 21

3. Prepare the procedure for valuation of Goodwill of companies under Accounting Standard 36.

4. Financial Reporting Standard (FRS) 10 – Valuation of Goodwill

5. Prepare final Accounts of Companies as per Accounting Standard

6. Accounting standard for Share

7. Accounting Standards for Debenture

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

Suggested Readings:

Text Book:

   1. Reddy & Moorthy. (2012) _Corporate Accounting._ [Vol. 1]   Chennai , Margham Publications,

Reference Books

   1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. (2013) _Advanced Accounts_.[Vol.-II. – Revised Edition]. New Delhi, S. Chand & Co.

   2. S.N. Maheshwari, and S. K. Maheshwari. (2013) _Corporate Accounting_[5th Edition] New Delhi, Vikas Publishing House.

3. V.K. Goyal and Ruchi Goyal. (2007) *Corporate Accounting*. [3rd Edition] New Delhi,. PHI Learning.

4. Jain, S.P. and K.L. Narang. (2014) *Corporate Accounting*.[Vol – II] New Delhi, Kalyani Publishers,.

5. P. C. Tulsian and Bharat Tulsian. (2016), *Corporate Accounting*. [11th Edition] New Delhi., S.Chand.

16CCU302   **OBJECT ORIENTED PROGRAMMING WITH C++**

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COURSE OBJECTIVES
1. To familiarize the students with the fundamental conceptsof C++
2. To enhance the knowledge about loops and arrays in C++.
3. To obtain an execution pattern of control functions andstructure and unions in C++.
4. To gain the knowledge about Pointers in C++
5. To gain the knowledge about Arrays in C++
6. To obtain the knowledge about file processing in C++.

COURSE OUTCOMES
1. Recognized the fundamental concepts of C++.
2. Understood the execution pattern of loops and arraysin C++.
3. Enhance the knowledge about control functions and structure and unions in C++.
4. Obtained the knowledge about Pointers in C++
5. Obtained the knowledge about Pointers in C++
6. Developed the knowledge about file processing in C++.

UNIT I

Principles of Object- Oriented Programming – A Look at Procedure and Object - Oriented Paradigm – Basic Concepts of Object – Oriented Programming – Benefits of Oop – Object-Oriented Languages – Applications of Oop . Beginning with C++ - What is C++? – Applications of C++ - C++ Statements – Structure of C++ Program.

UNIT II

Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers – Basic & User – Defined Data Types – Operators in C++ - Operator Over Loading – Operator Precedence – Control Structures – Functions in C++ - The Main Function – Function Prototyping – Call By Reference – Return By Reference – In Line Functions – Function Over Loading – Friend and Virtual Functions.

UNIT III

Classes and Objects – Introduction – Specifying a Class – Defining Member Function – Nesting of Member Functions – Private Member Functions – Arrays within a Class- Static Data Members – Static Member Functions – Array of Objects – Objects as Function Arguments – Friendly Functions – Pointers to Members. Constructors & Destructors – Constructors – Copy Constructors – Dynamic Constructors – Construction Two- Dimensional Arrays – Destructors.

UNIT IV

Operator Over Loading -Type Conversion – Introduction – Defining Operator Over Loading – Over Loading Unary & Binary Operators – Over Loading Binary Operators using Friends – Manipulation of String Using Operators – Rules for Over Loading Operators – Types – Conversions – Inheritance – Extending Classes – Defining Derived Classes – Single, Multi Level Multiple, Hierarchical & Hybrid Inheritance – Virtual Base Classes – Abstract Classes.

UNIT V

Pointers, Virtual Functions & Polymorphism – Pointers to Object - Pointers to Derived Classes – Virtual Functions .Working with Files – Classes for File Stream Operations – Opening and Closing a File – File Pointers & their Manipulations - Sequential I/O Operations.

Suggested Readings:

Text Book:

1. E.Balagurusamy (2013) *Object Oriented Programming With C++* [6th Edition] New Delhi, Tata Mcgraw Hill Publishing Company Ltd, ,

Reference Books :

1. K.R Venu Gopal, Raj Kumar, T.Ravishankar (1998). *Master In C++"*. New Delhi, Tata Mcgraw Hill Publishing Company Ltd

2. D.Ravichandran. (2010) Programming *with C++* [3rd Edition]. New Delhi, Tata Mcgraw Hill Publishing Company Ltd,2010,.

16CCU312

OBJECT ORIENTED PROGRAMMING WITH C++ (PRACTICAL)

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COURSE OBJECTIVES
1. To familiarize the students with the programming concepts of C++
2. To famialrize the creation of Objects and Classes
3. To uderstand the concept of overloading
4. To know the concept of ineritance
5. To uderstand the concept of console Input/Output
6. To identify the concept of file in CPP

COURSE OUTCOMES
1. Understood the programming concepts of C++
2. Famialrized creation of Objects and Classes
3. Uderstood the concept of overloading
4. Understood the concept of ineritance
5. Understood the concept of console Input/Output
6. Identified the concept of file in CPP

Object and Classes

1. Create an 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 over flow and under flow conditions

2. Create a class ARITH which consists of FLOAT and an INTEGER variable. Write member function ADD () SUB (), MUL (), DIV () MOD () to perform addition, subtraction, mulplication, 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 +-* t add, subtract, multiply 2 matrices. Write member functions to get and display MAT () object values.

4. Create a class STRING. Write member function to initalise to get and display strings. Overload the operator + to concatenate two strings, == to compare 2 string and a member function to find the length of the strings.

Inheritance

5. Create a class which consist of EMPLOYEE details like eno, ename, dept, basic salary and grade. Write member function to get and display them. Derive a class PAY from the above class and write member function to calculate DA, HRA, PF depending on the grade and display the payslip in a neat format using console I/O.

6. Create a class SHAPE whicb consist of two virtual functions CAL_Area () and CAL_Peri () to calculate area and perimeter of various figures . Derive 3 classes SQUARE, RECTANGLE, TRIANGLE from the class SHAPE and calculate area and perimeter of each 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 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 results.

Console I/O

8. Write a user defined function USERFUN () which has the formatting commands like setw(), showpos(), precision (). Write a programme 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 anpother file with line numbers using Command Line Arguments.

Suggested Readings :

Reference Books :

1. E.Balagurusamy (2013) "*Object Oriented Programming With C++*"[6th Edition]. New Delhi, Tata Mcgraw Hill Publishing Company Ltd, ,

2. Ashok N. Kamthane. (2013).*Object oriented Programming with ANSI and Turbo C++*. New Delhi, Pearson Education.

3. Chandra B. (2013) . *OOPS using C++*[2nd Edition]. New Delhi, Narosa Publishing House

4. Yashavant Kanetkar.(2013) *Let Us C++* [2nd Edition]. New Delhi, BPB Publication

5. John R. Hubbard. (2006). Programming *with C++*[2nd Edition]. New Delhi, Tata Mcgraw Hill Publishers.

16CCU303 A   **COMPANY LAW**

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COURSE OBJECTIVES:
1. The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013.
2. To impart Basic and broad knowledge in business laws in management.
3. Ability to apply concepts, principles and theories to understand simple business laws.
4. Awareness of the different business laws.
5. Awareness of the global business laws and its impacts on businesses.
6. Case studies involving issues in company law are required to be discussed.

COURSE OOUTCOMES:
1. Received basic knowledge of the provisions of the Companies Act 2013.
2. Understood Basic and broad knowledge in business laws in management.
3. Familiarized with the principles and theories of business laws.
4. Awareness accomplished about different business laws.
5. Understood the global business laws and its impacts on businesses.
6. Present Case studies involving issues in company law

UNIT I

Introduction – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies-; formation of company-

UNIT II

Documents – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

UNIT III

Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, conduct of meetings, Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Corporate Social Responsibility Committee.

UNIT IV

Dividends, Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT V

Winding Up - Concept and modes of Winding Up. **Insider-Trading, Whistle-Blowing** – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.

Suggested Readings :

Text Book:

1. Kapoor N.D. (2009) *Elements of Mercantile Law.* [4th Edition] New Delhi, S.Chand & Co.

Reference Books:

1. M.C. Kuchhal, and Vivek Kuchhal,(2014) *Business Law*[4th Edition] New Delhi, Vikas Publishing House.
2. S.N. Maheshwari and SK Maheshwari (2011). *Business Law*, New Delhi, National Publishing House.
3. Aggarwal S K, (2005). *Business Law*. New Delhi, Galgotia Publishers Company.
4. P C Tulsian and Bharat Tulsian,(2000) *Business Law*. New Delhi, McGraw Hill Education
5. Sharma, J.P. and Sunaina Kanojia (2011) *Business Laws*. New Delhi, Ane Books Pvt. Ltd.

16CCU303 B   **RETAIL MANAGEMENT**

COURSE OBJECTIVES:
1. Introduce retailing and its evaluation in the Indian and Global markets
2. To know about the retail functions and challenges in India.
3. To understand the Retailing and its evolution, in the Indian and Global Markets.
4. To give exposure to Customer Relationship Management and its Operations in Retailing.
5. To provide exposure and skills to establish service operations and
6. To give awareness a gain the knowledge about the role of agriculture and green revolution about the marketing channel systems.

COURSE OUTCOMES:
1. Understand retail markets Locally and Globally
2. Know the one of the fastest growing careers in the industry with the tremendous growth in the economy.
3. Get knowledge about the retail business models
4. Understanding the knowledge of Customer Relationship Management and its Operations in Retailing
5. strives to create a new generation of smart retail professional of international caliber
6. Insight into the operations of the marketing channel systems.

UNIT- 1: INTRODUCTION TO RETAIL BUSINESS

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-2: EVALUATION OF RETAILING

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- 3: RETAIL OPERATIONS

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan Method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

UNIT- 4: RETAIL MARKETING MIX

Introduction -Product: Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing : Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place : Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion : Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal Methods.

UNIT-5: IMPACT OF INFORMATION TECHNOLOGYIN RETAILING.

Non store retailing (e-retailing) - The impact of Information Technology in retailing – Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing.

Suggested Readings:

Text Book:

1.   Pradhan Swapna. (2013). *Retail Management: Text and Cases* [4th Edition]. New Delhi, Tata Mcgraw Hill Education

2.   J.N. Jain & P.P. Singh, *Modern Retail Management*. New Delhi, Deep & Deep Publications.

REFERENCE BOOKS

1. Suja Nair. (2006) *Retail Management*. [First Edition]. New Delhi, Himalaya Publishing House

2. Karthic. (2006). *Retail Management*, [First Edition]. New Delhi, Himalaya Publishing House

3. Barry Bermans and Joel Evans. *Retail Management – A Strategic Approach.* [8th edition] New Delhi, Prentice Hall of India.

6. A.J.Lamba, (2003.) *The Art of Retailing*[1st edition]. New Delhi, Tata McGraw Hill.

7. Swapna Pradhan. (2008) *Retailing Management*[2nd Ed]. New Delhi, Tata McGraw Hill

8. Levy & Weitz (2002). *Retail Management* [5th Ed] New Delhi, Tata McGraw Hill

L T P C

16ENU401   **ENGLISH IV (THEORY & PRACTICAL)**   **6 2 - 6**

(Communication Lab/BEC/IELT) EC-4

(For all undergraduate students admitted from 2016 onwards)

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

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.

UNIT I: Integrated Skills

   Development of speaking, listening and grammar skills.

UNIT II: Advanced Reading Skills

   Outcomes include improved reading speed, increased reading fluency and increased

vocabulary.

UNIT III: Advanced Writing Skills

   Planning and writing complex tasks

UNIT IV: News and World Affairs

   Newspapers, magazines, the Internet, TV and radio are used to develop listening, reading

and discussion skills.

UNIT V: Project Work

   The class works together to write and produce a group project. This class is particularly

useful for building confidence in using English and improving pronunciation.

Suggested Reading:

In Business; CUP

Oxford Handbook of Writing: St. Martins handbook of Writing

Sound Business. Julian Treasure OUP

16CCU401   **COST ACCOUNTING**

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COURSE OBJECTIVES:
1. To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.
2. To enable the students to learn the basic concepts of Cost Accounting and enable them to compute the cost of products and services.
3. To familiarize students with the knowledge of methods of valuation of material issues and calculation of labour turnover cost
4. To create cost consciousness of manufacturing sectors among the students.
5. To provide the knowledge about use of costing data for planning, controls and decision making.
6. To varying procedures for the collection of expenses give rise to the different systems of costing as Historical or Actual Costs, Estimated Costs, Standard Costs etc.

COURSE OUTCOMES:
1. Understand cost accounting book keeping systems
2. Understand the basic concepts of cost accounting and enable them to various elements of cost.
3. Familiar with the methods of valuation of material issues and calculation of labour turnover cost
4. Analyze the allocation and apportionment of overheads for the various department of the organization.
5. Aware and calculation of total cost for each process.
6. Gain the knowledge for the collection of expenses and give rise to the different methods of costing.

UNIT-I

Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization- Preparation of Cost Sheet

UNIT- II

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

UNIT-III

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

UNIT- IV

Elements of Cost: Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

UNIT- V

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

Suggested Readings:

Text Books

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

Reference Books

1. Jawahar Lal (2013). *Cost Accounting* [5th Edition]. New Delhi, Tata McGraw Hill

2. Arora, M.N(2009). *Cost Accounting Principles and Practice* [10th Ed]. New Delhi, Vikas Publishing House.

3. Maheshwari, S.N. and S.N. Mittal. (2013). *Cost Accounting: Theory and Problems* [26th Edition]. New Delhi, Shri Mahavir Book Depot,., ,

4. Iyengar, S.P.(2013) *Cost Accounting*. [10th edition]. New Delhi, Sultan Chand & Sons

COURSE OBJECTIVES:
1. To provide practical knowledge on accounting practices
2. To process bank reconciliation statement
3. To understand and generate ratio analysis
4. To analyses and create Cash/Fund flow statement
5. To create Stock and Stock group
6. To Process Final Account reports

COURSE OUTCOMES:
1. Practical knowledge achieved on accounting practices
2. Understood to create bank reconciliation statement
3. Understood to generate ratio analysis
4. Recognize Cash/Fund flow statement
5. Understood creation of Stock and Stock group
6. Ability to prepare Final Account reports

List of Programs

The following are the list of practical

1   Prepare inventory statements using (calculate inventory using all methods)
     FIFO
     LIFO
     Simple Average Method
     Weighted Average Method
2.   Prepare bank reconciliation statement
3.   Prepare the following ratio analysis
               Financial ratio
               Operating ratio
               Investment ratio
4.   Prepare the following
               Cash flow statement
               Fund flow statement
5.   Create stock and stock groups
6.   Create stock group and stock items and enter the vouchers
7.   Preparation of reports for the following
               Profit & loss a/c
               Balance sheet
               Bank reconciliation statement
               Ledgers
               Ratio analysis

8. Back up and restore the company information

Suggested Readings

Reference Books :

1. Shraddha Singh, Navneet Mehra (2010) "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.

16CCU402   **DATABASE MANAGEMENT SYSTEMS**

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COURSE OBJECTIVES:
1. To enable the students to learn the data base operations and process
2. Understand management and implementation issues pertinent to databases in public and private organizations
3. Understand the database development process and technology
4. To enable students to understand ER Model
5. Understand structured query languages (SQL)
6. Understand PL/SQL

COURSE OUTCOMES:
1. Learnt the data base operations and process
2. Understood management and implementation issues pertinent to databases in public and private organizations
3. Understood the database development process and technology
4. Recognized the importance of ER Model
5. Understood structured query languages (SQL)
6. Understood PL/SQL

UNIT-I

Purpose of Database - Overall System Structure - Entity Relationship Model -Mapping Constraints - Keys - E-R Diagrams.

UNIT- II

Relational Model - Structure - Formal Query Language - Relational Algebra - Tuple and Domain Relational Calculus.

UNIT- III

Structured Query Language - Basic Structure - Set Operations - Aggregate Functions - Date, Numeric, and Character Functions - Nested Sub queries -Modification Of Databases - Joined Relations-DDL - Embedded SQL.

UNIT- IV

Relational Database Design - Pitfalls - Normalisation Using Functional Dependencies - First Normal Form-Second Normal Form-Third Normal Form-Fourth Normal Form And BCNF.

UNIT- V

Oracle - Introduction - SQL (DDL,DML, DCL Commands) - Integrity Constraints - PL/SQL - PL/SQL Block - procedure, function - Cursor management - Triggers - Exception Handling.

Suggested Readings:

Text Book

1. Abraham Silber Sehatz, Henry F. Korth & S. Sudharasan. (2010) , *Database System Concepts*[6th Edition]. New Delhi, Tata McGraw Hill Mc Graw Hill Publication.

Reference Books

1. Singh. (2011) *Database systems: Concepts, Design & Applications*, [2nd Edition]. New Delhi, Pearson Education.

2. Gerald V.Post. (2011). *DBMS-Designing And Business Applications [5th Edition]* New Delhi, Tata McGraw Hill

3. Michael Abbey And Michael.J.Core.(2008). *Oracle- A Beginners guide* [4th Edition] New Delhi, Tata McGraw Hill.

L T P C

16CCU412   DATABASE MANAGEMENT SYSTEM -PRACTICAL

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COURSE OBJECTIVES
1. Acquire the skills in SQL
2. To enable the students to learn DDL
3. To enable the students to learn DML
4. Understand the database development process and technology
5. Understand structured query languages (SQL)
6. Understand PL/SQL

COURSE OUTCOMES
1. Acquired the necessary skills in SQL
2. Understood the concepts and execution of DDL
3. Understood the concepts and execution of DML
4. Understood the database development process and technology
5. Understood structured query languages (SQL) concepts and execution
6. Understood PL/SQL concepts and execution

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
Number of employees -	Character	4
GP Percent	number	6 decimal places

Queries

a) Display all the records of the company, which are in ascending order of GP percent

b) Display the name of the company whose GP percent is greater than 20 and order by GP percent

c) Display the details of the company having the employee ranging from 300 to 1000

d) Display the name of the company whose supplier's name is as the data's

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

Field name	Field Type	Field Size

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 two decimal places

Queries:

a) Display the name of the employee whose salary is greater than Rs. 10000

b) Display the details of employee in ascending order according to employee code

c) Display the total salary of the employee whose grade is 'A'

d) Display the details of employees earning the highest salary

e) Display the name of the employee who earn more than 'Ravi'

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

Field name	Field Type	Field Size
Student 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

a) Calculate the average percentage of the students

b) Display the name of the student whose percentage is greater than 80

c) Display the detail of the students who got the highest percentage

d) Display the details of the student whose percentage is between 50 and 70

e) Display the details whose percentage is greater than the percentage of roll no = 12CA01

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

Field name	Field Type	Field Size
Product number	number	6
Product name	Character	15
Unit of measure	Character	15
Quantity	number	6 decimal places
Total Amount	number	8 decimal places

Queries

a) Using update statement calculate the amount and then record

b) Select the records whose unit of measure is KG

c) Select the record whose quantity is greater than 10 and less than or equal to 20

d) Calculate the number of record 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 number	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

a) Update the record to calculate the net pay

b) Arrange the record of employee in ascending order to their net pay

c) Display the details of the employee whose department is sales

d) Select the details of employee whose HRA greater than or equal to 1000 and DA<= 900

e) Select the record in descending order

6. Create table Deposit and Loan   with the following fields

Field name	Field Type	Field Size
Account	Varchar	6
Branch name	Varchar	15
Customer name	Varchar	20
Balance Amount	Varchar	10
Loan	Varchar	7
Loan Amount	Varchar	6

Queries

a) Find the number of loan with amount between 10000 and 50000

b) List in the alphabetical order the name of all customers who have a loan of the Coimbatore branch

c) Find the average account balance of the Coimbatore branch

d) Update deposit to add interest at 5% to the balance

e) Arrange the record in descending order of the loan amount

f) Find the maximum loan amount

g) Find the total amount of deposit in Erode branch

Reference:

1. Abbey Michael (2008), *Oracle 8* [4th Edition]. New Delhi, Tata Mc Graw Hill Publishing.

2. Kevin Loney (2008) Oracle 9i Complete Reference , First Edition Mc Graw Hill Publishing Company, New Delhi

3. Brown Bradley. (2000). *Oracle8i* [2nd Edition] New Delhi, Tata Mc Graw Hill Publishing

4. Dorsey Paul. (2006). Oracle *Designer 2006* [7th Edition]. New Delhi, Mc Graw Hill Publishing.

16CCU403A   **INCOME TAX**   **6 - - 4**

COURSE OBJECTIVES
1. To provide the Basic and Residential status in Income tax
2. To provide working knowledge of framework of procedure for an assessment
3. To understand the assessment procedures of individuals and HUF income.
4. To enrich the knowledge of various concepts about assessment of partnership firm and partners.
5. To familiarize the ideas on Assessment of Companies and Assessment of   Co-operative Societies.
6. To know about the Collection and Recovery of Taxes.

COURSE OUTCOMES: On completion of the course, the students will be able to
1. Provide working knowledge of Basic and Residential status in Income tax
2. Provide working knowledge of framework of procedure for an assessment
3. Understand the assessment procedures and calculate tax liability of an individuals and HUF income.
4. Enrich the knowledge of various concepts about assessment of partnership firm and partners.
5. Familiarize the ideas on Assessment of Companies and Assessment of   Co-operative Societies.
6. Know about the Collection and Recovery of Taxes.

UNIT- I

UNIT- I

Introduction: Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) **Residential status**; Scope of total income on the basis of residential status-Exempted income under section 10

UNIT- II

Computation of Income under different heads-1: Income from Salaries; Income from house property

UNIT-III

Computation of Income under different heads-2: Profits and gains of business or profession; Capital gains; Income from other sources

UNIT- IV

Computation of Total Income and Tax Liability: Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

UNIT-V

Preparation of Return of Income: Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested Readings :

Text Book

1. Gaur and Narag.(2016). *Income Tax Law and Pr*actice [44th Edition]. Luthiana, Kalyani Publisher.

References book:

1. Singhania, Vinod K. and Monica Singhania (2016). *Students' Guide to Income Tax*[54th Edition, University Edition]. New Delhi, Taxmann Publications Pvt. Ltd
2. Ahuja, Girish and Ravi Gupta (2016). *Systematic Approach to Income Ta*x [35thEdition]. New Delhi, Bharat Law House.

L T P C

16CCU403 B 　　　　**STOCK MARKET INVESTMENTS** 　　　6 - - 4

COURSE OBJECTIVE:
1. To impart basic introduction to stocks
2. To enable student to take up investment in stock market independently.
3. To provide basic skills to operate in stock market and the ways of investing in it.
4. To understand the process of Stock Analysis and Valuation
5. To understand about Mutual Funds and the factors that affect choice of Mutual Funds
6. To understand Derivative Trading

COURSE OUTCOMES:
1. Recognized the virtue of stocks
2. Understood about the mechanism of investment in stock market independently.
3. Acquired the basic skills to operate in stock market and the ways of investing in it.
4. Understood the process of Stock Analysis and Valuation
5. Understood Mutual Funds and the factors that affect choice of Mutual Funds
6. Recognized Derivative Trading

UNIT- I

Investing Fundamentals: Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the Market participants, Trading of Securities, Security market Indices. Sources of Financial Information. Stock Exchanges in India: BSE, NSE, MCX. Buying and Selling of Stocks: Using brokerage and analysts' recommendations. Use of Limit order and Market order.

UNIT- II

Stock Analysis and Valuation: Online Trading of Stocks. Understanding Stock Quotations, Types and Placing of Order. Risk: its Valuation and Mitigation, Analysis of the company: financial characteristics (as explained by Ratio analysis, Future prospects of the company, Assessing quality of management using Financial and Non-Financial data, Balance Sheet and Quarterly results, Cash flows and Capital Structure).

UNIT- III

Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging,

UNIT- IV

Investing in Mutual Funds: Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

UNIT- V:

Share price indices: need, importance, compiling and their interpretation. Derivative Trading: Meaning, importance, Methods of trading. Types of traders, specification of derivative contracts and Derivative market in India. Options: Types, option trading, margin. Future: Futures contracts, future market and trading. Swaps: mechanics and valuation.

Suggested Readings :

Text Book:

1. Chandra, Prasanna (2008). *Investment Analysis and Portfolio Management* [3rd Edition]. New Delhi, Tata McGraw Hill

Reference Book:

1. Gitman and Joehnk.(2014). *Fundamentals of Investing* [12th Edition]. New Delhi, Pearson Publications.

2. Madura, Jeff. (2014). *Personal Finance*, [5th Edition] New Delhi, Pearson Publications

3. Damodaran, Aswath (2012). *Investment Valuation: Tool and Techniques for Determining the Value of Any Asset* [3rd Edition]. India, Wiley Finance

4. Bodie, Alex, Marcus and Mohanty. (2010). *Investments* [9th Edition]. New Delhi, McGraw Hill.

5. Hirt and Block. (2010). *Fundamentals of Investment Management*. [9th Edition]. New Delhi, McGraw Hill

6. Pandiyan, Punithavathy (2009). *Security Analysis and Portfolio Management* [1st Ed]. New Delhi, Vikas Publications.

16CCU501A   SOFTWARE DEVELOPMENT WITH VISUAL BASIC

COURSE OBJECTIVES:
1. To understand the concepts and procedures of visual programming.
2. To enable the students to develop a front-end tool for customer interaction in business.
3. To learn event-driven models to design a software.
4. To educate various control tools for designing a form.
5. To make the student develop an application using Visual Basic.
6. To enable the students develop an application using Front end and Back end

COURSE OUTCOMES:

1. Understood the GUI programming interface and Procedures.
2. Able to develop a front end tool for business
3. Develop a relationship with database.
4. Acquire the knowledge to handle the errors.
5. Display the outcome through front end application.
6. Develop a complete tool with front end and back end software using visual basic

UNIT- I
Introduction to VB – steps in VB application – Project Explorer Window – Property Window – Form Layout – Code Window – Event driven programming – Working with Forms.

UNIT-II
Variables – Constants – Literals – Data Types – Operators – Sub routine and Functions Programme Flow Control – String function – Numeric function – Date function.

UNIT-III
Pointers – Label – Frame – Check Box – Compo Box – Scroll Bar – Timer – Shape and Line Control - Command Button – List Box - Image Box - Picture Box – text Box – SDI and MDI form – Data Grid - Flex Grid – Menus – Dialog Boxes.
UNIT-IV
DAO – Creating a Data base – Types of Record set – ActiveX Data Object (ADO).

UNIT- V
Data Report: Data Environment – Designer – Connection object – Command object – Data Report control – Sections of Report designer. Case Study: Automated system for student mark list – Automated system for Railway reservation.

Suggested Readings:

Text Book*:*

1. Gary Cornell. (2005). *Visual Basic 6 from the Ground up* [3rd Edition]. New Delhi: Tata McGraw Hill

Reference Books:

1. Content Development Group(2012). *Visual Basic 6 programming.* New Delhi: Tata McGraw Hill.

16CCU501B   **PRINCIPLES OF MARKETING**

COURSE OBJECTIVES

1. To Know the concepts and Functions of Marketing
2. To familiarize the concepts of market segmentation
3. To recognize customer relationship Management.
4. To provide the knowledge about the Product Life Cycle.
5. To Understand the pricing Strategies of Marketing
6. To Know the Promotional Steps in Marketing

COURSE OUTCOMES:

1. Understood the concepts of Marketing.
2. Identify the various channels of distribution and sales promotion methods.
3. Recognized CRM concepts
4. Develop the new product policies and strategies.
5. Know the different methods of pricing methods.
6. Be conversant with the importance of promotional aspects.

UNIT-I

Introduction: Nature, Scope and Importance of Marketing; Evolution of Marketing; Selling vs Marketing; Marketing mix, Marketing Environment: Concept, Importance, and Components (Economic, Demographic, Technological, Natural, Socio- Cultural and Legal).

UNIT-II

Consumer Behaviour: Nature and Importance, Consumer Buying Decision Process; Factors influencing Consumer Buying Behaviour. **Market segmentation:** Concept, Importance and Bases; Target market selection; Positioning concept, Importance and Bases; Product differentiation vs. Market Segmentation.

UNIT-III

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

UNIT-IV

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. **Distribution Channels and Physical Distribution:** Channels of distribution -meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

UNIT-V

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Suggested Readings:

Text Book:

1. Philip Kotler. (2003).*Marketing Management*. New Delhi: Prentice Hall of India Pvt. Ltd

Reference Books :

1. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Principles of Marketin*g[13th edition]. New Delhi, Pearson Education.

2. CB Gupta and Dr. Rajan Nair (2014). *Marketing Management*. New Delhi, Sultan Chand & Sons.

3. William D. Perreault, and McCarthy, E. Jerome (2005), *Basic Marketing*. New Delhi, .Pearson Education

4. Neeru Kapoor (2005). *Principles of Marketing*. New Delhi: Prentice Hall of India Pvt. Ltd

5. Rajendra Maheshwari (2010) *Principles of Marketing* [2nd Edition]. New Delhi, International Book House.

L T P C

16CCU511A   SOFTWARE DEVELOPMENT WITH VISUAL BASIC (PRACTICAL)

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COURSE OBJECTIVES:
1. To develop the front-end application using Visual Basic
2. To use the controls in the tool box and develop a Windows based application software
3. To develop modern software programs using the Visual Basic
4. To develop Logic solving mathematical problems
5. To recognize string operations
6. To understand database connectivity

COURSE OUTCOMES:
1. Understood to develop the front-end application using Visual Basic
2. Acquired the knowledge in using controls in the tool box and develop a Windows based application software
3. Able to develop modern software programs using the language Visual Basic
4. Able to develop Logic solving mathematical problems
5. Recognized string operations
6. Understood database connectivity

1. Write VB Program to perform the text manipulation using alignment and format function
2. Write VB Program to find the given is Prime or not
3. Write VB Program to calculate the simple interest and compound interest
4. Write VB Program to compute the total marks and display the results of a student in the exams
5. Write VB Program to calculate the Quadratic Equation
6. Write VB Program for performing String Operations
7. Write VB Program to implement the calculator
8. Write VB Program to perform Menu Operations
9. Write VB Program to implement flex grid
10. Write 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 VB Program to implement Employee Details using ADO
12. Write VB Program to implement pay slip for an organization and create a database using SQL and ADO Control
13. Write VB Program to create a bank customer database by declaring simple array and multiple arrays using ADO Control
14. Write VB Program to display tree view and list view of folders and files from a directory of an organization
15. Write VB Program to implement the Animated Dice.

COURSE OBJECTIVES:
1. Helps the students to get in-depth knowledge on Marketing Segmentation
2. Helps to know about the proper Distribution channels
3. Helps to identify the media of Advertisement
4. To provide the on-hand knowledge to the students on the current marketing scenario
5. To helps them to acquire the sufficient knowledge in the marketing field
6. To help them get good presentation skills

COURSE OUTCOMES:
1. Acquired in-depth knowledge on Marketing Segmentation
2. Understood the proper Distribution channels
3. Understood media concepts
4. Recognized on-hand knowledge on the current marketing scenario
5. Acquired the sufficient knowledge in the marketing field
6. Achieved good presentation skills

List of Practical

1. Prepare and Present the Development of Market Segmentation for any FMGC products

2. Give a Presentation of the Selection of distribution channel for Baby Product

3. Present in which media of Advertisement will you select for Cosmetic products

4. How to develop online marketing for apparels? Present and Defend

5. Give a Brief Account on Social Marketing

6. Give a Presentation on the following

    i. Green Marketing

    ii. Rural Marketing

    iii. Service Marketing

7. Design a presentation on Consumer Exploitation - Food Products

8. Discuss in Group – "The Consumer Movements in India"

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

Suggested Readings:

Text Book:

1. Philip Kotler. (2003).*Marketing Management*. New Delhi: Prentice Hall of India Pvt. Ltd

Reference Books :

1.Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Principles of Marketin*g [13th edition]. New Delhi, Pearson Education.

2. CB Gupta and Dr. Rajan Nair (2014). *Marketing Management*. New Delhi, Sultan Chand & Sons.

3. William D. Perreault, and McCarthy, E. Jerome (2005), *Basic Marketing*. New Delhi, Pearson Education

4. Neeru Kapoor (2005). *Principles of Marketing*. New Delhi: Prentice Hall of India Pvt. Ltd

5. Rajendra Maheshwari (2010) *Principles of Marketing* [2nd Edition]. New Delhi, International Book House.

16CCU502 A   **MANAGEMENT ACCOUNTING**

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COURSE OBJECTIVES:

1. To enable the students to understand the role of the management accounting in decision making.
2. To analysis and interpretation of Financial Statements
3. To know about the impact of ratio analysis
4. Helps the student to prepare management reports by using funds flow and cash flow statement.
5. To support management in planning decision-making in a variety of business contexts and marginal cost analysis.
6. To make clear understanding of various budgets and their importance.

COURSE OUTCOMES: On completion of the course, students will able to

1. Understand the role of the management accounting in decision making.
2. Able to analyze financial statements
3. Understood the impact of ratio analysis and construct the balance sheet using ratios
4. Identified the rules regarding to prepare fund flow statement and cash flow statement as per accounting standard.
5. Knew about the marginal cost analysis.
6. Understood various budgets and its importance.

UNIT-I

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

UNIT-II

Analysis and Interpretation of Financial Statements- Meaning – types of financial analysis – comparative statements – common size statements, - trend analysis. Ratio Analysis, meaning, objective, limitation, classification, computation and interpretation, liquidity, leverage activity and profitability raios. Return on Capital employed computation and uses.

UNIT- III

Fund flow and Cash Flow: Meaning – Definition – Uses and Limitations – Procedures 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 Accounting Standards

UNIT- IV

Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis- Angle of incidence, margin of safety

UNIT- V

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

Suggested Readings:

Text Book:

1. Jain and Narang,. (2007) *Cost and Management Accounting*. Ludhiana, Kalyani Publishers.

Reference Books:

1. Goel Rajiv (2012)   *Management Accounting*. Mumbai, International Book House.
2. Arora, M.N. (2013) *M a n a g e m e n t   A c c o u n t i n g* [10th Edition]. New Delhi. Vikas Publishing House.
3. Maheshwari, S.N. and S.N. Mittal. *M a n a g e m e n t Accounting* [10th Edition]. New Delhi, Shree Mahavir Book Depot.
4. Khan, M.Y. and Jain, P.K. (2002). *Management Accounting*. New Delhi, McGraw Hill Education.

16CCU502B   **INDIRECT TAX LAWS**

COURSE OBJECTIVES
1. To study the scope of indirect tax system in India
2. To gain knowledge of various provisions of Excise Duty
3. To understand the different types of customs duties in India
4. To know about Central Sales Tax
5. To familiarize the knowledge on the VAT
6. To familiarize Central Excise, and Customs Laws

COURSE OUTCOMES: On completion of the course, the students will be able to
1. Understood the scope of indirect tax system in India
2. Gained knowledge of various provisions of Excise Duty
3. Awareness about Central Sales Tax
4. Acquired knowledge on levy and collection of indirect taxes.
5. Gives thorough knowledge about levy and collection of customs duty
6. Know about computation of Central Excise, and Customs Laws

UNIT I

Service Tax-I: Service tax –concepts and general principles, Charge of service tax and taxable services,

UNIT- II

Service Tax-II: Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit

UNIT- III

VAT : VAT –concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

UNIT- IV

Central Excise: Central Excise Law in brief –Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

UNIT-V

Customs laws: Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Suggested Readings:

Text Book:

1. V.S.Datey, (2016) *Indirect Taxes* New Delhi, Taxman Publications (P) Ltd.,

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Reference Books:

1. Sanjeev Kumar (2013) *Systematic Approach to Indirect Taxes* [10th Edition]. New Delhi, Bharat Law House Pvt. Ltd.

2. S. S. Gupta. Service Tax (2016)-*How to meet your obligation.* NewDelhi, Taxmann Publications Pvt. Ltd.,

3. Grish Ahuja and Ravi Gupta (2015), Indirect Taxes, [32nd Edition]. New Delhi, Flair Publication Pvt. Ltd.

16CCU503A   **ENTREPRENEURSHIP**

COURSE OBJECTIVES:
1. To know the concepts of Entrepreneurship.
2. To bring an idea about the motivational aspects of the Entrepreneurship.
3. To identify and study about the start up process and formulation of projects.
4. To know about the various financial Institutions.
5. To learn about the institutional finance to entrepreneurs.
6. To learn about Incentives and subsidies

COURSE OUTCOMES   : On completion of the course, the students will be able to
1. Understand the concepts of entrepreneur and Entrepreneurial Development Programs
2. bring an idea and know about the types of motivational aspects of the Entrepreneurship
3. Awareness for the projects formulation and study about the legal considerations for the startup industries.
4. Get an ideas and ways to identify the institutional finance to the budding entrepreneurs
5. Inculcate the role of SISI and legal procedures for setting up of a small-scale unit
6. Learnt about Incentives and subsidies

UNIT- I

Introduction: Meaning, Elements, Determinants and Importance of Entrepreneurship and Creative Behavior; Entrepreneurship and Creative response to the society' problems and at work; Dimensions of Entrepreneurship: Intrapreneurship, Technopreneurship, Cultural Entrepreneurship, International Entrepreneurship, Netpreneurship, Ecopreneurship, and Social Entrepreneurship

UNIT- II

Entrepreneurship and Micro, Small and Medium Enterprises: Concept of business groups and Role of Business Houses and Family Business in India; Role of Entrepreneurship in Economic Development; the Contemporary Role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

UNIT-III

Institutional services to entrepreneurship - DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and Commercial Bank.

UNIT- IV

Sources of business ideas and tests of feasibility: Institutional finance to Entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

UNIT- V

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution

Suggested Readings :

Text Books:

1. Vasant Desai. (2002) *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.

Reference Books:

1. Singh, Nagendra P (2015) . *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED

2. SS Khanka. (2001). *Entrepreneurial Development*, New Delhi, S. Chand & Co

3. K Ramachandran.(2008).   *Entrepreneurship Development*, New Delhi, McGraw-Hill Education.

4. C.B.Gupta and N.P.Srinivasan (2008). *Entrepreneurial Development* [5th Edition]. New Delhi, Sultan Chand and sons.

16CCU503B   ADVERTISING

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COURSE OBJECTIVES:
1. To know about the forms of advertising.
2. To know about the various types of advertising
3. To create awareness about the process of advertising layout
4. To understand the motivational aspects of salesmen
5. To get an idea about the techniques and   know the process of personal selling
6. To know the role of Advertising Agency

COURSE OUTCOMES: On completion of the course, the students will able to
1. Know about the different forms of advertising.
2. Study about the agencies of advertising and strategies of advertising
3. Understand the designs of layout and advertising campaign
4. Gain knowledge about the sales force management
5. Grasp the advertising as a tools of sales promotion .
6. Understood the role of Advertising Agency

UNIT- I

Introduction: Advertising-meaning, Nature and Importance of Advertising, Types and Objectives. Audience Selection; Setting of Advertising Budget: Determinants and Major methods.

UNIT-II

Media Decisions : Major Media Types - their Merits and Demerits; Advertising through internet and interactive media-Issues and Considerations; Factors influencing Media Choice; Media Selection, Media Scheduling.

UNIT- III

Message Development: Advertising Creativity; Advertising Appeals; Advertising Copy and Elements of Print Advertisement Creativity; Tactics for Print Advertisement.

UNIT-IV

Measuring Advertising Effectiveness: Arguments for and against measuring effectiveness; Advertising Testing Process; Evaluating Communication and Sales Effects; Pre- and Post-testing techniques.

UNIT-V

a) **Advertising Agency**: Role, Types and Selection of Advertising Agency; Reasons for Evaluating Advertising Techniques. b) Social, Ethical and Legal Aspects of Advertising in India; Recent developments and Issues in Advertisement.

Suggested Readings :

Text Book:

1. Mahendra Mohan. (2008). *Advertising Management* . New Delhi, Tata Mcgraw Hill

Reference Book

1. Belch and Belch.(2003). *Advertising and Promotion* [6th Edition]. New Delhi, Tata McGraw Hill.

2. Sharma, Kavita. (2011). *Advertising: Planning and Decision Making*, New Delhi, Taxmann Publication Pvt. Ltd.

3. Mahajan, J.P., and Ramki (2010). *Advertising and Brand Management*, New Delhi, Abe Books Pvt Ltd

4. Burnett, Wells, and Moriatty. (2006). *Advertising: Principles and Practice* [7th Edition]. New Delhi, Pearson Education.

5. Terence A. Shimp. (2013). *Advertising and Promotion: An IMC Approach* [9th Edition]. New Delhi, South Western, Cengage Learning.

6. O'Guinn. (2012). *Advertising and Promotion: An Integrated Brand Approach* [6th Edition] New Delhi, Cengage Learning.

16CCU504 A   GE 1 – PRINCIPLES OF MICRO ECONOMICS

COURSE OBJECTIVES

1. This course seeks to enable the student to grasp the determinants of demand and supply.
2. It also provides knowledge of theories relating to consumer
3. It equip the students with the knowledge of concept of production and calculation of production cost
4. It enable them to understand the market structure for the product
5. It equip the students with the knowledge of income distribution and factor pricing.
6. To impart skills in computation of national income analysis

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

1. analyze the business economic concepts demand and supply
2. gain knowledge about demand and supply
3. Acquire skills on calculation of cost of production
4. compare the different pricing and market conditions
5. Understand the production and cost analysis and the pricing decisions
6. Measure the per capita income and National Income.

UNIT-I

Introduction :Demand and Supply: Determinants of Demand, Movements vs. Shift in Demand Curve, Determinants of Supply, Movement along a Supply Curve vs. Shift in Supply Curve; - Market Equilibrium and Price Determination -Elasticity of Demand and Supply -Application of Demand and Supply.

UNIT-II

Consumer Theory- Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Interference Curves; Budget line; Consumer's Equilibrium; Income and Substitution effect; Price Consumption Curve and the derivation of Demand Curve for a Commodity; Criticisms of the Law of Demand.

UNIT- III

Production and Cost- Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale. **Costs**: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

UNIT-IV

Market Structure - Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under Perfect Competition, **Monopoly:** Short-run and long-run Equilibrium of Monopoly firm; Concept of Supply Curve under Monopoly; Allocation inefficiency and dead-weight loss Monopoly; Price discrimination. **Imperfect Competition:** Difference between Perfect Competitions, Monopoly and Imperfect Competition; **Monopolistic Competition:** Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance. **Oligopoly:** Causes for the existence of oligopolistic firms in the market rather than Perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of Oligopolistic firms.

UNIT- V

Income Distribution and Factor Pricing: Demand for factors. Supply of factor, backward bending Supply Curve for labor concepts of Economic Rent; Functional Distribution of Income.

Suggested Readings :

Text Book:

1. Sankaran. (2013). *Business Economics*. Chennai, Margham publications Ltd .

Reference Books:

1. Karl Case, Ray Fair (2013). *Principles of Micro Economics* [11th Edition]. New Delhi, Pearson Education.
2. Koutsiyannis. (2008)   *Modern Micro Economic Theory* [2nd Edition].London; England. Macmillan Press Ltd.
3. Paul A Samuelson, William D Nordhaus (2009). *Micro Economics* [19th Edition]. New Delhi, McGraw-Hill.
4. P.N.Reddy & H.R.Appanaiah. (1995) *Principles of Business Economics*. New Delhi, S.Chand & Company Ltd.
5. Ferguson & R.Rothschild. (1993). *Business Economics*. Hong Kong, Macmillan Press Ltd.
6. H.S.Agarwal. (1995). *Business Economics* Ratan Prakashan Mandir.
7. K.P.Sundaram and E.Sundaram (1997). *Business Economics*. New Delhi: Sultan Chand & Sons

Semester V
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16CCU504 B　　　　　　　　**BUSINESS ETHICS**

COURSE OBJECTIVES:
1. To know the ethical issues in business and managerial decisions.
2. To gain the ethical issues in Human Resource Management
3. To understand the ethical issues in Marketing strategy
4. To learn the ethical issues in finance
5. To make students aware of the social responsibilities of business.
6. To impart concepts of Corporate Social Responsibility (CSR)

COURSE OUTCOMES: On completion of the course, the students will be able to
1. Obtained the knowledge on ethical issues in business and managerial decisions
2. Understood the various ethical issues in Human resource management
3. Acquired ethical issues in Marketing strategy
4. Got the knowledge about ethical issues in finance
5. Gathered the ethical practices of business
6. Understood the concepts of Corporate Social Responsibility (CSR)

UNIT- I

Introduction to Business Ethics : Definition – Meaning – Nature and Objectives of Ethics, Factors Affecting business ethics – Ethical organization – Characteristics of an Ethical Organisation; 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 – Consumer – 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

Suggested Readings:

Text Book:
1. *Business Ethics and Corporate Governance*. (2003). Hyderabad,ICFAI Centre for Management Research,

Reference Books
1.   A.C. 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 – Reading and Cases", Reading Material for Business Ethics, XLRJ Jamshedpur
4.   Fr. Mcgrarth, 2008, SJ Basic Managerial Skills for all, Prentice Hall of India, New Delhi.
5.   Davis Keith and Blomstrom, 1987, Business, Society and Environment, Tata Mcgraw Hill Ltd, New Delhi.

16CCU601A   **INTERNET AND WEB DESIGN**
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COUSE OBJECTIVES:
1. To know the working of Internet, uses of search engines and procedures to develop a web page.
2. To make the student expertise in creating web page.
3. To ensure that the student know the concepts of Internet and design a web page.
4. To know HTML Forms.
5. To make the students expertise in creating Web Page with JavaScript.
6. the skill in the application of scripting languages like HTML, Java script and ASP, Net

COUSE OUTCOMES:
1. Recognized the working of Internet, uses of search engines and procedures to develop a web page.
2. Grasped the needed techniques in creating web page.
3. Understood the concepts of Internet and design a web page.
4. Understood to create HTML Forms.
5. Understood to create Web Page with JavaScript.
6. Acquired the necessary skill in scripting languages like HTML, Java script and ASP.Net

UNIT- I

Introduction to Internet: Internet basics – World wide Web – browser portability – Features of Internet Explorer. Introduction to HTML ; Mark up languages – common Tags – Headers – text styling – Linking – Images – formatting text – special characters – Horizontal rules and Line text – unrecorded lists – nested unordered lists- basic HTML tables – Intermediate HTML tables.

UNIT- II

Formatting – Basic HTML forms – creating and using Image maps – meta tags – frameset – nested frameset. Introduction to DHTML: cascading Style Sheet – Inline style – creating style sheets with style elements – conflicting styles – Linking external style sheets – Position elements
– Backgrounds – element dimension – text flow – Box models.

UNIT-III

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

UNIT- IV

Active Server Page (ASP): Introduction – How ASP work – five objects of ASP – Client Side Scripting Vs Server Side Scripting – Server Side ActiveX component – Session Tracking and Cookies – file system objects.

UNIT-V

Introduction to XML : Introduction – The Syntax of XML – XML Document Structure – Document Type Definitions – Namespaces – XML Schemas – Displaying Raw XML Documents – Displaying XML Documents with CSS – XML Processors.

Suggested Readings :

Text Books

1. H.M.Deitel and T.R.Nieto, (2000). *Internet and World Wide Web How to Program*. New Delhi, Pearson education.

2. Ivan Bayross, (2000). *Web enables Commercial application development using HTML, DHTML,Java Script, Perl, CGI. New Delhi,* BPB Publications.

Reference Books

1. Robert .W.Sebesta, (2007). *Programming the World Wide Web* [3rd Edition]. New Delhi, Pearson Education.

2. Shelly Powers (2008) *Dynamic Web Publishing*. New Delhi, Techmedia.

3. Scot Johnson.(2010). *Using Active Server Pages*. New Delhi. Que Publications.

4. J. Jaworski (2000). *Mastering JavaScript* [2nd Edition]. New Delhi, BPB Publications.

5. Thomas Powell. (2002). *HTML Computer Reference*[4th Edition] New Delhi, Tata Mcgraw Hill

16CCU603A   **INTERNATIONAL BUSINESS**

COURSE OBJECTIVES:
1. To make the students aware about Globalization and its importance in world economy
2. To impart knowledge about the Theories of International Trade
3. To render knowledge about Regional Economic Co-operation
4. The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business.
5. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.
6. To keep the students aware about Foreign Trade Promotion Measures and Organizations in India

COURSE OUTCOMES:
1. Understood Globalization and its importance in world economy
2. Gained knowledge about the Theories of International Trade
3. Received information about Regional Economic Co-operation
4. Familiarized the concepts, importance and dynamics of international business and India's involvement with global business.
5. Received the theoretical foundations of international business.
6. Aware about Foreign Trade Promotion Measures and Organizations in India

UNIT-I

Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. Domestic business: Complexities of International business; Modes of entry into international business.

International Business Environment: National and Foreign Environments and their components - economic, cultural and political-legal environments

UNIT- II

Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of Payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, Organizational Structure and Functioning; An overview of other Organizations – UNCTAD,; Commodity and other Trading Agreements (OPEC).

UNIT-III

Regional Economic Co-operation: Forms of Regional Groupings; Integration efforts among Countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) . **International Financial Environment:** International Financial System and Institutions (IMF and World Bank – Objectives and Functions); Foreign exchange Markets and Risk Management; Foreign Investments - Types and Flows; Foreign Investment in Indian Perspective

UNIT- IV

Organisational structure for international business operations; International Business Negotiations. **Developments and Issues in International Business:** Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

UNIT- V

Foreign Trade Promotion Measures and Organizations in India; Special Economic Zones (SEZs) and Export Oriented Units (EOUs), ; Measures for Promoting Foreign investments into and from India; Indian Joint Ventures and Acquisitions Abroad. b. Financing of Foreign Trade and Payment terms – Sources of Trade Finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and Forms of Payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Suggested Readings :

Text Book

1.   Subba Rao,(2008) *International Business*. New Delhi, Himalaya Publishing House.

Reference Books:

1. Charles W.L. Hill and Arun Kumar Jain. (2008). *International Business*. New Delhi, McGraw Hill.

2.Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business* [15th Edition]. New Delhi, Pearson Education,

3. Johnson, Derbe. and Colin Turner(2015). *International Business* - Themes & Issues in the Modern Global Economy. [2nd Edition] London: Roultedge

4. Cherunilam, Francis. *International Business: Text and Cases* [5th Edition]. New Delhi, PHI

5. Michael R. Czinkota. et al. *International Business* [9th Edition]. Fortforth, The Dryden Press

6. Bennett, Roger (2003). *International Business*. New Delhi, Pearson Education

7. Peng and Srivastav (2011). *Global Business*. New Delhi,Cengage Learning

8. SumatiVarma, *International Business* [2nd Edition] New Delhi, Pearson Education

Semester VI

16CCU611A   **INTERNET AND WEB DESIGN (PRACTICAL)**

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. 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. Create web pages using XHTML and Cascading Style Sheets and Build dynamic web pages using JavaScript (Client side programming).
6. Create XML documents and Schemas. Create web pages for a business organization using HTML frames.

1. .Create web pages for a business organization using HTML frames

2. Create 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 Tags

5. Create a document using formatting and alignment using JAVA script to display sales letter

6. Create a Resume using JAVA Script

7. Create a Website of your department with minimum five 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 multi form document using JAVA script

Suggested Readings:

1.Thomas Powell, 2002, 4th Edition, "HTML Computer Reference", New Delhi, Tata Mcgraw Hill

16CCU612B   **INTERNATIONAL BUSINESS (PRACTICAL)**

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COURSE OBJECTIVES:

To make the students
1. To enhance the students 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.

List of Practical

1. How to prepare the following documents

    a. Documents of origin
    b. Certificate of origin

2. How to fill up the following documents

    a. Commercial documents
    b. Proforma Invoice
    c. Invoice,
    d. Packing List/Packing specialization

3. How to prepare Transport documents.
    a. Shipping Bill
    b. ARE 1
    c. Master's Receipt
    d. Bill of Lading
    e. Airway Bill
4. Explain the Administrative documents.

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5. Discuss in group the other documents required for import and export.
6. Prepare the procedure for
    - Documents needed for export to Brazil.
7. Prepare the Documentation for export of fish to Angola

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

Suggested Readings:

Text Book

1. Subba Rao,(2008) *International Business*. New Delhi, Himalaya Publishing House.

Reference Books:

1. Charles W.L. Hill and Arun Kumar Jain. (2008). International *Business*. New Delhi, McGraw Hill.

2.Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business* [15th Edition]. New Delhi, Pearson Education,

3. Johnson, Derbe, Colin Turner(2015). *International Business - Themes & Issues in the Modern Global Economy.* [2nd Edition] London: Roultedge

4. Cherunilam, Francis. *International Business: Text and Cases* [5th Edition]. New Delhi, PHI

5. Michael R. Czinkota. et al. International Business [9th Edition]. Fortforth, The Dryden Press

6. Bennett, Roger (2003). *International Business*. New Delhi, Pearson Education

7. Peng and Srivastav (2011). *Global Business*. New Delhi,Cengage Learning

8. SumatiVarma, *International Business* [2nd Edition] New Delhi, Pearson Education

L T P C

6 2 - 6

16CCU603B   **OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

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COURSE OBJECTIVES:
1. To familiarize the students with the activities in a modern office
2. To make the students familiar with Filing and Indexing
3. Make the students aware about Mail and Mailing Procedures
4. Understand Modern Office Equipment
5. Learn the Role of Secretary
6. To familiarize the students about the working environment, the tools and equipments. used in office.

COURSE OBJECTIVES:
1. Familiarized with the activities in a modern office
2. Familiar with Filing and Indexing
3. Awareness about Mail and Mailing Procedures
4. Understood Modern Office Equipment
5. Learnt the Role of Secretary
6. Understood the working environment, the tools and equipment used in office.

UNIT- I

Office and Office Management: Meaning of office - Functions of office – Primary and Administrative Management Functions - Importance of Office - Duties of the Office Manager - his qualities and essential qualifications.

Filing and Indexing: Filing and Indexing – Its meaning and importance - essentials of good filing - Centralized vs. Decentralized filing - System of Classification - Methods of Filing and Filing Equipment - Weeding of Old records - Meaning and Need for Indexing - Various Types of Indexing.

UNIT- II

Mail and Mailing Procedures: Mailing Procedures – Meaning and Importance of Mail - Centralization of Mail Handling Work - its Advantages - Room Equipment and Accessories - Sorting Tables and Rack, Letter Opener, Time and Date Stamps, Postal Franking Machine, Addressing Machine, Mailing Scales, Mailing through Post, Courier, Email, Appending Files with email. Inward and Outward mail – Receiving, Sorting, Opening, Recording, Making, Distributing, Folding of letters Sent, Maintenance of Peon Book, Dispatching, Courier Services, Central Receipt and Dispatch

Forms and Stationery: Office Forms – Introduction – Meaning - Importance of Forms - Advantages of using Forms - Disadvantages of using Forms - Type of Forms - Factors affecting Forms Design -

Principles of Form Design - Form Control. Stationery – Introduction - Types of Stationery used in offices - Importance of Managing Stationery - Selection of Stationery - Essential Requirements for a good system of dealing with Stationery - Purchasing Principles - Purchase Procedure - Standardization of Stationery.

UNIT- III

Modern Office Equipments: Modern Office Equipment – Introduction - meaning and Importance of office automation - objectives of office mechanization – advantages and disadvantages - factors determining office mechanization. **Kind of office machines**: Personal computers – Photocopier – Fax – Telephone - Telephone answering machine - Dictating machines - Audio Visual Aids.

UNIT-IV

Banking facilities: Types of accounts - Passbook and Cheque book - Other forms used in banks - ATM and money transfer - **Abbreviations/Terms used in Offices:** Explanation of Abbreviations/Terms used in offices in day-to-day work **Modes of Payment: T**ypes of payments handled such as postal orders - Cheque (crossed/uncrossed) - Post-Dated and Pre-Dated Cheques - stale Cheque - Dishonored Cheque.

UNIT-V

Role of Secretary: Definition – Appointment - Duties and Responsibilities of a Personal Secretary - Qualifications for appointment as Personal Secretary - Modern technology and Office Communication – E - mail - Voice mail – Internet – Multimedia – Scanner - Video-conferencing - Web-casting - Agenda and Minutes of Meeting - Drafting, Fax-messages – E – mail - Maintenance of Appointment Diary.

Suggested Readings :

Text Book:

1. N.D. Kapoor (2008) *Company Law*. New Delhi, Sultan Chand and Sons

Reference Books

1. Bhatia, R.C. *Principles of Office Management* [1st Edition] New Delhi, Lotus Press.
2. Leffingwell and Robbinson (2003) *Text book of Office Management*. New Delhi, Tata McGraw-Hill.

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16CCU602B   **BANKING AND INSURANCE**

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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

Introduction: Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

UNIT- II

Cheques and Paying Banker: Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

UNIT- III

Banking Lending: Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

UNIT- IV

Internet Banking : Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

UNIT- V

Insurance: Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of Insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested Readings:

Text Book:

1. Dr. P.K. Gupta (2015), *Insurance and Risk Management.* New Delhi, Himalaya Publishing House

2. Varshney, P.N (2014). *Banking Law and Practice*[20th edition]. New Delhi, Sultan Chand and Sons

Reference Books

1. Agarwal, O.P.(2011). *Banking and Insurance*. New Delhi, Himalaya Publishing House
2. Satyadevi, C(2009), *Financial Services Banking and Insurance* New Delhi, S.Chand & Co.
3. Suneja, H.R (2007). *Practical and Law of Banking*. New Delhi, Himalaya Publishing House.
4. Chabra, T.N.(2008). *Elements of Banking Law*, New Delhi, Dhanpat Rai and Sons,
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*. [8th Edition]. Tata McGraw Hill.
6. Saxena, G.S. (2005). *Legal Aspects of Banking Operations*. New Delhi, Sultan Chand and Sons
7. Jyotsna Sethi and Nishwan Bhatia(2012). *Elements of Banking and Insurance*. New Delhi, PHI Learning.

16CCU603 A   **FUNDAMENTALS OF FINANCIAL MANAGEMENT**

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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: Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities –Bonds and Equities.

UNIT- II

Investment Decision: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk –Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

UNIT-III

Financing Decision: Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of Equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital

(WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial Leverage. Determinants of Capital Structure.

UNIT-IV

Dividend Decisions: Theories for Relevance and Irrelevance of Dividend Decision for Corporate valuation; Cash and Stock Dividends; Dividend policies in practice

Unit V

Working Capital Decisions Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings :

Text Book:

1. S.N.Maheswari.(2008). *Financial Management*, New Delhi: Sultan Chand & Sons.

Reference Books:

1. James C. Van Horne and Sanjay Dhamija. (2012). *Financial Management and Policy*[12th Ed], New Delhi, Pearson Education.

2. Levy H. and M. Sarnat (2004). *Principles of Financial Management* New Delhi, Pearson Education.

3. Joy, O.M.(2007).   *Introduction to Financial Management*. New Delhi, TataMc Graw Hill Education

4. Singh, J.K .*Financial Management-text and Problems* [2nd Ed] New Delhi, Dhanpat Rai and Company.

5. Rustagi, R.P. *Fundamentals of Financial Management*. New Delhi, Taxmann Publication Pvt. Ltd.

6. Pandey, I.M. *Financial Management.* [9th Edition]. New Delhi, Vikas Publications.

16CCU603 B   **PERSONAL SELLING AND SALESMANSHIP**

COURSE OBJECTIVES:

To make the students

1. To equip the students with the understanding of **buying motives**.
2. To equip the students with the understanding of **Personal Selling**
3. To enable the students to understand selling process.
4. To acquaint the students about Recruiting and Selection
5. To provide the students with the knowledge of reports and documents
6. To impart knowledge of management Ethical aspects of Selling

COURSE OUTCOMES:

Learners should be able to

1. Understood **buying motives**.
2. Equipped knowledge about **Personal Selling**
3. Understood selling process.
4. Got knowledge about Recruiting and Selection
5. Acquired sufficient knowledge about reports and documents
6. Understood Ethical aspects of Selling

UNIT- 1:

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

UNIT-II

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

UNIT-III

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

UNIT-IV

 Sales Force Management – Job analysis – Jon Description – organization for Recruiting and Selection –Sources of Sales Force Recruits – The Recruiting Effort – Selecting Sales Personnel .Training, Motivation and Compensation of Sales Force : Building Sales Training Programs –Selecting Training Methods – Organization for Sales Training – Evaluating Sales Training Programs

UNIT-V

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

Suggested Readings:

Text Books

1. Richard R. Still, Edward W.Cundiff & Norman A.P.Govoni (2001), *Sales Management*, New Delhi, Prentice Hall of India.

Reference Books

1. Spiro, Stanton, Rich *Management of the Sales force*[12th Edition].New Delhi, Tata McGraw Hill.

2. Rusell, F. A. Beach and Richard H. Buskirk (2013). *Selling: Principles and Practices*, New Delhi, Tata McGraw Hill

3. Futrell, Charles. (2013). *Sales Management: Behaviour, Practices and Cases*, New Delhi,The Dryden Press.

4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni. (2013). *Sales Management: Decision Strategies and Cases.* New Delhi, Prentice Hall of India Ltd.

5. Johnson, Kurtz and Schueing (2010). *Sales Management*. New Delhi, Tata McGraw Hill.

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16CCU604A   **GE2 – INDIAN ECONOMY**   6 2 - 6

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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

Basic Issues and features of Indian Economy: Concept and Measures of Development and Underdevelopment- Human Development- Composition of national income and occupational structure

UNIT-II

Policy Regimes : The evolution of planning and import substituting industrialization-Economic Reforms since 1991- Monetary and Fiscal policies with their implications on economy

UNIT- III

Growth, Development and Structural Change: The experience of Growth- Development and Structural Change in different phases of growth and policy regimes across sectors and regions. The Institutional Framework: Patterns of assets ownership in agriculture and industry- Policies for restructuring agrarian relations and for regulating concentration of economic power- Changes in policy perspectives on the role of institutional framework after 1991. Growth and Distribution-

Unemployment and Poverty- Human Development; Environmental concerns.Demographic Constraints: Interaction between population change and economic development.

UNIT-IV

Sectoral Trends and Issues: Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivityand growth; the role of technology and institutions; price policy, the public distribution system and food security. Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.

Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

UNIT- V

Inflation, Unemployment and Labour market : Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Suggested Readings :

Text Book

1. **Sankaran (2013).** *Indian Economy* **Chennai, Margham Publication.,**

Reference Books

1. Mishra and Puri(2014)**,** *Indian Economy*. New Delhi, Himalaya Publishing House.
2. IC Dhingra(2014), *Indian Economy*, New Delhi, Sultan Chand & Sons
3. Gaurav Dutt , KPM Sundarum (2013). *Indian Economy*. New Delhi, S. Chand & Company.
4. Uma Kapila (2015), *Indian Economy since Independence*,[19th Edition]. New Delhi, Academic Foundation.
5. Bhagwati, J, Desai, P. (2015). *Planning for industrialization*. Chennai; India.Oxford University Press.

16CCU604 B   **CYBER CRIMES AND LAWS**

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 Crimes: Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright issues; and Domain name dispute etc.

UNIT-II

Definition and Terminology (Information Technology Act, 2000): Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement,

UNIT-III

Computer: Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair,

Originator, Public Key, Secure System, Verify, and Subscriber as defined in the Information Technology Act, 2000.

UNIT-IV

Electronic Records : Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

UNIT-V

Regulatory Framework: Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences.

Suggested Readings:

Text Book :
   1. Chaffey, Dave (2009). *E-business and E-commerce Management* [4th Edition]. New Delhi, Pearson Education.

Reference Books:

   1. Efraim Turban, Jae Lee, King, David, and HM Chung. (2001). *Electronic Commerce-A managerial Perspective*. New Delhi, Pearson Education.

   2. Joseph, P.T *E-Commerce-An Indian Perspective* [5th Edition]. New Delhi, Prentice Hall of India.

   3. Painttal. D (2002). *Law of Information Technology*. New Delhi, Taxmann Publications Pvt. Ltd.

   4. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler (2009). *E-business and E-commerce for managers*. New Delhi, Pearson Education.

   5. Brian, Craig *Cyber Law: The Law of the Internet and Information Technology*. New Delhi, Pearson Educatio.

   6. Sharma J. P, Sunaina Kanojia. (2012). *Cyber Laws* [1st Edition] New Delhi, Ane Books Pvt Ltd.