

BCOM
Bachelor of Commerce
CHOICE BASED CREDIT SYSTEM
(CBCS)

Syllabus
2017 – 2018



DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)

(Established Under Section 3 of UGC Act, 1956)

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KARPAGAM ACADEMY OF HIGHER EDUCATION,
(Deemed to be University)
(Established Under Section 3 of UGC Act 1956)
BACHELOR OF COMMERCE

B.Com

(For the Students admitted during the year 2017 – 2019 Batch onwards)

Scheme of Examination

Course Code	Name of the Course	Objectives and Outcomes		Instruction Hours / Week			Credits	Maximum Marks		
		PEOs	Pos	L	T	P		CIA	ESE	Total
								40	60	100
Semester 1										
17LAU101	Language - I	II	b,e,f,	6	-	-	6	40	60	100
17ENU101	English – I	I, IV	a,g,i	4	-	-	4	40	60	100
17CMU101	Financial Accounting	I, IV	a,g,i	5	-	-	5	40	60	100
17CMU102	Business organization and Management	I, IV	a,g,i	6	2	-	6	40	60	100
17CMU111	Financial Accounting (Practical)	II	b,e,f,	-	-	3	1	40	60	100
17AEC101	Business Communication	III	c,d,h	4	-	-	4	40	60	100
				25	2	3	26	240	360	600
Semester II										
17LAU201	Language – II	II	b,e,f,	6	-	-	6	40	60	100
17ENU201	English – II	I, IV	a,g,i	4	-	-	4	40	60	100
17CMU201	Business Law	III	c,d,h	5	-	-	5	40	60	100
17CMU202	Business Mathematics and Statistics	II	b,e,f,	6	2	-	6	40	60	100
17CMU211	Business Law (Practical)	III	c,d,h	-	-	3	1	40	60	100
17AEC 201	Environmental Studies	III	c,d,h	4	-	-	4	40	60	100
				25	2	3	26	240	360	600
Semester III										
17ENU301	English -III	I, IV	a,g,i	6	2	-	6	40	60	100
17CMU301	Company Law	III	c,d,h	6	2	-	6	40	60	100
17CMU302	Income Tax Law and Practice	II	b,e,f,	5	-	-	5	40	60	100
17CMU303 A	A. Financial Analysis and Reporting	I, IV	a,g,i	6	-	-	4	40	60	100
17CMU303 B	B. Stock Market Investment	II	b,e,f,	6	-	-				

17CMU311	Income Tax Law and Practice (Practical)	II	b,e,f,	-	-	3	1	40	60	100
				23	4	3	22	200	300	500
Semester IV										
17ENU401	English - IV	I, IV	a,g,i	6	2	-	6	40	60	100
17CMU401	Corporate Accounting	III	c,d,h	5	-	-	5	40	60	100
17CMU402	Cost Accounting	III	c,d,h	6	2	-	6	40	60	100
17CMU403A	A. International Business	III	c,d,h	6	-	-	4	40	60	100
17CMU403B	B. E-Commerce	III	c,d,h	6	-	-				
17CMU411	Corporate Accounting (Practical)	III	c,d,h	-	-	3	1	40	60	100
				23	4	3	22	200	300	500
Semester V										
17CMU501 A	A. Human Resource Management	I, IV	a,g,i	6	2	-	6	40	60	100
17CMU501B	B. Indirect tax Law	II	b,e,f,	6	2	-				
17CMU502A	A. Principles of Marketing	III	c,d,h	5	-	-	5	40	60	100
17CMU502B	B. Banking and Insurance	I, IV	a,g,i	5	-	-				
17CMU503A	A. Entrepreneurship	III	c,d,h	6	-	-	4	40	60	100
17CMU503B	B. Advertising	III	c,d,h	6	-	-				
17CMU504A	A. Principles of Micro Economics	III	c,d,h	6	2	-	6	40	60	100
17CMU504B	B. Business Ethics	III	c,d,h	6	2	-				
17CMU511A	A. Principles of Marketing (Practical)	III	c,d,h	-	-	3	1	40	60	100
17CMU511B	B. Banking and Insurance (Practical)	I, IV	a,g,i	-	-	3				
				23	4	3	22	200	300	500
Semester VI										
17CMU601A	A. Management Accounting	III	c,d,h	5	-	-	5	40	60	100
17CMU601B	B. Computer Application in Business	II	b,e,f,	5	-	-				
17CMU602A	A. Office Management and Secretarial Practice	I, IV	a,g,i	6	2	-	6	40	60	100
17CMU602B	B. Fundamentals of Investment	II	b,e,f,	6	2	-				
17CMU603A	A. Personal Selling and Salesmanship	III	c,d,h	6	-	-	4	40	60	100
17CMU603B	B. Consumer Protection	III	c,d,h	6	-	-				
17CMU604A	A. Indian Economy	III	c,d,h	6	2	-	6	40	60	100
17CMU604B	B. Retail Management	III	c,d,h	6	2	-				
17CMU611A	A. Management Accounting (Practical)	III	c,d,h	-	-	3	1	40	60	100
17CMU611B	B. Computer Application in Business	II	b,e,f,	-	-	3	1	40	60	100

				23	4	3	22	200	300	500
ECA / NCC / NSS / Sports / General interest etc							Good			
							140	1280	1920	3200

PROGRAM OUTCOMES (PO)

- a. Graduates will demonstrate solid foundation in bookkeeping, accounting and professional fundamentals required to record the business transaction ability.
- b. Graduates will apply IT skills in Accounting, Taxation and business management for effective decision making.
- c. Graduates will obtain the ability to analyse and solve the complex business problems using quantitative; qualitative tools and technologies.
- d. Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.
- e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

- h. Graduates will gain lifelong learning practice by identifying, formulating, and analysing complex business problems to reach substantiated conclusions through research considering the changing environmental factors.
- i. Graduate will demonstrate legal, ethical code and socially sustainable code of conduct in both personal and professional decision making process pertaining to their career.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

- I. Graduates will acquire knowledge in accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.
- II. Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.
- III. Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.
- IV. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community.

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

**KARPAGAM ACADEMY OF HIGHER EDUCATION
COIMBATORE
SYLLABUS – B.COM
CANDIDATES ADMITTED FOR THE ACADEMIC YEAR 2017-2017 & ONWARDS**

Semester I

L T P C

பகுதி - I தமிழ்ப் பாடத்திட்டம் (2017-2017)

6 - - 6

பகுதி – I, தமிழ்

பருவம் I

17LAU101 :

தமிழ் முதல் தாள்

6-H,6-C (இளநிலை

கலையியல் பட்ட வகுப்புகளுக்குரியது)

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

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

மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

அலகு – I : இக்கால இலக்கியம்:

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, வினைத்திட்டம் -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.

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 Outcome:

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: Chennai

COURSE OBJECTIVES:**To make the students**

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts
3. To understand about the Accommodation of bills, Average Due Date and Account Current.
4. To understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture.
5. To know about the Bank Reconciliation Statement process and Accounting Standards
6. To understand overall accounting standards to maintain financial accounting.

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

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Acquire knowledge on accounting process and preparation of final accounts
3. To apply appropriate judgment derived from knowledge about bill of exchange
4. Recognize the accounting process of financial statement and critically think in preparing
5. Accounts, rectification of errors, Consignment and Joint Venture.
6. Recognize the Bank Reconciliation Statement process and Accounting Standards
7. To apply the correct accounting standards in their business.

Unit I

Theoretical Framework - 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 –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

Consignment - Features, Accounting treatment - Consignor and Consignee. **Joint Venture** - Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit V

Accounting for Partnership - Valuation of Goodwill – Calculation of Profit-Sharing Ratio – Admission – Retirement of a Partner.

Note:

Distribution of marks - 20% theory and 80% problems

Suggested Readings

Text Book

1. Reddy T.S.& Moorthy.A. (2012), *Financial Accounting*, Chennai, Margham Publications.

Reference Books:

1. Shukla, M.C. Grewal T.S. & Gupta. S.C. (2013) Revised Edition, *Advanced Accounts*. New Delhi.Vol.-I. S. Chand & Co.,
2. Maheshwari, S.N. & Maheshwari S. K. (2013) *Financial Accounting*. New Delhi Vikas Publishing House.
3. Deepak Sehgal. (2014) *Financial Accounting*. New Delhi, Vikas Publishing House,
4. Tulsian, P.C. (2004) *Financial Accounting*, Pearson Education.
5. *Compendium of Statements and Standards of Accounting*.(2012) New Delhi, The Institute of Chartered Accountants of India,

17CMU111	FINANCIAL ACCOUNTING - (PRACTICAL)	Semester I			
		L	T	P	C
		-	-	3	1

COURSE OBJECTIVES:

To make the students

1. To understand the accounts heads available to create a company in the accounting software
2. To know the mechanics of creating the vouchers and ledgers
3. To be aware of the inventory valuations methods available in the software
4. To understand various financial statements that are built in the software
5. To be aware of financial analysis tools available in the software
6. To understand the recent software application pages with its various functions.

COURSE OUTCOMES:

Learners should be able to

1. Understand the different accounting heads and its importance
2. Create vouchers and ledgers by understanding the reason for posting under different heads
3. Calculate valuation of assets using the software
4. Prepare the financial statements and analyze the financial statement using the option of ratio analysis
5. Exhibit communication skills to communicate the output derived from the program.
6. To know the Accounting software implementation with its functions.

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 ledger 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)

		Semester I			
		L	T	P	C
17CMU102	BUSINESS ORGANIZATION AND MANAGEMENT	6	2	-	6

COURSE OBJECTIVES:

To make the students

1. To provide basic knowledge to the students about the foundation of Indian business and various types of manufacturing sectors.
2. To describe the concept, functions and levels of management and how the different schools of thoughts are integrated into management principles and practices.
3. To Specify how the managerial functions of planning, organizing and controlling are executed in a variety of circumstances
4. To Analyze the behaviour of individual and groups its influence organization\
5. To Resolve group dynamics, handle conflict and manage change.
6. Understand the importance of organization system including of motivation and leadership skills.

Course Outcomes (COs)

Learners should be able to

1. Providing the basic knowledge to the students about the foundation of Indian business and various types of manufacturing sectors.
2. Describing the concept, functions and levels of management and how the different schools of thoughts are integrated into management principles and practices.
3. Specifying how the managerial functions of planning, organizing and controlling are executed in a variety of circumstances
4. Analysing the behaviour of individual and groups its influence organization\
5. Resolving the group dynamics, handle conflict and manage change.
6. Understanding the importance of organization system including of motivation and leadership skills.

Unit I

Foundation of Indian Business: Manufacturing and Service Sectors- Small and Medium Enterprises- Problems and Government policy. India's Experience of Liberalization and Globalization. Make in India - Technological Innovations and Skill Development. Social Responsibility and Ethics Emerging opportunities in business- Franchising, Outsourcing, and E-commerce.

Unit II

Business Enterprises: Forms of Business Organisation- Sole Proprietorship- Joint Hindu Family Firm- Partnership firm- Joint Stock Company- Cooperative society- Limited Liability Partnership- Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit III

Management and Organisation: The Process of Management- Planning- Decision-making- Strategy Formulation. Organizing Basic Considerations; Departmentation – Functional, Project,

Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit IV

Leadership, Motivation and Control: Leadership: Concept and Styles - Trait and Situational Theory of Leadership. Motivation - Concept and Importance- Maslow Need Hierarchy Theory- Herzberg Two Factors Theory- Communication- Process and Barriers- Control Concept and Process.

Unit V

Functional Areas of Management: Marketing Management- Marketing Concept- Marketing Mix- Product Life Cycle- Pricing Policies and Practices Financial Management: Concept and Objectives- Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions- Basic Dynamics of Employer - Employee Relations.

Suggested Readings

Text Book

1. Bhushan , Y.K. (2008), *Business Organization and Management*, 18th edition, New Delhi, Sultan chand & sons.

Reference books:

1. Kaul, V.K., (2013), *Business Organisation and Management*, New Delhi, Pearson Education,
2. Chhabra, T.N., (2009), *Business Organisation and Management*, New Delhi, Sun India Publications,
3. Gupta CB, (2014), *Modern Business Organisation*, New Delhi, Mayur Paperbacks.
4. Koontz & Weihrich, (2010), *Essentials of Management*, McGraw Hill Education.

COURSE OBJECTIVES:**To make the students**

1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.
6. To use updated technology for various types of communication globally.

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

1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and develop the skills to face the interview
6. Use appropriate technology for business communication.

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- Claims and 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- 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, (2008) "*Essentials of Business Communication*", New Delhi. Sultan Chand & Sons.

Reference Books:

1. Bovee, & Thill, (2015), "*Business Communication Today*", 13th Edition Pearson Education
2. Shirley Taylor, (2012). *Communication for Business*, Pearson Education – 7th Edition
3. Locker & Kaczmarek, (2013) *Business Communication: Building Critical Skills*, Tata McGraw Hill Education ,
4. .Leena Sen, *Communication Skills*, (2007) , New Delhi, PHI Learning- 2nd Edition

பகுதி - I தமிழ்ப் பாடத்திட்டம் (2017 - 2017)

பகுதி – I, தமிழ்

பருவம் II 17LAU201 :

தமிழ் இரண்டாம் தாள்

6-H,6-C

(இளநிலை கலையியல் பட்ட வகுப்புகளுக்குரியது)

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

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

அலகு – I : 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.

சுளாமணி: 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.

Course Objectives:

- To enable the learners to acquire English language skills.
- To familiarize them with English literature.
- To attain basic knowledge on Grammar.
- To help learners imbibe cultural values.
- To gain knowledge of making correct sentences.
- To reflect originality on the application of soft skills and express in writing their views.

Course Outcome:

- Acquire to enjoy the ecstasy of literature.
- The select literary pieces will develop the confidence level of the learners.
- Develop the social values.
- Recognize the importance of communication
- Get sound knowledge in English
- 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.

COURSE OBJECTIVES:**To make the students**

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 1930.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 1932.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To familiarize with the concepts in Indian Contract Act.

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

1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of business law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
5. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.
6. Prepare various agreements related to contract.

Unit I

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

Unit II

The Indian Contract Act, 1872: Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-**The Sale of Goods Act, 1930** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

Text Book:

1. Kapoor N.D.(2006), *Elements of Mercantile Law*, New Delhi. S.Chand & Co,

Reference Books:

1. Kuchhal, M.C. & Vivek Kuchhal (2013), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & 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 & Bharat Tulsian (2000), *Business Law*, McGraw Hill Education
5. Sharma, J.P. & Sunaina Kanojia (2011), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,

COURSE OBJECTIVES:**To make the students**

1. To Prepare a presentation on offer and acceptance of Contract
2. To give a presentation about A Contract is void without Consideration
3. To Discuss in group on the following are unlawful agreements, Contractual Capacity, breach of contract and Remedies for Breach of Contract.
4. To Design Presentation slides like Registration of a Partnership firm, Rights and Duties of Partner and Implied Authority of partner
5. To enhance knowledge in the Negotiable Instruments Act 1881.
6. To familiarize with the concepts in Indian Contract Act.

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

1. Preparing a presentation on offer and acceptance of Contract
2. Giving presentation about A Contract is void without Consideration
3. Discussion in group on the following are unlawful agreements, Contractual Capacity, breach of contract and Remedies for Breach of Contract.
4. Designing Presentation slides like Registration of a Partnership firm, Rights and Duties of Partner and Implied Authority of partner
5. Enhancing the knowledge in the Negotiable Instruments Act 1881.
6. Familiarizing with the concepts in Indian Contract 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
5. Sharma, J.P. and Sunaina Kanojia. (2011). *Business Laws*. New Delhi, Abe Books Pvt. Ltd.,.

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 be aware on of issues in the construction of index numbers

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. Overcoming on issues in the construction of index numbers

Unit I: Matrices & Basic Mathematics of Finance

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest – 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.

		Semester II
17AEC201	ENVIRONMENTAL STUDIES	L T P C
		4 - - 4

COURSE OBJECTIVES:

To make the students

1. To understand the ecosystem and its functions
2. To be aware of the difference between the renewable and non-renewable resources.
3. To know about biodiversity and the importance of conservation.
4. To be aware of the different pollution that affects the environment.
5. To know about the social issues prevailing in the environment.
6. To be familiar in Disaster Management.

COURSE OUTCOMES:

Learners should be able to

1. Understand the ecosystem and its impact on human beings.
2. Preserve the non – renewable energy and effectively utilize the renewable energy.
3. Avoid the threats to biodiversity habitat losses.
4. Prevent pollution in the environment
5. Apply the laws relevant to the environment conservation
6. Understand the causes of Disaster Management.

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: Floods, earthquake, cyclone and landslides.

Unit V: Social Issues and the Environment: From unsustainable to sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed

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

Suggested readings

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.

Course Objectives:

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

Course Outcome:

1. Students learnt the basics and purposes of listening skill.
2. Students will know the importance of speaking.
3. Students developed the speaking skills on telephone, business and also in travel
4. 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 know the importance of reading.

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

17CMU301 COMPANY LAW

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyses cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To know the online registration and online filing process of documents.

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyse few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Online registration and online filing process of documents.

Unit I

Introduction: Administration of Company Law 2013 - National Company Law Appellate Tribunal (NCLAT), Special Courts- Characteristics of a Company- Lifting of Corporate Veil - Types of Companies Including One-Person Company, Small Company and Dormant Company - Association not for Profit- Illegal Association- Formation of Company- On-line Filing of Documents- Promoters- Legal Position, Pre-Incorporation Contract - On-line Registration of a 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- Managing Director, Manager; Meetings of Shareholders and Board- Types of Meeting, Convening and Conduct of Meetings, Postal Ballot, Meeting Through Video Conferencing - e-Voting - Committees of Board of Directors - Audit Committee - Nomination and Remuneration Committee - Stakeholders Relationship Committee - Corporate Social Responsibility Committee.

Unit IV

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- Whistle blowing- Concept and Mechanism.

Suggested Readings

Text Book:

1. MC Kuchhal, (2014), *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.

Reference Books:

1. GK Kapoor & Sanjay Dhamija, *Company Law*, Delhi. Bharat Law House.
2. Anil Kumar, *Corporate Laws*, Delhi, Indian Book House.
3. Reena Chadha & Sumant Chadha, *Corporate Laws*, Delhi.Scholar Tech Press.
4. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell.
5. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi.

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
6. To prepare a statement of income for a person.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
2. Compute Income Tax Returns.
3. Formulate the Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessee
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Prepare a statement of income for a person.

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- Set-off and Carry Forward of Losses- Deductions from Gross Total Income.

Unit V

Computation of Total Income - Aggregation of Income - Assessment of Individuals - Total Income and Tax Liability of an Individual .

Suggested Readings

Text Book

1. Gaur and Narang (2017),“ *Income Tax Law and Practice*”, Kalyani Publisher Luthiana, 44th Edition.

References book:

1. Singhanian, Vinod K. & Monica Singhanian, (2017), *Students' Guide to Income Tax*, University Edition.Taxmann Publications Pvt. Ltd., New Delhi., 54th Edition,
2. Ahuja, Girish & Ravi Gupta, (2017), *Systematic Approach to Income Tax*. Bharat Law House, Delhi. 35th Edition.

Software

1. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

COURSE OBJECTIVES:
To make the students

1. To enable the students to acquire the basic knowledge on the application of income tax law and practice
2. To make the students to learn the techniques and application of E-filing of income tax returns and calculation of TDS.
3. To prepare format and procedure of Provision and Procedures of VAT
4. To Prepare the procedure for valuation of Application for Getting PAN / TAN
5. To Prepare E- payment of tax on total income and tax calculator
6. To prepare ITR V Receipt Status
- 7.

COURSE OUTCOMES:
Learners should be able to

1. Enabling the students to acquire the basic knowledge on the application of income tax law and practice
2. Making the students to learn the techniques and application of E-filing of income tax returns and calculation of TDS.
3. Preparing the format and procedure of Provision and Procedures of VAT
4. Preparing the procedure for valuation of Application for Getting PAN / TAN
5. Preparing E- payment of tax on total income and tax calculator
6. Preparing the ITR V Receipt Status

The following are the list of programmes

1. Creation of login of e- filing
2. E- Filing of income tax returns,
2. Calculation of TDS
3. Provision and Procedures of VAT
4. Compulsory On-Line filing of returns for specified assesses.
5. Application for Getting PAN / TAN
6. E- payment of tax on total income and tax calculator
7. Submit returns or various forms
8. Rectification of Mistakes
9. ITR V Receipt Status
10. Outstanding tax demand and refund status

		Semester III			
17CMU303 A	FINANCIAL ANALYSIS AND REPORTING	L	T	P	C
		6	-	-	4

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.
6. To prepare Cash flow and fund flow statements.

COURSE OUTCOMES:

Learners should be able to

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Utilizing the knowledge of financial statement analysis for lifelong practice.
6. Preparation of statement of cash and fund flow.

Unit I

Basis of Financial Reporting : Purpose of Financial Reporting, Users of Financial Reports, Conceptual Framework for Financial Statements.

Unit II

Understanding Financial Statements Structure of Financial Statements: Introduction - Statement of Financial Position (Balance Sheet)- Statement of Earnings (Income Statement), - Cash Flow Statement - Additional Disclosure Statements Need for Additional Statements- Auditor's Report - Director's Report - Funds Flow Statement - Electronic Dissemination- Corporate Governance.

Unit III

Components of Financial Statements : Inventories – Receivables - Assets (Fixed Tangible, Intangible), Leases – Revenue - Income-Tax - Retained Earnings.

Unit IV

Analysis & Interpretation of Financial Statements : Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis) - Financial Statement Variation by Type of Industry.

Unit V

Expanded Analysis: Financial Ratios Used in Annual Reports, Management's Use of Analysis - Graphing Financial Information - Accounting Standards in India & IFRS Basic Framework.

Suggested Readings

Text Book

1. Grewal, T.S.,(2009) *Introduction to Accounting*, S. Chand and Co., New Delhi.

Reference Books

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, (2005), Taxmann Applied Services, 3rd edition, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal, P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A practical guide*, Washington: World Bank.
5. Alexander, D., Britton, A. and A. Jorissen, *Global Financial Reporting and Analysis*, Cengage Learning, Indian edition.

COURSE OBJECTIVES:**To make the students**

1. To understand the concept and procedures of stock market investment
2. To provide basic skills to operate in stock market and the ways of investing in it.
3. To enable the student to take up investment in stock market independently.
4. To enable the students related to stock analysis and valuation.
5. To understand the process related to different types of ratios.
6. To know the concept of **share price indices**

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

1. Understanding the concept and procedures of stock market investment
2. Provide basic skills to operate in stock market and the ways of investing in it.
3. Enabling the student to take up investment in stock market independently.
4. Enabling the students related to stock analysis and valuation.
5. Understand the process related to different types of ratios.
6. Knowing the concept of share price indices

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 - 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*”, Tata McGraw Hill. 3rd Edition, 2008.

Reference Book:

1. Gitman & Joehnk, (2014), *Fundamentals of Investing*, Pearson. 12th Edition,
2. Madura, Jeff, (2014), *Personal Finance*, Pearson. 5th Edition,
3. Damodaran, Aswath, (2012), *Investment Valuation: Tool and Techniques for Determining the Value of Any Asset*, Wiley Finance. 3rd Edition,
4. Bodie, Alex, Marcus & Mohanty, (2010), *Investments*, McGraw Hill Publishing Co. 9th Edition,
5. Hirt & Block, (2010), *Fundamentals of Investment Management*, McGraw Hill Publishing Co. 9th Edition,
6. Pandiyan, Punithavathy, (2009), *Security Analysis and Portfolio Management*, Vikas Publications Edition 1,

Course Objectives:

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

Course Outcome:

1. Students have acquired proficiency in communication.
2. Students have become adept in written communication and presentation skills.
3. 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

COURSE OBJECTIVES:**To make the students**

1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporate
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts,
5. To understand the process related to Liquidation of Companies.
6. To know accounting standard to Liquidation of Companies.

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

1. Understand the accounting process for Share capital and debenture and its application
2. Preparing the final accounts for corporate
3. Understanding the accounting standard and its application in inter-holding companies
4. Solving the problems relating to Holding Company Accounts,
5. Understanding the process related to Liquidation of Companies.
6. Knowing the accounting standard to Liquidation of Companies

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Suggested Readings

Text Book:

1. Reddy & Moorthy (2012), “*Corporate Accounting*” Margham Publications, Chennai

Reference Books

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2013) *Advanced Accounts*. Vol.-II. – Revised Edition S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari.(2013) *Corporate Accounting*.- 5th Edition Vikas Publishing House, New Delhi.
3. V.K. Goyal and Ruchi Goyal,. (2007) *Corporate Accounting*. 3rd Edition PHI Learning.
4. Jain, S.P. and K.L. Narang. (2014) *Corporate Accounting*. Kalyani Publishers, Vol - II New Delhi.
5. P. C. Tulsian and Bharat Tulsian(2017), *Corporate Accounting*, S.Chand – 11th Edition

COURSE OBJECTIVES:**To make the students**

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 prepare format and procedure of Amalgamation Companies as per Accounting
4. To Prepare the procedure for valuation of Goodwill of companies under Accounting Standard 36.
5. To Prepare final Accounts of Companies as per Accounting Standard
6. To prepare Accounting standard for Share and Accounting Standards for Debenture.

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

1. Enabling the students to acquire the basic knowledge on the application of accounting standards for amalgamation
2. Making the students to learn the techniques and application of accounting standards in the preparation of financial statements
3. Preparing the format and procedure of Amalgamation Companies as per Accounting
4. Preparing the procedure for valuation of Goodwill of companies under Accounting Standard 36.
5. Preparing the final Accounts of Companies as per Accounting Standard
6. Preparing the Accounting standard for Share and 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

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. (2017), *Corporate Accounting*. [11th Edition] New Delhi., S.Chand.

COURSE OBJECTIVES:**To make the students**

1. To Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation
4. To communicate orally and in written form the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.
6. To know the reconciliation of the cost and financial accounting.

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

1. Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. Apply tools and techniques to calculate cost and solve the problems.
3. Select the best methods of costing by critically analyzing and apply the same to appropriate situation
4. Communicate orally and in written the cost concepts
5. Gain the lifelong learning of cost concepts and apply in the business environment.
6. Reconcile Cost and Financial Accounting.

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. **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 III

Elements of Cost: Overheads - Classification, Allocation, Apportionment and Absorption of Overheads- Under and over-Absorption- Capacity Levels and Costs- Treatments of certain items

in costing like Interest on Capital, Packing Expenses, Bad debts, Research and Development Expenses- Activity Based Cost Allocation.

Unit IV

Methods of Costing : Unit Costing- Job Costing - Contract Costing - Process Costing -Process Losses, Valuation of Work in Progress, Joint and By-products- Service Costing (only Transport).

Unit V

Book Keeping in Cost Accounting - Integral and Non-integral Systems- Reconciliation of Cost and Financial Accounts

Suggested Readings

Text Books

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

Reference Books

1. Jawahar Lal, (2013), *Cost Accounting*. McGraw Hill Education, 5th Edition.
2. Arora, M.N. (2009), *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi., 10th Edition.
3. Maheshwari, S.N. and S.N. Mittal. (2013), *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi., 26th Edition,.
4. Iyengar, S.P.(2013), *Cost Accounting*. Sultan Chand & Sons, 10th edition.

COURSE OBJECTIVES:**To make the students**

1. To understand the concepts of International business
2. To know the export procedure for production and shipment
3. To enhance the students' knowledge in EXIM policy
4. To have in-depth knowledge on different forms of Tariff and Non Tariff and its barriers.
5. To understand the recent International Financial Environment.
6. To know the recent organizational structure for International Business.

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

1. To understand the concepts of International business
2. To know the export procedure for production and shipment
3. To enhance the students' knowledge in EXIM policy
4. Work and follow the procedure on different forms of Tariff and Non Tariff
5. Gather information to work on it and to manage the risk management.

Analyze the different organizational structure for International Business

Unit I

Introduction to International Business: Globalization - 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 - Components - Economic, Cultural and Political-Legal Environments

Unit II

Theories of International Trade –Classical Theories- Product Life Cycle theory- Theory of National Competitive Advantage- Commercial Policy Instruments - Tariff and Non-tariff Measures – Difference in Impact on Trade - Types of Tariff and Non Tariff Barriers - Balance of Payment Account and its Components.

International Organizations and Arrangements: WTO – Its Objectives - Principles, Organizational Structure and Functioning – UNCTAD- Commodity and other Trading Agreements (OPEC).

Unit III

a. Regional Economic Co-operation: Forms of Regional Groupings - Integration Efforts among Countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .

b. 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 - Financing of Foreign Trade and Payment Terms – Sources of Trade Finance (Banks, Factoring, Forfaiting, Banker's Acceptance and Corporate Guarantee) - Forms of Payment

Suggested Readings

Text Book

1. Charles W.L. Hill & Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education

Reference Books

1. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
2. Johnson, Derbe., and Colin Turner. *International Business* - Themes & Issues in the Modern Global Economy. London: Routledge.
3. Sumati Varma, *International Business*, Pearson Education.
4. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
5. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
6. Bennett, Roger. *International Business*. Pearson Education.
7. Peng and Srivastav, *Global Business*, Cengage Learning

COURSE OBJECTIVES:**To make the students**

1. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
2. To understand the concept of Security and Encryption.
3. Discuss need for IT Act 2000 and Cyber Crimes IT Act 2000
4. To understand the concept of Models and Methods of E-payments.
5. To understand the concept of Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting
6. To know the concept of On-line Business Transactions.

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

1. Enabling the student to become familiar with the mechanism for conducting business transactions through electronic means.
2. Understanding the concept of Security and Encryption.
3. Discussing the need for IT Act 2000 and Cyber Crimes IT Act 2000
4. Understanding the concept of Models and Methods of E-payments.
5. Understanding the concept of Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting
6. Knowing the concept of On-line Business Transactions.

Unit I

Introduction: Meaning, Nature, Concepts, Advantages, Disadvantages and Reasons for Transacting Online, Types of E-Commerce, e-Commerce Business Models (introduction , key elements of a business model and categorizing major E -commerce business models), Forces Behind E-commerce Technology used in E-commerce: The Dynamics of World wide Web and Internet- Designing, Building and Launching E-commerce Website -A systematic Approach Involving Decisions Regarding Selection of Hardware, Software, Outsourcing vs. In-house Development of a Website

Unit II

Security and Encryption: Need and Concepts, The E-commerce Security Environment: - Dimension, Definition and Scope of E-security- Security Threats in the E-commerce Environment - Security Intrusions and Breaches, Attacking Methods like Hacking, Sniffing, Cyber-Vandalism etc.- Technology Solutions - Encryption, Security Channels of Communication, Protecting Networks and Protecting Servers and Clients

Unit III

IT Act 2000 and Cyber Crimes IT Act 2000: Definitions, Digital Signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of

Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-Crimes

Unit IV

E-payment System: Models and Methods of E-payments - Debit Card, Credit Card, Smart Cards, E-money- Digital Signatures - Procedure, Working and Legal Position- Payment Gateways, Online Banking -Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting- Risks Involved in E-payments.

Unit V

On-line Business Transactions: Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E-commerce Applications in Various Industries - Banking, Insurance, Payment of Utility Bills, Online Marketing, E-tailing - Popularity, Benefits, Problems and Features, Online Services - Financial, Travel and Career- Auctions, Online Portal, Online Learning, Publishing and Entertainment- Online Shopping (Amazon, Snapdeal, Alibaba, Flipkart,etc.)

Suggested Readings

Text Book

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

Reference Books:

1. Kenneth C. Laudon & Carlo Guercio Traver, (2014), *E-Commerce*, Pearson Education.10th edition.
2. David Whiteley, (2001), *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
- 3.Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education

		Semester V			
		L	T	P	C
17CMU501A	HUMAN RESOURCE MANAGEMENT	6	2	-	6

COURSE OBJECTIVES:

To make the students

1. Describe nature and scope of Human Resources management
2. Evaluate human resource planning, recruitment process and selection methods in the organization
3. Discuss need for motivating employees in an organization.
4. Assess labour relations, industrial disputes and settlement in the organization
5. To know the concept of industrial relations.
6. To know the concept of Collective Bargaining and its significance to a company.

COURSE OUTCOMES:

Learners should be able to

1. Understand the HR environment in India and human resource functions within organizations
2. Plan human resources requirement and formulate HR policy of the organisation with regard to recruitment, selection, training and career planning.
3. Appraise the employee's performance and formulate compensation policy which helps to make organizational excellence.
4. Understand the importance of career planning, job evaluation and factors influencing compensation levels.
5. Analyse the ethical issues in HR management
6. To take decisions in a manner of Collective Bargaining.

Unit I

Introduction: Human Resource Management - Concept and Functions- Role - Status and Competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD. Emerging Challenges of Human Resource Management- Workforce Diversity - Empowerment; Downsizing – VRS - Human Resource Information System.

Unit II

Acquisition of Human Resource: Human Resource Planning-Quantitative and Qualitative dimensions - Job Analysis –Job Description and Job Specification - Recruitment –Concept and Sources - Selection –Concept and Process - Test and Interview - Placement and Induction

Unit III

Training and Development: Concept and Importance - Identifying Training and Development Needs - Designing Training Programmes - Role-Specific and Competency-Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development - Career Development.

Unit IV

Performance Appraisal: Nature - Objectives and Importance - Modern Techniques of Performance Appraisal - Potential Appraisal and Employee Counseling - Job Changes - Transfers and Promotions – Compensation - Concept and Policies- Job Evaluation - Methods of Wage Payments and Incentive Plans - Fringe Benefits - Performance-Linked Compensation.

Unit V:

Maintenance : Employee Health and Safety - Employee Welfare - Social Security - Employer-Employee Relations-an Overview - Grievance Handling and Redressal - Industrial Disputes- Causes and Settlement Machinery.

Suggested Readings

Text Book

1. S.S.Khanka. (2000), *Human Resource Management*, New Delhi Sultan Chand & Sons

Reference Books:

1. Gary Dessler. *A Framework for Human Resource Management*. (2013), 7th edition, Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Human Resource Management*, 11th edition, Pearson Education.
3. Bohlander and Snell,(2010), *Principles of Human Resource Management*, 17th edition, Cengage Learning

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of indirect taxes emphasizing VAT and customs law.
2. To learn and compute the Taxation under the constitution.
3. To know how to register CST and apply the CST provisions.
4. To communicate orally and in written form the indirect taxations concepts and provisions.
5. To be familiar with the standards and laws pertaining to the CST and customs and utilize for lifelong practical application.
6. To demonstrate custom duties in India

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of indirect taxes emphasizing VAT and customs law.
2. Learn and compute the Taxation under the constitution.
3. Know how to register CST and apply the CST provisions.
4. Communicate orally and in written form the indirect taxations concepts and provisions.
5. Be familiar with the standards and laws pertaining to the CST and customs and utilize for lifelong practical application.
6. To have an understanding of custom duties

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 : 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, (2010) “*Indirect Taxes*”, Taxmann Publications (P) Ltd., New Delhi

Reference Books

1. V.Balachandran (2006) *Indirect Taxation*, New Delhi . Sultan Chand & Sons,
2. P.RadhaKrishnan (2006) *Indirect Taxation*, New Delhi . Kalyan Publishers,
3. Sethurajan (2005) *Indirect Taxation including Wealth Tax*, Speed Publications
4. Singhanian (2014), *Indirect Taxes*”, New Delhi, Taxmann Publications (P) Ltd., 5.
- Grish Ahuja & Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt. Ltd.
6. S. S. Gupta. *Service Tax -How to meet your obligation*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of marketing, and 4Ps of Marketing
2. To communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. To apply the marketing concepts and skills lifelong.
4. To understand the recent trends in marketing strategies of a companies.
5. To understand the consumer behavior and to adopt the decision according to the consumer.
6. To know the promotion strategies followed by a company.

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

1. Understand the Concept of marketing, and 4Ps of Marketing
2. Communicate orally and in written form the concepts of marketing and 4 Ps of marketing
3. Apply the marketing concepts and skills lifelong.
4. Apply the marketing strategies of a company's effectively.
5. To be familiar in behavior of consumer in related to market and to take decision effectively.
6. To implement the correct promotion strategies.

Unit I

Introduction: Nature - Scope - Importance of Marketing - Evolution of Marketing- Selling vs Marketing - Marketing Mix - Marketing Environment – Concept - Importance - 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. (2011). “*Marketing Management*”. New Delhi, 18th edition, Prentice Hall of India Pvt. Ltd

Reference Books :

1. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Principles of Marketing*. 13th edition.
2. Neeru Kapoor, (2011). *Principles of Marketing*. New Delhi, PHI Learning Private limited
3. Rajendra Maheshwari. *Principles of Marketing*. New Delhi, International Book House Private limited.
4. CB Gupta and Dr. Rajan Nair (2014). *Marketing Management*. New Delhi, Sultan Chand & Sons.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. To comprehend on the Indian banking system, its regulatory body and key macro indicators related to banks that affect the economy.
3. To communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions and to apply the learning of the bank functions and operations lifelong.
4. To Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
5. To comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market
6. To understand the recent trends in different forms of Internet Banking and with its benefit.

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

1. Understand the Concept of banking operations, functions, risk associated with and law pertaining to banking functions,
2. Comprehend on the Indian banking system, its regulatory body and key macro indicators related to banks that affect the economy.
3. Communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions
4. Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
5. Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
6. To be familiar in accessing different forms of Internet Banking globally and able to access its benefit.

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 Books

1. Dr. P.K. Gupta (2015), *Insurance and Risk Managemen*. New Delhi, Himalaya Publishing House.
2. Varshney, P.N., (2014) *Banking Law and Practice*, New Delhi, Sultan Chand and Sons.

Reference Books:

1. Agarwal, O.P.,(2011), *Banking and Insurance*, Himalaya Publishing House, New Delhi.
2. Satyadevi, C.(2010), *Financial Services Banking and Insurance*, New Delhi.
3. S.Chand, Suneja, H.R., (2009) *Practical and Law of Banking*, New Delhi, Himalya Publishing House,.
4. Chabra, T.N., *Elements of Banking Law*, New Delhi. Dhanpat Rai and Sons,

17CMU511A	PRINCIPLES OF MARKETING (PRACTICAL)	Semester V			
		L	T	P	C
		-	-	3	1

COURSE OBJECTIVES:

To make the students

1. To helps the students to get in-depth knowledge on Marketing Segmentation
2. To helps to know about the proper Distribution channels
3. To helps to identify the media of Advertisement
4. To Prepare and Present the Development of Market Segmentation for any FMGC products
5. To Give a Presentation of the Selection of distribution channel for Baby Product
6. To Present in which media of Advertisement will you select for Cosmetic products

COURSE OUTCOMES:

Learners should be able to

1. Helping the students to get in-depth knowledge on Marketing Segmentation
2. Helping to know about the proper Distribution channels
3. Helping the students to identify the media of Advertisement
4. Preparing and Presenting the Development of Market Segmentation for any FMGC products
5. Giving a Presentation of the Selection of distribution channel for Baby Product
6. To Present in which media of Advertisement will you select for Cosmetic products

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”

COURSE OBJECTIVES:**To make the students**

1. To impart knowledge about the basic principles of the banking and insurance
2. To prepare various types of accounts forms and deposits of commercial banks.
3. To prepare Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
4. To Collect the format of proposal form of different kinds of insurance and learn the process of filling them
5. To Visit any insurance office and collect the details of its Organizational Structure
6. To Collect the various types of the Proposal Forms of insurance.

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

1. Imparting the knowledge about the basic principles of the banking and insurance
2. Preparing various types of accounts forms and deposits of commercial banks.
3. Preparing the Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
4. Collecting the format of proposal form of different kinds of insurance and learn the process of filling them
5. Visiting the any insurance office and collect the details of its Organizational Structure
6. Collecting the various types of the Proposal Forms of insurance.

List of Practical's

1. Draft chart of Banking system
2. Forms of various accounts and deposits of Commercial Banks.
3. Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
4. Working and operations of ATM, Credit cards, E-Banking.
5. Collect the format of proposal form of different kinds of insurance and learn the process of filling them.
6. Life insurance companies and identifying their features - Comparative analysis – Filling proposal form.

7. Map the general insurance market companies – familiarize with IRDA norms for agency license.
8. Visit any insurance office and collect the details of its Organizational Structure,
9. Collection of the Proposal Forms of insurance and filling the same,
10. Collecting and filling of Insurance Claim Forms,
11. Collect any one type of Policy Bond,
12. Life insurance companies and identifying their features - Comparative analysis – Filling proposal form.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
5. To Work in team and exhibit leadership skills
6. To analyse the case studies and try to apply the theoretical learning into lifelong practice

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

1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
5. Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
6. Work in team and exhibit leadership skills

Unit I

Introduction: Meaning- Elements, Determinants and Importance of Entrepreneurship and Creative Behavior- Entrepreneurship and Creative Response to the Society's 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 - Role of Business Houses and Family Business in India - Role of Entrepreneurship in Economic Development - Contemporary Role Models in Indian business - Values, Business Philosophy and Behavioural Orientations - Conflict in Family Business and its Resolution

Unit III

Public and Private System: Public and Private System of Stimulation, Support and Sustainability of Entrepreneurship – Requirement - availability -Access to Finance - Marketing Assistance – Technology - Industrial Accommodation - Role of Industries/Entrepreneur's Associations and Self-Help groups - The concept, Role and Functions of Business Incubators, Angel Investors, Venture Capital and Private Equity Fund.

Unit IV

Sources of business ideas and tests of feasibility: Significance of Writing the Business plan - Project Proposal - Contents Of Business Plan/ Project Proposal - Designing Business Processes – Location – Layout - Operation, Planning & Control - Preparation Of Project Report -Project Submission/ Presentation and Appraisal Thereof By External Agencies, Such As Financial/Non-Financial Institutions

Unit V

Mobilizing Resources : Mobilizing Resources for Start-up - Accommodation and Utilities- Preliminary Contracts with the Vendors- Suppliers- Bankers- Principal Customers- Contract Management- Basic start-up Problems

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. Khanka, SS (2001). *Entrepreneurial Development*, S. Chand & Co, Delhi.,
3. Ramachandran,K. (2008), *Entrepreneurship Development*, McGraw-Hill Education
4. SIDBI Reports on Small Scale Industries Sector., 2001
5. Gupta C.B & Srinivasan N.P.(2013). *Entrepreneurial Development*, 5th Edition.

COURSE OBJECTIVES:**To make the students**

1. To know about the concepts of advertising.
2. To know about the various types of advertising
3. To understand the motivational aspects of salesmen
4. To understand the concept of sales force management
5. To know about the social effects of advertising
6. To know about the promotional strategy.

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

1. Knowing the concepts of advertising.
2. Getting the details about the various types of advertising
3. Understanding the motivational aspects of salesmen
4. Understanding the concept of sales force management
5. Knowing about the social effects of advertising
6. Knowing about the promotional strategy.

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

Advertising Agency: Role, Types and Selection of Advertising Agency; Reasons for Evaluating Advertising Techniques. 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*, Tata McGraw Hill Publishing

Reference Book

1. Belch and Belch, *Advertising and Promotion*, Tata McGraw Hill Co.
2. Sharma, Kavita, *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Mahajan, J.P., and Ramki, *Advertising and Brand Management*, Ane Books Pvt Ltd, New Delhi.
4. Burnett, Wells, and Moriatty, *Advertising: Principles and Practice*, Pearson Education
5. Terence A. Shimp, *Advertising and Promotion: An IMC Approach*, South Western, Cengage Learning.
6. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning. Note: Latest edition of text

				Semester V
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17CMU504A	PRINCIPLES OF MICRO ECONOMICS	6	2	- 6

COURSE OBJECTIVES :

To make the students

1. To understand the demand, supply functions and its applicability.
2. To Formulate the pricing strategies based on the market structure
3. To gain knowledge on the market structure and price determination.
4. To understand the importance of macroeconomic indicators like National income, GDP, Inflation etc.
5. To understand the concepts of Monetary policy, Balance of payment and Money supply.
6. To understand the impact of monetary policy, money supply and Balance of payments on running a business.

COURSE OUTCOMES:

Learners should be able to

1. Apply the demand and supply concept in managerial decisions
2. Formulate the pricing strategies based on the market structure
3. gain knowledge on the market structure and price determination
4. understand the importance of macroeconomic indicators like National income, GDP, Inflation etc.
5. Understand the concepts of Monetary policy, Balance of payment and Money supply
6. understand the impact of monetary policy, money supply and Balance of payments on running a business.

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 - Very Long Run.

Unit IV

Market Structure : Perfect Competition: Assumption; Theory of a Firm Under Perfect Competition- Equilibrium of the Firm in the Short Run and Long Run - **Monopoly:** Short-run and Long-run Equilibrium of Monopoly Firm- Price Discrimination - **Imperfect Competition:** Difference Between Perfect Competitions, Monopoly and Imperfect Competition - **Monopolistic Competition:** Assumption; Short – Run Equilibrium - Long run Equilibrium -. **Oligopoly:** Causes for the Existence of Oligopolistic Firms in the Market rather than Perfect Competition

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*” Margham publications Ltd . Chennai

Reference Books:

1. Case and Fair, *Principles of Micro Economics*, Pearson Education
2. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
3. P.N.Reddy & H.R.Appanaiah. 1995.” *Principles of Business Economics.*” New Delhi..S.Chand & Company Ltd.
4. Ferguson & R.Rothschild. 1993. “*Business Economics*” Hong Kong. Macmillan Press Ltd.
5. H.S.Agarwal. 1995. “*Business Economics*” Ratan Prakashan Mandir.
6. K.P.Sundaram and E.Sundaram 1997. *Business Economics*. New Delhi: Sultan Chand & Sons

COURSE OBJECTIVES :**To make the students**

1. To make the concept, process and importance of Business ethics.
2. To gain knowledge on Ethical Issues in Human Resource Management
3. To improve the ethical behaviour of business, Ethical Issues in Marketing Strategy
4. To give the basics of communication reports, tenders and various correspondence of a company.
5. To understand the concept of Ethical Issues in Finance
6. To impart the students with enhanced Corporate Social Responsibility (CSR)

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

1. Making the concept, process and importance of Business ethics.
2. Gaining the knowledge on Ethical Issues in Human Resource Management
3. Improving the ethical behaviour of business, Ethical Issues in Marketing Strategy
4. Giving the basics of communication reports, tenders and various correspondence of a company.
5. Understanding the concept of Ethical Issues in Finance
6. Imparting the students with enhanced 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, ICFAI Centre for Management Research, Hyderabad

Reference Books

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

		Semester VI			
		L	T	P	C
17CMU601A	MANAGEMENT ACCOUNTING	5	-	-	5

COURSE OBJECTIVES:

To make the students

1. To understand the objectives of management accounting and Difference between Financial Accounting, Cost accounting and Management Accounting
2. To recognize the concept of Budget and Budgetary control.
3. To identify the Standard Costing and Variance Analysis
4. To understand the concept of marginal costing and Relevant Costs and Benefits
5. To know the operations of fund flow and cash flow statement.
6. To have in-depth knowledge in Accounting Standard.

COURSE OUTCOMES:

Learners should be able to

1. Explain nature and scope of management accounting
2. Evaluate Costing systems, cost management systems, budgeting systems and performance measurement systems
3. Extend Classification of ratios, capital structure and leverage.
4. Analysis performance evaluation applications of management accounting.
5. Prepare management reports by using funds flow and cash flow statement.
6. Prepare the Financial Statement under the defined Accounting standard.

Unit I

Introduction : Meaning – Objectives - Nature and Scope of Management Accounting - Difference between Cost Accounting and Management Accounting - Cost Control - Cost Reduction - Cost Management

Unit II

Budgetary Control: Budgeting and Budgetary Control -Concept of Budget, Budgeting and Budgetary Control –Objectives – Merits- Limitations - Budget Administration - Functional Budgets - Fixed and Flexible Budgets. Zero Base Budgeting. Programme and Performance Budgeting.

Unit III

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

Unit IV

Marginal Costing: Absorption versus Variable Costing - Distinctive Features and Income Determination - Cost-Volume-Profit Analysis - Profit / Volume ratio - Break-even Analysis- Algebraic and Graphic Methods - Angle of Incidence - Margin of Safety - Key Factor, Determination of Cost Indifference Point - Responsibility Accounting - Concept, Significance,

Different Responsibility Centres - Divisional Performance Measurement - Financial and Non-Financial Measures - Transfer Pricing.

Unit V

Decision Making :Steps in Decision Making Process - Concept of Relevant Costs and Benefits - Various short term Decision Making Situations – Profitable Product Mix - Acceptance or Rejection of special/ export offers - Make or Buy, Addition or Elimination of a Product Line, Sell or Process Further, Operate or Shut Down. Pricing Decisions - Major Factors Influencing Pricing Decisions, Various Methods of Pricing

Suggested Readings

Text Book

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

Reference Books:

1. Goel, Rajiv, *Management Accounting*. International Book House,
2. Arora, M.N. *Management Accounting* . Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. & S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
4. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education

COURSE OBJECTIVES:**To make the students**

1. To study the basics of Computer Networks.
2. To provide computer skills and knowledge for commerce students and to enhance the Student understands of usefulness of information technology tools for business operations.
3. To learn about concept of **Word Processing and** Printing Documents.
4. To prepare the **Presentations with** Creating Business Presentations using above facilities
5. To understand the principles of creating **Spreadsheet and its Business Applications**
6. To develop skills in analyzing the usability of a website.

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

1. Studying the basics of Computer Networks.
2. Providing computer skills and knowledge for commerce students and to enhance the Student understands of usefulness of information technology tools for business operations.
3. Learning the concept of **Word Processing and** Printing Documents.
4. Preparing the **Presentations with** Creating Business Presentations using above facilities
5. Understanding the principles of creating **Spreadsheet and its Business Applications**
6. Developing the skills in analyzing the usability of a website.

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

Word Processing: Introduction to Word Processing - Word Processing Concepts - Use of Templates - Working with Word Document - Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables - Inserting, filling and formatting a table - Inserting Pictures and Video - Mail Merge - Including linking with Database - Printing Documents
Creating Business Documents

Unit III

Preparing Presentations: Basics of Presentations – Slide - Fonts – Drawing – Editing - Inserting Tables, Images, texts, Symbols, Media - Design – Transition – Animation – Slideshow - Creating Business Presentations using above facilities

Unit IV

Spreadsheet and its Business Applications: Spreadsheet Concepts - Managing worksheets- Formatting - Entering data – Editing and Printing a Worksheet; Handling Operators in Formula, Project Involving Multiple Spreadsheets - Organizing Charts and Graphs Generally used

Spreadsheet Functions - Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

Unit V

Creating Business Spreadsheet: Creating Spreadsheet in the Area of Loan and Lease statement- Ratio Analysis - Payroll Statements Capital Budgeting- Depreciation Accounting- Graphical Representation of Data- Frequency Distribution and its Statistical Parameters- Correlation and Regression.

Suggested Readings

Text Book

1. .R.K.Taxali. (1999) *P.C.Software Made Simple*. New Delhi Tata McGraw-Hill Publishing Company Ltd

17CMU611A MANAGEMENT ACCOUNTING (PRACTICAL)

COURSE OBJECTIVES:

To make the students

- 1.To prepare inventory statements
- 2.To prepare bank reconciliation statement
- 3.To prepare various types of ratio analysis
- 4.To prepare Cash flow statement and Fund flow statement
- 5.To Create stock group and stock items and enter the vouchers
- 6.To prepare the various types of reports

COURSE OUTCOMES:

Learners should be able to

1. Preparing various types of inventory statements
2. Preparing the bank reconciliation statement
3. Preparing the various types of ratio analysis
4. Preparing the Cash flow statement and Fund flow statement
5. Creating the stock group and stock items and enter the vouchers
6. Preparing the various types of reports

The following are the list of practicals

- 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

		Semester VI			
		L	T	P	C
17CMU611B	COMPUTER APPLICATION IN BUSINESS (PRACTICAL)	-	-	3	1

Course Objectives:

To make the students

1. To know the MS-word usage and its commands
2. To be familiar with MS-Excel and its function
3. To be aware of the MS-power point
4. To know about the usage of MS-Access.
5. To be prepare documents and reports for the organization
6. To prepare presentation for business meetings.

Course Outcomes:

Learners should be able to

1. Knowing the MS-word usage and its commands
2. Familiar with MS-Excel and its function
3. Aware of the MS-power point
4. Knowing about the usage of MS-Access.
5. Preparing documents and reports for the organization
6. Preparing presentation for business meetings.

LIST OF PROGRAMMES

MS WORD

1. Type chairman's speech/Auditor's report/Minutes/Agenda and perform the following operations:
Bold. Underline. Font size. Style. Background color. Text color. Line spacing. Spell check. Alignment. Header & Footer. Inserting pages and page numbers. Find and Replace.
2. Prepare shareholders meeting letter for 10 members' using mail merge operation.
3. Prepare Bio-Data by using Wizard/Template.

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operation:
Data entry. Total. Average. Result and Ranking by using arithmetic and logical functions and sorting.
2. Draw the different type of charts (line. Pie. Bar) to illustrate year wise performance of sales. purchase. profit etc. of a company by using chart wizard.

3. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers' using mathematical and logical functions.

MS POWERPOINT

1. Design presentation slides for a product of your choice. The slide must include name, brand name, type of product, characteristics, special features, price, special offer etc.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

MS ACCESS

1. Prepare a payroll for employee database of an organization with the following details:

Employee ID, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House rent Allowance and other deduction if any. Perform queries for different categories.

2. Create mailings labels for student database which should include atleast three tables and each table must have atleast two fields with the following details:

Roll Number, Name, Course, Year, College Name, University, Address and Phone number.

17CMU602A	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	Semester VI			
		L	T	P	C
		6	2	-	6

COURSE OBJECTIVES:

To make the students

1. To understand the concept office and office management.
2. To know the different finance sources of business and location of the business.
3. To familiarizes the students with the activities in a modern office
4. To impart the students about the working environment, the tools and equipment's used in office.
5. To understand the concept and procedure about banking facilities.
6. To demonstrate the importance and functions of Modern Office Equipments.

COURSE OUTCOMES:

Learners should be able to

1. Understanding the concept office and office management.
2. Knowing the different finance sources of business and location of the business.
3. Familiarizing the students with the activities in a modern office
4. Imparting the students about the working environment, the tools and equipment's used in office.
5. Understanding the concept and procedure about banking facilities.
6. demonstrating the importance and functions of Modern Office Equipments.

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 - - Qualities - Qualifications. Filing and Indexing: Filing and Indexing –Meaning and Importance - Essentials of Good Filing - Centralized vs. Decentralized Filing - Weeding of old records - Meaning and Need for Indexing - Types

Unit II

Mail and Mailing Procedures: Mailing Procedures – Meaning - Importance - Centralization of - Advantages - Room Equipment and Accessories - Sorting Tables and Rack, Letter Opener, Time and Date Stamps - Inward and Outward Mail – Distributing, Maintenance of Peon Book, Dispatching, Courier Services - Forms and Stationery - Office Forms –Meaning - Importance - Advantages - Disadvantages - Type - Factors Affecting Forms Design - Principles of Form Design - Form control. Stationery - Types of - importance - Selection of Stationery - Standardization of stationery.

Unit III

Modern Office Equipments: Modern Office Equipment – Meaning and Importance of Office

Automation - Objectives– Advantages and Disadvantages - Factors Determining Office mechanization - Kind of office machines Personal computers – Photocopier – Fax – Telephone - Dictating machines - Audio Visual Aids. Budget: Budget - Annual, revised and estimated -. Audit: Audit process- Vouching - verification and valuation - Consumables/ Stock register and Asset register - Procedure for disposal of records and assets.

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: Types 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. Duggal, B, *Office Management and Commercial Correspondence*, Kitab Mahal.

Reference Books:

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
2. Leffingwell and Robinson: *Text book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*.

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept and procedures of fundamentals of investment.
2. To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.
3. To know the concept of various types of bonds/
4. To Critically evaluate the appropriate alternatives techniques for Portfolio Analysis and Financial Derivatives
5. To Communicate in oral and written form of Technical Analysis and Efficient Market
6. To understand the concept and Role of SEBI and Stock Exchanges in Investor Protection

COURSE OUTCOMES:

Learners should be able to

1. Understanding the Concept and procedures of fundamentals of investment.
2. Familiarizing the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.
3. Knowing the concept of various types of bonds/
4. Evaluate the appropriate alternatives techniques for Portfolio Analysis and Financial Derivatives
5. Communicate in oral and written form of Technical Analysis and Efficient Market
6. Understand the concept and Role of SEBI and Stock Exchanges in Investor Protection

Unit I

The Investment Environment: The Investment Decision Process -Types of Investments – Commodities, Real Estate and Financial Assets - The Indian Securities Market, the Market Participants and Trading of Securities, Security Market Indices, Sources of Financial Information, Concept of Return and Risk, Impact of Taxes and Inflation on return.

Unit II

Fixed Income Securities: Bond Features, Types of Bonds, Estimating Bond Yields, Bond Valuation Types of Bond Risks, Default Risk and Credit Rating.

Unit III

Approaches to Equity Analysis: Introduction to Fundamental Analysis, Technical Analysis and Efficient Market - Hypothesis, Dividend Capitalization Models, and Price-Earnings Multiple Approach to Equity Valuation.

Unit IV

Portfolio Analysis and Financial Derivatives : Portfolio and Diversification - Portfolio Risk and Return - Mutual Funds - Introduction to Financial Derivatives - Financial Derivatives Markets in India

Unit V

Investor Protection :Role of SEBI and Stock Exchanges in Investor Protection - Investor Grievances and their Redressal System, Insider Trading, Investors' Awareness and Activism

Suggested Readings

Text book

1. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education

Reference Books

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th edition.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, New Delhi. Sultan Chand & Sons,
4. N.D. Vohra & B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. To communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. To apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice.
4. To Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills

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

1. Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. Communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. Apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice.
4. Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills

Unit I

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

Personal Selling- Preparation and Process: Introduction - Buying Decision Process - Buying Situations - Effective Communication Sales Knowledge and Sales Related Marketing Policies - The Sales Process - Transactional and Relationship Selling.

Unit- III

Buying Motives: Concept of motivation - Maslow's Theory of Need Hierarchy; Dynamic Nature of Motivation -Buying Motives and their uses in Personal Selling

Unit- IV

Selling Process: Prospecting and Qualifying; Pre-Approach – Approach - Presentation and Demonstration- Handling of Objections - Closing the Sale - Post Sales Activities.

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. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

Reference Books

1. Spiro, Stanton, and Rich, *Management of the Sales force*, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff & Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, New Delhi, Prentice Hall of India Ltd.
5. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin

COURSE OBJECTIVES:**To make the students**

1. To familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights
2. To comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.
3. To understanding The Consumer Protection Act, 1986 (CPA) and their Objectives and Basic Concepts
4. To understanding the concept of Grievance Redress Mechanism under the Consumer Protection Act, 1986
5. To familiarize the students with the concept of Grievance Redress Mechanism under the Consumer Protection Act, 1986
6. To understand the concept of Industry Regulators and Consumer Complaint Redress Mechanism

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

1. Familiarizing the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights .
2. Comprehending the business firms' interface with consumers and the consumer related regulatory and business environment.
3. Understanding the Consumer Protection Act, 1986 (CPA) and their Objectives and Basic Concepts.
4. Understanding the concept of Grievance Redress Mechanism under the Consumer Protection Act, 1986.
5. Familiarizing the students with the concept of Grievance Redress Mechanism under the Consumer Protection Act, 1986.
6. Understanding the concept of Industry Regulators and Consumer Complaint Redress Mechanism.

Unit 1

Conceptual Framework Consumer and Markets: Concept of Consumer- Nature of Markets- Concept of Price in Retail and Wholesale - Maximum Retail Price (MRP) and Local Taxes - Fair Price - labeling and Packaging - Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances –Complaint - Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers - Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

Unit II

The Consumer Protection Act, 1986 (CPA): Objectives and Basic Concepts: Consumer, Goods, Service, Defect in Goods, Deficiency in Service, Spurious Goods and Services, Unfair Trade Practice, Restrictive Trade Practice. Organizational Set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights - Adjudicatory Bodies: District Forums, State Commissions - National Commission: National Commission Composition, Powers, and Jurisdiction (Pecuniary and Territorial)- Role of Supreme Court under the CPA

Unit III

Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of Filing a Complaint - Limitation Period - Procedure for Filing and Hearing of a Complaint - Disposal of Cases, Relief/Remedy to be Provided- Temporary Injunction - Enforcement of Order, Appeal, Frivolous and Vexatious Complaints - Offences and Penalties.

Unit IV

Consumerism in India: Evolution of Consumer Movement in India - Formation of Consumer Organizations and Consumer Organisation role in Consumer Protection-Recent Developments in Consumer Protection in India - National Consumer Helpline- Citizens Charter - Product testing. **Quality and Standardization:** Voluntary and Mandatory standards - Role of BIS - Indian Standards Mark (ISI) - Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Unit V

Industry Regulators and Consumer Complaint Redress Mechanism

- i. .Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI

Suggested Readings

Text Book

1. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. Delhi, 5th ed. Bharat Law House, or latest edition.

Reference Books:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs*” (2007) Delhi University Publication.
2. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.

3. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany).
4. Rajyalaxmi Rao, *Consumer is King*, Universal Law Publishing Company
5. Empowering Consumers e-book, www.consumeraffairs.nic.in
6. The Consumer Protection Act, 1986

COURSE OBJECTIVES:**To make the students**

1. To enable the student to grasp the major economic problems in India and their solutions.
2. To provide an understanding of modern tools of macro-economic analysis and policy framework
3. To enlighten the students knowledge in Basic Issues and features of Indian Economy.
4. To communicate orally and in written form Concept of Sectoral Trends and Issues.
5. To have in-depth knowledge on Policies for restructuring agrarian relations and for regulating concentration of economic power.
6. To understand the importance of Inflation, Unemployment and Labour market

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

1. Enabling the student to grasp the major economic problems in India and their solutions.
2. Providing an understanding of modern tools of macro-economic analysis and policy framework
3. Enlightening the students knowledge in Basic Issues and features of Indian Economy.
4. Communicating orally and in written form Concept of Sectoral Trends and Issues.
5. Having in-depth knowledge on Policies for restructuring agrarian relations and for regulating concentration of economic power.
6. Understanding the importance of Inflation, Unemployment and Labour market.

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 - 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 productivity and growth; the role of technology and institutions - Industry and Services Sector: Phases of Industrialisation – 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

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. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons

Reference Books:

1. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
2. Uma Kapila (ed), “*Indian Economy since Independence*”, Relevant articles.
3. Bhagwati, J.& Desai, P. *India: Planning for industrialization*

COURSE OBJECTIVES:**To make the students**

1. To make the students understand the features of Retailing.
2. To enhance the students knowledge in the theories of Retail Development
3. To enlighten the students knowledge in global Retail Markets.
4. To communicate orally and in written form Concept of management in retail business.
5. To Implement the right retail strategies to make success the retail business.
6. To understand the importance of Servicing the Retail Customer

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

- 1.Understand the features of Retailing.
- 2.Knowledge in the theories of Retail Development
- 3.Knowledge in global Retail Markets.
4. Communicate orally and in written form Concept of management in retail business.
- 5.Implement the right retail strategies to make success the retail business.
- 6.Follow and take decisions related to Servicing the Retail Customer

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 II

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 III

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 IV

Retail Marketing Mix : Introduction -Product: Decisions Related to Selection of Goods (– 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 V

Impact of Information Technology in 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” , Deep & Deep Publications, New Delhi

REFERENCE BOOKS

1. Suja Nair; (2006) Retail Management, HPH- I st Edition
2. Karthic –(2006) Retail Management, HPH
3. Barry Berman and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
6. A.J.Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill, New Delhi, 2003.
7. Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
8. Levy & Weitz : Retail Management -TMH 5th Edition 2002