

BCOM (CA)
Bachelor of Commerce
(Computer Applications)
CHOICE BASED CREDIT SYSTEM (CBCS)

Syllabus

2019 – 2020



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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DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
UG PROGRAM (CBCS) – B.COM.(CA)
(2019–2020 Batch and onwards)

Course code	Name of the course	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks		
				/ week						
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
SEMESTER – I										
19LAU101	Language - I	I, II, III	a, e	6	0	0	6	40	60	100
19ENU101	English – I	I, II, III	a, e	4	0	0	4	40	60	100
19CCU101	Financial Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
19CCU102	Introduction to Information Technology	I, II, III	a,b, c, h	4	0	0	4	40	60	100
19AEC101	Business Communication	I, II, III	a, e, g, f	4	0	0	4	40	60	100
19CCU111	Introduction to Information Technology (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
Semester Total				24	2	4	26	240	360	600
SEMESTER – II										
19LAU201	Language – II	I, II, III	a, e	6	0	0	6	40	60	100
19ENU201	English – II	I, II, III	a, e	4	0	0	4	40	60	100
19CCU201	Business Law	I,II,III,I V	a,c,d, e,h,i	8	0	0	6	40	60	100
19CCU202	Business Mathematics and Statistics	I, II, III	a, c, d,e, h	6	3	0	6	40	60	100
19AEC201	Environmental Studies	I,III, IV	a, e,h, i	3	0	0	3	40	60	100
Semester Total				27	3	0	25	200	300	500
19ENU301	English – III	I, II, III	a, e	4	0	4	6	40	60	100
19CCU301	Corporate Accounting	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100
19CCU30	Database Management System	I, II, III	a,c,d,	4	0	0	4	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks		
				/ week						
								CIA	ESE	Total
		PEOs	POs	L	T	P				
2			e,h							
19CCU30 3A	Auditing and Corporate Governance	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
19CCU30 3B	Computerised Accounting System	I, II, III, IV	a, e, h,i	2	0	0	2	40	60	100
19CCU31 1	Database Management System (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
19CCU31 2A	Auditing and Corporate Governance (practical)	I, II, III, IV	, c, d,e, f,g, h,i	0	0	2	1	40	60	100
19CCU31 2B	Computerised Accounting System (practical)	I, II, III, IV	a, b, c, d,e, h,i	0	0	4	2	40	60	100
Semester Total				18/1 6	2	1 0/ 1 2	22	240	360	600
SEMESTER – IV										
19ENU40 1	English – IV	I, II, III	a, e	4	0	4	6	40	60	100
19CCU40 1	Research Methodology	I, II, III	a, c, d,e,h	6	0	0	6	40	60	100
19CCU40 2	Cost Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
19CCU40 3A	Financial Analysis and Reporting	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100
19CCU40 3B	HTML Programming	I, II, III	a,c,d, e, h	2	0	0	2	40	60	100
19CCU41 1	Research Methodology (Practical)	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100
19CCU41 2A	Financial Analysis and Reporting (Practical)	I, II, III, IV	a, c, d,e,h,i	0	0	2	1	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks		
				/ week						
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
19CCU41 2B	HTML Programming (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
Semester Total				20/1 8	2	8/ 1 0	23	240	360	600
SEMESTER – V										
19CCU50 1A	Company Law	I, II, III, IV	a, c, d,e, f,g,h,i	8	0	0	6	40	60	100
19CCU50 1B	Financial Management	I, II, III	a, c, d,e, f,g,h	6	2	0	6	40	60	100
19CCU50 2A	Management Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
19CCU50 2B	Advanced Accounting	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100
19CCU50 3A	Object Oriented Programming with C++	I, II, III	a, c,d,e, h	2	0	0	2	40	60	100
19CCU50 3B	Investment Management	I, II, III	a, e, h	4	0	0	3	40	60	100
19CCU50 4A	Business Economics	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100
19CCU50 4B	Management and Organization Behaviour	I, II, III	a, c,d, e,h	6	0	0	5	40	60	100
19CCU51 1A	Object Oriented Programming with C++ (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100
19CCU51 1B	Investment Management (Practical)	I, II, III	a, c, d,e, h	0	0	2	1	40	60	100
19CCU51 2A	Business Economics (Practical)	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100
19CCU51 2B	Management and Organization Behaviour (Practical)	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100

Course code	Name of the course	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks			
				/ week							
								L	T	P	CIA
		PEOs	POs								
Semester Total				22	2/4	6/ 4	22	240	360	600	
SEMESTER – VI											
19CCU60 1A	Taxation	I, II, III, IV	a, c, d,e, h,i	4	2	0	5	40	60	100	
19CCU60 1B	Internet and Web Designing	I, II, III	a,c,d, e, h	4	0	0	4	40	60	100	
19CCU60 2A	Entrepreneurship	I, II, III	a,e,h	4	0	0	3	40	60	100	
19CCU60 2B	Personal Selling and Salesmanship	I, II, III	a,e,h	4	0	0	3	40	60	100	
19CCU60 3A	Human Resource Management	I, II, III	a,e,h	6	0	0	5	40	60	100	
19CCU60 3B	Management Information system	I, II, III, IV	a,c,d, e,h,i	6	0	0	5	40	60	100	
19CCU61 1A	Taxation (Practical)	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	
19CCU61 1B	Internet and Web Designing (Practical)	I, II, III	a, b, c, d,e,h	0	0	4	2	40	60	100	
19CCU61 2A	Entrepreneurship (Practical)	I, II, III	a, c, d,e,f, g,h	0	0	2	1	40	60	100	
19CCU61 2B	Personal Selling and Salesmanship (Practical)	I, II, III	a, c, d,e,f, g,h	0	0	2	1	40	60	100	
19CCU61 3A	Human Resource Management (Practical)	I, II, III	a, c, d,e,f, g,h	0	0	2	1	40	60	100	
19CCU61 3B	Management Information system (Practical)	I, II, III, IV	a, c, d,e,f, g,h,i	0	0	2	1	40	60	100	
19CCU69 1	Project	I, II, III	a,b, c, d,e,h	8	0	0	6	40	60	100	

Course code	Name of the course	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks		
				/ week						
		PEOs	POs	L	T	P		CIA	ESE	Total
								40	60	100
ECA/NCC/NSS/Sports/General Interest etc										Good
Semester Total				22	2/0	6/8	22	280	420	700
Programme Total							140	1440	2160	3600

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	19ENU101	English – I
I	19LAU101	Language - I
I	19AEC101	Business Communication
II	19ENU201	English – II
II	19LAU201	Language – II
II	19AEC201	Environmental Studies
III	19ENU301	English – III
IV	19ENU401	English – IV

CORE COURSES		
Semester	Course code	Name of the course
I	19CCU101	Financial Accounting
I	19CCU102	Introduction to Information Technology
	19CCU111	Introduction to Information Technology (Practical)
II	19CCU201	Business Law

II	19CCU202	Business Mathematics and Statistics
III	19CCU301	Corporate Accounting
III	19CCU302	Database Management System
	19CCU311	Database Management System (Practical)
IV	19CCU401	Research Methodology
	19CCU411	Research Methodology (Practical)
IV	19CCU402	Cost Accounting

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	19CCU303A	Auditing and Corporate Governance
	19CCU312A	Auditing and Corporate Governance (practical)
III	19CCU303B	Computerised Accounting System
	19CCU312B	Computerised Accounting System (practical)
IV	19CCU403A	Financial Analysis and Reporting
	19CCU412A	Financial Analysis and Reporting (Practical)
IV	19CCU403B	HTML Programming
	19CCU412B	HTML Programming (Practical)
V	19CCU503A	Object Oriented Programming with C++
	19CCU511A	Object Oriented Programming with C++ (Practical)
V	19CCU503B	Investment Management
	19CCU511B	Investment Management (Practical)
VI	19CCU602A	Entrepreneurship
	19CCU612A	Entrepreneurship (Practical)
VI	19CCU602B	Personal Selling and Salesmanship
	19CCU612B	Personal Selling and Salesmanship (Practical)

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	19CCU501A	Company Law
	19CCU501B	Financial Management
	19CCU502A	Management Accounting

	19CCU502B	Advanced Accounting
VI	19CCU601A	Taxation
	19CCU611A	Taxation (Practical)
	19CCU601B	Internet and Web Designing
	19CCU611B	Internet and Web Designing (Practical)
	19CCU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	19CCU504A	Business Economics
	19CCU512A	Business Economics (Practical)
	19CCU504B	Management and Organization Behaviour
	19CCU512B	Management and Organization Behaviour (Practical)
VI	19CCU603A	Human Resource Management
	19CCU613A	Human Resource Management (Practical)
	19CCU603B	Management Information system
	19CCU613B	Management Information system (Practical)

PROGRAM OUTCOMES [PO]

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

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

PROGRAM SPECIFIC OUTCOMES (PSO)

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

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.	√	√							
Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies,									

KPO/BPO field of IT sector and entrepreneurial ventures.	√	√	√	√	√	√	√		
Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.		√	√	√	√	√	√	√	√
Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.		√	√	√	√	√	√	√	√

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

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

**அலகு - I :இக்காலஇலக்கியம்:
மணிநேரம்)**

(20

1. மகாகவிபாரதியார் - யோகசித்தி-தேடிச்சோறு .
2. பாரதிதாசன் - தமிழின்இனிமை.
3. கவிமணிதேசிகவிநாயகம்பிள்ளை - வாழ்க்கைத்தத்துவங்கள்.
4. கண்ணதாசன் - சுயதரிசனம்.
5. கவிக்கோ. அப்துல்ரகுமான் - மண்.
6. மு.மேத்தா - மரங்கள்
7. கவிஞர்வைதீஸ்வரன் - விரல்மீட்டியமழை .
8. ஈரோடுதமிழன்பன் - இன்னொருசுதந்திரம் .
9. நர்மதா - பெண்ணேஉனக்காக .
10. பெரு.மதியழகன் - புதுமைக்குயில் .

அலகு - II :அறஇலக்கியம்:

(15 மணிநேரம்)

1. திருவள்ளுவர்- திருக்குறள் - பண்புடைமை
2. ஓளவையார் - கொன்றைவேந்தன் (1- 50 பாடல்கள்)
அன்னையும்பிதாவும் - புலையும்கொலையும்களவும்தவிர்
3. நாலடியார் - (5 பாடல்கள்)
குஞ்சிஅழகும், இம்மைபயக்குமால், களர்நிலத்து,
வைப்புழிக்கோட்படா, கல்விகரை
4. முன்றுறையரையனார் - பழமொழிநானூறு 5 பாடல்கள்
உணற்குஇனிய, பரந்ததிறலாரை, நெடியதுகாண்கிலாய்,
இனியாரும், உரைசான்ற

அலகு - III :சிறநிலக்கியம்:

(15

மணிநேரம்)

1. முக்கூடற்பள்ளு- 2 பாடல்கள் - சித்திரக்காலிவாலான்
(நெல்வகைகள்)
குற்றாலத்திரிகூடமால்வரை (மீன்வகைகள்)
2. நந்திகலம்பகம்- 5 பாடல்கள்- என்னையேபுகழ்ந்தேன்,
பதிதொறுபுயல்பொழி,
இந்தப்புவிடில், அடிவிளக்கும்துகில்,
வானுறுமதியை
3. மதுரைச்சொக்கநாதர்தமிழ்விடுதூது -தமிழின்சிறப்பு
பாடியருளபத்துப்பாட்டும் - விளம்பக்கேள்.
4. மதுரைமீனாட்சியம்மைப்பிள்ளைத்தமிழ் -3 பாடல்கள்-

அம்புலிப்பருவம் - கண்டுபடுகுதலை

தாலப்பருவம் - தென்னன்

முத்தப்பருவம் - உருகிஉருகி

5. தமிழலங்காரம் -10 பாடல்கள்

1. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்றுதி, 3.

கோளத்தைமுட்டி

4. எக்காலம்என்று, 5. கடவூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி,

8. தேவர்முனிவர், 9. விண்மாரி, 10. அத்தனைபொத்து.

அலகு - IV :கட்டுரை:

(10

மணிநேரம்)

1. தமிழிசையுக்கம் - பேரா. க. வெள்ளைவாரணர்
2. தனிப்பாடல்கள் - பேரா. வ. சுப. மாணிக்கனார்
3. கலைச்சிறப்பு - முத்தமிழ்க்காவலர்கி.ஆ.பெ. விசுவநாதம்
4. காளத்திவேடனும்கங்கைவேடனும் - சொல்லின்செல்வரரா.பி.சேதுப்பிள்ளை
5. ஏட்டில்இல்லாதஇலக்கியம் - ஒளவைதுரைசாமி

அலகு - V :மொழிப்பயிற்சி:

(12

மணிநேரம்)

1. பொருத்தமானதமிழ்ச்சொற்களைப்பயன்படுத்துதல்
2. செய்யுள்பொருளுணர்திறன்
3. மொழிபெயர்ப்புப்பயிற்சிகள்
4. கடிதங்கள்மற்றும்விண்ணப்பங்கள்எழுதுதல்

பாடநூல்:கற்பகச்சோலை - தமிழ்ஏடு.

கற்பகம்உயர்கல்விகலைக்கழகத்தமிழ்த்துறைவெளியீடு.

19ENU101

ENGLISH - I

Semester – I

4H – 4C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

Course Objectives:

1. To train students to acquire proficiency in English.
2. To explore different genres of literature and learning grammar.
3. To provide aesthetic pleasure through literature.
4. To inculcate moral values through literature.
5. To develop ethical values.
6. To give basic grammar knowledge.

Course Outcome:

1. Develop the knowledge of interpersonal skills.
2. Establish and maintain social relationships.
3. Genres of literature will give moral values of life.
4. Develop communication skills in business environment
5. Communication skills will get developed.
6. Develop to have language competence.

UNIT - I : PROSE

1. Morals in the Indian Context - Francis Nicholas Chelliah
2. How Comic Books help us to relive our Childhood - Benoit Peeters
3. Let's Do What India Needs From Us -Dr.A.P.J. Abdul Kalam

UNIT - II : POEM

1. The Stolen Boat - William Wordsworth
2. Telephone Conversation- Wole Soyinka
3. A River - A.K. Ramanujan

UNIT - III : SHORT STORIES

1. Rapunzel - Brothers Grimm
2. The Ant and The Grasshopper- W. Somerset Maugham
3. The Nightingale and the Rose - Oscar Wilde.

UNIT - IV: Drama

1. The Merchant of Venice- Act 4-Scene 1
2. The Death Trap- Saki

UNIT - V: Grammar and Composition

- GRAMMAR : 1. Tenses
2. Articles
 3. Auxiliaries (Primary and Modal)
 4. Tag Questions

Composition:

1. Reading to Comprehend
2. Letter Writing
3. Resume Writing
4. General Essay

Prescribed Text: Reminisce, Published by the Department of English, Karpagam Academy of Higher Education.

SUGGESTED READING: Hewings Martin, 1999 Advanced English Grammar, Cambridge University Press

19CCU101

FINANCIAL ACCOUNTING

Semester – I
8H – 6C

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

Marks: Internal: External: 60 Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
4. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To learn and apply the accounting procedures for partnership firm.
6. To introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.

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

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts and compute inventory valuation.
3. Recognize the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
4. Acquire knowledge on accounting for branches and also to ascertain the financial position of each branch separately.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.
6. Use information to support business processes and practices, such as problem analysis and decision making.

UNIT I ACCOUNTING INFORMATION SYSTEM

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures

UNIT II ACCOUNTING PROCESS & FINAL ACCOUNTS

Accounting Process :

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

Business Income :

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

Final Accounts :

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.

UNIT III ACCOUNTING FOR HIRE-PURCHASE AND INSTALLMENT SYSTEMS, CONSIGNMENT, AND JOINT VENTURE

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

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

UNIT IV ACCOUNTING FOR INLAND BRANCHES

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

UNIT V ACCOUNTING FOR PARTNERSHIP:

Valuation of Goodwill – Calculation of Profit Sharing Ratio – Admission - Retirement

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

SUGGESTED READINGS:

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

5. CA & Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2nd Edition, Chand Publishing. New Delhi

BCOM (CA)		2019-2020	
19CCU102	INTRODUCTION TO INFORMATION TECHNOLOGY	4H	Semester – I – 4C
Instruction Hours / week L: 4 T: 0 P: 0		Marks: Internal External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES :

To make the students

1. To understand the Concept of the computer system and Operating Systems.
2. To know the MS-word features and its application
3. To be familiar with MS-Excel function and its application
4. To be aware of the MS-Power point and its usage.
5. To understand the usage of MS-Access and its applications
6. To help companies improve business processes, achieve cost efficiencies, drive revenue growth and maintain a competitive advantage in the marketplace.

COURSE OUTCOMES :

Learners should be able to

1. Prepare documents and reports for the organization.
2. Prepare datasheet and apply the built-in functions for analyzing the data to support decision making.
3. Utilize visual aids and tools to present the data
4. Design the presentations for the business meetings
5. Store, retrieve data and make decisions based on the information.
6. To improve the way in which we live, to make our lives easier by reducing paperwork

UNIT 1 INTRODUCTION TO COMPUTERS

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

MS Word – Working with Documents – Opening and Saving files, Document Editing – Deleting, Cut, Copy, Paste, Undo, Redo, Find, Search and Replace, Formatting Documents – Setting Font Styles, Font Selection- style, size, colour etc. Type face – Bold, Italic, Underline, Case settings, Highlighting, Special Symbols, Paragraph style, Alignments, Indents, Line Space, Margins, Bullets & Numbering. Setting Page style – Formatting Page, Page tab, Margins, Layout settings, Paper tray, Border and Shading, Columns, Header

&Footer, Setting Footnotes & End Notes – Tables- Table creation – Insertion, deletion, Merging, Splitting, Sorting and Formula, Drawing – Inserting Clip Arts, Pictures/Files etc., Tools – Spell Checks. Grammar Check, Mail Merge, Templates.

UNIT II MS EXCEL

Working with Spreadsheets – Opening, Saving files, Setting Margins, Converting files to different formats. Entering and deleting data – Entering data, Cut, Copy Paste, Undo, Redo, Highlighting values, Find, Search & Replace, Inserting Data, Insert cells, Columns, Rows & Sheets, Symbols, Clipart. Formatting Spreadsheets – Formatting-Alignment, Font, Border & Shading, Hiding/Locking Cells, Inserting Header and Footer, changing Sheet Name, Modifying Row height and Column width, Formatting and Style, Sheet background, Colour etc Working with sheets – Sorting, Filtering. Creating Charts – Bar Chart, Pie Chart, Line Chart. Printing.

UNIT III Excel Functions

Date and Time Functions – Date, Time, Now, Today, Hour, Minute, Second, Day, Month, Year, Weekday, Mathematics, Statistics, Days. Mathematical Functions – Sum, Product, Power, SQRT, Subtotal. Statistical Functions – Count, Countif, Count blank, Average, Median, Mode, Standard deviation, Coefficient of Variation, Trend, Maximum, Minimum, Large, Small.

UNIT IV MS POWER POINT

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

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

UNIT V MS ACCESS

Introduction, Planning a Database, Starting Access, Creating a New Database, Creating Tables, Working with Forms, Creating queries, Finding information in Databases, Creating

Reports, Types of Reports. Internet and World Wide Web: Introduction to Internet – Internet access – Internet Addressing – Introduction and use of Email – Working of E-mail – Email names and address – Working in Blogs

SUGGESTED READINGS:

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

19AEC101	BUSINESS COMMUNICATION	4H	Semester – I – 4C
Instruction Hours / week L: 4 T: 0 P: 0	Marks: Internal: External: 60	Total: 100	End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I COMMUNICATION AND ITS BARRIERS

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

UNIT II BUSINESS CORRESPONDENCE

Letter Writing, presentation, inviting quotations, sending quotations, placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes. Application Letters – Preparation of Resume

UNIT III REPORT WRITING

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports

UNIT IV VOCABULARY AND LISTENING

Vocabulary: Words often confused, Words often misspelt, Common errors in English. Introduction to phonetics, need and use of it, Word stress and Sentence stress- Contrastive stress in sentences to highlight different words- Intonation- Rising and Falling tone, falling -rising tone- Word Power – Vocabulary – Jargon – rate of speech, pitch, tone – Clarity of voice.

The Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context.

UNIT V USE OF TECHNOLOGY AND INTERVIEW

Appropriate use of technology, EMAIL, WEB PAGE communication, Voice and wireless communication

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

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

SUGGESTED READINGS:

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

19CCU111	INTRODUCTION TO INFORMATION TECHNOLOGY (PRACTICAL)	Semester – I 4H – 2C
Instruction Hours / week L: 0 T: 0 P : 4	Marks: Internal: External: 60	Total: 100 End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To know the MS-word features and its application
2. To be familiar with MS-Excel function and its application
3. To be familiar with MS-Office application in preparing balance sheet.
4. To be aware of the MS-Powerpoint and its usage.
5. To understand the usage of MS-Access and its applications
6. To provide education in the use of Information and Communication Technology or ICT. To encourage higher-level thinking and creativity through ICT.

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

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

MS WORD

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

MS EXCEL

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

MS POWERPOINT

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

MS ACCESS

1. Prepare a payroll for employee database of an organisation with the following details
Employee id, employee name, date of birth, department, designation, date of appointment, basic pay, dearness allowance, , House Rent allowance and other deductions if any. Perform queries for different categories

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

SUGGESTED READINGS :

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

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன் விளைவு

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

அலகு - I :பக்திலக்கியம்

(10)

மணிநேரம்)

சைவ, வைணவஇலக்கியங்கள் - தோற்றம் ,வளர்ச்சி, வரலாறு

1. சைவம் -பெரியபுராணம் - இளையான்குடிமாறநாயனார்புராணம் (19 பாடல்கள்) .

(அம்பொன்றீடிய, கொண்டுவந்து, ஆளுநாயகர், செல்வம்மேவிய,
மாரிக்காலத்து, ஈரமேனியை, நமக்குமுன்பிங்கு, செல்லல்நீங்க,
மற்றம்மாற்றம், உள்ளம்அன்பு, காலினால்தடவி,
வந்தபின்மனைவியாரும், முறித்தவைஅடுப்பின்,
வழிவரும்இளைப்பினோடும், மனைவியார்கொழுநர்,
கணவனார்தம்மை, அழுந்தியஇடருள், மாலயற்கரிய,
அன்பனேஅன்பர்ப்புசை)

2. வைணவம் - பெரியாழ்வார்திருமொழி: 3-ஆம்பத்து -
பத்தாந்திருமொழி 'நெறிந்தகருங்குழல்மடவாய்' -
சீதைக்குஅனுமன்தெரிவித்தஅடையாளம்.(1-10).

அலகு - II :சங்கஇலக்கியம்

(22)

மணிநேரம்)

சங்கஇலக்கியங்கள்அறிமுகம்

அ). எட்டுத்தொகை

நற்றிணை:

1. நோ, இனிவாழியநெஞ்சே-குறிஞ்சி - தலைவன் - 190
2. நின்றசொல்லார் -குறிஞ்சி - தலைவி - 01

குறுந்தொகை:

1. நிலத்தினும்பெரிதே - குறிஞ்சி -தோழி - 3
2. கழனிமாஅத்து - மருதம் - பரத்தை - 283

ஐங்குறுநூறு:

1. தாய்சாப்பிறக்கும் - தோழி - மருதம் - களவன்பத்து: 24
2. வாழ்ஆதன், வாழி - தோழி - மருதம் -தோழிகூற்றுப்பத்து: 01

பதிற்றுப்பத்து : ஏழாம்பத்து

1. எறிபிணம்இடறியசெம்மறுக் - 65
2. வாங்குஇருமருப்பின்தீம்தொடை- 66

பரிபாடல்: பரிபாடல்திரட்டு- வையை:

விரிகதிர்மதியமொடு - வையையுனல் 11:1-15, வரையனபுன்னகம்-
நீர்ப்பூந்துறை 11:16-30, பாய்இரும்பனிக்கடல் - ஓங்குவிறல்சேஎய்! 1:01-
54.

கலித்தொகை:

1. அகன்ஞாலம்விளக்கும்-நெய்தல்கலி -தலைவி- 119.
2. கருங்கோட்டுநறும்புன்னை - நெய்தல்கலி - தலைவி -123

அகநானூறு:

1. ஈன்றுபுறம்தந்தஎம்மும்உள்ளாள் - பாலை - நற்றாய்-35

புறநானூறு :

1. உற்றுழிஉதவியும்உறுபொருள்கொடுத்தும் -183
2. பல்சான்றீரே -பொதுவியல்-195

ஆ). பத்துப்பாட்டு: குறிஞ்சிப்பாட்டு - அறத்தொடுநிற்றல்

அலகு - III :காப்பியம்

(12

மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்:

பொதியில் ஆயினும்

-

‘கோவலன்என்பான்மன்னோ’ (14-38),

‘நீலவிதானத்து’ - ‘நோன்புஎன்னை’(48-53).

மனையறம்படுத்தகாதை

:

‘வார்ஒலிகூந்தலை’

-

‘சிறப்பின்கண்ணகிதனக்குஎன்’ (84-90)

அரங்கேற்றுகாதை : ‘மாமலர்நெடுங்கண்’ - ‘அகம்மறந்து’ (170-175).

மதுரைக்காண்டம் : கொலைக்களக்காதை : ‘இருமுதுகுரவர்’ -

‘எழுந்தனன்யான்’ (67-83),

‘வினைவிளைகாலம்’ - ‘கொணர்காங்குஎன்’ (148-153).

கட்டுரைகாதை : ‘கடிபொழில்’ - ‘இல்சாபம்பட்டனார்’ (138-170).

வழக்குரைக்காதை : ‘அல்லவைசெய்தார்க்கு’ - ‘தோற்றான்உயிர்’ (82-93).

வஞ்சிக்காண்டம் : நடுகல்காதை - ‘மதுரைமுதூர்’ - ‘மன்னவர்ஏறு’ (218-234)

வாழ்த்துக்காதை : ‘என்னேஇஃது’ - ‘தோன்றுமால்’ (9)

ஆ)மணிமேகலை: விழாவறைகாதை : ‘தேவரும்மக்களும்’ -

‘மருங்குஎன்’ (66-72).

ஊரலர்உரைத்தகாதை : ‘நாவல்ஒங்கிய’ - ‘உண்டுகொல்’(1-17),

‘கற்றுத்துறைபோகிய’ - ‘தீத்தொழில்படாஅள்’ (32-57).

பாத்திரம்பெற்றகாதை : ‘போதிநீழல்’ - ‘நல்அறம்கண்டனை’ (73-98).

சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை :

‘வாழிஎம்கோ’ - ‘அரசுஆள்வேந்துஎன்’ (129-163).

அலகு - IV :சிறுகதை

(10 மணிநேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. அப்பாவின்வேஷடி - பிரபஞ்சன்
3. அந்நியர்கள் - ஆர். சூடாமணி
4. இந்நாட்டுமன்னர் - நாஞ்சில்நாடன்

அலகு- v :மொழிப்பயிற்சி

(6 மணிநேரம்)

படைப்பிலக்கியப்பயிற்சிகள் (கதை, கவிதை,கட்டுரை,
உரைநடைஎழுதுதல்,
நோர்காணல்)
மொழிபெயர்ப்பு

பாடநூல்:கற்பகச்சோலை - தமிழ்ஏடு.

கற்பகம்உயர்கல்விகலைக்கழகத்தமிழ்த்துறைவெளியீடு.

19ENU201

ENGLISH-II

Semester – II

4H – 4C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

Course Objectives:

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

Course Outcome:

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

UNIT - I : PROSE

1. I Have a Dream - Martin Luther King, Jr.
2. 'First human' discovered in Ethiopia - Pallab Ghosh
3. The First Case- M.K. Gandhi

UNIT - II : POEM

1. L'Allegro - John Milton
2. God Is a Medicine Cabinet - Cynthia Atkins
3. A Prayer for my daughter - W.B. Yeats

UNIT - III : SHORT STORIES

1. The Tell Tale Heart - Edgar Allan Poe
2. Sparrows- K. Ahmad Abbas
3. The Little Match-Seller - Hans Christian Andersen

UNIT - IV: Drama

1. Tempest- Act 2-Scene 2
2. The Referee- W.H. Andrews and Geoffrey Dearmer

UNIT - V

GRAMMAR : 1. Voice

2. Reported Speech

3. Interrogatives (Yes or No, 'Wh' questions)

4. Word Class

Composition:

1. Writing Minutes and Preparing Agenda
2. Note Taking
3. Charts and Pictorial Writing.
4. Report Writing

Prescribed Text: Twilight, Published by the Department of English, Karpagam Academy of Higher Education.

SUGGESTED READING:

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

19CCU201	BUSINESS LAW	8H	Semester – II – 6C
Instruction Hours / we L: 8 T: 0 P: 0	Marks: Internal External: 60	Total: 100	End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT I THE INDIAN CONTRACT ACT, 1872

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

UNIT II THE INDIAN CONTRACT ACT, 1872

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

UNIT III THE PARTNERSHIP ACT, 1932

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

UNIT IV THE LIMITED LIABILITY PARTNERSHIP ACT, 2008

Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship.

UNIT V THE NEGOTIABLE INSTRUMENTS ACT 1881

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

SUGGESTED READINGS :

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

19CCU202	BUSINESS MATHEMATICS AND STATISTICS	Semester – II 9H – 6C
Instruction Hours / week: L: 6 T: 3 P: 0	Marks: Internal: External: 60	Total: 100 End Semester Exam: 3 Hours

COURSE OBJECTIVES :**To make the students**

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

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

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

UNIT I: Listening

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

UNIT II: Speaking

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

UNIT III: Reading

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

UNIT IV: Writing

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

UNIT V: Vocabulary Enrichment

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

SUGGESTED READINGS:

Learning to Learn: Study Skills in English Cambridge, 2015

Advanced Skills; Simon Harenas – CUP. 2015

Business Results, Woodward, OUP. 2015

Function in English. Jonathan Middlemiss et al, OUP

19AEC201

ENVIRONMENTAL STUDIES

Semester – II

3H – 3C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

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

UNIT I – INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

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

Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT III - BIODIVERSITY AND ITS CONSERVATION

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

UNIT IV - ENVIRONMENTAL POLLUTION

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

UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT

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

SUGGESTED READINGS:

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 1995. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.

9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2nd ed.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.

19ENU301	ENGLISH - III	Semester – III
Instruction Hours / we L: 4 T: 0 P: 4	Marks: Internal: External: 60	8H – 6C
		Total: 100
		End Semester Exam: 3 Hours
		End Semester Exam: 3 Hours

Course Objectives:

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

Course Outcome:

1. Students learnt the basics and purposes of listening skill.
2. Students will know the importance of speaking.
3. Students developed the speaking skills on telephone, business and also in travel
4. Learnt some effective vocabulary learning strategies.
5. Students will able to communicate clearly and effectively and handle their day to day affairs well with their knowledge of language skills.
6. Students will have honed the skills of communication which is needed for business purpose.

UNIT I: Listening

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

UNIT II: Speaking

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

UNIT III: Reading

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

UNIT IV: Writing

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

UNIT V: Vocabulary Enrichment

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

Suggested Reading:

Learning to Learn: Study Skills in English Cambridge, 2015

Advanced Skills; Simon Harenas – CUP. 2015

Business Results, Woodward, OUP. 2015

Function in English. Jonathan Middlemiss et al, OUP

COURSE OBJECTIVES:**To make the students**

1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporates
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.
6. To learn decision thinking and problem skills.

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

1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Understand the difference of banking balance sheet and non-banking balance sheet
5. Enhance the problem-solving skills, analytical skills and communication skills in the accounting context.
6. Develop the knowledge of business and management principles.

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

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

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

Unit IV Accounts of Holding Companies/Parent Companies : Preparation of Consolidated Balance Sheet with one Subsidiary Company - Relevant Provisions of

Accounting Standard: 21 (ICAI).

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

SUGGESTED READINGS :

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

19CCU302	DATABASE MANAGEMENT SYSTEM	Semester – III 4H – 4C
Instruction Hours / week L: 4 T: 0 P: 0	Marks: Internal: External: 60	Total: 100 End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To expose the fundamentals of Database Management Systems, relational model and familiarize with ER diagrams.
2. To expose to SQL.
3. To understand the fundamentals of Transaction Processing and Query Processing.
4. To familiarize with the different types of databases.
5. To understand the Security Issues in Databases.
6. To understand the objectives of data and information management

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

1. Design Databases for applications and apply learning in lifelong practice.
2. Use the Relational model, ER diagrams.
3. Apply concurrency control and recovery mechanisms for practical problems.
4. Design the Query Processor and Transaction Processor.
5. Apply security concepts to databases
6. Critically formulate a query for analysing the data and communicate in oral and written form.

UNIT I INTRODUCTION TO DBMS

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

UNIT II SQL & QUERY OPTIMIZATION

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

UNIT III TRANSACTION PROCESSING AND CONCURRENCY CONTROL

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

UNIT IV TRENDS IN DATABASE TECHNOLOGY

Overview of Physical Storage Media – Magnetic Disks – RAID – Tertiary storage – File Organization – Organization of Records in Files – Indexing and Hashing – Ordered Indices – B+ tree Index Files – B tree Index Files – Static Hashing – Dynamic Hashing – Introduction to Distributed Databases- Client server technology- Multidimensional and Parallel databases- Spatial and multimedia databases- Mobile and web databases- Data Warehouse-Mining- Data marts.

UNIT V ADVANCED TOPICS

DATABASE SECURITY: Data Classification-Threats and risks – Database access Control – Types of Privileges –Cryptography- Statistical Databases- Distributed Databases-Architecture-Transaction Processing-Data Warehousing and Mining-Classification-Association rules-Clustering-Information Retrieval- Relevance ranking-Crawling and Indexing the Web- Object Oriented Databases-XML Databases.

SUGGESTED READINGS:

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

19CCU303A	AUDITING AND CORPORATE GOVERNANCE	Semester – III 4H – 3C	
Instruction Hours / week L: 4 T: 0 P: 0		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. To learn the audit techniques, corporate governance and CSR practices.
3. To apply the best auditing process as lifelong practice,
4. To communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. To be familiar with the standards and laws pertaining to the auditing, Corporate Governance and CSR.
6. To understand the underlying theories of Corporate Governance

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

1. Comprehend on the Concept of auditing, corporate governance and Corporate social responsibility (CSR)
2. Recall the audit techniques, corporate governance and CSR practices.
3. Apply lifelong the key learning of best auditing process, Corporate governance and CSR practices
4. Communicate orally and in written form the auditing concept and techniques, Corporate governance and CSR concepts and practices in business.
5. Familiar with the standards and laws pertaining to the auditing, Corporate Governance and CSR.
6. Demonstrate an ability to write and debate about aspects of business ethics and corporate governance.

UNIT I INTRODUCTION

Definition-Nature-Scope and Objectives of Independent Financial Audit : Basic Principles Governing an Audit, Concept of Auditor's Independence - Error and Fraud- Classification of Audit -Standards on Auditing (SA) : Concept and Purpose - Audit procedures and techniques - Audit Evidence : Concept, Need, Procedures to obtain Audit Evidence

UNIT II AUDIT RISK AND INTERNAL CONTROL SYSTEM

Audit Risk : Concept and Types, Relationship with audit materiality - Professional Skepticism.

Internal Control : Definition, Objectives, Evaluation, Internal Control Check List, Internal Control Questionnaire and COSO's Internal Control Framework - Internal Check : Definition, Objectives and General Principles on Internal Check for selected transactions -

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

.

UNIT III VOUCHING, VERIFICATION AND VALUATION

Vouching :Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching of Different items

Verification and Valuation: Concept, objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification and Valuation of Different Items.

UNIT IV AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT

Audit of Companies: Qualification, Disqualification, Appointment, Reappointment and Rotation, Casual Vacancy, Removal and Resignation, Ceiling, Remuneration, Rights, Duties and Liabilities of Company Auditor - Audit Committee - Branch Audit and Joint Audit - Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor's Responsibility

Audit report and certificate: Definition – Distinction between Report and Certificate-Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing)True and Fair View – Concept Materiality – Concept and Relevance

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

UNIT V CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance, Clause 49 and Listing Agreement, Green Governance

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR, Global Reporting Initiatives, ISO 26000

SUGGESTED READINGS:

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

19CCU303B		COMPUTERISED ACCOUNTING SYSTEM		Semester – III	
				2H	– 2C
Instruction Hours / week L: 2 T: 0 P: 0		Marks: Internal: External: 60		Total: 100	
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:**To make the students**

1. To Understand Tally, its features and its importance in supporting accounting activity.
2. To communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. To be familiar with the incorporation of GST standards into accounting and computerised accounting process.
5. To impart knowledge regarding concepts of Financial Accounting Tally
6. To support all day-to-day processes from recording invoices to generating various MIS reports.

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

1. Comprehend on the knowledge of Tally, its features and its importance.
2. Communicate orally and in written form the Features of Tally in capturing accounting procedures.
3. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
4. Familiarize on the incorporation of GST standards into accounting and computerised accounting process.
5. Practice of managements accounting and generate required reports for managerial decision making
6. Understanding the significance and utilization of job arrange preparing and job costing.

UNIT I User Interface and Company Management

Introduction to Tally ERP9, Gateway of Tally and User Interface, Masters – Ledgers, Understanding Ledgers , Masters – Groups, Understanding Groups , Masters – Bill wise Debtors and Creditors Ledgers, Payment Voucher - Understanding Default Vouchers

Day Book - Understanding Day Book Reports , Altering and Deleting Transactions, Pre-Allocation of Bills, Receipt Voucher - Understanding Receipt Vouchers, Contra Vouchers, Cheque Printing, CTS Cheque Printing System, Debit and Credit Notes, Debit Note Returns, Bank Reconciliation, Understanding BRS Process

UNIT II Inventory

Masters : Inventory : Understanding Inventory - Integrating Accounts and Inventory, Manual Stock Valuation without Inventory,

Billing Features, Purchase Order Processing, Sales Order Processing, Stock Transfers, Understanding Stock Transfers, Manufacturing Vouchers, Batch Wise Details, Re-Order Level

UNIT III TDS, Payroll, Finalization process

Multi Language, Export, Import, Backup and Restore, Tax Deducted at Source (TDS), Payroll Accounting

Finalization Process - Depreciation Entries - Creating General Reserves - Provision for Taxation - Bad Debt Reserves - Partnership Firm - Transferring Profits - Outstanding Expenses and Accrued Income - Changing Financial Year, Voucher Types and Class, Point of Sales, Scenarios and Optional Vouchers

UNIT IV GST

Goods and Services Tax (GST)- About Goods and Services Tax (GST) - Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level, GST Taxes & Invoices- Understanding SGST, CGST & IGST.

Purchase Voucher with GST : Updating GST Number for Suppliers

Sales Voucher with GST : Updating GST Number for Suppliers

UNIT V Budgets and Reporting

Budgets and Controls, Budget Masters and Configurations, Cost Centres and Cost Categories, Understanding Cost Centres, Understanding Profit, Customer and Supplier Balance Checking-Customer and Supplier Bill Wise Checking- Overdue Payables and Receivables - Outstanding Reports and Printing - Confirmation of Accounts - Negative Ledgers Report

Purchase and Sales Reporting, Stock Analysis and Reports, Cash and Bank Reports, Search, Filter and Sorting, Financial Reports

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

SUGGESTED READINGS:

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi

3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9, 1st edition, Tally E-Learning.
5. Shraddha Singh, Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi

19CCU311	DATABASE MANAGEMENT SYSTEM (PRACTICAL)	Semester – III 4H – 2C
Instruction Hours / week L: 0 T: 0 P: 4	Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To know the DML and its application
2. To be familiar with Queries using Transaction commands
3. To be aware of constraints function and perform clause.
4. To utilize the date and character function and its application.
5. To Write the PL/SQL Program.
6. To Understand database concepts and structures and query language.

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

1. Create Table DML command and perform logical operations using the Oracle as IT platform
2. Design Query using Transaction command
3. Develop programme using various operations
4. Design query using character, date and joins function.
5. To critically analyse the requirement and Write a PL/SQL Programme.
6. Prepare the written report.

1. Create an employee table using DML commands and perform logical operations.
2. Create a student table using DML commands and perform logical operations.
3. Perform the queries using transaction commands.
4. Write a program for inventory with constraints and perform the following clause.
 - i) Select Clause
 - ii) Where Clause
 - iii) Order by clause
5. Write a program for student database and perform the following operations
 - i) Arithmetic Operation
 - ii) Group Function
6. Perform queries by using character and date functions.
7. Perform a query for Joins.
8. Write a PL/SQL program for Employee Payroll.
9. Write a PL/SQL program for Student Database and Calculate Total, Average, Result.

SUGGESTED READINGS:

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

BCOM (CA)		2019-2020	
AUDITING AND CORPORATE GOVERNANCE		Semester – III	
19CCU312A	(PRACTICAL)	2H	– 1C
Instruction Hours / week L: 0 T: 0 P: 2		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:

To make the students

1. To understand and Analyse the Auditing standards and standards for the audit evidence
2. To classify and apply vouching, verification and valuation technique to appropriate situation
3. To Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. To communicate orally and in written form about the findings and solution.
5. To Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. To demonstrate an ability to write and debate about aspects of business ethics and corporate governance

COURSE OUTCOMES:

Learners should be able to

1. Comprehend and Analyse the Auditing standards and standards for the audit evidence.
2. Classify and apply vouching, verification and valuation technique to appropriate situation
3. Analyse and critically evaluate the case study and justify or prescribe a solution suitable.
4. Communicate orally and in written form about the findings and solution.
5. Work in teams and exhibit leadership skills and practice the learnings of auditing and corporate governance lifelong.
6. Understand key of expertise such as Internal **Audit**, Compliance, and Information.

UNIT 1: INTRODUCTION

1. Analyse the importance of Standards on Auditing (SA) : SA 200 SA 210, SA 230, SA 240, SA 300, SA 520, SA 530, SA 550, SA 580 and SA 610
2. Analyse the importance of Audit Evidence : SA 500 - 509

UNIT – II Audit Risk and Internal Control System

3. Audit Risk : Analyse SA 320 and 330
4. Analyse the COSO's Internal Control Framework for selected industry of your choice.

UNIT III VOUCHING, VERIFICATION AND VALUATION

5. How to Vouch/Verify/Value
 - a. Goods sent out on Sale or Return Basis
 - b. Borrowing from Banks.
 - c. Goods sent on consignment
 - d. Foreign travel expenses
 - e. Receipt of capital subsidy
 - f. Provision for income tax
 - g. payment of taxes
 - h. Advertisement Expenses
 - i. Sale of Scrap

UNIT IV :AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT

6. Case Study on Auditors in on Satyam fraud
7. Analyse the provisions amended to the appoint of auditor and audit in Companies Act.

UNIT V :CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITIES

8. Any Case study on Corporate Governance to be analysed from below list
9. Any Case study on Corporate Governance to be analysed from below list

Maxwell Communication (UK), Enron (USA), WorldCom (USA), Satyam Computer Services Limited (all need to be more emphasized); BCCI (UK), Anderson Worldwide (USA), Vivendi (France), Harshad Mehta and Kingfisher Airlines Scam (all to be covered in brief); Common Governance Problems noticed in various corporate failures; Codes and Standards on Corporate Governance: Cadbury, OECD, Oxley Act; Initiatives in India: CII, SEBI, Clause 49 of Listing Agreement, Kumar Mangalam Committee, Naresh Chandra Committee, Narayan Murthy Committee, LODR.

10. Analyse CSR initiative of any Indian company

SUGGESTED READINGS:

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

B COM (CA)	2019-2020
19CCU312B	COMPUTERISED ACCOUNTING SYSTEM (PRACTICAL)
Instruction Hours / we	Semester – III 4H – 2C
L: 0 T: 0 P: 4	Marks: Internal: External: 60 Total: 100
	End Semester Exam: 3 Hours
	End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To understand the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To classify the items under items heads
3. To Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerized system as a lifelong learning.
6. To apply the knowledge of quantitative tools & techniques in the interpretation of data for managerial decision – making

COURSE OUTCOMES:

Learners should be able to

1. Familiarize on the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
 2. Classify the items under items heads
 3. Generate the financial Reports, TDS and pay roll reports and evaluate the output.
 4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
 5. To apply the utilization of computerised system as a lifelong learning.
 6. Enables the auditor to perform an audit or track changes that affect the integrity of a transaction
-
1. Create a Company and Ledgers in Tally.
 2. Create a Accounting voucher with example in tally.
 3. Create different types of GST Invoices in Tally.
 4. Create Debit/Credit Notes, Memorandum & Post Dated Vouchers in Tally
 5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
 6. Create an Inventory and Manufacturing Vouchers.
 7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally
 8. Create a payroll in tally with suitable example.
 9. Do the following exercise with the example that given below

Create a company in Tally by your name.

Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.

Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
Also, create purchase ledgers in the same way each of 28% GST and 5% GST.

Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.
Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.

Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.

Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.

GST rate for roti and mobile is 28%. Purchase this from inside your state.
Also, fill in the E-Way bill details.

Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased.
This sale will be outside the state. Also, fill in the E-Way bill details.

Now, check the profit and loss account and see what is the total value of sales for 5% GST.

Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.

Check the Ratio Analysis and see what is the current ratio and quick ratio.

SUGGESTED READINGS:

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

19ENU401			ENGLISH - IV		Semester – IV	
					8H	– 6C
Instruction Hours / we			L: 4	T: 0	P: 4	
			Marks: Internal:	External: 60	Total: 100	
			End Semester Exam: 3 Hours			

Course Objectives:

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

Course Outcome:

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

UNIT I INTEGRATED SKILLS

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

UNIT II: ADVANCED READING SKILLS

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

UNIT III: ADVANCED WRITING SKILLS

Business Correspondence – Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tender, Memorandum, Inter-Office, Memo, Notices, Agenda, Minutes, Resume Writing, and Report Writing.

UNIT IV: BUSINESS LANGUAGE AND PRESENTATION

Importance of Business Language, Vocabulary Words often Confused, Words often Misspelt, Common Errors in English, Oral Presentation – Plan, PowerPoint Presentation and Visual Aids.

UNIT V: TECHNOLOGY AND COMMUNICATION

Language of Newspapers, magazines, Internet, TV and radio – their role to develop listening, reading and discussion skills, E-mail writing – Video Conferencing- Strategic importance of e-communication.

SUGGESTED READINGS:

In Business; CUP

Oxford Handbook of Writing: St. Martins Handbook of Writing

Sound Business, Julian Treasure OUP

19CCU401	RESEARCH METHODOLOGY	Semester – IV
Instruction Hours / we L: 6 T: 0 P: 0	Marks: Internal: External: 60	6H – 6C
		Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.
6. To understand the nature of problem to be studied and identifying the related area of knowledge.

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

1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. Critically formulate the research design and sampling design suitable for the problem.
4. Communicate orally and written for the research problem, research design, sampling techniques.
5. Design a report to communicate the findings and suggestion to make business decision.
6. Demonstrate the ability to choose methods appropriate to research aims and objectives

UNIT I RESEARCH AND RESEARCH PROCESS

Meaning of research; Scope of Research in Business; Purpose of Research; Types of Research, Problem identification, Review of Literature, Concept of theory - deductive and inductive theory - Concept, Construct, Definition, Variables - Research Process

UNIT II RESEARCH DESIGN AND SAMPLING DESIGN

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

Data Sources – Primary and Secondary Data.

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

UNIT III MEASUREMENT AND SCALING

Concept of measurement– what is measured? Problems in measurement in research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio.

Concept of Scaling, Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison.

Preparing questionnaire – Quality of a good questionnaire.

UNIT IV HYPOTHESIS TESTING

Hypothesis – Qualities of a good Hypothesis –Null Hypothesis & Alternative Hypothesis. Hypothesis Testing –Tests concerning means and proportions; ANOVA, Chi-square test and other Nonparametric tests, correlation and Regression

UNIT V REPORT PREPARATION

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report.

Note: Distribution of marks - 90% theory and 10% problems

SUGGESTED READINGS:

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

19CCU402	COST ACCOUNTING	Semester – IV
Instruction Hours / week L: 6 T: 2 P: 0	Marks: Internal: External: 60	8H – 4C
		Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

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

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

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

UNIT 1: Introduction

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

UNIT 2: Elements of Cost: Material and Labour

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

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

UNIT 3: Elements of Cost: Overheads

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

UNIT 4: Methods of Costing

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

UNIT 5: Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

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

SUGGESTED READINGS:

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

19CCU403A	FINANCIAL ANALYSIS AND REPORTING	Semester – IV
Instruction Hours / week: L: 4 T: 0 P: 0	Marks: Internal: External: 60	4H – 3C
	Total: 100	End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Understand the overall health of an organization as well as to evaluate financial performance and business value
6. Demonstrate knowledge of management accounting concepts and techniques

UNIT I : FINANCIAL REPORTING

Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.

Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)- Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis IAS and IFRS.

Corporate Financial Reporting – Issues and problems with special reference to published financial statements

UNIT II FINANCIAL STATEMENTS - AN INTRODUCTION

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

The Financial Statements :Balance Sheet (Statement of Financial Position) - Statement of Stockholders' Equity (Reconciliation of Stockholders' Equity Accounts) - Income Statement (Statement of Earnings) - Statement of Cash Flows (Statement of Inflows and Outflows of Cash)

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

Basic Elements of the Balance Sheet :Assets - Liabilities - Stockholders' Equity - Quasi-Reorganization - Accumulated Other Comprehensive Income - Equity-Oriented Deferred Compensation - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - Stockholders' Equity in Unincorporated Firms

Basic Elements of the Income Statement :Net Sales (Revenues) • Cost of Goods Sold (Cost of Sales) • Other Operating Revenue • Operating Expenses • Other Income or Expense

UNIT III FINANCIAL ANALYSIS – 1

Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis

Ratio Analysis - Liquidity of Short-Term Assets

Current Assets, Current Liabilities, and the Operating Cycle

Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets -Current Liabilities

Current Assets Compared with Current Liabilities

Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) -Cash Ratio

Income Statement Consideration when Determining Long-Term

Debt-Paying Ability- Times Interest Earned

Balance Sheet Consideration when Determining Long-Term

Debt-Paying Ability

Debt Ratio - Debt/Equity Ratio

UNIT IV FINANCIAL ANALYSIS - 2

Profitability Measures

Net Profit Margin - Total Asset Turnover - Return on Assets - DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts - Operating Income Margin - Operating Asset Turnover - Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - The Relationship Between Profitability Ratios - Gross Profit Margin

For the Investors

Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, Dividend Yield

Book Value per Share

Basic Elements of the Statement of Cash Flows

Financial Ratios and the Statement of Cash Flows

Operating Cash Flow/Current Maturities of Long-Term Debt and Current Notes - Payable - Operating Cash Flow/Total Debt - Operating Cash Flow per Share - Operating Cash Flow/Cash Dividends

UNIT V THE USERS OF FINANCIAL STATEMENTS

Financial Ratios as Perceived by Commercial Loan Departments :Most Significant Ratios and Their Primary Measure • Ratios Appearing Most Frequently in Loan Agreements.

Financial Ratios as Perceived by Corporate Controllers :Most Significant Ratios and Their Primary Measure • Key Financial Ratios Included as Corporate Objectives

Financial Ratios as Perceived by Certified Public Accountants

Financial Ratios as Perceived by Chartered Financial Analysts

Financial Ratios Used in Annual Reports

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

SUGGESTED READINGS:

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

19CCU403B	HTML PROGRAMMING	Semester – IV
Instruction Hours / we L: 2 T: 0 P: 0	Marks: Internal: External: 60	2H – 2C
		Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of HTML
2. To familiarize on the HTML CSS.
3. To comprehend on the JAVASCRIPTS operators and functions
4. To understand the application of HTML Forms
5. To familiarize on the creation of HTML image Maps
6. To create personal and/or business websites following current professional and/or industry standards.

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

1. Familiarize on the HTML sample documents and Its platform and apply the learning for lifelong.
2. Use the HTML CSS Files Operators, arrays and functions
3. Understand usage of HTML forms and Create HTML image maps
4. Critically analyse the need and create the HTML functions required for the situation.
5. Write the program and present orally and in written form.
6. Use critical thinking skills to design and create websites.

UNIT I: INTRODUCTION TO HTML

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

UNIT II : HTML CSS

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

UNIT III : JAVASCRIPT:

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

UNIT 4: HTML FORMS

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

UNIT 5: HTML IMAGE MAPS

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

SUGGESTED READINGS:

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

19CCU411		RESEARCH METHODOLOGY (PRACTICAL)		Semester – IV	
				2H	– 1C
Instruction Hours / week L: 0 T: 0 P: 2		Marks: Internal: External: 60		Total: 100	
				End Semester Exam: 3 Hours	

COURSE OBJECTIVES:**To make the students**

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

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

1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
 2. Analyse the research problem and design the instruments to capture data, analyse the same using appropriate statistical techniques, and apply the learning lifelong.
 3. Critically evaluate the appropriate scales and measurement to be used for capturing data.
 4. Communicate in written form and prepare report to support decision making.
 5. Work in team and exhibit leadership skills
 6. Provides training in choosing methods materials.
-
1. Select a problem or issue. Collect 5-10 articles related to issues from reviewed journals available.
 2. Analyse a case to understand the theory of deductive and inductive reasoning.
 3. Analyse a case for the selection of appropriate research design
 4. Analyse a case for the selection of appropriate sampling design
 5. Provide a list of variables and request to classify them as nominal/ordinal/interval/ratio
 6. Ask student to prepare a questionnaire for understanding the perception towards the usage of library among students/ Reading habits among youngsters/ environmental protection
Ask students to perform analysis and hypothesis testing for the collected data
 7. Ask students to prepare a technical report for the research undertaken (Minimum 30 pages)
 8. Ask students to write the bibliography in MLA/CPA format for reference made.

SUGGESTED READINGS:

1. C.R. Kothari , Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.

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

19CCU412A

**FINANCIAL ANALYSIS AND REPORTING
(PRACTICAL)**

Semester – IV

2H – 1C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

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

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

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the elements and users of the financial statements for the decision making.
 2. Understand and apply tools and techniques to analyse the financial statement analysis.
 3. Critically evaluate the results of the tools applied, interpret the result.
 4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
 5. Utilize the knowledge of financial statement analysis for lifelong.
 6. Define bookkeeping and accounting and its general purposes.
-
1. To select a Company – Reason for selecting the company as investor
 Download the financial statements
 Perform the following financial analysis and interpret
 2. Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis
 3. Ratio Analysis - Liquidity of Short-Term Assets
 Current Assets, Current Liabilities, and the Operating Cycle
 Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other
 Current Assets -Current Liabilities
 Current Assets Compared with Current Liabilities
 Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) -Cash Ratio
 4. Debt-Paying Ability- Times Interest Earned
 5. Debt Ratio - Debt/Equity Ratio

6. Net Profit Margin - Total Asset Turnover - Return on Assets – Operating Income Margin - Operating Asset Turnover
7. Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - Gross Profit Margin
8. DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts
9. For the Investors : Earnings per Common Share, Price/Earnings Ratio, Dividend Payout,- Book Value per Share

SUGGESTED READINGS:

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

19CCU412B	HTML PROGRAMMING (PRACTICAL)	Semester – IV 4H – 2C
Instruction Hours / week L:0 T:0 P:4	Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To create HTML document
2. To familiarize to formatting and linking in the HTML document
3. To comprehend on creating webpage with multiple frames
4. To understand the application of HTML tags
5. To familiarize on the creation of forms
6. To write a brief, error-free **HTML** code

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

1. Create HTML document
 2. To format and create links in HTML document
 3. Create Webpage with multiple frames
 7. Use various types of list, images and tags to create HTML Document and apply the learning for lifelong.
 4. Create forms using various input types.
 5. Critically analyse the need and create the HTML functions required for the situation.
 6. Write the program and prepare the report
-
1. Create a HTML Document with the following tags: Formatting, Heading, Paragraph, line break, horizontal rule.
 2. Create a HTML document with various types of list and images.
 3. Create a HTML document with internal and external linking.
 4. Create a marksheet of students with following attributes: reg no, name, address details using HTML Table tags.
 5. Create a webpage using multiple frames.
 6. Create a form using various input types like: text box, buttons, check box, list.
 7. Create a website for an international company using HTML tags with at least 5 link pages.
 8. Create an application for your college admission using HTML Forms.
 9. Create a financial statement for a company using HTML Table tags.
 10. Create invitation for board of directors to conduct annual general meeting using HTML Tags.

SUGGESTED READINGS:

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

3. Jon Duckett (2011), HTML and CSS: Design and Build Websites, 1st edition, Wiley, New Delhi
4. Navneet Mehra and Bunny Mehra(2012), Website Development Using HTML and CSS - A Practical Step-By-Step Guide to Develop E-Commerce Store, Unicorn Books, New Delhi
5. Rob Larsen (2013), Beginning HTML and CSS, Wiley, New Delhi

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Corporate Law has been specifically designed to provide not only an overview but also an in-depth knowledge about incorporation, raising capital by companies, borrowings and investments by companies, foreign direct investment in Indian companies, corporate restructuring, corporate insolvency and other related important issues.

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

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyse few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. Learning about raising of capital by companies in compliance with SEBI regulations

UNIT 1: INTRODUCTION AND INCORPORATION AND ITS CONSEQUENCES

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company, Memorandum of Association & Articles of Association and their Alteration, Doctrine of Ultra-Vires, Constructive Notice, Indoor Management, Alter Ego

UNIT 2: FINANCIAL STRUCTURE OF COMPANIES

Concept of Capital and Financing of Companies– Sources of Capital; Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities, Alteration of Share Capital– Reduction of Capital; Buy–Back of Shares

Prospectus– Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents, Registration; Misrepresentations and Penalties

Debt Capital – Debentures, Debenture Stock, Bonds; Recent Trends and Dynamics of Corporate, Debt Financing; Debenture Trust Deed and Trustees; Conversion of and Redemption of Debentures

Securing of Debts: Charges ; Creation, Modification and Satisfaction of Charges

Allotment and Certificates – General Principles and Statutory Provisions related to Allotment;

Minimum Subscription; Irregular Allotment; Procedure of Issue of Share Certificates and Warrants

UNIT III: MANAGEMENT:

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

UNIT IV: ACCOUNTS, AUDIT AND DIVIDENDS

Books of Accounts : Financial Statements.

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

Profit and Ascertainment of Divisible Profits, Declaration and Payment of Dividend, Treatment of Unpaid and Unclaimed Dividend, Transfer of Unpaid and Unclaimed Dividend to Investor Education and Protection Fund, Board's Report and Disclosures Contents and Annexure to Board's Report, Directors' Responsibility Statement – Preparation and Disclosures, Compliance Certificate – Need and Objective; Issue and Signing by Practising Company Secretary, Corporate Governance Report

UNIT V: WINDING UP

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

SUGGESTED READINGS:

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

19CCU501B	FINANCIAL MANAGEMENT	Semester – V
		8H – 6C
Instruction Hours / week: L: 6 T: 2 P: 0	Marks: Internal: External: 60	Total: 100
		End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. To analyse the alternatives using appropriate tools and techniques.
3. To solve the problems and take decisions based on the result.
4. To communicate orally and in written form the concepts and solutions.
5. To analyse cases in a team and exhibit leadership skills.
6. To study the role of finance in a Value Based Entrepreneurial Management Framework through identification of Market Opportunity, Competitive Position, and the Composition and Terms of Financing, and to gain understanding of how these elements interact to create value for the founders and investors in a venture.

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

1. Understand the Concept of financial management, objective of financial management, the major four decisions taken by finance manager and its impact and enrich the lifelong learning.
2. Analyse the alternatives using appropriate tools and techniques.
3. Solve the problems and take decisions based on the result.
4. Communicate orally and in written form the concepts and solutions.
5. Analyse cases in a team and exhibit leadership skills.
6. Relate capital investment decisions and financial policies to business valuations.

UNIT I : FINANCIAL MANAGEMENT AND SOURCES OF FINANCE :

Evolution, Scope and Functions of Finance Managers- Introduction; Scope of Finance; Financial Management System; Finance Functions ; Role of a Finance Manager – Treasurer and Controller, Financial Decisions, Agency Conflict and Agency cost.

Objectives of a Firm – Introduction; Profit Maximization; Shareholders' Wealth Maximization (SWM)

Sources of Finance - Introduction; Short-term Finance; Long-term Funds

Asset-Based Financing – Introduction; Lease Financing and Hire Purchase Financing.

UNIT II : TIME VALUE OF MONEY AND CAPITAL BUDGETING DECISIONS

Time Value of Money - Introduction; Concept of Time Value of Money; Compounding Method ; Discounting Method (Problems)

Capital Budgeting Decisions- Introduction; Capital Budgeting, Capital Rationing

Capital budgeting techniques : Discounted and Non Discounted : NPV, Profitability index (Benefit Cost Ratio), Pay back Period, IRR ; (Problems)

UNIT III CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL :

Capital Structure, Capital structure determinants, NI Approach, NOI approach, Traditional Approach, Relevance of Capital Structure Theories ; Irrelevance of Capital Structure

Cost of Capital; Components of Cost of capital: Cost of Debt; Cost of Preference Capital; Cost of Equity Capital, Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital (Problems)

UNIT IV LEVERAGE AND DIVIDEND POLICY

Financial and Operating Leverage – Introduction; Meaning of Financial Leverage, operating Leverage.

Financial and Operating Leverages, EBIT-EPS Analysis, Indifference point. (Problems)

Dividend Policy – Introduction; Types of dividend, Factors influencing the dividend policy; Financing and Dividend Decision; Dividend Relevance: Walter's Model

UNIT V : WORKING CAPITAL MANAGEMENT, CASH MANAGEMENT, RECEIVABLE MANAGEMENT AND INVENTORY MANAGEMENT.

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

Management of Cash – Introduction ; Motives for Holding Cash; Facets of Cash Management; Cash Planning; Cash Forecasting and Budgeting; Determining the Optimum Cash Balance ; Investing Surplus Cash in Marketable Securities

Receivables Management : Credit Policy: Nature and Goals ;Collection Procedures

Inventory Management : Nature of Inventory, EOQ, Reorder level.

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. Use relevant information for decision making, both for pricing and operational decisions;

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

1. Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Help to do standard variation analysis through standard costs

UNIT I :INTRODUCTION

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

UNIT II :FINANCIAL STATEMENT ANALYSIS

Horizontal and Vertical Analysis.

Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios

Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds

Cash Flow Statement: Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

UNIT III : STANDARD COSTING

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

UNIT IV :MARGINAL COSTING AND DECISION MAKING

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

Decision Making : Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES :

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

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

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the accounting for advanced issues in partnership, BFSI sector and special transaction.
2. To comprehend on the working of accounting standards
3. To solve the problems and take decisions based on the result.
4. To learn the accounting for advanced corporate issues that could be applied lifelong.
5. To communicate orally and in written form the concepts and solutions.
6. To provide a foundation for accounting students in areas not covered or only briefly covered in previous accounting classes and to further refine the ability of the students to analyze data, make and properly support financial proposals, and to apply fundamental accounting principles to new situations.

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

1. Understand the accounting for advanced issues in partnership, BFSI sector and special transaction.
2. Comprehend on the working of accounting standards
3. Solve the problems and take decisions based on the result.
4. Understand the accounting for advanced corporate issues that could be applied lifelong.
5. Communicate orally and in written form the concepts and solutions.
6. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

UNIT I FINANCIAL STATEMENTS

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

The objective of financial statements : financial position, performance and cash flows, notes and supplementary schedules, Underlying assumptions : accrual basis, going concern, consistency, Qualitative characteristics of financial statements, The elements of financial statements, Recognition of the elements of financial statements, Concepts of capital and capital maintenance

UNIT II ACCOUNTING STANDARDS

Working knowledge of:

AS 4 : Contingencies and Events occurring after the Balance Sheet Date

AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies

AS 11 : The Effects of Changes in Foreign Exchange Rates (Revised 2003)

AS 12 : Accounting for Government Grants
AS 16 : Borrowing Costs
AS 19 : Leases
AS 20 : Earnings Per Share
AS 26 : Intangible Assets
AS 29 : Provisions, Contingent Liabilities and Contingent Assets.

UNIT III ADVANCED ISSUES IN PARTNERSHIP ACCOUNTS

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion into a company and Sale to a company.

UNIT IV COMPANY ACCOUNTS

- Accounting for employee stock option plan, Buy back of securities, Equity shares with differential rights, Underwriting of shares and debentures, Redemption of debentures
- Advanced problems for business acquisition, Amalgamation and reconstruction (excluding problems of amalgamation of inter-company holding)
- Accounting involved in liquidation of companies, Statement of Affairs (including deficiency/surplus accounts) and Liquidator's statement of account of the winding up.
- Financial Statements of Banking, Financial Services and Insurance (BFSI) , Insurance, Non-Banking Financial Companies, Mutual funds and regulatory requirements thereof.
- Valuation of goodwill

UNIT V ACCOUNTING FOR SPECIAL TRANSACTIONS

Departmental and branch accounts including foreign branches

Consolidated Financial Statements

Concept of consolidation and simple problems on Consolidated Financial Statements with single

subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries)

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

SUGGESTED READINGS:

1. Maheshwari S N, C A Sharad , K Maheshwari (2017), Advanced Accountancy - Vol. 1 & 2, 11th edition, Vikas Publishing, New Delhi.
2. R.L. Gupta and M.Radhasamy (2014), Advanced Accountancy, Vol1 & 2, 17th edition, Sultan Chand & Sons, New Delhi.
3. Kishor Jagtap; Sunil Zagade; H.M. Jare (2015), Advanced Accounting, 1st Edition, Publications Pune,
4. Shukla M.C.,Grewal T.S. & Gupta S.C.(2017), Advanced Accounts Vol I & II, 19th edition, S. Chand Publishing, New Delhi.
5. ADVANCED ACCOUNTING (Text and Problems) For CA Inter [Group II (Paper 5)] (2019), 12th edition, Bharat Law House Pvt. Ltd, New Delhi.
6. The institute of Chartered Accountants of India (2018), Advanced Accounting, Sahitya Bhawan Publications

19CCU503A OBJECT ORIENTED PROGRAMMING WITH C++		Semester – V	
		2H	– 2C
Instruction Hours / week L: 2 T: 0 P: 0		Marks: Internal: External: 60 Total: 100	
		End Semester Exam: 3 Hours	

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of OOPS with C++
2. To familiarize on the classes, objects, pointers.
3. To comprehend on the working with the files.
4. To critically analyse and write appropriate programme with use of classes, objects and pointers.
5. To develop programming based on the need.
6. To create new type of objects to model elements from the problem space

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

1. Understand the concept of OOPS with C++ and apply the learning for lifelong.
2. Familiarize on the classes, objects, pointers
3. Critically analyse the need and develop the program in OOPS with C++ required for the situation.
4. Write the program and present orally and in written form.
5. Be familiar with the application of the Unified Modeling Language (UML) towards analysis and design.
6. Write the simple C++ programs using the variables, operators, control structures, functions and I/O objects cin and cout

Unit I: Principles of Object-Oriented Programming:

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

Unit II Classes and Objects:

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

Unit III: Operator Overloading and Type Conversions:

Introduction – Defining Operator Overloading – Overloading Binary Operators – Rules for Overloading Operators. Inheritance-Extending Classes: Introduction – Defining Derived Classes – Single Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – virtual base classes.

Unit IV:Pointers, Virtual Functions and Polymorphism:

Introduction – Pointers – Pointers to Objects – this Pointer – Pointers to Derived Classes – Virtual Functions. Templates:Introduction – Class Templates – Class Templates with Multiple Parameters – Function Templates – Function Templates with Multiple Parameters.

Unit V:Working with Files:

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

SUGGESTED READINGS:

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of investing and mechanics for formulating investment decisions.
2. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. To apply the investing concepts and skills lifelong.
4. To apply the investing concepts and skills lifelong.
5. To explore and assess mutual funds, international security markets, and investments in real estate with a view toward broadening the investment perspective.
6. To test portfolio management and capital market theories through risk and return analysis from the perspective of the portfolio manager.

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

1. Understand the Concept of investing and mechanics for formulating investment decisions.
2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. Apply the investing concepts and skills lifelong.
4. Analyze and evaluate equity securities through examination of economic activity, industry analysis financial statement analysis and individual firm valuation.
5. Debate issues in efficient markets considering technical analysis and efficient markets and anomalies.
6. Analyze and explain fixed-income and leveraged securities including bond valuation, duration and reinvestment concepts, and convertible securities and warrants.

UNIT I : The Investment and Investment Avenues

Concepts of investment – Sources of investment information- Investment Instruments. Investment cycle.

UNIT II: Risk and Return and Valuation of Securities

Concept of total risk, factors contributing to total risk : default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,.

Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis

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

UNIT III Fundamental Analysis, Technical Analysis and Market Efficiency

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

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

UNIT IV :Portfolio Management and portfolio Theory

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

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

UNIT V:Mutual Funds, Portfolio Evaluation and Portfolio Revision

Mutual Funds : Introduction, calculation of Net Asset Value(NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds.

Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

Meaning – needs – Sharpe's performance measures – Treynor's Performance Index – Jensen's Performance Index – their significance and limitations – Portfolio revision (Problems)

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

SUGGESTED READINGS :

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of micro and macroeconomic factors and its application in business.
2. To communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. To apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. To apply business analysis to the “firm” under different market conditions;
5. To apply economic models to examine current economic scenario and evaluate policy options for addressing economic issues.
6. To gain understanding of some Macroeconomic concepts to improve their ability to understand the business climate.

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

1. Understand the Concept of micro and macroeconomic factors and its application in business.
2. Communicate orally and in written form Concept of micro and macroeconomic factors and its application in business.
3. Apply the micro and macroeconomic factors that is applied for the lifelong decision related to individual and business.
4. Able to analyse the profitability of the firm, economy of operation, determination of price under various market situations with good grasp on the effect of trade cycles in business.
5. Gain knowledge on Monetary theory, measures by RBI in controlling interest rate and emerging concepts like Bit Coin.
6. Gain knowledge of elementary accounting concepts used for preparing balance sheet and interpretation of balance sheet.

UNIT I BUSINESS ECONOMICS; DEMAND AND SUPPLY:

Introduction - Meaning, nature and scope of Business

Economics, Significance in decision making.

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

UNIT II PRODUCTION, COST AND REVENUE FUNCTION:

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

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

UNIT III MARKET COMPETITION:

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

UNIT IV : MACRO ECONOMIC FACTORS :

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

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

UNIT V : MONETARY POLICY :

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

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

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

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

SUGGESTED READINGS:

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

BCOM (CA)	2019-2020
19CCU504B	MANAGEMENT AND ORGANIZATION BEHAVIOUR
Instruction Hours / we L: 6 T: 0 P: 0	Semester – V 6H – 5C
	Marks: Internal: External: 60 Total: 100 End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of management, Behaviour as individual, group and organization.
2. To communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. To apply the Concept of management, Behaviour as individual, group and organization life long.
4. To describe characteristics of an organizational culture, discuss espoused values and values in action
5. To provide the student with the tools to understand and evaluate individual, group and organizational processes.
6. To gain an appreciation of the relevance of the study of organizational behaviour to the practice of human resource management.

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of management, Behaviour as individual, group and organization.
2. Communicate orally and in written form Concept of management, Behaviour as individual, group and organization.
3. Apply the Concept of management, Behaviour as individual, group and organization life long.
4. Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.
5. Describe and assess the basic design elements of organizational structure and evaluate their impact on employees.
6. Explain how organizational change and culture affect working relationships within organizations.

UNIT I SCHOOL OF MANAGEMENT THOUGHTS AND FORMS OF ORGANIZATION :

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

UNIT II MANAGEMENT FUNCTIONS :

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – Planning premises – Strategic Management – Planning Tools

and Techniques – Decision making steps and process - Organizing – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – System and process of controlling – budgetary and non-budgetary control techniques – use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting.

UNIT III ORGANIZATIONAL BEHAVIOR AND PERSONALITY:

Importance of organizational Behaviour – OB Model - Attitudes – Components – Attitude and Behaviour – Job attitudes – Values – importance – Terminal and Instrumental values – Generational Values – Personality and values.

Personality – Types – Factors influencing personality – Theories – Perceptions – Importance – Factors influencing perception – Judging others, perception and individual decision making

UNIT IV LEARNING AND LEADERSHIP THEORIES :

Learning - Concept and Theories of Learning, Reinforcement, Motivation – Importance – Theories: Need, Content and Process Theories – Application.

Leadership – Theories – Trait and Contingency theories – Power and politics – Bases of power – Causes and consequences of political behavior

UNIT V GROUP, TEAMS, CONFLICT AND ORGANIZATIONAL CHANGE

Groups and Teams - Definition, Difference between Groups and teams - Stages of Group Development - Group Cohesiveness - Types of teams

Conflict: Concept, Sources - Types, Stages of conflict - Management of conflict,

Organizational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change – Kurt Lewin Theory of Change

SUGGESTED READINGS:

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

SUGGESTED READINGS:

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

19CCU511B	INVESTMENT MANAGEMENT (PRACTICAL)	Semester – V	2H	–	1C
Instruction Hours / week L: 0 T: 0 P: 2	Marks: Internal: External: 60	Total: 100	End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of investing and mechanics for formulating investment decisions.
2. To communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
3. To apply the investing concepts and skills lifelong.
4. To apply the investing concepts and skills lifelong.
5. To explore and assess mutual funds, international security markets, and investments in real estate with a view toward broadening the investment perspective.
6. To test portfolio management and capital market theories through risk and return analysis from the perspective of the portfolio manager.

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

1. Understand the Concept of investing and mechanics for formulating investment decisions.
 2. Communicate orally and in written form the concepts of Concept of investing and mechanics for formulating investment decisions.
 3. Apply the investing concepts and skills lifelong.
 4. Analyze and evaluate equity securities through examination of economic activity, industry analysis financial statement analysis and individual firm valuation.
 5. Debate issues in efficient markets considering technical analysis and efficient markets and anomalies.
 6. Analyze and explain fixed-income and leveraged securities including bond valuation, duration and reinvestment concepts, and convertible securities and warrants.
- Select a client and perform an investor profiling.
 - List of investment avenues available for Indian Investor.
 - Select one industry, Two companies in that industry and Calculate Beta for a selected stocks using Excel. Select the best stock based on risk and return.
 - Kindly review the budget and economic condition of India and comment what factors to be considered to suggest India as an investment hub.
 - Please review the technical analysis indicator in NSE website and comment on the entry exit timing considering the one year timing.
 - Perform the industry analysis using SWOT analysis to suggest which industry is best to invest. (Refer ibef website)
 - Select two Mutual fund scheme and analyse the NAV return using Excel and suggest the best based on performance index.

SUGGESTED READINGS :

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

19CCU512A	BUSINESS ECONOMICS (PRACTICAL)	Semester – V 2H – 1C
Instruction Hours / we L: 0 T: 0 P: 2	Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of the micro and macroeconomic concepts and its application in business
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills.
6. To gain understanding of some Macroeconomic concepts to improve their ability to understand the business climate.

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

1. Understand the concept of the micro and macroeconomic concepts and its application in business
2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report
5. Work in team and exhibit leadership skills.
6. Gain knowledge of elementary accounting concepts used for preparing balance sheet and interpretation of balance sheet
1. Select a product and study on the impact of demand and supply on price of the product in the market
2. Analyse the Case Study on Producer's Behaviour and Supply:
3. Analyse the Case Study on Cost and Revenue Function: Cost of Production
4. Analyse the Case Study on Price Determination
5. Analyse the Case Study on Product Differentiation
6. Select the Macro Economic Factors and analyse the performance of Inflation / National Income (five years data. Analyse using graphs and interpret)
7. Analyse the Case study on Business Cycle
8. Select the Macro Economic Factors and analyse the performance of BOP / interest rate / current account. Capital account
9. Analyse and review the Indian budget of last two years
10. Write a review report on the Economic survey report of the current year.

SUGGESTED READINGS:

1. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.

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

MANAGEMENT AND ORGANIZATION		Semester – V	
19CCU512B	BEHAVIOUR (PRACTICAL)	2H	– 1C
Instruction Hours / week L: 0 T: 0 P: 2		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:

To make the students

1. To understand the concept of the management, behaviour of individual, group and organisation and its application in business
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills.
6. To gain an appreciation of the relevance of the study of organizational behaviour to the practice of human resource management.

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of the management, behaviour of individual, group and organisation and its application in business
 2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
 3. Critically evaluate the appropriate alternatives and draw a solution.
 4. Communicate in oral and written form and prepare report
 5. Work in team and exhibit leadership skills
 6. Explain how organizational change and culture affect working relationships within organizations.
-
- a. Prepare a mind mapping for the school of management thoughts in a chart
 - b. Analyse a case study to understand the types of Business organization
 - c. Analyse a case study to understand the concept of planning
 - d. Role play to understand the concept of organizing
 - e. Analyse a case study to understand the concept of attitude
 - f. Psychometric test to understand the individual personality
 - g. Presentation of Book Review / Movie related to Motivation / Leadership
 - h. Analyse a Case study to understand the learning style of the individuals
 - i. Team building activity Group to understand concept of Teams - Write the learning from the activity.
 - j. Role play to understand Conflict – Write the learning from the role play.
 - k. Analyse a Case study on Organizational change

List of Movies:

1. Twelve Angry Men
2. Roshoman by Kurosawa
3. Facebook

4. Wallstreet
5. Pursuit of happiness
6. The Godfather Trilogy
7. Citizen Kane
8. It's a Wonderful Life
9. Office Space
10. The Social Network
11. Back to School
12. Thank You for Smoking
13. The Intern
14. Glengarry Glen Ross
15. The Wolf of Wall Street
16. Enron — The Smartest Guys in the Room
17. Inside Job
18. Barbarians at the Gate
19. The Big Kahuna
20. Jerry Maguire

List of Books:

1. The Hound of the Baskervilles by Arthur Conan Doyle
2. Five Little Pigs by Agatha Christie
3. Fortune At The Bottom Of The Pyramid, Author: C.K.Prahlad
4. The Shadow Lines, Amitav Ghosh
5. Moneyball: The Art of Winning an Unfair Game, Author: Michael Lewis
6. How to Win Friends and Influence People, Author: Dale Carnegie
7. Straight from the Gut, Jack Welch
8. The Seven Habits of Highly Effective People, Stephen R. Covey,
9. Think and Grow Rich, Napoleon Hill
10. The Alchemist, Paulo Coelho
11. Who moved my cheese, Spencer Johnson
12. How to stop worrying and start living, Dale Carnegie
13. Emotional Intelligence: Why It Can Matter More Than IQ, Daniel Goleman
14. The Secret, Rhoda Byrne
15. The power of positive thinking, Norman Vincent Peale
16. The Monk who sold his Ferrari, Robin S. Sharma
17. *True North: Discover Your Authentic Leadership*, Bill George,
18. Getting to Yes: Negotiating Agreement Without Giving In
Roger Fisher and William L. Ury
19. Orbiting the Giant Hairball: A Corporate Fool's Guide to Surviving with Grace
Gordon MacKenzie
20. Blue Ocean Strategy: How to Create Uncontested Market Space and Make the
Competition Irrelevant W. Chan Kim and Renée Mauborgne
21. Zero to One: Notes on Startups, or How to Build the Future
Peter Thiel
22. Conscious Capitalism: Liberating the Heroic Spirit of Business
John Mackey and Raj Sisodia
23. First, Break All The Rules: What the World's Greatest Managers Do Differently
Marcus Buckingham and Curt Coffman

24. Built to Last, Jim Collins
25. Soul of a New Machine, Tracy Kidder

SUGGESTED READINGS:

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

19CCU601A	TAXATION	Semester – VI
Instruction Hours / we L: 4 T: 2 P: 0	Marks: Internal: External: 60	6H – 5C
		Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
2. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
3. To comprehend on the assessment of the GST.
4. To communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. To be familiar with the laws pertaining to the Income Tax, GST, Customs law and apply it lifelong.
6. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.

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

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws, indirect taxes emphasizing GST and customs law.
2. Formulate the Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessee
3. Comprehend on the assessment of the GST
4. Communicate orally and in written form the income tax, GST and customs law and computations of IT.
5. Understand with the laws pertaining to the Income Tax and its apply it lifelong.
6. Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value Added Tax, Central Sales Tax)

UNIT I : Income Tax Act

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

UNIT II : Computation of Income

Computation of Income from Salaries and Income from House Property. Computation of Profits and Gains of Business or Profession – Calculation of Capital Gain.

UNIT III : Computation of Income form other Sources

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

UNIT IV :Indirect Taxes

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

UNIT V : Assessment and Customs Duty

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

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

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

SUGGESTED READINGS:

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

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

		Semester – VI	
19CCU601B	INTERNET AND WEB DESIGNING	4H	– 4C
Instruction Hours / week: L: 4 T: 0 P: 0		Marks: Internal: 60 External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of internet and World wide web.
2. To familiarize on the PHP, DHTML, MySQL and Javascript usage and apply the learning lifelong.
3. To design the web page using the PHP, DHTML, MySQL and Javascript
4. To Critically analyse the requirement and create the webpage required for the situation.
5. To Write the program and present orally and in written form.
6. Learn techniques of responsive web design, including media queries.

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

1. Understand the concept of internet and World wide web.
2. Familiarize on the PHP, DHTML, MySQL and Javascript usage and apply the learning lifelong.
3. Design the web page using the PHP, DHTML, MySQL and Javascript
4. Critically analyse the requirement and create the webpage required for the situation.
5. Write the program and present orally and in written form.
6. Students will develop and understanding of information design and usability as it applies to interactive media projects.

Unit 1: Introduction to Internet: Network of Network, Gateway, History of Internet, Connecting Internet, Types of Connections, Web Browser, Internet Addressing, Layers of Internet, Internet Service Providers, Protocols used in Internet. **Hosting:** Introduction, Need for hosting, DNS Server, Domain Name, Types of Hosting.

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

Unit 2: Cascading Style Sheets (CSS): Properties Table: Using the style Attribute, Creating Classes and IDs, Generating External Style Sheets, Typography, Consistency, Types of styles, Specifying class within HTML document, Style placement: Inline style, Span & div tags, header styles, Text and font attributes: Font Vs CSS, changing fonts, text attributes, Advance CSS properties: Backgrounds, Box properties and Positioning.

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

Secondary Methods and Properties & Active Element Object, Moving Elements on the Page, Moving in Geometric Shapes

Unit 3: PHP Programming: Introduction to PHP, History of web programming; how PHP fits into the web environment, PHP Installation and configuration, Hello World"; syntax, Variables, operators, flow control structures, More language basics; using GET and POST input, working with HTML forms; built-in and user-defined functions; variable scope; using the PHP manual, getting help, Input validation, string manipulation and regular expression functions; date and time functions. Code re-use, require(), include(), and the include_path; file system functions and file input and output; file uploads; error handling and logging; sending mail, HTTP headers and output control functions; HTTP cookies; maintaining state with HTTP sessions; writing simple web clients.

Unit 4: MySQL: Introducing MySQL; database design concepts; the Structured Query, Language (SQL); communicating with a MySQL backend via the PHP, MySQL API, More MySQL database access; graphic manipulation with the GD library, Introduction to Objection Oriented Programming; Using PEAR packages, More PEAR packages; more OOP; the Smarty template engine, Parsing XML; PHP 5-specific features

Unit 5: Fundamental JavaScript Directives:

Introduction to JavaScript: Operators, Control Statements, Implementing Functions: Defining Functions, Calling Functions, Passing Arguments, Local vs. Global Variables, Using the Return Statement, Nested Functions; JavaScript Objects: The JavaScript Object Model and Hierarchy, JavaScript Object Properties, Object Methods, New Keyword, This Keyword, Creating New Object Instances Using Constructor Functions, String, Date and Array Objects.

In-Line JavaScript, Linking Web Pages to External JavaScript Files, JavaScript Using <script> Tags and Attributes, Utilizing the <head> Tags <noscript> Tags; Implementing Arrays: Why array need in Scripting, Creating Arrays, Reading and Writing to an Array, Array Methods and Properties; The delete Keyword: Introduction to Server-Side JavaScript, Purpose of Server-Side JavaScript, Interactive Graphics; Event Handling: Event-Driven Programming Model, How JavaScript Handles Events, Handling Link Events, Handling Window Events, Handling Image Events, Handling Form Events, Setting Event Handlers In-Line or Referencing

SUGGESTED READINGS:

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

ENTREPRENEURSHIP

19CCU602A

Semester – VI
4H – 3C

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

Marks: Internal: External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Demonstrate the ability to identify and evaluate business opportunities and trends.
5. To identify potential start-up models and resources given trends and opportunities.
6. Demonstrate the ability to apply knowledge of business concepts and functions in an integrated manner

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

1. Understand the Concept of entrepreneurship, entities of business, creating ideas, mobilizing funds and support from government.
2. Communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. Apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
5. Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
6. Student will able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.

UNIT I INTRODUCTION

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

technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT II TYPES OF BUSINESS ENTITIES

Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

UNIT III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds

UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES

Sources of business ideas and tests of feasibility. Significance of writing the business plan/project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V MOBILIZING RESOURCES FOR START-UP

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups.

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

SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGraw Hill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.

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

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. To communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. To apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice.
4. To develop transferrable skills among the students for managing sales operation efficiently so that they could be ready to join the sales functions in any organization.
5. To provide knowledge to students in concise and understandable format so that students could learn and apply these concepts in their career for the growth.
6. To provide brief insight about personal selling and its stages, meaning and importance of knowledge of industry and company product and customers and other key dimensions of sales management like sales organization, motivation and compensation.

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

1. Understand the Concept of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. Communicate orally and in written form the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
3. Apply the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and controlling lifelong practice. Designed to facilitate learning the essentials of salesmanship.
4. Designed to facilitate learning the essentials of salesmanship.
5. Aid in developing skills required in planning and executing sales process.
6. Ensure efficient and effective understanding and performance in all spheres of selling.

UNIT I: INTRODUCTION TO PERSONAL SELLING

Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types

of salespersons; Career opportunities in selling, Measures for making selling an attractive career.

UNIT II: THEORIES OF SELLING

Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.

UNIT III: BUYING MOTIVES

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

UNIT IV: SELLING PROCESS

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, Follow up and Dealing customer concerns and complaints.

UNIT V: SALES PLANNING AND CONTROL

Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling

SUGGESTED READINGS:

1. Neeru Kapoor (2018), Personal Selling and Salesmanship, Pinnacle Learning
2. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, Sandeep Puri, (2017), Sales and Distribution Management, 6th edition, Pearson Education, New Delhi.
3. Mark W. Johnston, Greg W. Marshall (2008), Sales Force Management, 9th edition, McGraw Hill, New Delhi.
4. Spiro, Rich, and Stanton (2007), Management of the Sales force, 12th edition, McGraw Hill.
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.

19CCU603A	HUMAN RESOURCE MANAGEMENT	Semester – VI
		6H – 5C
Instruction Hours / week L: 6 T: 0 P: 0	Marks: Internal: External: 60	Total: 100
		End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
2. To communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
3. To apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
4. To help the students focus on and analyse the issues and strategies required to select and develop manpower resources
5. To develop relevant skills necessary for application in HR related issues
6. To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions

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

1. Understand the Concept of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
2. Communicate orally and in written form the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations.
3. Apply the understanding of Human Resource Management, Human Resource Planning, Recruitment, performance appraisal and employee relations in lifelong practice.
4. Analyse the strategic issues and strategies required to select and develop manpower resources.
5. Analyse the strategic issues and strategies required to select and develop manpower resources.
6. To develop necessary skill set for application of various HR issues.

UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:

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

UNIT II : HUMAN RESOURCE PLANNING, JOB ANALYSIS AND DESIGN:

Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP

Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design

UNIT III RECRUITMENT, SELECTION, INDUCTION AND TRAINING

Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment

Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection

Induction: Introduction, Meaning and Definition of Induction, Need for Induction , Problems Faced during Induction , Induction Programme Planning

Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training

UNIT IV PERFORMANCE APPRAISAL, WAGES AND SALARY AND INCENTIVES

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

Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Theories of Wages, Methods of Wage Fixation

Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme

UNIT V EMPLOYEE RELATIONS AND INTERNATIONAL HRM

Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling

International HRM: Introduction, Comparison of Domestic and International HRM, Challenges in International HRM

SUGGESTED READINGS:

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

19CCU603B	MANAGEMENT INFORMATION SYSTEM	Semester – VI
		6H – 5C
Instruction Hours / week L: 6 T: 0 P: 0	Marks: Internal: External: 60	Total: 100
		End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To Understand the usage of information system in management decision.
2. To critically analyse and evaluate the use of DSS, AI in supporting management decision
3. To communicate orally and in written form the understanding of the usage of information system in management decision.
4. To understand the security and ethical issues pertaining to use of information technology in management decision making.
5. To apply the understanding of the usage of information system in management decision as a lifelong practice.
6. To enable the students to use information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.

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

1. Understand the usage of information system in management decision.
2. Critically analyse and evaluate the use of DSS, AI in supporting management decision
3. Communicate orally and in written form the understanding of the usage of information system in management decision.
4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
5. Apply the understanding of the usage of information system in management decision as a lifelong practice.
6. Understand the various business models being implemented in electronic commerce and how they can be used support organizational strategies.

UNIT I: Understanding MIS and Decision Making Process

Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS

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

UNIT II Planning and Control and MIS Structure

Introduction, Differences between planning and control information, Systems Analysis, Systems Design

MIS Organization Structure : Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories.

UNIT III Enterprise Resource Planning and E-Enterprise System

Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems

E-Enterprise System : Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration,

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

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

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

UNIT V Strategic Management Information System, Security and Ethical Issues

Introduction, Background, Performance, Product differentiation and Value Chain, How IT influences Organizations' goals, The five levels, Governance Modes in the use of IT

Security and Ethical Issues: Introduction, Control Issues in Management Information Systems, Security Hazards, Ethical Issues, Technical solutions for Privacy Protection

SUGGESTED READINGS:

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

19CCU611A	TAXATION (PRACTICAL)	Semester – VI	
		2H	– 1C
Instruction Hours / wex L: 0 T: 0 P :2	Marks: Internal:	External: 60	Total: 100
		End Semester Exam: 3 Hours	

COURSE OBJECTIVES:

To make the students

1. To Understand the Concept of direct taxes, indirect taxes and its application.
2. To know how to e-filing of IT, register GST and apply the GST provisions.
3. To communicate orally and in written form the direct, indirect taxations concepts and provisions.
4. To be familiar with the standards and laws pertaining to the Income Tax, GST and customs and apply the knowledge lifelong.
5. To be familiar with the laws pertaining to the Income Tax, GST, Customs law and apply it lifelong.
6. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of direct taxes, indirect taxes and its application.
 2. Know how to e-filing of IT, register GST and apply the GST provisions.
 3. Communicate orally and in written form the direct, indirect taxations concepts and provisions.
 4. Familiarise with the standards and laws pertaining to the Income Tax, GST and customs and apply the knowledge lifelong.
 5. Understand with the laws pertaining to the Income Tax and apply it lifelong.
 6. Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value Added Tax, Central Sales Tax)
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1. Creation of login of e- filing and E- Filing of income tax returns,
 2. Calculation of TDS
 3. Compulsory On-Line filing of returns for specified assesses.
 4. Application for Getting PAN / TAN
 5. E- payment of tax on total income and tax calculator
 6. Submit returns or various forms
 7. Rectification of Mistakes
 8. ITR V Receipt Status
 9. Outstanding tax demand and refund status
 10. Provision of GST, the provisions related to levy of UTGST.
 11. Whether the following transactions will be considered as supply or not under GST laws (provisions) a) An individual buys a car for personal use and after a year sells it to a car

dealer. b) A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. c) Provision of service or goods by a club or association or society to its members.

12. Whether GST would be payable in following independent cases (provisions) : a) A Company Secretary makes payment of LLP Registration fees of Rs. 3,000/- on behalf of their clients and charges the client his professional fee of Rs. 15,000/- along with expenses of Rs. 3,000/- incurred in form of payment to Registrar of Companies. b) A company provides Subsidized Meal facility to employees. It pays Rs. 70/- per plate to the caterer and deducts Rs. 10/- per plate from the employee's salary. c) A pharmaceutical company supplies free samples to doctors. d) Raghunath Temple Charitable trust, registered under section 10(23C)(v) of the Income-tax Act gives on rent a community hall, located within temple premises, to public for organizing a Diwali Mela. Rent charged is Rs. 9,500. e) Northstar Trucking Ltd. has given on hire 11 trucks to Jaggi Transporters of Mumbai (a goods transport agency) for transporting goods in various parts of the country. The hiring charges for the trucks are Rs. 10,200 per truck per day.
13. Procedure for GST Registration and Filing of GST Returns
14. Procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.
15. Basic documents to be filed along with bill of entry

SUGGESTED READINGS:

1. V P GAUR, D B NARANG, et al(2019), Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T N Manoharan (2019), Students Handbook on Taxation, Snowwhite Publications, New Delhi.
3. Dr. H.C Malhotra, Dr. S P Goyal (2019), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.
4. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
5. Dr.Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
6. Monica Singhania Vinod K Singhania (2019), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
7. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.

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

19CCU611B	INTERNET AND WEB DESIGNING (PRACTICAL)	Semester – VI 4H – 2C
Instruction Hours / week L: 0 T: 0 P: 4	Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To Familiarize on the PHP, DHTML, MySQL and Javascript usage and apply the learning lifelong.
2. To Design the web page using the PHP, DHTML, MySQL and Javascript
3. To Critically analyse the requirement and create the webpage required for the situation.
4. To Write the program and present orally and in written form.
5. To Write the program and present orally and in written form.
6. Learn techniques of responsive web design, including media queries.

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

1. Familiarize on the PHP, DHTML, MySQL and Javascript usage and apply the learning lifelong
 2. Design a webpage using PHP, DHTML, MySQL and Javascript
 3. Critically analyse the requirement and create the webpage required for the situation.
 4. Write the program and present orally and in written form.
 5. Write the program and present orally and in written form.
 6. Students will develop and understanding of information design and usability as it applies to interactive media projects.
-
1. Acquaintance with creating style sheet, CSS properties and styling.
 2. Working with Background, Text, Font and list properties as CSS files
 3. Working with HTML elements box properties in CSS
 4. Working with Positioning and Block properties in CSS
 5. Designing with cascading style sheet-Internal style sheet
 6. Designing with cascading style sheet-External style sheet
 7. Design a DHTML program for event handling using on Click& On Error
 8. Design a Java Script program for customer profile using functions.
 9. Design a Java Script program for event handling using onclick, on move, onload.
 10. Design a Java Script code to display the current date and time in Browser
-
11. Acquaintance with creating style sheet, CSS properties and styling.
 12. Working with Background, Text, Font and list properties as CSS files
 13. Working with HTML elements box properties in CSS
 14. Working with Positioning and Block properties in CSS
 15. Designing with cascading style sheet-Internal style sheet
 16. Designing with cascading style sheet-External style sheet
 17. Design a DHTML program for event handling using on Click& On Error
 18. Design a Java Script program for customer profile using functions.
 19. Design a Java Script program for event handling using onclick, on move, onload.
 20. Design a Java Script code to display the current date and time in Browser

SUGGESTED READINGS:

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

19CCU612A	ENTREPRENEURSHIP (PRACTICAL)	Semester – VI 2H – 1C
Instruction Hours / week L: 0 T: 0 P: 2	Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
4. To Communicate in oral and written form and prepare business plan and the report.
5. To Work in team and exhibit leadership skills
6. Demonstrate the ability to apply knowledge of business concepts and functions in an integrated manner.

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

1. Understand the concept of the entrepreneurship, idea creation, starting up new ventures, business plan and applying for funding and patent.
 2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
 3. Critically evaluate the appropriate alternatives available as entrepreneur and draw a solution.
 4. Communicate in oral and written form and prepare business plan and the report.
 5. Work in team and exhibit leadership skills.
 6. Describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.
-
1. To Select company and Visit the Entrepreneur and collect the details regarding their Entrepreneurial Qualities like Risk taking ability, Personality qualities, Creativity and innovation initiatives in product or services. Prepare a case study or Video case on the Entrepreneur. (TEAM PROJECT 2-3 numbers)
 2. To study on any one Family business house in India and enumerate on the growth.
 3. To study on Generation Entrepreneurship and how they did success planning
 4. To study on the social entrepreneurship venture with a successful case study.
 5. To study on the various association available for the support of the entrepreneurship in a particular industry
 6. To study on various sources of funding including venture capital and procedure to procure support.
 7. Visit a bank and understand the procedure and documents for applying for corporate loan
 8. Select a business Idea and Draft a Business Plan for a business Idea (TEAM PROJECT 2-3 numbers)
 - Market feasibility

- Technical feasibility
 - Management feasibility
 - Financial feasibility
9. Procedure for opening a Start ups and the government support to start up initiatives.
 10. Procedure for applying IPR and Patent.

SUGGESTED READINGS:

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

BCOM(CA)		2019-2020	
19CCU612B	PERSONAL SELLING AND SALESMANSHIP (PRACTICAL)	Semester – VI	
		2H	– 1C
Instruction Hours / week L: 0 T: 0 P: 2		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:

To make the students

1. To understand the concept of the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
2. To analyse the case studies, understand the selling process and apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To provide knowledge to students in concise and understandable format so that students could learn and apply these concepts in their career for the growth.

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of the understanding of personal selling, theories of personal selling, motives of buying, selling process, sales planning and control.
 2. Analyse the case studies, understand the selling process and try to apply the theoretical learning into lifelong practice.
 3. Critically evaluate the appropriate alternatives techniques for closing deal and select the best technique suiting the situation.
 4. Communicate in oral and written form and prepare report
 5. Work in team and exhibit leadership skills
 6. Designed to facilitate learning the essentials of salesmanship.
-
1. Identify the Career opportunities in selling
 2. Write a review for the Book “you can Sell” by Shiv Khera.
 3. Role play on selling a particular product and completing the deal. (Prepare the understanding of the negotiation process)
 4. Analysing the case study on AIDAS Model of Selling and its application
 5. Analysing the case study on Problem Solving Approach /Right Set of Circumstances Theory / Modern Sales Approaches.
 6. Procedure for forecasting sales and decisions to be taken by the result.
 7. Procedure for identifying the buying motive of the customer.

8. Procedure to approach, negotiate and close the deal. (Enumerate on each technique to close the deal)
9. Procedure to follow up and Dealing customer concerns and complaints.
10. Analyse the case study on the motivation theories and its importance in selling process.
11. Select a product and exhibit a stall during the trade fair and make your sales deal. Write a report on the reason for selecting the product, the cost of purchase, the sales made in rupees plus the profit made.

SUGGESTED READINGS:

1. Neeru Kapoor (2018), Personal Selling and Salesmanship, Pinnacle Learning
2. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, Sandeep Puri, (2017), Sales and Distribution Management, 6th edition, Pearson Education, New Delhi.
3. Mark W. Johnston, Greg W. Marshall (2008), Sales Force Management, 9th edition, McGraw Hill, New Delhi.
4. Spiro, Rich, and Stanton (2007), Management of the Sales force, 12th edition, McGraw Hill.
5. Ralph R. Roberts (2011), Advanced Selling For Dummies, Wiley Publishing Inc.

19CCU613A	HUMAN RESOURCE MANAGEMENT (PRACTICAL)	Semester – VI 2H – 1C
Instruction Hours / we L: 0 T: 0 P: 2	Marks: Internal External: 60	Total: 100 End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students

1. To understand the concept of the Human resource management and HR practices in real organization.
2. To analyse the case studies, HR process and apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives methods for HR practices and select the best methods suiting the situation.
4. To Communicate in oral and written form and prepare report
5. To Work in team and exhibit leadership skills
6. To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of the Human resource management and HR practices in real organization.
 2. Analyse the case studies, HR process and apply the theoretical learning into lifelong practice.
 3. Critically evaluate the appropriate alternatives methods for HR practices and select the best methods suiting the situation.
 4. Communicate in oral and written form and prepare report
 5. Work in team and exhibit leadership skills
 6. To develop necessary skill set for application of various HR issues.
-
1. Select one of the company, from the best place to work in India. Study on their HR practices and write a report on Best practices and HR manager of the company.
 2. Select three job advertisement in Newspaper for a selected profile and prepare presentation on job analysis and job description. For that profile.
 3. Procedure for the Recruitment process.(Evaluate importance of various methods and how to select the best for a particular scenario)
 4. Procedure for use of online portal for the recruitment process (Cloud computing, Talent Management)
 5. Procedure for the selection process. (Evaluate importance of various methods and how to select the best for a particular scenario)
 6. Procedure for induction process
 7. Procedure for designing and conducting a training programming. . (Evaluate importance of various methods and how to select the best for a particular scenario)
 8. Procedure for performing appraisal in an organization . (Evaluate importance of various methods and how to select the best for a particular scenario)

9. Procedure or norms for fixing the compensation package for a profile in a particular industry.
10. Procedure for the employee grievance redressal and drawing a solution.
11. Select a company and interview a HR manager and collect the detail of the HR practices followed in the company (Prepare a case study or video case).

SUGGESTED READINGS:

1. Aswathappa, K. (2017). *Human Resource Management*, 6^{8h} edition, McGraw Hill Education, NewDelhi.
2. Dessler, G. and Bijju Varkkey (2017). *Human Resource Management*, 15th edition, Pearson Education, NewDelhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management*, 11th edition, Wiley, NewDelhi.
4. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management* , 16th edition, Cengage India, NewDelhi.
5. Scott Snell, George Bohlander , Veena Vohra (2010), *Human Resources Management: A South Asian Perspective*, 1st edition, Cengage India, NewDelhi.

BCOM (CA)		2019-2020	
MANAGEMENT INFORMATION SYSTEM		Semester – VI	
19CCU613B	(PRACTICAL)	2H	– 1C
Instruction Hours / week L: 0 T: 0 P: 2		Marks: Internal: External: 60	Total: 100
End Semester Exam: 3 Hours			

COURSE OBJECTIVES:

To make the students

1. To Understand the usage of information system in management decision.
2. To critically analyse and evaluate the use of DSS, AI in supporting management decision
3. To communicate orally and in written form the understanding of the usage of information system in management decision.
4. To understand the security and ethical issues pertaining to use of information technology in management decision making.
5. To apply the understanding of the usage of information system in management decision lifelong practice.
6. To enable the students to use information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.

COURSE OUTCOMES:

Learners should be able to

1. Understand the usage of information system in management decision.
 2. Critically analyse and evaluate the use of DSS, AI in supporting management decision
 3. Communicate orally and in written form the understanding of the usage of information system in management decision.
 4. Understand the security and ethical issues pertaining to use of information technology in management decision making.
 5. Apply the understanding of the usage of information system in management decision lifelong practice.
 6. Understand the various business models being implemented in electronic commerce and how they can be used support organizational strategies.
-
1. Visit a company and know the management information system and its application in the company decision making process. (Measure efficiency in terms of Cost and time factor)
 2. Understand the application of Artificial intelligence in the decision-making process of a company using a real time case.
 3. Use of Google analytics in decision making process by the companies – A real time case
 4. Use of the ERP systems in improvising the decision making process of the organization. – A real time case
 5. Information Technology influence on organization goal – A Case study analysis

6. Information Technology usage in Accounting and finance control – A case study analysis
7. E-Governance in a state – Select a state which you feel has implemented information technology for effective governance.
8. The Threats in E-banking and Mobile Banking Technologies – A real case study analysis
9. Security threats in Implementing the Information technology in an organization and ways to mitigate same – Refer a real time case
10. Growing Need and role of CIO in an organization especially financial institutions – A Real case study analysis

Note : Refer CIO websites also for the case studies

SUGGESTED READINGS:

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

19CCU691	PROJECT	Semester – VI
Instruction Hours / we L: 8 T: 0 P: 0	Marks: Internal: External: 60	8H – 6C
		Total: 100
End Semester Exam: 3 Hours		

COURSE OBJECTIVES:

To make the students

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

COURSE OUTCOMES:

Learners should be able to

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

The students should select a problem in Accounting, Finance, Marketing, Human Resource Management, international business or any other areas.

Report should contain

- Introduction
 - Introduction about the industry
 - Introduction about the Company
- Research Methodology
 - Research Design
 - Sampling Design
 - Sources of Data Collection
 - Tools used for analysis
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)