

## **B.Com – Professional Accounting Curriculum & Syllabus for 2021-22 admission onwards**

### **Programme outcomes**

#### **PO1. Critical Thinking**

Analyse objectively organizational and Managerial issues on the basis of knowledge acquired, applying the principles of management and economics for arriving at decisions. Verify to what extent these decisions are reliable and feasible in the dynamic business and social environment. Critically analyse human behavior at workplace

#### **PO2. Effective Communication**

Proficiently comprehending & articulating in English & at least one Indian Language. Impactful communication in professional context ensuring effective transaction.

#### **PO3. Social Interaction**

Develop a network of people, ideas, accounting records, media and technology, handle disagreements, facilitate discussion in teams, Instill the attitude of cooperation and harmony while working in a team, at the same time not losing sight of individual goals; develop an effective leader

#### **PO4: Effective citizenship**

Sensitisation, awareness & motivation are generated through socially involved activities and pedagogy to enable an informed awareness of issues of national and international relevance and matters concerning to wellbeing of a society

#### **PO5: Ethics**

Devise ethical frameworks for developing an upright workplace by Inculcating ethical business practices and implement these values in decisions taken from the organizational perspective. Develop personal and corporate ethics.

#### **PO6: Environment & sustainability**

Develop Sustainable business and economic models in order to maintain healthy balance between environmental and developmental needs, suitable in changing societal and environmental contexts

#### **PO7: Self-directed and lifelong learning**

Acquire the ability to engage independent learning in the context of changing perspectives of organization in a dynamic socio technological environment. Become responsible and disciplined person in both professional and personal domains of life.

### **Program Specific Outcomes**

1. **PSO1:** obtain the knowledge on the documents required to be maintained by a corporate to preserve its identity & Understand the implication of monetary and Fiscal policies of government

2. **PSO2:** Possess skills concerning to transactions in the appropriate accounting vouchers, creation and application of cost Centre and apply corporate finance techniques to support strategic and operational management decisions.
3. **PSO3:** understand & Develop theoretical concepts concerning to computerized accounting environment by recording accounting transactions using accounting packages.
4. **PSO4:** Use of accounting, financial and statistical tools for analyzing, finding and implementing the solutions for managerial challenges as well as effectively communicate the financial statements to the stakeholder in a manner accessible to the general public in both textual and graphical modes.
5. **PSO5:** Effectively communicate the goals and methods to the team members, organisation and general public. To convince others about organizational vision & build fruitful relationships. Enable effective productive management of all the financial resources of corporate entity and support its growth.

**B. Com (Professional Accounting)**  
**CURRICULUM STRUCTURE**  
**For 2021-22 admissions onwards**  
**GENERAL INFORMATION**

**Code Numbering:**

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400 etc.); the second digit indicates the type of the course, viz. 0, 1 and 2 indicate the core courses; 3,4,5,6 and 7 indicate the Elective courses; 8 indicates the Lab. or practical-based courses and 9 indicates Projects.

**ABBREVIATIONS USED IN THE CURRICULUM:**

Cat-	Category
Cr	- Credits
ES	- Exam Slot
L	- Lecture
P	- Practical
T	- Tutorial

**DISCIPLINES**

AVP-Amrita Values Programmes  
BUS - Business Management  
CHY-Chemistry  
CMJ-Communication and Journalism  
COM-Commerce  
CSA -Computer Science and Applications  
CSN -Computer Systems and Network  
CUL-Cultural Education  
ECO-Economics  
ELL-English Language and Literature  
ENG-English  
ENV-Environmental Sciences  
FNA-Fine Arts  
HIN –Hindi  
KAN-Kannada

LAW -Law  
 MAL -Malayalam  
 MAT -Mathematics  
 MCJ-Mass Communication and Journalism  
 OEL-Open Elective  
 PHY –Physics SAN –Sanskrit SSK- Soft Skills  
 SWK -Social Work  
 TAM -Tamil

**B Com – Professional Accounting**

**SEMESTER I**

Course Code	Course Title	L T P	Credit
21ENG101	Communicative English	2 0 2	3
	Language Paper I	2 0 0	2
21COM105	Professional Accounting – I	3 1 0	4
21BUS102	Principles of Management	2 1 0	3
21CSA185	PC Software Lab.	0 0 3	1
21CSA105	PC Software	2 1 0	3
21ECO102	Economics for Decision Making	3 0 0	3
21CUL101	Cultural Education I	2 0 0	2
21MAT108	Mathematics for Business	2 1 0	3
<b>TOTAL</b>			<b>24</b>

**SEMESTER II**

Course Code	Course Title	L T P	Credit
21ENG111	Professional Communication	1 0 2	2
	Language Paper II	2 0 0	2
21COM116	Professional Accounting – II	3 1 0	4
21ENV200	Environmental Science and Sustainability	3 0 0	3
21BUS114	Banking and Insurance	2 1 0	3
21LAW114	Company Law	2 1 0	3
21CUL111	Cultural Education II	2 0 0	2
21MAT113	Business Statistics and Operations Research	3 1 0	4
<b>TOTAL</b>			<b>23</b>

**SEMESTER III**

Course Code	Course Title	L T P	Credit
21COM207	Professional Accounting - III	3 1 0	4
21COM205	Direct Taxes –I	3 1 0	4
21COM203	Fundamentals of Costing	3 1 0	4
21COM204	Introduction to GST	2 1 0	3
21SSK201	Life Skills I	1 0 2	2
21AVP201	Amrita Values Programme I	1 0 0	1
21LAW208	Mercantile Laws	2 1 0	3
21BUS203	Introduction to research Projects	2 1 0	3
<b>TOTAL</b>			<b>24</b>

**SEMESTER IV**

Course Code	Course Title	L T P	Credit
21COM215	Professional Accounting – IV	3 1 0	4
21COM214	GST – Procedures and Practices	2 1 0	3
21COM213	Direct Taxes -II	3 1 0	4
	Open elective */ Live-in Lab	3 0 0	3
21CSA211	Accounting Packages – Tally	2 0 0	2
21CSA281	Accounting Packages - Tally Lab	0 0 3	1
21SSK211	Life Skills II	1 0 2	2
21AVP211	Amrita Values Programme II	1 0 0	1
<b>TOTAL</b>			<b>20</b>

**SEMESTER V**

Course Code	Course Title	L T P	Credit
21COM306	Professional Accounting – V	3 1 0	4
21LAW305	Industrial law	3 0 0	3
21COM390 <sup>@</sup>	Live-in-Lab. <sup>@</sup> /Open ElectiveB*	3 0 0	3
21COM391	Summer Internship in Industry		3
21SSK301	Life Skills III	1 0 2	2
21COM301	Auditing – Principles and Practices	2 1 0	3
21CSA304	Business Analytics	3 0 2	4
<b>TOTAL</b>			<b>22</b>

**SEMESTER VI**

Course Code	Course Title	L T P	Credit
21COM315	Professional Accounting VI	3 1 0	4
21COM318	Corporate Strategies	3 0 0	3
21BUS212	Principles of Financial Management	3 1 0	4
21COM314	Financial Market Operations	3 0 0	3
21COM311	Accounting for Decision Making	3 1 0	4
	<b>TOTAL</b>		<b>18</b>
	<b>TOTAL CREDITS</b>		<b>131</b>

LANGUAGES											
Paper I						Paper II					
21HIN101	Hindi I	2 0 0	2	B		21HIN111	Hindi II	2 0 0	2	B	
21KAN101	Kannada I	2 0 0	2	B		21KAN111	Kannada II	2 0 0	2	B	
21MAL101	Malayalam I	2 0 0	2	B		21MAL111	Malayalam II	2 0 0	2	B	
21SAN101	Sanskrit I	2 0 0	2	B		21SAN111	Sanskrit II	2 0 0	2	B	
21TAM101	Tamil I	2 0 0	2	B		21TAM111	Tamil II	2 0 0	2	B	

Open Electives offered for the Under Graduate Programme

<b>Open Electives UG</b>				
<b>Course Code</b>	<b>Course Title</b>	<b>L – T – P</b>	<b>Cr.</b>	<b>ES</b>
21OEL231	A Journey towards Free India	3 0 0	3	J
21OEL232	Political Leadership	3 0 0	3	J
21OEL233	Social issues in Contemporary India	3 0 0	3	J
21OEL234	The Story of Indian Business	3 0 0	3	J
21OEL235	Industrial Psychology	3 0 0	3	J
21OEL236	Advertising	3 0 0	3	J
21OEL237	Basic Statistics	3 0 0	3	J
21OEL238	Citizen Journalism	3 0 0	3	J
21OEL239	Creative Writing for Beginners	3 0 0	3	J
21OEL240	Desktop Support and Services	3 0 0	3	J
21OEL241	Development Journalism	3 0 0	3	J
21OEL242	Digital Photography	3 0 0	3	J
21OEL243	Emotional Intelligence	3 0 0	3	J

21OEL244	Essence of Spiritual Literature	3 0 0	3	J
21OEL245	Film Theory	3 0 0	3	J
21OEL246	Fundamentals of Network Administration	3 0 0	3	J
21OEL247	Gender Studies	3 0 0	3	J
21OEL248	Glimpses of Indian Economy and Polity	3 0 0	3	J
21OEL249	Graphics and Web-designing Tools	3 0 0	3	J
21OEL250	Green Marketing	3 0 0	3	J
21OEL251	Healthcare and Technology	3 0 0	3	J
21OEL252	History of English Literature	3 0 0	3	J
21OEL253	Indian Writing in English	3 0 0	3	J
21OEL254	Industrial Relations and Labour Welfare	3 0 0	3	J
21OEL255	Introduction to Ancient Indian Yogic and Vedic Wisdom	3 0 0	3	J
21OEL256	Introduction to Computer Hardware	3 0 0	3	J
21OEL257	Introduction to Event Management	3 0 0	3	J
21OEL258	Introduction to Media	3 0 0	3	J
21OEL259	Introduction to Right to Information Act	3 0 0	3	J
21OEL260	Introduction to Translation	3 0 0	3	J
21OEL261	Linguistic Abilities	3 0 0	3	J
21OEL262	Literary Criticism and Theory	3 0 0	3	J
21OEL263	Macro Economics	3 0 0	3	J
21OEL264	Managing Failure	3 0 0	3	J
21OEL265	Media Management	3 0 0	3	J
21OEL266	Micro Economics	3 0 0	3	J
21OEL267	Micro Finance, Small Group Management and Cooperatives	3 0 0	3	J
21OEL268	Negotiation and Counselling	3 0 0	3	J
21OEL269	New Literatures	3 0 0	3	J
21OEL270	Non-Profit Organization	3 0 0	3	J
21OEL271	Personal Effectiveness	3 0 0	3	J
21OEL272	Perspectives in Astrophysics and Cosmology	3 0 0	3	J
21OEL273	Principles of Marketing	3 0 0	3	J
21OEL274	Principles of Public Relations	3 0 0	3	J
21OEL275	Science, Society and Culture	3 0 0	3	J
21OEL276	Statistical Analysis	3 0 0	3	J
21OEL277	Teamwork and Collaboration	3 0 0	3	J
21OEL278	The Message of Bhagwad Gita	3 0 0	3	J
21OEL279	Understanding Travel and Tourism	3 0 0	3	J
21OEL280	Videography	3 0 0	3	J
21OEL281	Vistas of English Literature	3 0 0	3	J
21OEL282	Web-Designing Techniques	3 0 0	3	J
21OEL283	Organic Farming	3 0 0	3	J
21OEL284	Basic Legal Awareness on Protection of Women and Rights	3 0 0	3	J
21OEL285	Ritual Performances of Kerala	3 0 0	3	J



21OEL286	Documenting Social Issues	3 0 0	3	J
21OEL287	Fabrication of Advanced Solar Cell	3 0 0	3	J
21OEL288	Basic Concepts of X-ray Diffraction	3 0 0	3	J
21OEL289	Introduction to FORTRAN and GNUPLOT	3 0 0	3	J
21OEL290	Introduction to Porous Materials	3 0 0	3	J
21OEL291	Forensic Science	3 0 0	3	J
21OEL292	Introduction to solar Physics	3 0 0	3	J
21OEL293	Recycling Recovery and Treatment Methods for Wastes	3 0 0	3	J
21OEL294	Acting and Dramatic Presentation	2 0 2	3	J
21OEL295	Computerized Accounting	2 0 2	3	J
21OEL296	Kerala Mural Art and Painting	2 0 2	3	J
21OEL297	Painting	2 0 2	3	J
21OEL298	Reporting Rural Issues	3 0 0	3	J

<b>21AVP201</b>	<b>Amrita Values Programme I/</b>	<b>1001</b>
<b>21AVP211</b>	<b>Amrita Values Programme II</b>	<b>1001</b>

**Objective:**

To give exposure to students about Richness and beauty of the Indian way of life. To make students familiar with rich tapestry of Indian life culture, arts, Science and heritage which was historically drawn people from all over the world.

**Course outcome:**

- CO1. Understanding of various attributes which make a man complete
- CO2. Pay obedience to elders
- CO3. Respect women
- CO4. Valuing good even in enemies.

Amrita University's Amrita Values Programme (AVP) is a new initiative to give exposure to students about richness and beauty of Indian way of life. India is a country where history, culture, art, aesthetics, cuisine and nature exhibit more diversity than nearly anywhere else in the world.

Amrita Values Programmes emphasize on making students familiar with the rich tapestry of Indian life, culture, arts, science and heritage which has historically drawn people from all over the world.

Students shall have to register for any two of the following courses, one each in the third and the fourth semesters, which may be offered by the respective school during the concerned semester.

**Courses offered under the framework of Amrita Values Programmes I and II**

**Message from Amma's Life for the Modern World**

Amma's messages can be put to action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks and the guidance received in on matters which we consider as trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma's guidance and She teaches us the art of exemplary life skills where we become witness to all the happenings around us still keeping the balance of the mind.

**Lessons from the Ramayana**

Introduction to Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence of Ramayana outside India – Relevance of Ramayana for modern times.

**Lessons from the Mahabharata**

Introduction to Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values

and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its significance - Relevance of Mahabharata for modern times.

**Lessons from the Upanishads**

Introduction to the Upanishads: Sruti versus Smrti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – The Upanishads and Indian Culture –

Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, SatyakamaJabala, Aruni, Shvetaketu.

### **Message of the Bhagavad Gita**

Introduction to Bhagavad Gita – Brief storyline of Mahabharata - Context of Kurukshetra War – The anguish of Arjuna – Counsel by Sri. Krishna – Key teachings of the Bhagavad Gita – Karma Yoga, Jnana Yoga and Bhakti Yoga - Theory of Karma and Reincarnation – Concept of Dharma – Concept of Avatar - Relevance of Mahabharata for modern times.

### **Life and Message of Swami Vivekananda**

Brief Sketch of Swami Vivekananda's Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message from Swamiji's life.

### **Life and Teachings of Spiritual Masters India**

Sri Rama, Sri Krishna, Sri Buddha, AdiShankaracharya, Sri Ramakrishna Paramahansa, Swami Vivekananda, Sri RamanaMaharshi, Mata Amritanandamayi Devi.

### **Insights into Indian Arts and Literature**

The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre.

### **Yoga and Meditation**

The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali's Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

### **Kerala Mural Art and Painting**

Mural painting is an offshoot of the devotional tradition of Kerala. A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. Kerala mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches and places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th centuries when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

### **Course on Organic Farming and Sustainability**

Organic farming is emerging as an important segment of human sustainability and healthy life. Haritamritam' is an attempt to empower the youth with basic skills in tradition of organic farming and to revive the culture of growing vegetables that one consumes, without using chemicals and pesticides. Growth of Agriculture through such positive initiatives will go a long way in nation development. In Amma's words "it is a big step in restoring the lost harmony of nature".

### **Benefits of Indian Medicinal Systems**

Indian medicinal systems are one of the most ancient in the world. Even today society continues to derive enormous benefits from the wealth of knowledge in Ayurveda of which is recognized as a viable and sustainable medicinal tradition. This course will expose students to the fundamental principles and philosophy of Ayurveda and other Indian medicinal traditions.

### **Traditional Fine Arts of India**

India is home to one of the most diverse Art forms world over. The underlying philosophy of Indian life is ‘Únity in Diversity’ and it has led to the most diverse expressions of culture in India. Most art forms of India are an expression of devotion by the devotee towards the Lord and its influence in Indian life is very pervasive. This course will introduce students to the deeper philosophical basis of Indian Art forms and attempt to provide a practical demonstration of the continuing relevance of the Art.

### **Science of Worship in India**

Indian mode of worship is unique among the world civilizations. Nowhere in the world has the philosophical idea of reverence and worshipfulness for everything in this universe found universal acceptance as it in India. Indian religious life even today is a practical demonstration of the potential for realization of this profound truth. To see the all-pervading consciousness in everything, including animate and inanimate, and constituting society to realise this truth can be seen as the epitome of civilizational excellence. This course will discuss the principles and rationale behind different modes of worship prevalent in India.

### **Temple Mural Arts in Kerala**

The traditional percussion ensembles in the Temples of Kerala have enthralled millions over the years. The splendor of our temples makes art enthusiast spellbound, warmth and grandeur of color combination sumptuousness of the outline, crowding of space by divine or heroic figures often with in vigorous movement are the characteristics of murals.

The mural painting specially area visual counterpart of myth, legend, gods, dirties, and demons of the theatrical world, Identical myths are popular the birth of Rama, the story of Bhīma and Hanuman, Shiva, as Kirata, and the Jealousy of Uma and ganga the mural painting in Kerala appear to be closely related to, and influenced by this theatrical activity the art historians on temple planes, wood carving and painting the architectural plane of the Kerala temples are built largely on the pan-Indians almost universal model of the Vasthupurusha.

### **Organic Farming in Practice**

Organic agriculture is the application of a set of cultural, biological, and mechanical practices that support the cycling of farm resources, promote ecological balance, and conserve biodiversity. These include maintaining and enhancing soil and water quality; conserving wetlands, woodlands, and wildlife; and avoiding use of synthetic fertilizers, sewage sludge, irradiation, and genetic engineering. This factsheet provides an overview of some common farming practices that ensure organic integrity and operation sustainability.

### **Ayurveda for Lifestyle Modification:**

Ayurveda aims to integrate and balance the body, mind, and spirit which will ultimately leads to human happiness and health. Ayurveda offers methods for finding out early stages of diseases that are still undetectable by modern medical investigation. Ayurveda understands that health is a reflection of when a person is living in harmony with nature and disease arises when a person is out of harmony with the cycles of nature. All things in the universe (both living and nonliving) are joined together in Ayurveda. This leaflet endow with some practical knowledge to rediscover our pre- industrial herbal heritage.

### **Life Style and Therapy using Yoga**

Yoga therapy is the adaptation of yogic principles, methods, and techniques to specific human ailments. In its ideal application, Yoga therapy is preventive in nature, as is Yoga itself, but it is also restorative in many instances, palliative in others, and curative in many others. The therapeutic effect comes to force when we practice daily and the body starts removing toxins and the rest is done by nature.

### **Insights into Indian Classical Music**

The course introduces the students into the various terminologies used in Indian musicology and their explanations, like Nadam, Sruti, Svaram – svara nomenclature, Stayi, Graha, Nyasa, Amsa, Thala, Saptatalas and their angas, Shadangas, Vadi, Samavadi, Anuvadi. The course takes the students through Carnatic as well as Hindustani classical styles.

### **Insights into Traditional Indian Painting**

The course introduces traditional Indian paintings in the light of ancient Indian wisdom in the fields of aesthetics, the Shadanga (Six limbs of Indian paintings) and the contextual stories from ancient texts from where the paintings originated. The course introduces the painting styles such as Madhubani, Kerala Mural, Pahari, Cheriya, Rajput, Tanjore etc.

### **Insights into Indian Classical Dance**

The course takes the students through the ancient Indian text on aesthetics the Natyasastra and its commentary the AbhinavaBharati. The course introduces various styles of Indian classical dance such as Bharatanatyan, Mohiniyatton, Kuchipudi, Odissy, Katak etc. The course takes the students through both contextual theory as well as practice time.

### **Indian Martial Arts and Self Defense**

The course introduces the students to the ancient Indian system of self-defense and the combat through various martial art forms and focuses more on traditional Kerala's traditional KalariPayattu. The course introduces the various exercise technique to make the body supple and flexible before going into the steps and techniques of the martial art. The advanced level of this course introduces the technique of weaponry.

### **Social Awareness Campaign**

The course introduces the students into the concept of public social awareness and how to transmit the messages of social awareness through various media, both traditional and modern. The course goes through the theoretical aspects of campaign planning and execution.

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**21BUS102**

**PRINCIPLES OF MANAGEMENT**

**2 1 0 3**

**Objectives:** To acquaint the students with the challenges and opportunities they will face when managing their lives, the time and skills of other people, and the resources of an organization; to help the students understand management theory from functional perspectives; to provide students with opportunities to develop the basic managerial skills of planning, organizing, leading & controlling; to gain experience in working as part of a team and to develop skills necessary for effective work team performance.

#### **Course outcome**

Students will be able to

CO1. get an understanding of the concepts and its implementation of management principles.

CO2. assess global situation, including opportunities, threats impacts management of an organisation .

CO3. integrate management principles into the management practices.

#### **Unit 1 Management Concepts**

Management: Meaning – Process - Science or Art - a Profession - Administration vs Management – Significance - Functions of Management - Levels of Management - Managerial Skills - Roles of Managers. Classical Theory - Scientific Management - Administrative Management - Bureaucracy

Modern Theory - System approach - Contingency Theory - Z quality management, Behavioural Theory - Hawthorne Studies - Maslow's need theory - Theory X, Y and Z.

### **Unit 2 Planning**

Definition – Need – Benefits – Steps - Nature and Importance – Objectives - Concepts of Management by Objective – Steps - Difficulties in MBO.

### **Unit 3 Organising**

Nature – Purpose – Steps - Types of Organization: Formal & Informal – Power - Authority and Responsibility - CentralisationvsDecentralisation - Span of control – Departmentalization - Project organization - matrix organization.

### **Unit 4 Staffing and Directing**

Nature – Significance - Recruitment & Selection Meaning - Training and Placement – Meaning - Difference between Recruitment and Selection - Difference between Training and development.Directing - Meaning – Definition - Key elements.

### **Unit 5 Managerial Control**

Definition, Characteristics - Significance – Limitations – Process - Requirement of an effective control system - Feedback mechanisms resistance to control - Overcoming resistance to control.

### **Skill Development Activities:**

- L Collect the photograph and Bio-data of any three contributors to Management thought.
- M Draft organizational chart and discuss the authority relationship.
- N Identify the feedback control system of an organization.
- O List out your strengths and weaknesses considering yourself as a manager.
- P Visit any recruitment firm and write down their process of recruitment.

### **TEXTBOOKS:**

1. T. N Chhabra, Principles of Management
2. Samuel C Certo And S. Trevis Certo, Modern Management

### **REFERENCES:**

1. L. M Prasad, Principles And Practices Of Management
2. Koontz, Essentials of Management.
3. Daft, R. L, Management.
4. Stephen P. Robins and Marry Coulter, Management.

21BUS114

**BANKING AND INSURANCE**

**2 1 0 3**

**Objective:** The objective is to provide basic knowledge about bank operations, basics of negotiable instruments and the importance of insurance.

Course outcome

Students will be able to

CO1. describe the context of banking: the financial system.

CO2. understand the principles of banking.

CO3. understand the broad functions of banks.

CO4. analyse and explain the basic raison d'etre for banks.

CO5. acquire knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.

CO6. knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.

### **Unit 1 Introduction**

Banking: Meaning - Definition – History – Types – Systems - Commercial Banks and its functions - Central Banking Functions - Reserve Bank of India (RBI) – Functions – Role - International Monetary Fund - World Bank.

### **Unit 2 Banking Operations**

Banker Customer Relationship Meaning - Definition - Debtor and Creditor relationship - Banker's Obligations to honour Cheques - Cheques honoured and dishonoured – Secrecy – Garnishee order - Rights of a banker - Protection to Paying Bankers - Protection to Collecting Bankers - General Relationships - Particular Relationship - Lien - Crossing – Endorsement. Bank Accounts and Customers Types of Bank Accounts: Savings Bank Account, Current Account, Fixed Deposit Account - Non Resident Indian Account - Opening procedure - Know Your Customer (KYC) norms.

Types of customers: Minor - Joint Account - Partnership Firm - Company Accounts Non Trading Association - Brief explanation of legal effect and precautions to taken by bankers while opening an account.

### **Unit 3 Negotiable Instrument Act 1881**

feature and characteristics of Negotiable Instruments - Types of Negotiable Instruments - Promissory Notes - Bills of Exchange - Cheques - Parties to Negotiable Instruments - Negotiation – Presentment – Discharge - Dishonor of Negotiable Instruments.

### **Unit 4 New Age Clearing System**

Electronic Banking: Meaning - Automated Teller Machine (ATM) - Internet Banking - Electronic Clearing Service (ECS) - MICR clearing - Electronic Funds Transfer (EFT) - Electronic Cheques Credit Card - Debit Card - Smart Card - Risk in E-banking - Core Banking Solutions.

### **Unit 5 Risk Management and Introduction to Insurance**

Meaning - Concept of Risk - Nature of Risk – Importance - Causes - Types of Business Risks - Methods of Handling Risks - Prevention of Risk. Introduction to Insurance

Insurance: Purpose - Benefits – Functions – Principles - Nature, Classification of Insurance: Life and Non-Life - Marine, Fire, Motor, Miscellaneous Insurance.

### **Skill Development Activities:**

- a) Collect and fill account opening form for any SB A/c
- b) Draw specimen of Demand Draft.



- c) Draw different types of endorsement of cheques.
- d) Paste specimen of Travellers Cheques/ Gift Cheques/ Credit Cheques.
- e) List out customer services offered by atleast 2 banks of your choice.
- f) Collect brochures of different insurances and insurance companies (minimum of two)

**TEXTBOOK:**

JyotsnaSethi, Nishwan Bhatia - Elements of Banking and Insurance - Prentice Hall India, New Delhi.

**REFERENCES:**

- Tannan - Banking: Law and Practice in India.
- S. N. Maheshwari and R. R. Paul - Banking: Theory, Law and Practice - Kalyani Publishers, New Delhi.
- K. C. Shekhar and LekshmySekhar - Banking Theory and practice - Vikas Publishing House, New Delhi

**21BUS203 INTRODUCTION TO RESEARCH PROJECTS 2 1 0 3**

**Objective:** To enable the students to get an insight of what is research methodology in order to prepare them for their work on the Project in the Sixth Semester.

**Course outcome:**

- CO1. Conduct an individual research project under supervision
- CO2. Adhere to responsible laboratory or field practice regarding data collection and recording, and laboratory/field safety
- CO3. Understand time and project management in the successful identification of a research project, development of an experimental design, collection of accurate and precise data, critical analysis and interpretation of results, retrieval of information, and critical reading of scientific literature.
- CO4. Prepare a minor thesis (draft, edit, format, check for errors), and understand confidentiality issues regarding business.

**Unit 1**

Meaning of research –objectives of research – importance of research in different fields with special reference to commerce and management. Types of research – defining a research problem – literature review – research design.

**Unit 2**

Meaning and importance of data in research. Collection of data – observation methods, interview method, questionnaire and schedule method of data collection. Census method of data collection.

**Unit 3**

Sampling design and different sampling techniques – their advantages and disadvantages. Probability methods – random sampling, systematic sampling and stratified sampling, Non-probability methods – convenience sampling, judgment sampling, quota sampling – merits of sampling.

**Unit 4**

Classification of data. Tabulation – advantages, types of table – inclusive and exclusive tables – open end tables – qualities of good table, parts of a statistical table – design of tables. Analysis of data – types of analysis – Time series analysis – diagrams and graphs – construction of graphs, bar diagrams, histograms, frequency polygon and frequency curves – ogives. Hypothesis, testing of hypothesis.

**Skill Development Activities:**

1. Illustrate different types of samples with examples
2. Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research, Design of table for a given data.
3. Narrate your experience using observation technique
4. Diagrammatically present the information collected through the questionnaire

**TEXTBOOKS:**

1. Kothari – Research Methodology, New Age Publishers
2. K. M. Vineeth and M. C. Dileep Kumar – Research Methodology, Kalyani Publishers

**REFERENCE BOOKS:**

1. Ranjit Kumar – Research Methodology: A Step-by-Step Guide for Beginners, Pearson
2. Anil Tandon – Research Methodology: Methods and Techniques, S. Chand Publication
3. Paneerselvam – Research Methodology, PHI

21BUS212 PRINCIPLES OF FINANCIAL MANAGEMENT 3 1 0 4

*Objective:*

*To provide the students the knowledge and understanding of basic financial management principles and practices of various types of businesses involved in the real scenario.*

Course outcomes:

CO1: to acquire the skills pertaining to financial management

CO2: to understand the financial decision making process

CO3: to calculate Cost of capital & leverage

## Unit 1

Financial management: Introduction – Meaning and definition – Importance – Finance Function – Approaches to finance function – Scope of financial management – Objectives and Functions of financial management – Finance manager – Functions and role of finance manager.

## Unit 2

Financial Decisions and Planning: Introduction – concept – Major decision areas – Investment decisions – Financing decisions – Dividend decisions – Factors influencing the decisions, Time Value of Money. Financial Planning – Concept – Objectives – Process – Significance – Considerations – Limitations

## Unit 3

Working capital: Meaning and concept – Objects – Constituents of working capital – Classification of working capital – Adequate and inadequate working capital – Factors determining working capital requirements – Working capital management – Significance – Principles of working capital management – Estimate of working capital requirements – Simple practical problems on estimate of working capital requirements.

## Unit 4

Cost of capital and Leverage: Meaning, concept and significance of cost of capital – Classification of cost – Determination of cost of capital – Computation of cost of capital – Cost of debt – Cost of preference and equity capital – Cost of retained earnings – Marginal cost of capital. – Leverage – Types – Impact.

## Unit 5

Capitalisation and Capital Structure: concept of capitalization – Theories – Overcapitalisation and undercapitalisation - Causes, consequences and remedies – Concept and patterns of Capital structure – Criteria and factors influencing capital structure decision – Capital Budgeting – evaluation of investment projects – payback period, time factor, discounted cash flow methods.

### TEXT BOOKS

1. R. M. Srivastava – Financial Management, PragatiPrakashan, 2002

### REFERENCE TEXTS:

1. Shashi K. Gupta, R. K. Sharma – Financial Management Theory and Practice, Kalyani Publishers, 2001.
2. IM Pandey – Essentials of Financial Management, 4th Edition, Vikas Publishing
3. P. C. Tulsian – Financial Management, S. Chand
4. Prasanna Chandra – Fundamentals of Financial Management, 3rd Edition, TMH
5. S. C. Kuchhal – Financial management - An Analytical and Conceptual Approach, Chaitanya PublishingHouse, Allahabad, 2001.

**21COM204**

**INTRODUCTION TO GST**

**2 1 0 3**

Objective:

To develop an understanding of GST and to acquire ability to apply knowledge to compute and address application oriented issues

**Course outcomes**

CO1: to understand the theoretical concepts of GST

CO2: to acquaint with terminologies & definitions used in GST

CO3: to compute the GST applicable for Goods and Services

**Unit 1**

Meaning and Historical background of GST, Background of Erstwhile Service tax and VAT, Impact of GST on society, Concept of Input Credit, Need for GST, Salient Features, Taxes subsumed under GST, Advantages of GST, Constitutional Amendment, GST Council, GST Network, Acts and Rules passed for Implementing GST and their Interlinking, Practical Examples on how GST works (to get an overview of the system), Meaning of Supply – Elements that constitute supply, Types of Supply, Activities that are neither supply of goods nor supply of services, Composite and Mixed Supplies, Principal supply

**Unit 2**

Some important definitions – India, Turnover, Business, Business Vertical, Goods, Capital Goods, Inputs, Casual taxable person, consideration, Continuous supply, Exempt Supply, Job Work,

Manufacture, Reverse Charge, Place of business, Input Service Distributor], Levy and Collection of GST, Tax payable under Reverse Charge, Zero rated supply

### **Unit 3**

Exemption from GST, Goods and Services Exempt from GST, Power to grant exemption, Location of Supplier and Place of Supply of goods and services, Composition scheme under GST – Eligibility, Impact.

### **Unit 4**

Time of Supply, Place of Supply and Value of Supply (Section 15 – Price sole consideration, unrelated buyer and seller and not notified supply) – Goods and Services

### **Unit 5**

Input tax credit – Eligibility, conditions, Utilisation of Input credit, Tax Invoice, Credit and Debit Notes, Registration under GST – Compulsory, Voluntary, Exemption from Registration

### **TEXT BOOKS**

Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra

### **REFERENCE TEXTS**

1. Dr. Vinod K. Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
2. T. N. Manoharan Income Tax, VAT & Service Tax, Snow White Publication
3. Madhukar N. Hiregange, Rajesh Kumar T. R. & Sudhir V. S. Practical Guide to Service Tax, Bharath Law House Pvt. Ltd.

**21COM105**

**PROFESSIONAL ACCOUNTING I**

**3-1-0-4**

### **Course Outcome**

- **To understand accounting concepts pertaining to a sole trader**
- **To prepare final accounts of Sole trader**
- **To get familiar with accounting procedures with consignment accounts**

### **UNIT I**

Trial Balance - Rectification of errors, Bank Reconciliation Statement

### **UNIT II**

Preparation of Final Accounts of a Sole Trading Concern - Adjustments

### **UNIT III**

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method- (change of one method to another method)- Insurance Policy Method, Sinking Fund Method & Annuity Method.

#### **UNIT IV**

Consignment accounts, entries in the books of consignor and consignee, treatment of stock, normal and abnormal losses, Joint venture.

#### **UNIT V**

Capital and Revenue, accounts of non – trading concerns, Receipts and Payments Account and Income and Expenditure Account, Treatment of special items, knowledge of Indian Accounting Standards 1 to 10.

#### **BOOKS FOR REFERENCE**

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications Chennai.
2. R.L. Gupta & V.K. Gupta, -Advanced Accounting - Sultan Chand & Sons. New Delhi.
3. Jain & Narang, Financial Accounting - Kalyani Publishers. New Delhi.
4. Shukla & Grewal, Advanced Accounting - S Chand New Delhi.
5. P.C. Tulsian - Financial Accounting, Pearson Education India
6. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.

**21COM116**

**PROFESSIONAL ACCOUNTING II**

**3 1 0 4**

#### **Course Outcome**

**CO1: To understand the accounting concepts**

**CO2: To prepare accounting records for branch and departments**

**CO3: to prepare accounts on hire purchases and instalment system**

**CO4: To apply the concepts for self-balancing the ledger**

#### **UNIT I**

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method.

#### **UNIT II**

Branch Accounts - Dependent branches - Stock and debtors system - Independent branch (foreign branches included). Incorporation of branch trial balance

#### **UNIT III**

Departmental Accounts- Basis for allocation of expenses – Inter departmental transfer at cost or selling price

#### **UNIT IV**

Self Balancing ledger Systems - Investment Accounts, Ex-interest and cum-interest quotations

**UNIT V**

Hire Purchase and installment - Default and repossession - Debtors, Stock and Debtors, Hire purchase

Trading account - Installment Purchase System

**HANDS ON TRAINING**

**BOOKS FOR REFERENCE**

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications - Chennai.
2. R.L. Gupta & V.K. Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.
3. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
4. Shukla & Grewal - Advanced Accounting - S Chand - New Delhi.
5. P.C. Tulsian, Financial Accounting S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.

**21COM207**

**PROFESSIONAL ACCOUNTING III**

**3 1 0 4**

CO1: To understand accounting practices for partnership firms

CO2: To prepare accounting records for partnership accounts in conditions of death dissolution and insolvency of partners

CO3: To prepare accounts of professionals

**UNIT 1**

Partnership Accounts: General principles, past adjustments and guarantee, Admission of a partner, valuation and treatment of Goodwill, revaluation account, distribution of past profits or losses.

**UNIT 2**

Retirement and death of a partner, accounting treatment on retirement and death, calculation of the amount due to the retiring / deceased partner

**UNIT 3**

Dissolution of firm, Realisation Account, accounting entries in the books of the firm - Sale of Firms

**UNIT 4**

Insolvency of partners, Garner Vs. Murray, piecemeal distribution.

**UNIT 5**

Accounting for Professionals – Doctors, Solicitors and Artists

**BOOKS FOR REFERENCE**

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications - Chennai.
2. R.L. Gupta & V.K. Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.
3. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
4. Shukla & Grewal - Advanced Accounting - S Chand - New Delhi.
5. P.C. Tulsian, Financial Accounting S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.

**21COM215**

**PROFESSIONAL ACCOUNTING IV**

**3-1-0-4**

**Course outcomes**

**CO1: to understand the theoretical concepts of issue of shares, preference shares & debenture**

**CO2: to understand the procedures of issues, redemption, forfeiture and reissue of securities**

**CO3: to prepare final accounts of companies**

**CO4: to prepare accounts in the conditions of internal & external reconstruction**

**UNIT I**

Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures, Bonus Issue, Right Issue

**UNIT II**

Redemption of Preference Shares and Debentures

**UNIT III**

Final Accounts of joint stock companies, Preparation of Balance Sheet in prescribed form-Managerial Remuneration

**UNIT IV**

Acquisition of business, profit prior to incorporation - Reduction of capital, internal reconstruction, Capital Reduction Account, External reconstruction

**UNIT V**

Amalgamation as per AS 14, absorption and external reconstruction, meaning of the terms, purchase consideration, entries in the books of purchasing and vendor companies, inter-company Owings.

**BOOKS FOR REFERENCE**

1. S.P. Jain and K.L. Narang – Advanced Accounting Vol. 2, Kalyani Publishers
2. S.N. Maheshwari and S.K. Maheshwari – Advanced Accountancy Vol. 2, Vikas Publishers
3. R.L. Gupta and M. Radhaswamy – Advanced Accountancy Vol - 2, Sultan Chand and Sons
4. M.C. Shukla and T.S. Grewal – Advanced Accounts Vol - 2, S. Chand and Co.
5. RSN Pillai and Bagavathi – Fundamentals of Advanced Accounts (Volume II), S. Chand Publishers.

**21COM306**

**PROFESSIONAL ACCOUNTING V**

**3 1 0 4**

The objective of this course is to give thorough knowledge about accounting systems followed by different entities in conformity with the provisions of relevant acts

CO1: to understand the formats for preparing accounts of holding companies, Banking & insurance companies

CO2 : to prepare accounts of subsidiary companies, banking companies & insurance companies

CO3 : to understand double account system of accounting

**Unit I**

Accounts of Banking Companies, preparation of Profit and Loss Account and Balance Sheet in prescribed form, Rebate on Bills Discounted –Treatment of provision for doubtful debts.

**UNIT II**

Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet



### **UNIT III**

Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (including Inter Company Holdings)

### **UNIT IV**

Double Account System – Comparison with double entry system – Accounts of electricity companies, Replacement of assets, Disposal of Surplus.

### **UNIT V**

Liquidation of companies – Statement of Affairs and Deficiency or Surplus Accounts – Liquidator's Final Statement of Account

### **TEXT BOOKS :**

- T.S. Reddy & A. Murthy, Corporate Accounting - Margham Publications - Chennai.
- R.L. Gupta & V.K. Gupta, Advanced Accounting II - Sultan Chand & Sons - New Delhi.

### **REFERENCE BOOKS:**

1. S. N. Maheshwari and S. K. Maheshwary, Advanced Accountancy, Vikas Publishers
2. M. C. Shukla and T. S. Grewal, Advanced Accounts, S. Chand
3. S. P. Jain and K. L. Narang: Advanced Accountancy, Kalyani Publishers
4. R. L. Gupta and M. Radhaswamy: Advanced Accountancy, Sultan Chand
5. D. Chandra Bose – Advanced Accounting Volume II, PHI

**21COM315**

**PROFESSIONAL ACCOUNTING VI**

3 1 0 4

Objective :The objective of this course is to give thorough knowledge about specialized accounting systems practiced in India

#### **Course Outcomes**

CO1: to understand the concepts of Economic value added & Historical accounting

CO2: to compute accounting for Human resource accounting

CO3: compute accounting for social, green & environmental accounting

#### **Unit I**

Economic Value Added: Difference between Accounting income Statement and Economic income Statement: Limitations of Accounting concept: Need for EVA, Evolution of EVA - Market value Added. Calculation of EVA - The conceptual issues- calculation of NOPAT, calculation of Capital employed, WACC, EVA in capital budgeting decisions. Advantages and Limitations of EVA. Distinguish between Valued Added and EVA, Advantages of Valued Added schemes. Methods of calculating the amount of Value Added. Employees; Providers' capital; Government; Reinvestment in the business: Forms of Value Added Statement

## UNIT II

Historical Accounting –Accounting for price level changes (Inflationary Accounting): Meaning. Limitations of Historical Accounting. Meaning of Accounting for price level changes. Approaches: – Current purchasing Power accounting (CPP) Current Cost Accounting (CCA), Specific and General Price level accounting (SGP). Price evaluation of fixed assets with adoption of LIFO method of inventory.

## UNIT III

Human Resource Accounting: Need, Reasons for HR accounting; Development of HRA: objectives of HRA: Valuation of Human resources –Historical cost approach, Replacement cost approach; Opportunity cost, Standard cost approach, Present value approach, Recording and Disclosure in financial statements: Benefits of HR accounting.

## UNIT IV

Green and Environmental accounting: Green Accounting: Basics of Green Accounting; Need for adoption of Green Accounting: Law related to Green accounting; Opportunities in Green Accounting: Green accounting in India.

Definition of Environmental accounting- Need for environmental accounting at corporate level- Scope of Environmental accounting-Element of Environmental Accounting-Mechanism of Environmental Accounting.

## UNIT V

Social Accounting: Social responsibilities of business: Meaning of Social Accounting: Approaches to social Accounting: Measurement of social cost Benefit; Employees account: Society's Account: Social accounts: Social Balance sheets

## REFERENCE BOOKS:

1. S. P. Jain and K. L. Narang: Advanced Accountancy, Vol- 2 Kalyani Publishers
2. S. N. Maheshwari and S. K. Maheshwari, Advanced Accountancy, Vol- 2 Vikas Publishers
3. Dr.M.A.Arulanandam&Dr..K.S.Ramana Advanced Accountancy, Vol- 2 Himalaya Publishing House.

**21COM203**

**FUNDAMENTALS OF COSTING**

**3 1 0 4**

**Objective:** To provide the students the knowledge of cost ascertainment, cost presentation and cost control and to understand different methods of costing adopted by various concerns and its utility.

### **Course outcome:**

CO1. apply cost accounting methods to evaluate and project business performance.

CO2. apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.

CO3. explain the increase in the accuracy of determining the cost of objects resulting from allocation of support departments to operating departments; and from identifying common costs and revenues.

CO4. solve problems on cost accounting

### **Unit 1**

Cost, costing, cost accountancy and cost accounting, objectives, advantages and disadvantages, cost accounting and financial accounting, cost accounting and management accounting, methods of costing, cost classification, cost center and cost unit, cost sheet, unit costing, expenses excluded from cost.

**Unit 2**

Materials, purchase procedure, centralized purchasing, stock levels, EOQ, issue of materials – pricing of material issues.

**Unit 3**

Labour, time-keeping and time booking, methods of wage payment, incentive systems (Halsey and Rowan), overtime, idle time.

**Unit 4**

Overheads, meaning and classification, allocation and apportionment of overheads, primary and secondary overhead distribution summary, absorption of overheads, methods of absorption, machine hour rate, concept of over and under absorption of overheads.

**Unit 5**

Operating Costing: Transport costing, calculation of cost per km., cost per passenger km. and cost per tonne km., Contract costing: recording of cost, profit on incomplete contracts, estimated profit. Process Costing: process accounts, normal loss, abnormal loss and abnormal gain. Reconciliation of cost and financial accounts.

**TEXTBOOKS:**

1. K. M. Vineeth and K. R. Shabu – Cost Accounting, Kalyani Publishers
2. S. P. Jain and K. L. Narang: Cost Accounting, Kalyani Publishers

**REFERENCE BOOKS:**

4. S. P. Iyengar: Cost Accounting Principles, Sultan Chand and Sons
5. Khanna Ahuja and Pandey – Practical Costing, S. Chand and Co.
6. B. S. Raman – Cost Accounting, United Publishers

**21COM205**

**DIRECT TAXES 1**

**3 1 0 4**

**Objective:** To enable students to understand the various heads of income and compute income under various heads.

CO1 to understand the various heads of income and compute income under various heads.

CO2 to recognize and accommodate permissible deductions from gross total income

CO3 to compute tax liability of individual

**Unit I** Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of previous year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

**Unit II** Income from salary – Income from House Property

**Unit III** Income from Business or Profession

**Unit IV** Income from Capital Gain and Other sources

**Unit V** Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income under Sections 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80QQB 80RRB, 80U – Computation of total income and tax payable; Rebates and relief’s –Computation of Total income and Tax liability of individuals.

**TEXT BOOKS :**

1. T. S. Reddy & Y. Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

**REFERENCE TEXTS:**

2. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra
3. Dr. Vinod K. Singhanian, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
4. V. P. Gaur & D. B. Narang, Income Tax Law and Practice, Kalyani Publications.
5. Dr. Bhagwati Prasad - Direct Taxes law & Practice – VishwaPrakashan, N. Delhi.
6. Dr. GirishAhuja& Dr. Ravi Gupta - Simplified Approach to income Tax – SahityaBhawan Publishes & Distributors, Agra.
7. DinkerPagare - Income Tax Law and Practice

**21COM213**

**DIRECT TAXES-II**

**3 1 0 4**

**Objective:** To enable the students to learn the assessment of corporate bodies, cooperative societies and tax management.

**Course outcomes**

**CO1: to understand the Assessment of corporate bodies**

**CO2: to apply tax slabs to cooperative societies**

**CO3: to apply tax laws for management of corporate bodies , cooperative societies**

**Unit I**

Assessment of Firms - Conditions of section 184 - Assessment of Firm u/s 184, Remuneration to working partner, Allowable remuneration to working partner in case of loss of a firm - Assessment of Firm u/s 185 (Assessment when Section 184 not complied with) - Deductions out of Gross Total Income under Sections 80G, 80GGA, 80GGC - Computation of Total income and tax liability of Firms - Treatment of share of income of firm - Treatment of income of a partner from the firm - Treatment of firm’s losses.

**Unit 2**

Assessment of Hindu Undivided Families - Incomes which are not treated as family incomesSalary paid to any member of the family - Remuneration earned by a member/ Karta of HUF to be assessed as family income or individual income-Deductions u/s 80 applicable to HUFs - Deductions out of Gross Total Income under Sections 80C, 80CCF, 80D, 80DD, 80DDB, 80G, 80GGA, 80GGC - Computation of Total income and Tax liability of HUF.

Assessment of Co-operative Societies: Co-operative society - Definition – Urban consumers’ Cooperative society, Consumers’ cooperative society - Deductions from GTI under sections 80G,

80GGA, 80GGC, 80-IA, 80-IB, 80-IC, 80-ID, 80IE, 80JJA and 80P. Computation of Total income and Tax Liability of Co-operative societies.

Assessment of Association of Persons or Body of Individuals - Deductions from GTI under sections 80G, 80GGA, 80GGC - Computation of Total Income and Tax Liability.

### **Unit 3**

Assessment of Companies: Meaning of company, Types of companies, Computation of Gross Total Income of a Company, Deductions out of Gross Total Income under Sections 80G, 80GGA, 80GGB, 80 IA, 80-IAB, 80-IB, 80-IC, 80-ID, 80-IE, 80JJA, 80JJAA, 80LA - Rates of Tax - In case of Domestic company and In case of non-domestic company (Foreign company) - Special Provisions for payment of income tax by certain companies or Minimum Alternate Tax (MAT) on companies (Section 115JB) - Book Profits – Calculation of book profits, Tax Credit in respect of MAT on certain companies (Section 115JAA) - Tax on Distributed Profits of Domestic Companies (Sections 115-O to 115-Q). Computation of Total income and Tax liability of companies.

### **Unit 4**

Advance payment of tax: When assessee becomes liable to pay advance tax - Due dates - Computation of advance tax - Interest for default in payment of advance tax - Deduction and collection of tax at source – Self-assessment tax - Regular assessment tax – Interest for delayed payment of taxes - Refund of tax.

### **Unit 5**

Filing of Returns: Voluntary return of income - Exemption from filing a return of income – Various types of returns, – Electronic Filing of Return Income - Permanent Account Number Procedure of Assessment - Self assessment, Enquiry before assessment, Assessment on the basis of return filed, Best judgment assessment, Income escaping assessment or Reassessment, Rectification of mistake. Income Tax Authorities, Appeals and Revision, Penalties, Offences and Prosecutions

### **TEXT BOOKS :**

1. T. S. Reddy & Y. Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

### **REFERENCE BOOKS:**

1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra
2. Dr. Vinod K. Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
3. V. P. Gaur & D. B. Narang, Income Tax Law and Practice, Kalyani Publications.
4. Dr. Bhagwati Prasad Direct Taxes law & Practice – WishwaPrakashan, N. Delhi.
5. Dr. Girish Ahuja & Dr. Ravi Gupta Simplified Approach to income Tax – SahityaBhawan Publishes & Distributors, Agra.
6. Dinker Pagare, Income Tax Law and Practice

**Objective:** To provide general awareness about some important laws relating to trade and industry.

**Course outcome:**

CO1. understand various legal aspects connecting to law of contract.

CO2. acquire knowledge of various laws relating to bailment and pledge, agency , partnership act etc.,

CO3.obtain knowledge about mercantile and trade law and about selected problems of the state, administrative, labour and civil law.

CO4. Identify the system of authorities applying the law

**Unit 1**

Law of contracts: Definition, essentials of a valid contract- offer and acceptance, consideration, Doctrine of Privity of contract, capacity to contract, Free consent, kinds of contracts, discharge and breach of contracts, remedies for breach of contract.

**Unit 2**

Specific Contracts: Indemnity and guarantee: Distinction between indemnity and guarantee, kinds of guarantee.

Bailment and pledge: Requisites of bailment and pledge, law relating to lien, termination of bailment.

Contract of agency: Definition and essentials of agent and principal, classification of agency, sub-agent, co-agent or substituted agent, termination of agency.

**Unit 3**

Negotiable Instruments Act: Definition and types, maturity and grace days, payment in due course, parties to negotiable instruments, holder and holder in due course, endorsement, dishonour of negotiable instruments, discharge of negotiable instruments.

**Unit 4**

Contract of Sale of Goods: Essentials of a contract of sale, contract of sale and agreement to sell, conditions and warranties, caveat emptor, exceptions, transfer of ownership, transfer of title by non-owner, performance of contract, Unpaid seller – meaning and rights.

**Unit 5**

Indian Partnership Act: Definition of partnership, formation of partnership, firm, partner and firm name, registration of firm, types of partnership, dissolution of firm, Main features LLP under the Limited Liability Partnership Act,2008; Difference between LLP and general Partnerships.

The Information Technology Act 2000: An overview- Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Penalties and adjudication, Appellate Tribunal, Offences

**Skill Development Activities:**

- Write down the fact and underline the legal points involved in the following cases.
  - a. Carlil and Carbolic smoke ball company, b. LalmanShukla v/s Gowridutt, c. Mohribibi v / DharmadasGhose, d. Abdul Aziz v/s Masum Ali, e. Rangnayakamma v/s Alwarshetty
- Collect a judgment copy on damages awarded by the court for breach of contract
- Drafting/ Collect and filling up the following: a. Affidavit, b. Vakalat form, c. Power of Attorney d. Gift deed e. Pledge.
- Visit a consumer court and record the nature of consumer disputes referred for redressal.
- Collect a specimen copy of M/A and A/A of a company.

**TEXT BOOKS:**

1. K. C. Garg, V. K. Sareen, Mukesh Sharma and Chawla – Business Law, Kalyani Publishers
2. M.C. Kuchal – Mercantile Law, Sultan Chand and Sons

**REFERENCE BOOKS:**

1. Thulsian – Business Law, Tata McGraw Hill
2. M.C. Shukla – Mercantile Law, S. Chand and Co
3. Gulshan – Mercantile Law, Excel Books

**21COM214**

**GST – PROCEDURES AND PRACTICES**

**2 1 0 3**

**Objective:** To acquire ability to analyse and interpret the provisions of GST and to be able to manage practical issues arising therein.

**Course outcome:**

- CO1. Understand various formats associated with registration and filing of GST.
- CO2. Differentiate category of GST and calculate the tax on that basis.
- CO3. Calculate the overall tax liability of a service sector.

**Unit 1**

Current Applicability, Items covered under Central Excise after introduction of GST, Meaning of Manufacture, Taxable Event, Returns to be filed under Central Excise, SSI Exemption

**Unit 2**

Extent and commencement of IGST, Levy and Collection of IGST, OIDAR Services, Import of Goods and Services, Export of Goods and Services

**Unit 3**

Charge of GST, Exemptions, Place of Supply, Time and Value of Supply, Input credit, Registration, Tax Invoice, Accounts and Records, Payment and Refund of Tax

**Unit 4**

Job work, Provisions relating to TDS under GST, Electronic Commerce, Assessment and Audit, Inspection, Search and Seizure, Demand and Recovery of tax under GST

**Unit 5**

Liability of pay tax in certain cases, offences and Penalties, Appeals and Revisions, Advance Rulings, Miscellaneous provisions under GST

**REFERENCE BOOKS:**

1. R. K. Jain: Central Excise Law Manual (Recent edition). CENTAX Publications, New Delhi.
2. R. K. Jain: Central Excise Tariff of India. CENTAX Publications, New Delhi.
3. H. C. Mehrota: Indirect Taxes Law and Practice, SahityaBhawan Publications, Hospital Road, Agra – 282003.
4. V. S. Datey: Indirect Taxes Law and Practice. Taxmann's Publications Pvt Ltd., New Rohtak Road, New Delhi – 110005.
5. Gupta and Ahuja: Practical Approach to Income Tax, Wealth Tax, Central Sales Tax. Bharat Law House Pvt. Ltd., New Delhi.
6. T. S. Reddy and Y Hari Prasad Reddy: Indirect Taxes. Margham Publishers.

7. Sanjeev Kumar: Systematic Approach to Indirect Taxes with Practical problems and solutions. Bharat Law House Pvt. Ltd., New Delhi.
8. Ravi Gupta and Girish Ahuja: Practical Approach to Income Tax, Service Tax, VAT and Wealth Tax: Problems and Solutions. Bharat Law House Pvt. Ltd., New Delhi.
9. R. K. Jain: Central Customs Law Manual (Recent edition). CENTAX Publications, New Delhi.

**21COM301**

**AUDITING – PRINCIPLES AND PRACTICE**

**2 1 0 3**

**Objective:** To provide the students the knowledge of principles of auditing and the procedure followed in India

CO1: To understand the practices adopted for Auditing

CO2: To creating auditing reports

CO3: to verify physical records with auditing reports

#### **Unit 1**

Origin and meaning of auditing – Definition – Objects, advantages and importance– Professional and personal qualities of an auditor – Classification of audit – Planning the audit

- Arrangements with client – Audit Programme – Audit note book and working papers – Division of work. Rights and powers of Auditors,

Qualification and dis qualification of Auditors.

#### **Unit 2**

Internal check – meaning and definition – Object - Features of good internal check system - Internal audit – Relationship between internal auditing and statutory auditing – Distinction between internal audit and internal check

#### **Unit 3**

Vouching – Meaning – Objects of vouching – Vouching of cash transactions and trading transactions – Vouching of personal and impersonal ledger

#### **Unit 4**

Verification and valuation - verification of assets and liabilities - valuation of assets – general principles of valuation – Auditor’s duties

#### **Unit 5**

Cost Audit– Definition – Difference between cost audit and financial audit – Appointment of cost auditor – Advantage of cost audit – Qualifications, rights and powers of cost auditor – Cost Audit Report, Management Audit – Meaning and Definition – Need for management audit – Management audit and statutory financial audit – approach of management audit - Advantages of management audit – Management audit programme - Conduct of management audit and reporting.

#### **REFERENCE BOOKS:**

3. JagdishPrakash – Auditing, Kalyani Publishers
4. Kamal Gupta – Contemporary Auditing, Tata McGraw Hill
5. R. G. Saxena – Principles and Practice of Auditing, Himalaya Publishing House
6. B. N. Tandon – A Handbook of Practical Auditing, Sultan Chand & Sons
7. Tandon, Sudharsnam, Sundharabahu – A Handbook of Practical Auditing, S. Chand

**21COM311**

**ACCOUNTING FOR DECISION MAKING**

**3 1 0 4**



**OBJECTIVES:** To provide practical knowledge on important tools of modern managers providing quantitative information, primarily of financial nature, necessary for making vital economic decisions.

CO1: To acquire practical knowledge on important tools of modern managers providing quantitative information

CO2: To use accounting knowledge for calculation ratio analysis & funds flow statement

CO3: To use accounting knowledge for calculation of budget & budgetary control

### **Unit 1**

Management Accounting: Introduction, Meaning and definition, Advantages and disadvantages, Comparison with Financial and Cost Accounts, Management Audit, Objectives, Comparison with Financial Audit, Conducting Management Audit.

### **Unit 2**

Marginal costing, marginal cost, advantages and disadvantages of marginal costing-contribution, P/V Ratio, Break Even Point (BEP), Margin of Safety, managerial applications of marginal costing.

### **Unit 3**

Ratio analysis, Significance of ratios and long-term financial position, Uses and limitation of ratios, Classification and computation of various ratios, Preparation of financial statement from accounting ratios

### **Unit 4**

Fund flow statement, meaning and importance, fund from operation, statement of changes in working capital, Cash flow statement, cash from operation, preparation of fund flow statement and cash flow statement.

### **Unit 5**

Budget and Budgetary Control, Forecast and budget, Objectives and advantages, Functional budgets and Master Budget, Flexible Budget, Zero Base Budgeting. Standard costing - definition, advantages and limitations, variances, computation of variances, material variances, overhead variances and overhead variances.

### **TEXT BOOKS**

1. Murthy and Gurusamy – Management Accounting, TMH

### **REFERENCE TEXTS:**

2. K. M. Vineeth and K. R. Shabu – Management Accounting, Kalyani Publishers

3. S. N. Maheswary – Principles of Management Accounting, Sultan Chand

4. R. S. N. Pillai and Bagavathi – Management Accounting, S. Chand

5. Jain and Narang – Cost and Management Accounting, Kalyani Publishers

**Objective:** To impart an understanding of the general and competitive business environment and to enable the students understand Corporate strategies and techniques.

CO1: to understand the general and competitive business environment

CO2: to understand Corporate strategies and techniques

CO3: to apply the concepts to arrive at strategies

**Unit – 1**

Introduction to Corporate Strategy: An Overview of Corporate Strategy - Meaning & Process; Corporate Strategic Leadership; Functions and Importance for Professionals like Company Secretaries; Value of vision, mission and corporate objectives, the role of corporate governance and stakeholder management

**Unit – 2**

Corporate Strategic Levels of the Organization; Business Policy and Formulation of Functional Strategy; Formulation of Financial; Marketing; Production; Human Resource and Logistics strategies; Designing Network Level Strategies: Alliances, Joint Ventures, Competition vs Cooperation, Organizational Dependencies. Designing Global Strategies: Internationalization: Motivations & Patterns, Building Transnational Corporations;

**Unit – 3**

Corporate Strategic Analysis and Planning: External Analysis: Industry Analysis & Trends, PEST Analysis, 5 Forces Analysis, Blue Ocean Strategy; Internal Analysis: Competitive Advantage, Core Competence, Organizational Structure, Process and Culture; Situational Analysis; PERT & CPM; SWOT and TOWS Analysis; Portfolio analysis-Boston Consulting Group (BCG) growth share Matrix, Ansoff's Product Growth Matrix, ADL Matrix and General Electric (GE) Model; Strategic Alternatives-Glueck and Jauch and Michael Porter's Generic Strategies

**Unit – 4**

Corporate Strategic Implementation and Control: Strategy Implementation, Re-Positioning the Organization, Strategic Change; Leadership and its forms; Strategic Change and Control; Analyzing Strategic Edge: Introduction to Business Process Reengineering(BPR); Concept of Benchmarking; Introduction to Total Quality Management(TQM) and Six Sigma

**Unit – 5:** Corporate Social Responsibility Ethics, Theories of Capitalism, Corporate Social Responsibility (cases of India)

**REFERENCE BOOKS:**

L Byars – Strategic Management, Tata McGraw hill

M Sengupta - Strategic Management, Orient Paperbacks

N R. Srinivasan – Strategic Management: The Indian context, PHI

**21COM314**

**FINANCIAL MARKET OPERATIONS**

**3 0 0 3**

**Objective:** To provide an insight into the process and concept of security analysis and managing the financial instruments.

**CO1: to understand the financial system**

CO2: to know the uses of capital & Money market instruments

CO3: to understand the financial market intermediaries

**Unit –I**

Financial system: Introduction to Financial system - Introduction to Indian Financial Market - Role of Financial Market in Economic Development of a country - Components in Financial Markets: Concept of capital market - importance and role – components of a capital market - Concept of Money Market - importance and role - capital market vs. money market.

**Unit –II**

Financial markets Instruments: – Capital market instruments – common stock – preferenceshares - Bonds – Debentures - Hybrid securities – Gold ETF – Mutual funds - Foreign exchange **market** – Derivatives – Money Market Instruments: call money –Treasury bills – commercial papers – certificate of deposits - Banker's Acceptance - etc.

**Unit –III**

Financial Market Reforms: Capital market reforms – Depository System. Securities Contracts (Regulation) Amendment Act 2007 – Stock exchanges - IPO Grading – Credit Rating - Rating Services - Objectives and types – money market reforms.

**Unit –IV**

Financial Market Intermediaries : Primary Market and Secondary Market Intermediaries: Role and Functions - Merchant Bankers - Stock Brokers - Syndicate Members - Registrars and Transfer Agents - Underwriters - Bankers to an Issue - Portfolio Managers - Debenture Trustees - Investment Advisers - Research Analysts - Credit Rating Agencies

**Unit –V**

Financial Market Regulatory bodies: The Securities and Exchange Board of India Act, 1992 - Objective; Powers and functions of SEBI Legislative framework on listing agreements - SEBI (Ombudsman) Regulations, 2003 - Securities Contracts (Regulations) Act 1956: Objectives of the SCR Act, Rules and Regulations – RBI as a regulatory body.

**TEXT BOOKS**

1. Gordon and Natarajan – Financial Markets and Services, Himalaya Publishing House

**REFERENCE TEXTS :**

1. Clifford Gomez – Financial Markets, Institutions and Financial Services, PHI
2. PunithavathyPandian – Financial Services and Markets, Vikas
3. Bharati V Pathak – The Indian Financial System: Markets, Institutions and Services, Pearson.
4. G. S. Batra – Financial Services and Markets, Deep and Deep Publication

21CSA105

PC SOFTWARE

2103

**Objective:** IT is revolutionizing the way, in which we live and work. It is changing all aspect of our life and lifestyle. The digital revolution has given mankind the ability to treat information with mathematical precision, to transmit it at very high accuracy and to manipulate it at will; to survive in this information world one must keep pace with these changes.

**Course outcome:**

CO1. describe the usage of computers and understand why computers are essential components in business and society.

CO2. utilize the Web resources and evaluate on-line e-business system.

CO3. solve common business problems using appropriate Information Technology applications and systems.

CO4. identify categories of programs, system software and applications.

CO5. organize and work with files and folders.

CO6. describe various types of networks, network standards and communication software.

**Unit 1**

Introduction to computer systems - Types of computers, Characteristics of computers, What computers can do, What computers can't do, Classification of computers, Central Processing Unit, Control Unit, Arithmetic and Logic unit, Memory- Registers and Addresses - How CPU and memory works. Windows Basics -Creating Directories. Files, Shortcuts, Moving and copying Files, Task Bar Options, Control Panel – Display, Mouse, Keyboard, Regional Settings, Date & Time, and Man handled device.

**Unit 2**

Introduction to Computer Software - classifications-Operating systems, Utilities, Compilers and Interpreters, Word processors, Spread sheets, Presentation graphics, Database management systems, Image processors.

**Unit 3**

Word Processing Application – MS Word

Window parts – Menu Bar, Tool Bar, Status Bar, Scroll Bars. Understanding and arranging windows.

Creating simple word documents – Saving files, Opening existing files, creating copies of files, Page set up options - Exiting word. Text Editing – Selection, deletion, cut, copy, Find & Replace, Using Undo & Redo. Document Views, Customizing toolbars, Inserting header & Footer, Zoom options. Inserting Page number, date &time, Symbols, Comments, Auto texts, Footnotes, Picture, Files & Objects, Bookmarks, Hyperlink, Cross references. Formatting Texts – Font, Paragraph, Columns, Bullets & Numbering, Borders & shading, Drop Cap, Auto format options, creating styles, Table of contents. Language Utilities – Spelling & Grammar – Mail merge Options- Creating Macros – Inserting tables, applying formula and sorting tables -- Arranging windows and splitting windows.

**Unit 4**

Spread Sheet Application – MS Excel

Familiarizing with workbooks, work sheets and cells – Excel window – working with cells – moving around in excel – Using the Toolbars – Using Formula bar -Entering and editing data – Selecting ranges, copying and moving cells – Paste special options – Fill options – Clearing formats – Move, copy and delete sheets – finding and replacing texts – Inserting header and footer – Inserting cells, rows, columns and work sheet – Chart options - Inserting functions - Giving names to cell ranges –

Manipulating hyperlink – Formatting cells, rows, columns and sheet– Practicing auto-formatting and conditional formatting – Creating & merging styles  
– Spelling and Auto correct – Creating macros, protecting sheet - Sorting and filtering list - creating a form – validation - Creating subtotals - Manipulating pivot table - Consolidating data - arranging windows – Freezepanes - Hiding windows.

### Unit 5

Presentations using Power point– 2000Inserting slides – new slide, existing slides, duplicate slide, and slides from Auto layout. Slide show – start with first slide, current Slide, customized show. Slide views -normal, slide sorter. Slide Layouts, Design Templates. Deleting slides, Paste special.  
Inserting Header & Footer, Date & Time, Hyperlink, Picture, Object, Symbols, Text, Table, Chart, Diagram. Paste as hyperlink, Format –font, bullets& Numbering.  
Custom animation, Slide Transitions.Action Buttons.Simple business case studies using the software tools.

### TEXTBOOK:

Alexis Leon & Mathews Leon: Fundamentals of Information Technology, Vikas Publishing

### REFERENCE BOOKS:

Microsoft Office 2000 Complete, BPB publications  
Dennis P. Curtin, Kim Foley, KunalSen, Cathleen Morin: Information Technology the Breaking Wave, TATA McGraw-Hill Edition

**21CSA185**

**PC SOFTWARE LAB.**

**0 0 3 1**

### Course outcome:

- CO1. describe the usage of computers and understand why computers are essential components in business and society.
- CO2. utilize the Web resources and evaluate on-line e-business system.
- CO3. solve common business problems using appropriate Information Technology applications and systems.
- CO4. identify categories of programs, system software and applications.
- CO5. organize and work with files and folders.
- CO6. describe various types of networks, network standards and communication software.

### Unit 1

Word Processing Application – MS Word

1. Open a new document and set page size to A4, margins to left (2 cm), right(2cm), top (2.5m), bottom (2.5cm)
  - a. Type the following text:

Through Her extra ordinary acts of love and self-sacrifice, Amma has endeared Herself to millions. Tenderly caressing everyone who comes to Her, holding them close to Her heart in a loving embrace, Amma shares Her boundless love with all. Be they young or old, sick or poor everyone who comes to Her receives the same unconditional love.  
Amma’s compassion has given rise to a vast network of charitable and spiritual activities, which is drawing attention throughout the world. At the root of these services lies Amma’s teaching that the divine exists in everything-in every person, plant and animal. Perceiving this unity is the essence of spirituality and the means by which to end all suffering. It is through this simple, yet powerful message that Amma is transforming our world, one embrace at a time.
  - b. Make the document error free using Spelling and Grammar

- c. Replace the word 'compassion' using Thesaurus utility.
  - d. Practice Cut, Copy and Paste.
  - e. Apply Page Borders, Paragraph Borders and shade the paragraphs.
  - f. Give appropriate heading in the Header and Page number, date in the Footer.
  - g. Apply paragraph settings to the document.
  - h. Format the text and apply bullets and numbering using menu.
  - i. Insert a picture in the document (use OLE feature)
  - j. Change one paragraph of the document into newspaper layout.
  - k. Practice tab settings.
2. Insert a table containing 6 rows and 7 columns: Headings – Student No, name, Mark1, Mark2, Mark3, Total, and Average.
- a. Enter the details of 5 students.
  - b. Calculate Total & Average using 'Formula' option.
  - c. Sort the details of students in the order of Average..
3. Generate 10 copies of interview letters to candidates from different states informing the place and time of interview. (Mail Merge)

## Unit 2

### Spread Sheet Application – MS Excel

1. Open a new work book and enter the details: Employee No Name Basic Pay DA HRA PF Net Pay E001 Anu 6000  
E002 Anju 8000  
E003 Pavan 4500  
E004 Jyothy 7600  
E005 Manu 6500  
Calculate DA as 7.5% of Basic Pay, HRA as 5% of Basic Pay  
PF as 6% of Basic Pay and Net Pay = Basic Pay + DA + HRA - PF.
2. Create a series using AutoFill handle.
3. Save the workbook & give suitable title in the Header and date in the Footer, Preview the file.
4. Create a name for a range of cells in the work sheet.
5. Practice Rows, columns, Cells and work sheet format options.
6. Clear the formats of 5 the row.
7. Delete the last sheet of the workbook
8. Make a copy of the first sheet and rename it.
9. Practice paste special options.

## Unit 3

### Spread Sheet Application – MS Excel

1. Find the Sum of Net Pay using function.
2. Write a function to find the count of employees in G20 cell.
3. Insert comments in different cells and practice hyperlinks.
4. Create your own style for worksheets.
5. Create a database having the headings Roll No, Name, Mark1, Mark2, Mark3 and Total. Before entering data give validation rules:
  - a. For roll no – Enter numbers between 1 and 50
  - b. For name – Enter names that have text length between 3 and 15.
  - c. For marks – Enter marks between 0 and 99
6. Insert records and Sort the records.
7. Create a chart for the above details.

8. Create a pie chart for the student with highest mark.
9. Practice Auto Filter and advanced Filter.

#### **Unit 4**

Presentations using PowerPoint - 2000

1. Open a new Presentation and insert a new slide.
2. Apply appropriate slide transition to it.
3. Insert a number 4 more slides and set up the show for all.
4. Text and Word art into slides and apply custom animations.
5. Format the text and word art in the slides and apply design templates to slides.
6. Hyper link the slides (use text for link).
7. Use action buttons for hyperlink.
8. Create a PowerPoint presentation that contains News Headlines for a TV channel.
9. Create a presentation with minimum 5 slides regarding the programmes on Annual Day celebrations
10. Create a presentation with minimum 5 slides regarding various products offered by a particular company.

#### **Unit 5**

Simple business case studies using the software tools.

#### **TEXTBOOK:**

Alexis Leon & Mathews Leon: Fundamentals of Information Technology,  
Vikas Publishing

#### **REFERENCE BOOKS:**

1. Microsoft Office 2000 Complete, BPB publications  
Dennis P.Curtin, Kim Foley, KunalSen, Cathleen Morin : Information Technology The Breaking

**21CSA211**

**ACCOUNTING PACKAGES – TALLY**

**2 0 0 2**

**Objective:** To enable students understand the theory of accounting through the Accountingpackage – Tally.

CO1: to understand features & configuration of tally package

CO2: To understand formats of accounting statements with the help of tally package

CO3: to prepare accounts by incorporating tax components

#### **Unit 1**

Introduction – Basic bookkeeping – importance – types of records – Getting started with Tally – Company information – Features and configuration.

#### **Unit 2**

Tally accounting - Chart of accounts – Ledgers – vouchers – financial and trading vouchers - advanced voucher entry.

#### **Unit 3**

Tally inventory – basics of inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.

#### **Unit 4**

Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.

**Unit 5**

Application of taxes – TDS – Goods and Service Tax (GST) Expert features – security controls – tally audit – export and import of data – splitting financial years.

**TEXTBOOKS:**

1. Tally complete reference material
2. Nadhani – Tally ERP 9 Training Guide – BPB Publication

**REFERENCE BOOKS:**

1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

**21CSA281**

**ACCOUNTING PACKAGES – TALLY LAB**

**0031**

**Course outcomes:**

- CO1: to understand features & configuration of tally package  
CO2: To prepare accounting statements with the help of tally package  
CO3: to prepare accounts by incorporating tax components

**Unit 1**

Getting started with Tally – Company information – Features and configuration.

**Unit 2**

Tally accounting - Chart of accounts – Ledgers – vouchers – financial and trading vouchers - advanced voucher entry.

**Unit 3**

Tally inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.

**Unit 4**

Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.

**Unit 5**

Application of taxes – TDS – Goods and Service Tax (GST). Expert features – security controls – tally audit – export and import of data – splitting financial years.

**TEXTBOOKS:**

1. Tally complete reference material
2. Nadhani – Tally ERP 9 Training Guide – BPB Publication

**REFERENCE BOOKS:**

1. Tally for everyone – Roopa, Add to Cart Publishing



2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

**21CSA304**

**BUSINESS ANALYTICS**

**3 0 2 4**

**Course outcomes**

- CO1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.  
CO2. To become familiar with the processes needed to develop, report, and analyze business data.  
CO3. To learn how to use and apply R, Excel and Excel add-ins to solve business problems.

**Unit I**

Introduction to Business Analytics, Why Analytics, Business Analytics: The Science of DataDriven Decision Making, Descriptive Analytics, Predictive Analytics, Prescriptive Analytics, Descriptive, Predictive and Prescriptive Analytics Techniques, Big Data Analytics, Web and Social Media Analytics, Machine Learning Algorithms, Framework for Data-Driven Decision Making, Analytics Capability Building, Roadmap for Analytics Capability Building, Challenges in Data-Driven Decision Making and Future

**Unit II**

Descriptive Analytics, Introduction to Descriptive Analytics, Data Types and Scales, Types of Data Measurement Scales, Population and Sample Percentile, Decile and Quartile, Measures of Variation, Measures of Shape – Skewness and Kurtosis, Visualization Techniques, Visualization Techniques, What is Data Visualization? Column Chart, Pros of Column Charts, Cons of Column Charts, Bar Graph, Stacked Bar Graph, Line Graph, Dual-Axis Chart, Mekko Chart, Pie Chart, Scatter Plot, Bubble Chart and Bullet Graph.

**Unit III**

Introduction to Sampling, Population Parameters and Sample Statistic, Sampling, Probabilistic Sampling, Non-Probability Sampling, Sampling Distribution, Sample Size Estimation for Mean of the Population, Estimation of Population Parameters. Hypothesis Testing, Introduction to Hypothesis Testing, Setting Up a Hypothesis Test, One-Tailed and Two-tailed Test, Type I Error, Type II Error and Power of The Hypothesis Test.

**Unit IV**

Hypothesis Testing for Population mean with Known Variance: Z-Test, Hypothesis Testing for Population Proportion: Z-Test for Proportion, Hypothesis Test for Population mean under Unknown Population Variance: t-Test, Paired Sample t-Test. Introduction to Analysis of Variance (ANOVA), Multiple t-Tests for Comparing Several Means, One-way Analysis of Variance (ANOVA), Two-Way Analysis of Variance (ANOVA).

**Unit V**

Correlation Analysis, Introduction to Correlation, Pearson Correlation Coefficient, Spearman Rank Correlation, Point Bi-Serial Correlation, The Phi-coefficient. Simple Linear Regression, Outlier Analysis. Six Sigma, Introduction to Six Sigma, What is Six Sigma?, Origins of Six Sigma, Three-Sigma versus Six-Sigma Process, Cost of Poor Quality, Industrial Applications of Six Sigma.

**TEXT BOOKS:**

Business Analytics, The Science of Data Driven Decision Making by U Dinesh Kumar Wiley publication 2017

**21ECO102 ECONOMICS FOR DECISION MAKING 3 0 0 3**

**Objective:** The objective is to help the student to understand the various economic parameters that interact with each other so that an economy may function effectively and efficiently. The main focus is on making the various theoretical concepts clear and intelligible to a student.

Course outcome

Students will be able to

CO1. understand the significance of economics for managing the firms

CO2. understand various theories of economics that can be applied in the internal and external decisions to be made by managers

CO3. Analyze the demand and supply conditions and assess the position of a company

CO4. Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

CO5. analyze real-world business problems with a systematic theoretical framework.

**Unit 1** Introduction to Economics: The problems of wants, scarcity and choice - Difference between microeconomics and macroeconomics. Importance and limitations of Microeconomics and Macroeconomics. Production possibilities curve. Basic problems of Economics: What to Produce, How to Produce, For Whom to Produce, Level of Resource Use and Flexibility. Economic systems – Capitalism – Command Economy – Mixed Economy – Emerging Economy. Economics and business.

**Unit 2** Demand and Supply Analysis: Concept of demand - Demand schedule and demand curve – Change in demand and change in quantity demanded – Law of demand: Basis for its operation and factors influencing demand. Elasticity of demand: Types and measurement. Supply: Concept, Supply schedule and supply curve – Change in supply and change in quantity supplied – Law of supply. Factors influencing supply. Equilibrium.

**Unit 3** Production, Cost and Revenue Analysis: Meaning of production – Production function – The Law of Variable Proportions or the Law of Diminishing Marginal Returns – Returns to scale – Cost and production: Various concepts of cost - Revenue function: Total, Average and Marginal revenue – Profit maximisation: TR-TC and MR-MC approaches. Economies of scale.

**Unit 4** Theory of Markets: Meaning and types of markets – Main features of Competitive, Monopoly, Monopolistic and Oligopoly markets. Price discrimination: Meaning and Types.

**Unit 5** Macroeconomics: National income analysis: Meaning, Concepts and Measurement, Problems in measurement - Concept of full employment – Types of unemployment. Inflation: Meaning, Types and control of inflation: Monetary and Fiscal policies. Business cycles: Meaning and Phases.

**TEXT BOOKS:**

Varshney&Maheswari, Managerial Economics, Sultan Chand & Sons

Mehta, P. L.; Managerial Economics, Sultan Chand & Sons., 2003.

Dwivedi, D.N.; Managerial Economics, Vikas Publishing House, 2003.

**REFERENCE BOOKS:**

Mehta, P. L.; Managerial Economics, Sultan Chand & Sons., 2003.  
Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd., 2003.  
Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company  
Chaturvedi, D. D. and S. L. Gupta; Business Economics, Brijwasi  
Samuelson & Nordhans, Economics, Sultan Chand & Sons

**Skill Development Activities:**

- An illustration on calculation of Incremental Cost and Incremental Revenue, Determination of Fixed and Variable Cost, Determination of Average Cost, Marginal Cost and Total Cost
- Diagrammatic presentation of Price and Output Determination in different Market situations,
- Construction of Average Revenue and Marginal Revenue under Imperfect Market, and Fixation of Price under Target Pricing based on Rate of Return Method

21ENG101                      COMMUNICATIVE ENGLISH 2-0-2                      -3

**Objectives:**

To help students obtain an ability to communicate fluently in English; to enable and enhance the students skills in reading, writing, listening and speaking; to impart an aesthetic sense and enhance creativity

**Course outcome:**

- CO1. Acquire working knowledge of grammar and syntax; upper intermediate level of vocabulary
- CO2. Attain expertise in writing descriptive and narrative prose
- CO3. Read and comprehend prose and poetry
- CO4. Gain Familiarity with current affairs and news awareness
- CO5. Speak clearly and fluently on a given topic

**Unit I**

Kinds of sentences, usage of preposition, use of adjectives, adverbs for description, Tenses, Determiners-Agreement (Subject – Verb, Pronoun- Antecedent) collocation, Phrasal Verbs, Modifiers, Linkers/ Discourse Markers, Question Tags

**Unit II**

Paragraph writing – Cohesion - Development: definition, comparison, classification, contrast, cause and effect - Essay writing: Descriptive and Narrative

**Unit III**

Letter Writing - Personal (congratulation, invitation, felicitation, gratitude, condolence etc.) Official (Principal / Head of the department/ College authorities, Bank Manager, Editors of newspapers and magazines)

**Unit IV**

Reading Comprehension – Skimming and scanning- inference and deduction – Reading different kinds of material –Speaking: Narration of incidents / stories/ anecdotes- Current News Awareness

**Unit V**

Prose: John Halt's 'Three Kinds of Discipline' [Detailed] Max Beerbohm's 'The Golden Drugget' [Detailed]  
Poems: Ogden Nash- 'This is Going to Hurt Just a Little Bit' [Detailed]

Robert Kroetsch- 'I am Getting Old Now', Langston Hughes- 'I, too' [Detailed]

Wole Soyinka- 'Telephone Conversation' [Non-detailed]

Kamala Das- 'The Dance of the Eunuchs' [Non-Detailed]

Short Stories: Edgar Allan Poe's 'The Black Cat', Ruskin Bond's 'The Time Stops at Shamli' [Non-Detailed]

**CORE READING:**

1. Ruskin Bond, Time Stops at Shamli and Other Stories, Penguin Books India Pvt Ltd, 1989
2. Syamala, V. Speak English in Four Easy Steps, Improve English Foundation Trivandrum: 2006
3. Beerbohm, Max, The Prince of Minor Writers: The Selected Essays of Max Beerbohm (NYRB Classics), Phillip Lopate(Introduction, Editor), The New York Review of Book Publishers.
4. Edger Allan Poe. The Selected Works of Edger Allan Poe. A Running Press, 2014.
5. Online sources

**References:**

1. Ruskin Bond, Time Stops at Shamli and Other Stories, Penguin Books India Pvt Ltd, 1989
2. Martinet, Thomson, A Practical English Grammar, IV Ed. OUP, 1986.
3. Murphy, Raymond, Murphy's English Grammar, CUP, 2004
4. Online sources

**21ENG111 PROFESSIONAL COMMUNICATION**

**1-0-2-2**

**Objectives:**

To convey and document information in a formal environment; to acquire the skill of self-projection in professional circles; to inculcate critical and analytical thinking. By the end of the course, the students will be able to:

CO1 – Demonstrate competency in oral and written communication.

CO2 – Apply different styles of communication in professional context.

CO3 – Participate in different planned & extempore communicative activities

CO4 – Interpret and discuss facts and information in a given context

CO5 – Develop critical and analytical thinking.

**Unit I**

Vocabulary Building: Prefixes and Suffixes; One word substitutes, Modal auxiliaries, Error Analysis: Position of Adverbs, Redundancy, misplaced modifiers, Dangling modifiers – Reported Speech

**Unit II**

Instruction, Suggestion & Recommendation - Sounds of English: Stress, Intonation Essay writing: Analytical and Argumentative

**Unit III**

Circulars, Memos – Business Letters - e - mails

**Unit IV**

Reports: Trip report, incident report, event report - Situational Dialogue - Group Discussion

**Unit V**

Listening and Reading Practice - Book Review

**References**

- FelixaEskey.Tech Talk, University of Michigan. 2005  
Michael Swan. Practical English Usage, Oxford University Press. 2005  
Anderson, Paul. Technical Communication: A Reader Centered Approach, V Edition, Hercourt, 2003.  
Raymond V. Lesikar and Marie E. Flatley. Basic Business Communication, Tata McGrawHill Pub. Co. New Delhi. 2005. Tenth Edition.  
Thampi, G. Balamohan. Meeting the World: Writings on Contemporary Issues.Pearson, 2013.  
Lynch, Tony. Study Listening. New Delhi: CUP, 2008.  
Kenneth, Anderson, Tony Lynch, Joan Mac Lean. Study Speaking. New Delhi: CUP, 2008.  
Marks, Jonathan. English Pronunciation in Use. New Delhi: CUP, 2007.  
Syamala, V. Effective English Communication For You (Functional Grammar, Oral and Written Communication): Emerald, 2002.

**21ENV200 ENVIRONMENTAL SCIENCE AND SUSTAINABILITY 3 0 0 3**

**Course Objective:**

To make the students to aware about the nature and environmental issues, values and importance in the world.

**Course outcomes:**

- CO1: Integrate facts and concepts from ecological, physical and social sciences to characterize some common socio-environmental problems.  
CO2: Develop simple integrated systems and frameworks for solving common interconnected socio-environmental problems.  
CO3: Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.  
CO4: Identify the ethical underpinnings of socio-environmental issues in general.

**Unit 1**

Multidisciplinary nature of environmental studies. Renewable and non renewable natural resources. Over exploitation and conversation of the following natural resources – forest, water, food, energy, minerals and land resources. Concept of sustainability, sustainable development. Concept of zero waste. Concept of three R's (Reduce, Reuse and Recycle). Need for environmental education.

**Unit 2**

Concept of ecosystem. Components, structure and function of an ecosystem. A brief description of forest ecosystem and desert ecosystem. Food chain and food web, ecological pyramids. Biogeochemical cycles examples (nitrogen, Phosphorous and carbon). Ecosystem services (example forest). Treats to ecosystems.

**Unit 3**

Biodiversity, hot spots of biodiversity, India as a mega diversity nation, Threats to biodiversity, Value of biodiversity, Brief description of economic valuation of biodiversity, Role of individuals in the up keeping of environment.

**Unit 4**

Pollution of air, acid rain, global warming and climate change, ozone layer depletion, water pollution, Soil pollution. Industrial and urban solid wastes, Hospital wastes,

Collection, segregation and disposal of solid wastes, Hazardous waste, Plastic pollution, E-waste.

#### Unit 5

Prints-brief description of carbon foot prints and water foot print, Linear and Circular resource management, System thinking, Industrial ecosystems, EIA, EMP, Green technology, Green Business, Green Accounting, Green Buildings, Green Labelling, Sustainable (Green) Cities.

#### **TEXTBOOKS / REFERENCES:**

1. R. Rajagopalan, Environmental Studies: From Crisis to Cure. Oxford University Press, 2011, 358 pages. ISBN: 9780198072089.
2. Harikumar P. N., Susha D. and Manoj Narayanan K. S. - Environment Management and Human Rights. Himalaya Publishing House.
3. Bala Krishnamoorthy – Environmental Management: Text and Cases. PHI Learning Pvt. Ltd.,
4. Jacob Thomas – Environmental Management: Text and Cases, Pearson.

**21LAW114**

**COMPANY LAW**

**2 1 0 3**

#### **Course outcome**

CO1: to acquire the basic knowledge of the various provisions of the Companies Act, 1956

CO2: to understand the duties of a Company Secretary in a joint stock company.

CO3: to appreciate the concepts of CSR

#### **Unit-1**

Introduction to Company Law: Company Law; Meaning, Definition, Types, Formation of Company, Concept of Corporate Veil, Definitions and Key Concepts- MOA and AOA, Alteration of MOA and AOA.

#### **Unit-2**

Shares and Share Capital: Meaning and types of Capital; Concept of issue and allotment; Issue of Share certificates; Rights issue and Bonus Shares; Sweat Equity Shares and ESOPs; Transfer and Transmission of securities; Buyback of securities; dematerialization and re-materialization of shares; Members and Shareholders: How to become a member; Register of Members; Declaration of Beneficial Interest; Rectification of Register of Members; Rights of Members; Variation of Shareholders' rights; Shareholders Democracy; Shareholder agreement, Subscription Agreements, Veto powers.

#### **Unit-3**

Debt Instruments: Issue and redemption of Debentures and Bonds; Creation of Security; Debenture redemption reserve; Debenture trust deed; Conversion of debentures into shares; Overview of Company Deposits, Distribution of Profits: Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend

#### **Unit-4**

Corporate Social Responsibility: Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; reporting requirements

### **Unit-5**

An overview of Corporate Reorganization: Introduction of Compromises, Arrangement and amalgamation, Liquidation and Winding-up. Global Trends and Developments in Company Law. Case Laws, Case Studies and Practical Aspects

#### **Skill Development Activities:**

1. Collect and Fill in the following Forms: Demat Account opening Form and Prospectus-cumShare application Form.
2. Draft the following: Notice to convene Annual General Meeting, and Resolutions as to the declaration of Dividend, Appointment of Auditor, Issue of Bonus Shares.
3. Prepare Letter of Allotment/ Regret along with the basis of allotment,
4. Draft a Memorandum of Association and mention different clauses, and
5. Draft an Articles of Association and its important contents

#### **TEXT BOOKS:**

1. N.D. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons
2. Chawla and Garg – Secretarial Practice, Kalyani Publishers

#### **REFERENCE TEXTS:**

1. G.K. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons D.P.  
Jain – Company Law and Secretarial Practice, DhanpatRai and Sons

**21LAW305**

**INDUSTRIAL LAW**

**3 0 0 3**

**Objective :**To provide in detail knowledge on the laws governing industrial set ups in India

CO1: to appreciate the legal environment relevant for Industries in India

CO2: to apply the industrial acts to run an industry

CO3: to apply the concepts of industrial law for labour welfare& dispute settlement

#### **Unit 1**

Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes, Lockouts, Lay Offs, Retrenchment and Closure. The Trade Union Act, 1926.

#### **Unit 2**

The Factories Act 1948: (Provisions related to Health, Safety and Welfare)-The Workmen's Compensation Act, 1923, The doctrine of Assumed risk, The doctrine of Common Employment. The doctrine of Contributory Negligence. Employers' liability for Compensation

#### **Unit 3**

Employee State Insurance Act 1948. Employees Provident Fund Act. Miscellaneous Provision Act 1948.

#### **Unit 4**

The payment of Wages Act 1948. Payment of Bonus Act, 1965. The Payment of Gratuity Act, 1972.

#### **Unit 5**

Contract labour (regulation and abolition) Act, 1970. Maternity Benefit Act, 1961. The child Labour (prohibition and regulation) Act, 1986. The industrial employment (standing orders) act, 1946- The trade union act, 1926

#### **Text Books**

1. Industrial Law, Mr. N.D. Kapoor, Sultan Chand
2. Industrial Law, Mr. P.L. Mallick, Sultan Chand.

#### **Reference Texts**

1. Industrial and Labour Laws, Dr. Sanjeev Kumar, Bharat Law HP Ltd
2. Labour and Industrial Laws, S.N Misra, Central Law Publication
3. Labour and Industrial Laws, P.K. Padhi, Eastern Economy Edition
4. Commercial and Industrial Law, S.K. Dasgupta, Sterling Publishers Pvt. Ltd
5. Employee's Provident Fund, Chopra D.S, Labour Law Agency
6. Essence of Personnel Management and Industrial Relations, Cowling, Prentice – Hall

### **21MAT108**

### **MATHEMATICS FOR BUSINESS**

**2 - 1 - 0 3**

CO1: To understand the concept of matrices and determinants and use it to solve system of linear equations

CO2. To understand the basic principles of sets and operations.

CO3. To develop an understanding of the concept of quadratic equations in one variable and the concept of permutations and combinations.

CO4. Understand the concept of simple and compound interest.

CO5. To apply the concept of limits, derivatives, and integrals and use it to analyze problems in business.

#### **Unit 1**

Matrices and Determinants: Definition of Matrix, Type of Matrix, Algebra of Matrix, Properties of Determinants, Calculation of Determinants up to third order, adjoint of matrix, finding Inverse of matrix through Adjoint. Solution of a system of linear equation having unique solution (up to three variables)

#### **Unit 2**

Sets, Quadratic equations – Permutations and Combinations.

#### **Unit 3**

Commercial Arithmetic: Simple and Compound interest – Sinking fund - Annuities – Discounting of bills.

#### **Unit 4**

Differential Calculus and its application for Business: First and second order derivatives (simple functions), Cost Function, Total Cost, Average Cost, and Marginal Cost. Revenue function: Maxima and Minima one variable functions.

#### **Unit 5**



Integral Calculus and its application for Business: Formulas – Definite Integral, Indefinite Integral, Cost Function, Marginal Cost, Total Cost, Average Cost, Marginal Revenue, Total Revenue.

**TEXT BOOKS**

Dr. P. R. Vittal - Business Mathematics and Statistics, Margham Publications, Chennai.

**REFERENCES:**

1. Dr. B H Suresh – Business Mathematics, Chetana Book house
2. V. K. Kapoor - Business Mathematics, Sultan Chand and Sons.
3. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences, Wiley and Sons

**21MAT113 BUSINESS STATISTICS AND OPERATIONS RESEARCH 3 1 0 4**

**Objective:** To develop an understanding of problem solving methods, to understand the basic concepts of statistics and operations research and to apply the results to real life business problems. Course outcome

CO1: Introduce various methods of collection, classification, tabulation and representation of data.

CO2: Explains and evaluates the measures of central tendency and measures of dispersion.

CO3: Identifies random experiment, sample space and evaluate probability using classical definition Of probability.

CO4: Describe and verify mathematical considerations for analyzing time series, methods of estimating trends.

CO5: Identify and develop operational research models from verbal description of the real system and understand the mathematical tools that are needed to solve optimization problems.

**Unit 1**

Data representations and analysis: Meaning and scope of statistics, collection of data, primary and secondary methods of data collection, classification of data, presentation of data by diagrams, bar diagram and pie diagram.

**Unit 2**

Averages, arithmetic mean, median, mode, properties and uses, measures of dispersion, quartile deviation, standard deviation and co-efficient of variation.

**Unit 3**

Probability, Addition theorem, Multiplication theorem, independence of events, conditional probability.

**Unit 4**

Correlation, meaning and definition, scatter diagram, Pearson's correlation coefficient, computation and interpretation, Regression, the two regression equations. Time series, meaning and components, business forecasting, methods of estimating trend, graphic, and semi average, moving average method.

**Unit 5**

Linear programming problem, introduction, mathematical formulation of the problem, graphical solution, standard form of LPP, solution of LPP by simplex method. Network Scheduling by CPM, introduction, Activities and events, network diagram.

**TEXTBOOKS:**

Statistical methods - S. P. Gupta - Sultan Chand & Sons.

Operations Research - L. R Potti - Yamuna publications, Trivandrum

**REFERENCES:**

Business mathematics & statistics - P. R. Vittal - Margham Publications  
Operations Research - Kantiswaroop, P. K Gupta and Manmohan, Sultan chand and sons

**21SSK201**

**LIFE SKILLS I**

**1 0 2 2**

**OBJECTIVE:**

To build soft skills and an awareness for its importance

**Course outcome:**

CO1. make a smooth transition from an academic environment to work environment and adopt well  
CO2. learn to cope with fear, stress and competition in professional world  
CO3. develop positive attitude, self-motivating ability and willingness for continuous knowledge upgradation

Soft skills and its importance: Pleasure and pains of transition from an academic environment to work-environment. Need for change. Fears, stress and competition in the professional world. Importance of positive attitude, self-motivation and continuous knowledge up gradation.

Self Confidence: Characteristics of the person perceived, characteristics of the situation, Characteristics of the Perceiver. Attitude, Values, Motivation, Emotion Management, Steps to like yourself, Positive Mental Attitude, Assertiveness.

Presentations: Preparations, Outlining, Hints for efficient practice, Last minute tasks, means of effective presentation, language, Gestures, Posture, Facial expressions, Professional attire.

Vocabulary building: A brief introduction into the methods and practices of learning vocabulary. Learning how to face questions on antonyms, synonyms, spelling error, analogy etc. Faulty comparison, wrong form of words and confused words like understanding the nuances of spelling changes and wrong use of words.

Listening Skills: The importance of listening in communication and how to listen actively.

Prepositions and Articles: A experiential method of learning the uses of articles and prepositions in sentences is provided.

Problem solving; Number System; LCM &HCF; Divisibility Test; Surds and Indices; Logarithms; Ratio, Proportions and Variations; Partnership; Time speed and distance; work time problems;

Data Interpretation: Numerical Data Tables; Line Graphs; Bar Charts and Pie charts; Caselet Forms; Mix Diagrams; Geometrical Diagrams and other forms of Data Representation.

Logical Reasoning: Family Tree; Linear Arrangements; Circular and Complex Arrangement; Conditionalities and Grouping; Sequencing and Scheduling; Selections; Networks; Codes; Cubes; Venn Diagram in Logical Reasoning.

**TEXTBOOKS:**

1. A Communicative Grammar of English: Geoffrey Leech and Jan Svartvik. Longman, London.
2. Adair J (1986) - "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
3. Gulati S (2006) - "Corporate Soft Skills", New Delhi, India: Rupa& Co.
4. The Hard Truth about Soft Skills, by Amazone Publication.

**REFERENCES:**

1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
2. Verbal and Non-verbal Reasoning, R S Aggarwal, S Chand Publ.
3. Data Interpretation, R S Aggarwal, S Chand Publ.
4. Nova GRE, KAPAL GRE, Barrons GRE books;
5. Quantitative Aptitude, The Institute of Chartered Accountants of India.
6. More Games Teams Play, by Leslie Bendaly, McGraw-Hill Ryerson.
7. The BBC and British Council online resources
8. Owl Purdue University online teaching resources
9. www.thesgrammarbook.com online teaching resources
10. www.englishpage.com online teaching resources and other useful websites.

**21SSK211**

**LIFE SKILLS II**

**1 0 2 2**

**Objective:**

To groom the student for professional environment and making him aware of the corporate culture and basic business etiquette

**Course outcome:**

- CO1. acquire a knowledge of socially acceptable ways of behaviour, corporate etiquette; develop cultural adaptability
- CO2. exhibit appropriate body language; being aware of personal hygiene, proper dressing and grooming
- CO3. convert Passive vocabulary into active vocabulary; learn the etymology of words
- CO4. solve problems in QA & logical reasoning and interpret and analyse the data

Professional Grooming and Practices: Basics of Corporate culture, Key pillars of Business Etiquette. Basics of Etiquette: Etiquette – Socially acceptable ways of behaviour, Personal hygiene, Professional attire, Cultural Adaptability. Introductions and Greetings: Rules of the handshake, Earning respect, Business manners.

Telephone Etiquette: activities during the conversation, Conclude the call, To take a message. Body Language: Components, Undesirable body language, Desirable body language. Adapting to Corporate life: Dealing with people.

Group Discussions: Advantages of Group Discussions, Structured GD – Roles, Negative roles to be avoided, Personality traits to do well in a GD, Initiation techniques, How to perform in a group discussion, Summarization techniques.

**Listening Comprehension advanced: Exercise on improving listening skills, Grammar basics: Topics like clauses, punctuation, capitalization, number agreement, pronouns, tenses etc.**

Reading Comprehension advanced: A course on how to approach middle level reading comprehension passages.

Problem solving – Money Related problems; Mixtures; Symbol Based problems; Clocks and Calendars; Simple, Linear, Quadratic and Polynomial Equations; Special Equations; Inequalities; Functions and Graphs; Sequence and Series; Set Theory; Permutations and Combinations; Probability; Statistics. Data Sufficiency: Concepts and Problem Solving.

Non-Verbal Reasoning and Simple Engineering Aptitude: Mirror Image; Water Image; Paper Folding; Paper Cutting; Grouping Of Figures; Figure Formation and Analysis; Completion of Incomplete Pattern; Figure Matrix; Miscellaneous.

Special Aptitude: Cloth, Leather, 2D and 3D Objects, Coin, Match Sticks, Stubs, Chalk, Chess Board, Land and geodesic problems etc., Related Problems

**TEXTBOOKS:**

1. A Communicative Grammar of English: Geoffrey Leech and Jan Svartvik. Longman, London.
2. Adair J (1986) - "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
3. Gulati S (2006) - "Corporate Soft Skills", New Delhi, India: Rupa& Co.
4. The Hard Truth about Soft Skills, by Amazone Publication.

**REFERENCES:**

1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
2. Verbal and Non-verbal Reasoning, R S Aggarwal, S Chand Publ.
3. Quantitative Aptitude by AbjithGuha, Tata McGraw hill Publ.
4. More Games Teams Play, by Leslie Bendaly, McGraw-Hill Ryerson.
5. The BBC and British Council online resources
6. Owl Purdue University online teaching resources
7. www.thesgrammarbook.com online teaching resources
8. www.englishpage.com online teaching resources and other useful websites.

**21SSK301**

**LIFE SKILLS III 1 0 22**

**Objective:**

To groom the student for professional environment and making him aware of the corporate culture and basic business etiquette

**Course outcome:**

CO1. work in teams; learn team playing and develop leadership skills

CO2. to gain knowledge of group dynamism

CO3. learn how to face an interview and strategies of test taking

CO4. learn the skills of Lateral thinking for problem solving

Team Work: Value of Team work in organisations, Definition of a Team, Why Team, Elements of leadership,

Disadvantages of a team, Stages of Team formation. Group Development Activities: Orientation, Internal Problem Solving, Growth and Productivity, Evaluation and Control. Effective Team Building: Basics of Team Building, Teamwork Parameters, Roles, Empowerment, Communication, Effective Team working, Team Effectiveness Criteria, Common characteristics of Effective Teams, Factors affecting Team Effectiveness, Personal characteristics of members, Team Structure, Team Process, Team Outcomes.

Facing an Interview: Foundation in core subject, Industry Orientation/ Knowledge about the company, Professional Personality, Communication Skills, activities before interview, upon entering interview room, during the interview and at the end. Mock interviews.

Advanced Grammar: Topics like parallel construction, dangling modifiers, active and passive voices, etc. Syllogisms, Critical reasoning: A course on verbal reasoning. Listening Comprehension advanced: An exercise on improving listening skills.

Reading Comprehension advanced: A course on how to approach advanced level of reading, comprehension passages. Exercises on competitive exam questions.

Specific Training: Solving campus recruitment papers, National level and state level competitive examination papers; Speed mathematics; Tackling aptitude problems asked in interview; Techniques to remember (In Mathematics). Lateral Thinking problems. Quick checking of answers techniques; Techniques on elimination of options, Estimating and predicting correct answer; Time management in aptitude tests; Test taking strategies.

**TEXTBOOKS:**

1. A Communicative Grammar of English: Geoffrey Leech and Jan Svartvik. Longman, London.
2. Adair J (1986) - "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
3. Gulati S (2006) - "Corporate Soft Skills", New Delhi, India: Rupa& Co.
4. The Hard Truth about Soft Skills, by Amazon Publication.

**REFERENCES:**

1. Speed Mathematics, Secrets of Lightning Mental Calculations, by Bill Handley, Master Mind books;
2. The Trachtenberg Speed System of Basic Mathematics, Rupa& Co., Publishers;
3. Vedic Mathematics, by Jagadguru Swami Sri BharatiKrsnaTirthayi Maharaja, MotilalBanarsidass Publ.;
4. How to Ace the Brainteaser Interview, by John Kador, McGraw Hill Publishers.
5. Quick Arithmetics, by AshishAgarwal, S Chand Publ.;
6. Quicker Maths, by M tyra& K Kundan, BSC Publishing Co. Pvt. Ltd., Delhi;
7. More Games Teams Play, by Leslie Bendaly, McGraw-Hill Ryerson.
8. The BBC and British Council online resources
9. Owl Purdue University online teaching resources
10. [www.thegrammarbook.com](http://www.thegrammarbook.com) online teaching resources
11. [www.englishpage.com](http://www.englishpage.com) online teaching resources and other useful websites.

**21COM390 LIVE IN LAB**

**3 Credits**

This initiative is to provide opportunities for students to get involved in coming up with solutions for societal problems. The students shall visit villages or rural sites during the vacations (after second semester or forth semester) and if they identify a worthwhile project, they shall register for a 3 credit Live-in-Lab project, in the fifth semester. The objectives and projected outcome of the project should be reviewed and approved by the Dept. Chairperson and a faculty assigned as the project guide. On completion of the project, the student shall submit a detailed project report. The report shall be evaluated and the students shall appear for a viva voce test on the project.

**21COM391 Summer Internship in Industry**

**Credit 3**

Summer Internship opportunities are accommodated in the syllabus for the students to get an exposure to the business and industrial world. After the completion of the internships, students submit an internship report as well as present summer posters highlighting their

achievements during the summers. The summer internship also enables the students to indulge into live projects, which they can continue even after the internships. The four weeks of training will expose and equip students with skills to develop innovative solutions for real- life applications. They would also experience the operational and functional problems pertaining to organizations.