

<b>15AVP201 /</b>	<b>AMRITA VALUES PROGRAMME I/</b>	<b>1 0 0 1</b>
<b>15AVP211</b>	<b>AMRITA VALUES PROGRAMME II</b>	<b>1 0 0 1</b>

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, Adi Shankaracharya, Sri Ramakrishna Paramahansa, Swami Vivekananda, Sri Ramana Maharshi, 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 recognised 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 "Unity 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 civilisations. 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 realisation 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.

## 15BUS341 ADVERTISING AND BRAND MANAGEMENT 3 0 0 3

### Unit 1 General Understanding about Advertising

Advertising - Nature, scope & classification - Role of advertising in Indian economic and social development. Ethics and truth in Indian advertising.

### Unit 2 Marketing Communication Programme

Advertising Planning: Objectives and Budget. Advertising Research as a Supporting tool.

Development of Concept, Selection of the Concept. Selection of the Advertising Message.

Building an Advertising Copy. Factors Related with Copy Strategy.

### Unit 3 Campaign Planning Process

Media Planning: Target and Media Research, Media Objectives, Media Mix Selection and Scheduling and Budgeting. Media Buying:- Media Tactics, Monitoring, Evaluation of Media Planning.

### Unit 4 Media Strategy

Media Strategy: Delivering on Objectives, Target Audience Strategies and Media Vehicle Selection, Allocation of Media Budget. Advertising Effectiveness. Comparative Study with Different Promotion mix.

### Unit 5 Advertising agency

Management and Survival. Reorganizing Agency. Global standards of Agency Functioning.

Brand building exercise: Concept, Strategy and Culture. Brand Personality and Positioning. Brand Life Cycle, Brand Identity. Branding for Commodities.

### REFERENCE BOOKS:

1. Advertising, Sangeeta Sharma, Raghuvir Singh, PHI Learning Private Limited.
2. Marc Gobe, Emotional Branding: The New Paradigm for Connecting Brands to People
3. Kevin Lane Keller, Strategic Brand Management, PHI/ Pearson, New Delhi.
4. Kapferer, Strategic Brand Management, Kogan page, New Delhi.
5. Harsh Varma, Brand Management, EXcell Books, New Delhi.
6. Ramesh Kumar, Managing Indian Brands, Vikas
7. Chandrasekar, Product Management, Himalaya

## 15BUS343 ENTERPRISE RESOURCE PLANNING 3 0 0 3

**Objectives:** To understand how different functional departments within an organization, can be integrated through the application of information technology. Also this course will take the students through different stages of ERP implementation, which will enable them to easily compact with a modern business environment, as soon as they are employed.

**Unit 1 Introduction to ERP and Building Business Cases for ERP Systems**

Introduction to ERP: Definition, Evolution, Objective and overview, common ERP Myths, history of ERP, advantages, Why ERP packages now, Expectations of ERP, Successful implementation method of ERP. Need of ERP in companies: Importance of ERP in Companies, value of ERP, growth of ERP. Enterprise systems in large Organizations: Enterprise Systems overview, Benefit's and Challenges, ERP Applications. ERP Project Life Cycle.

**Unit 2 ERP Implementation**

ERP Implementation Basics: Introduction, why ERP? Reason for Implementation, Implementation Challenges. Success and failure factors while implementing ERP. Implementation Strategies: Introduction, Transition Approaches – Big Bang Approach, Skeleton or Phased approach, Parallel Approach, Process Line and Hybrid Approach. Implementation Methodology: Steps in Implementation Methodology, case using Accelerated SAP (ASAP). ERP Project Teams: People involved in ERP project, role of consultants, vendors and users in ERP implementation. Success and failure factors of an ERP implementation project.

**Unit 3 ERP and Related Technologies**

ERP and Management Information System, Decision Support System. Executive Information System, Business Process Reengineering, Supply Chain Management – Push and Pull approaches, Customer Relationship Management, ERP and E-Commerce. ERP and supply chain – a venue for transparent relations.

**Unit 4 ERP – A Manufacturing Perspective**

ERP and Inventory Management: Introduction to ERP Functional Module, Inventory Control Module and features. ERP Manufacturing Models: Manufacturing Strategy, Just-in-time manufacturing (JIT), Materials Requirement Planning-I (MRP-I), Materials Resources Planning-II (MRP-II). Data house Warehousing, Flexible manufacturing system (FMS), and Capacity Requirement Planning. Total Quality Management: Description, Quality Control, Cost of Quality.

**Unit 5 Learning and Emerging Issues**

Trends in ERP: Emerging Issues, Learning Issues, Data migration, Software customization. ERP New channels & new markets, Latest trends and its problems, Future of ERP. Cloud ERP Systems – merits. Comparing Cloud ERP with Traditional Legacy ERP Systems (with characteristics - accessibility, business cost, implementation time, mobility, scalability, upgradability, and usability)

**Skill Development Activities::**

*Familiarizing them through different ERP packages.*

*Dividing the whole class into different groups and assuming each group as different functional departments in an organization, various live examples may be floated.*

*Students should submit reports and suggestions on some of the ERP or similar systems, they are using or familiar with (such as AUMS).*

**TEXTBOOKS:**

1. Alexis Leon – Enterprise Resource Planning, TMH.
2. Jaiswal – A textbook of Enterprise Resource Planning, Macmillan.

**REFERENCES:**

1. Mary Summer – Enterprise Resource Planning, Pearson.
2. C S V Murthy – Enterprise Resource Planning, Himalaya Publishing.
3. Pankaj Sharma - Enterprise Resource Planning, APH Publishing.

**15BUS344****HOSPITAL MANAGEMENT****3 0 0 3**

**Objectives:** *The students shall gain a comprehensive foundation knowledge about the different situations in the management of a modern hospital. Since the professional scenario involves varying degrees of organizational structure, size and complexity of all management domains depending on the healthcare objectives and settings, the course content will generate an interest in taking up higher focused learning in the subject domain as well as enter into a management area of service in healthcare.*

**Unit 1**

Concept of Healthcare Delivery as a system - Different types of scenarios from Primary healthcare to Clinics, Small, Medium and Large Professional and Teaching Hospitals - Hospital as an Organisation for Healthcare delivery – Various systems of healthcare practices like traditional, indigenous and modern scenarios using private and government support - Structure, Behaviour and Complexity of Departmental Facilities in a hospital.

**Unit 2**

Administrative Service areas of the Hospital – General Management and Facilities - Human Resources (HR) Management and Staff Development - Quality Assurance - Finance Management – Hospital Information Systems (HIS).

**Unit 3**

Ambulatory Care, Ancillary and Clinical Services Departments – Typical Organisational Structures and working of Out-patient and In-patient Management services – Emergency and Critical Care – Clinical departments – General Nursing and Specialty Nursing Services - Surgical Facilities and Operation Theatres (OT) – Intensive Care Units (ICU) - Laboratory Medicine and Clinical Labs – Radiology and Diagnostic Radiology – Medical Records (MR) department.

**Unit 4**

Supportive Services of the Hospital - Central Surgical Sterile Department (CSSD) –

Pharmacy – Materials Management – Kitchen, Food and Dietary Department – Laundry - House Keeping Services. Engineering and Biomedical Equipments services - General Maintenance Services of the Hospital – Electrical, Water Supplies – Medical Gas - Security, Fire Alarm, Transport - General and Clinical Waste Treatment Procedures.

**Unit 5**

Integrated Marketing Communication (IMC), Public Relations (PR), Patient Education, Community and Social Outreach - Ethical and Legal aspects of Hospital Management - Visits to Hospitals offering different types of Healthcare delivery systems - Case Studies and Presentations.

**Skill Development Activities:**

- Study of front office, housekeeping, pharmacy etc of any hospitals
- Submit a report on performance of the above activity,

**TEXTBOOKS:**

1. HOSPITALS - Facilities Planning and Management, G. D. Kundors, Tata McGraw Hill, 1 e, 2006.
2. Principles of Hospital Administration and Planning, B. M. Sakharkar, Jaypee Brothers, 1e, 2008.

**REFERENCES:**

1. Hospital Administration and Human Resources Management, R. C. Goyal, Prentice Hall India, 4e, 2006.
2. Nursing Administration, B. T. Basavanthappa, Jaypee Brothers, 2e, 2009

**15BUS345 HUMAN RESOURCES MANAGEMENT CONCEPTS 3 0 0 3**

**Objective:** To enable the students to gain a basic level of knowledge about the concept of human resources management

**Unit 1**

Human Resource Management – Concept – Evolution of HRM – Functions and Scope of HRM – importance of human resource management, Personnel management, functions, personnel manager, duties, responsibilities and qualities of personnel manager, role of personnel manager, objectives of personnel management.

**Unit 2**

Human resource, importance, need for human resource planning, process of man power planning, purposes and uses of job analysis, contents of job analysis, steps in job analysis, job evaluation, objectives and principles, procedure of job evaluation, advantages and disadvantages of job evaluation.

**Unit 3**

Recruitment, meaning and definition, purposes and importance, recruitment process, searching and screening, evaluation, selection, selection process, barriers to effective selection, Orientation and training Programmes, requisites of an effective Programme, problems of orientation, training and development.

**Unit 4**

Motivation – Meaning and concept – Theories of motivation.

**Unit 5**

Performance appraisal, objectives, appraisal process.

**Skill Development Activities:**

- Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
- Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
- Give observation report of industrial safety practices followed by any organization of your choice
- Develop a format for performance appraisal of an employee.
- Choose any MNC and present your observations on training programme.

**TEXTBOOKS:**

1. Shashi K. Gupta, Rosy Joshi – Human Resource Management, Kalyani Publishers
2. Ved Prakash – Human Resource Management, Anmol Publishers

**REFERENCE BOOKS:**

1. K. Aswathappa – Human Resource Management, TMH
2. V. S. P. Rao – Human Resource Management, Excel Books
3. Indian Institute of Banking and Finance – Human Resources Management, Macmillan

**15COM101****ACCOUNTANCY****3 1 0 4**

**Objective:** To provide the students the knowledge and understanding of basic accounting principles and practices of various types of businesses other than partnerships and joint stock companies.

**Unit 1**

Trial Balance, Rectification of Errors, Final Accounts with adjustments.

**Unit 2**

Bank Reconciliation Statement, Accounts from incomplete records, statement of affairs method and conversion methods.

**Unit 3**

Depreciation, meaning and causes, need for providing for depreciation, methods of depreciation, Tax aspect of depreciation.

**Unit 4**

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

**Unit 5**

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.

**Bridge Course**

A Bridge Course will be offered for the students from non-commerce streams to familiarize the principles and fundamentals of accounting which includes the following topics. The same will be started two weeks before the commencement of the regular classes.

*Fundamentals of book-keeping, double entry system, important terms used in accounting, Accounting concepts, Account, types of accounts, rules for debit and credit, journal, compound journal entries, ledger, posting, balancing, trial balance, sub-divisions of journal, purchase and sales books, purchase returns and sales returns books, cash book, petty cash book, Final Accounts with simple adjustments.*

**TEXTBOOKS:**

1. K M Vineeth, K R Shabu – Introduction to Accountancy, Kalyani Publishers
2. S. P. Jain and K. L. Narang, Advanced Accounting Vol. I, Kalyani Publishers
3. Tally Accounting Software User's Manual

**REFERENCE TEXTS:**

1. R. L. Gupta and M. Radhaswamy: Advanced Accountancy Vol. - 1, Sultan Chand and Sons
2. M. C. Shukla and T. S. Grewal: Advanced Accounts Vol. - 1, S. Chand and Co.
3. A. K. Nadhani and K. K. Nadhani: Implementing Tally, BPB Publications, 2001.

**15COM111****ADVANCED ACCOUNTANCY****3 1 0 4**

**Objective:** To provide the students the knowledge and understanding of basic accounting principles and practices of various types of businesses other than partnerships and joint stock companies.

**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, Dissolution of firm, Realisation Account, accounting entries in the books of the firm, Insolvency of partners, Garner vs. Murray, piecemeal distribution.

**Unit 3**

Hire purchase and instalment purchase system: Meaning of the terms, journal entries in the books of hire purchaser and hire vendor, Default and re-possession, Hire purchase trading account, Self balancing system.

**Unit 4**

Branch Accounts: Meaning – Types of branches – Debtors system – Stock and debtors system – Final accounts system – Incorporation of branch trial balance.

**Unit 5**

Department Accounts, Allocation of expenses, Inter-departmental transfers, Provision for unrealized profits, Investment Accounts, Ex-interest and cum-interest quotations.

**TEXTBOOKS:**

1. K. M. Vineeth and K. R. Shabu – Advanced Financial Accounting, Kalyani Publishers
2. S. P. Jain and K. L. Narang – Advanced Accountancy Vol. 1, Kalyani Publishers

**REFERENCE BOOKS:**

1. S. N. Maheshwari and S. K. Maheshwary: Advanced Accountancy, Vikas Publishers
2. R. L. Gupta and M. Radhaswamy: Advanced Accountancy Vol. - 1, Sultan Chand and Sons
3. M. C. Shukla and T. S. Grewal: Advanced Accounts Vol. - 1, S. Chand and Co.

**15COM112****BANKING****3 0 0 3**

**Objective:** To enable the students to know the working of various types of banks and Indian banking system.

**Unit 1**

Banking, definition, development of banking in India, types of banks, banking system, various banking systems, commercial banks, functions, credit creation by commercial banks, Nationalisation of commercial banks.

**Unit 2**

State Bank of India, Central banking, functions, central banking vs. commercial banking, central banking and credit control, Reserve Bank of India, RBI and agricultural finance.

**Unit 3**

Regional Rural Banks, capital structure and management, objectives of RRBs, difficulties faced by RRBs, Co-operative banking, co-operative banking in India, structure of co-operative banking in India.

**Unit 4**

Credit cards and debit cards, meaning and definition of credit cards, advantages and disadvantages of credit cards, Farmers' Credit Card, debit cards, Recent trends of Indian banking, types of financing, Core Banking, E-banking, meaning, functions of e-banking system, advantages and limitations, ATM, phone banking, deposit insurance scheme, High-tech Banks.

**Unit 5**

Opening and Operation of various accounts, closing of accounts, pass book, Negotiable Instruments, definitions of Bill of Exchange, Cheque and Promissory Note, requisites of a valid cheque, MICR cheques, crossing of cheques, endorsement, holder and holder in due course, dishonour of cheques, wrongful dishonour.

**TEXTBOOKS:**

1. Maheswary and Paul – *Banking Theory, Law and practice*, Kalyani Publishers
2. S. Natarajan, P Parameswaran – *Indian Banking*, S. Chand and Company Ltd.

**REFERENCE TEXTS:**

1. Shekhar and Shekhar – *Banking Theory and Practice*, Vikas Publications
2. Radhaswamy and Vasudev – *Banking Theory and Practice*, Sultan Chand and Sons
3. Muraleedharan – *Modern Banking: Theory and Practice*, PHI

**15COM115 INCOME TAX LAW AND PRACTICES - 4 0 0 4  
BASIC CONCEPTS**

Objective: To enable the students to understand the global scenario of tax law and familiarize them with the basic concepts of Income Tax Law in India

**Unit 1**

Introduction to tax laws - Tax Planning - Concept of tax, Direct and Indirect taxes, Main features of Tax system with special reference to the U.S.A, U.K and Europe - Indian Tax system – An overview of the Taxation System in India - Tax avoidance and Tax evasion.

**Unit 2**

Income Tax Law - Basic concepts - Assessment Year, Previous Year, Person, Assessee, Assessment, Income - What it includes, Concept of income, Diversion

of income and Application of income - Heads of income, Gross Total income, Total income.

**Unit 3**

Capital and Revenue Receipts - Capital and Revenue Expenditures - Incomes exempted (u/s) 10.

Basis of Charge - Residential status of assesseees - Individuals, HUFs, Firms and Association of Persons, Companies and Every other person. (Theory and Problems) - Incidence tax i.e. Scope of Total income (Theory and Problems).

**Unit 4**

Deductions to be made from computing total income.

**Unit 5**

Accounting standards issued by ICAI – AS1 to AS 32 (only the list and contents).

**SUGGESTED READINGS:**

1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, *Income Tax Law and Practice*, Sahitya Bhawan Publications, Agra
2. Dr. Vinod K. Singhanian, *Students Guide to Income Tax*. Taxmann Publications Pvt. Ltd, New Delhi.
3. Dr. Bhagwati Prasad *Direct Taxes law & Practice – Wishwa Prakashan*, N. Delhi.

**15COM201 CORPORATE ACCOUNTING 3 1 0 4**

**Objective:** To enable the students to develop awareness about corporate and other specialized accounting system in conformity with the provisions of The Companies Act.1956

**Unit 1**

Company Accounts: Share, Types of shares, Share capital, Classification of shares and share capital, Issue of shares, Issue at par, premium and discount, Over-subscription and under-subscription, Forfeiture and re-issue of shares, Redemption of preference shares, Redemption out of capital and out of profits, Capital Redemption Reserve, Bonus Issue, issue of debentures.

**Unit 2**

Final Accounts of joint stock companies, Preparation of Balance Sheet in prescribed form, Accounting Standards with focus on AS 1 - 15.

**Unit 3**

Acquisition of business, profit prior to incorporation.

**Unit 4**

Amalgamation as per AS14, absorption and external reconstruction, meaning of the terms, purchase consideration, entries in the books of purchasing and vendor companies, inter-company owings.

**Unit 5**

Reduction of capital, internal reconstruction, Capital Reduction Account, Accounts of Banking Companies, preparation of Profit and Loss Account and Balance Sheet in prescribed form, Rebate on Bills Discounted.

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

1. R. L. Gupta and M. Radhaswamy – *Advanced Accountancy Vol. - 2*, Sultan Chand and Sons
2. M. C. Shukla and T. S. Grewal – *Advanced Accounts Vol. - 2*, S. Chand and Co.
3. R S N Pillai and Bagavathi – *Fundamentals of Advanced Accounts (Volume II)*, S. Chand Publishers.

**15COM202 INSURANCE AND RISK MANAGEMENT 2 1 0 3**

**Objective:** To understand various aspects of different types of insurance and risk management.

**Unit 1**

Risk Management and Introduction to insurance: Concept of risk, meaning, types of risk, methods of handling risk, risk management process. Meaning of Insurance, functions, nature of insurance, principles of insurance, principle of co-operation and principle of probability, Insurance contract, and essentials of an insurance contract.

**Unit 2**

Life Insurance Contract: definition, features of life insurance contract, essentials of valid contract, insurable interest, utmost good faith, selection of risk, Annuities, classification of annuities, sources of risk information.

**Unit 3**

Marine Insurance Contract: definition, procedure to effect marine insurance, elements of marine insurance, marine insurance policies, different classes of policies, policy conditions, description of various clauses.

**Unit 4**

Fire Insurance: Definition, causes of fire, prevention of loss, private activities and public activities, fire insurance contract, elements of fire insurance contract, various types of policies in fire insurance, policy conditions.

**Unit 5**

Miscellaneous insurance: Employer's liability insurance, Employees State Insurance Act, Aviation insurance, Motor insurance, kinds of policies under motor insurance, procedures of insurance, general exceptions, extra benefits.

**Skill Development Activities:**

- Visit any insurance office and collect the details of its Organizational Structure.
- Collection of the Proposal Forms of insurance and filling the same, Collecting and filling of Insurance Claim Forms,
- Collect any one type of Policy Bond,
- Meet Development Officer and collect information about different Insurance Policies, and
- Documentation of the Procedure for Claims and their Settlement

**TEXTBOOKS:**

1. M. N. Mishra, S. B. Mishra - *Insurance Principles and Practice*, S. Chand & Company Ltd.
2. Mark S. Dorfman – *Introduction to Risk Management and Insurance*, Prentice-Hall of India

**REFERENCE BOOKS:**

1. George. E. Rejda – *Principles of Risk Management and Insurance*, Pearson Education.
2. M. N. Mishra – *Modern Concepts of Insurance*, S. Chand & Company Ltd.
3. Neelam C Gulati – *Principles of insurance Management - Excel Books*

**15COM204 SERVICE TAX AND VAT 3 0 0 3**

**Objective:** To equip the students with the knowledge of Service tax and VAT.

**Unit 1**

Service Tax: Need for Service Tax, Nature of Service Tax, Approaches to Service Tax, Features of Service Tax, Classification of Services, List of Negative Services - List of Exempted Services- Charge of Tax, Valuation of Taxable Service, Pure Agent.

**Unit 2**

Service Tax: Point of Taxation, Reverse charge mechanism, Small Service Provider, Registration for Service Tax, Who pays Service Tax, Payment of Service Tax, Adjustment of Service Tax, Interest on delayed payment of Service Tax, Excess Payment of Service Tax, Records, Assessment and Returns, Documents to be furnished along with the return. Penalties under Service Tax, Import and Export of Services, Administration of Service Tax.

**Computation of service tax on the following services:**

- a. Banking and other financial institutions
- b. Advertising agencies

- c. Consultancy services of CA, CS and ICWA
- d. Cable operators
- e. Travel and Tour operator service (Theory and Problems)

**Unit 3**

VAT: Meaning, Important definition - Appellate Authority, Assessee, Assessing Authority, Business, Capital Goods, Dealer, Declared Goods, Contractor, Contractee and Gross Turn Over. Need for VAT, Operation of VAT, Variants of VAT, Methods of computation of VAT, Merits of VAT, Demerits of VAT, VAT in India.

**Unit 4**

VAT - Input Tax credit, Eligible and Ineligible Purchases, Carry forward, refund, and exemption of VAT credit, Tax Rates, Registration under VAT, Composition Scheme, Records, VAT Invoice, Tax Payer's Identification Number, Returns, Assessment, Audit, Relief, Exemptions and Repayments, Cenvat.

**Unit 5**

VAT (as applicable to respective states) - Basic concepts, features, advantages and disadvantages, Calculation of VAT liability, Claim of VAT credit, Registration of dealer.

**SUGGESTED READINGS:**

1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, *Income Tax Law and Practice, Sahitya Bhawan Publications, Agra*
2. Dr. Vinod K. Singhanian, *Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.*
3. T. N. Manoharan *Income Tax, VAT & Service Tax, Snow White Publication*
4. Madhukar N. Hiregange, Rajesh Kumar T. R. & Sudhir V. S. *Practical Guide to Service Tax, Bharath Law House Pvt. Ltd.*

**15COM205****INCOME TAX LAW AND PRACTICES -  
HEADS OF INCOME****3 0 2 4**

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

**Unit 1**

Income from salary (government & non-government employees): Meaning of salary, Different forms of salary, Allowances, Perquisites, Profits in lieu of salary, Provident Fund, Deductions from Gross salary u/s 16.

**Unit 2**

Income from salary (on retirement): Retirement benefits - Gratuity, Pension and

Commutation of Pension, Earned Leave salary, Retrenchment compensation, Computation of taxable salary – Tax Planning of Salary Income.

**Unit 3**

Income from House Property: Meaning, Exempted incomes from House Property, Annual Value - Gross Annual Value and Net Annual Value, Let out, Self-occupied, Deemed to be Let out House Property, Deductions u/s 24, Unrealized rent, Deemed ownership and Co-ownership, Computation of income from House Property – Tax Planning of House Property Income.

**Unit 4**

Capital Gains: Meaning of Capital Assets - Types of capital assets - Capital gains - Types of capital gains - Transfer of capital asset - Transactions not regarded as transfer - Method of computation of capital gains- Cost of acquisition - Cost of improvement - Indexed Cost of Acquisition - Indexed Cost of Improvement - Capital Gains Account Scheme - Exemptions in respect of capital gains - Treatment of capital loss (Section 74) - Tax on capital gains (Section 111 A) - Computation of capital gains – Capital Gains and Tax Planning.

**Unit 5**

Income from other sources: Incomes falling under the head income from other sources u/s 56(1), general incomes - u/s 56(2), Specified incomes - Dividends, Income from winnings from lotteries, cross word puzzles, races including horse races, card games, and other games of any sort, or from gambling or betting of any form or nature, amount deducted by employer, Gifts, income from letting of plant, machinery or furniture, income from composite letting of plant, machinery or furniture, any sum received under a Keyman Insurance Policy, Interest received on compensation or enhanced compensation, Interest on securities - Bond washing transactions - Computation of income from interest on securities - Deductions from income from other sources - Computation of income from other sources.

**SUGGESTED READINGS:**

1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, *Income Tax Law and Practice, Sahitya Bhawan Publications, Agra*
2. Dr. Vinod K. Singhanian, *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. T. S. Reddy & Y. Hari Prasad Reddy, *Income Tax Theory Law and Practice, Margham Publication, Chennai.*
5. Dr. Bhagwati Prasad *Direct Taxes law & Practice – Wishwa Prakashan, N. Delhi.*
6. Dr. Girish Ahuja & Dr. Ravi Gupta *Simplified Approach to income Tax – Sahitya Bhawan Publishes & Distributors, Agra.*



7. Dinker Pagare, *Income Tax Law and Practice*

8. T. N. Manoharan *Income Tax, VAT & Service Tax - Snow White Publication*

**15COM211 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.

**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, perpetual inventory.

**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, Reconciliation of cost and financial accounts.

**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, extra-work, sub-contract. Process Costing: process accounts, normal loss, abnormal loss and abnormal gain, inter-process profits.

**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:**

1. S. P. Iyengar: *Cost Accounting Principles*, Sultan Chand and Sons
2. Khanna Ahuja and Pandey – *Practical Costing*, S. Chand and Co.
3. B. S. Raman – *Cost Accounting*, United Publishers

**15COM212 CENTRAL SALES TAX AND LUXURY TAX 3 0 2 4**

**Objective:** To provide the students with the knowledge and practice of the central sales tax and wealth tax.

**Unit 1**

Central Sales Tax: Introduction, Salient features of Central Sales Tax, Important terms and definitions under the Central sales Tax Act 1956 - Dealer, Declared goods, Place of business, Sale, Sale price, Turnover, Year, Appropriate Authority; Principles for determining levy of Central Sales Tax; Concept of Sale or Purchase of goods in the course of Central/ State Trading.

**Unit 2**

Central Sales Tax: Registration of dealers, Procedure for registration, form and requisite fee, security/ surety for registration, Grant of certificate of registration, Procedure for amendment, cancellation and obtaining duplicate certificate of registration, Rates of tax, Concessional rates, Exemption of CST.

**Unit 3**

Central Sales Tax: Inter-state sale and Intra-state sale, Sale during import and export - Determination of turnover and CST, Assessment Procedure - CST forms - C, D, E1, E2, F, H and I.

**Unit 4**

Wealth Tax: Basic concepts - Person, Assesses, Asset valuation date, Net wealth, scope of Wealth Tax - Deemed Assets; Assets exempted from Wealth Tax; Valuation of Assets - Exemption in respect of certain assets.

**Unit 5**

Computation of Net Wealth and Wealth Tax: Procedure of Assessment under Wealth Tax Act - Wealth Tax Return; Liability to assessment in Special Cases - Tax of Deceased person payable by Legal representatives, Assessment in case of executors; Assessment after Partition of HUF (Theory and Problems).

**SUGGESTED READINGS:**

1. Dr. H. C. Mehrota, *Indirect Taxes Law and Practice*, Sahitya Bhawan Publications, Hospital Road, Agra - 282003.
2. V. S. Datey, *Elements of Indirect Taxes* Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
3. V. S. Datey, *Indirect Taxes Law & Practice*, Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
4. Girish Ahuja, Dr. Ravi Gupta, *Systematic Approach to Income Tax and CST*, Bharat Law House, Pvt. Ltd. New Delhi.

5. Dr. Sanjeev Kumar, *Systematic Approach to Indirect Taxes with Practical problems and solutions*, Bharat Law House Pvt. Ltd., New Delhi.
6. T. S. Reddy and Y. Hari Prasad Reddy, *Indirect Taxes*, Margham Publishers
7. *Central Sales Tax Act*.
8. Ahuja Girish, *Central sales tax (Problems and Solutions with Multiple choice questions)*; Bharat Law House Pvt. Ltd., New Delhi.
9. Ravi Gupta & Girish Ahuja, *Practical Approach to Income Tax, Service Tax, VAT and Wealth Tax: Problems & Solutions*, Bharat Law House

### 15COM214 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.

#### Unit 1

Introduction: Meaning of Research – research problem – research design – stages of research – review of literature.

#### Unit 2

Collection of Data: Meaning of data – sample and census methods – method of observation – interview method – Schedules and Questionnaire.

#### Unit 3

Sampling Techniques: Non-probability methods – convenience sampling, judgement sampling and quota sampling – probability methods – random sampling, systematic sampling and stratified sampling – merits of sampling – superiority of sampling over census method.

#### Unit 4

Analysis and Tabulation: Meaning of analysis – types of analysis – meaning of tabulation – types of tables – inclusive and exclusive tables – open-end tables – diagram and graphs – construction of bar diagrams, histograms, frequency polygon and frequency curves - ogives.

#### Unit 5

Preparation of Project Report: Type of project reports – steps in writing reports – components of a report, Appendices and Bibliography.

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

- Illustrate different types of samples with examples
- Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
- Narrate your experience using observation technique
- 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

### 15COM215 INCOME TAX LAW AND PRACTICES - 3 0 2 4 DETERMINATION OF INCOME

*(Profits and gains of business/ profession, Clubbing and Aggregation of Incomes and Assessment of Individuals, HUFs and Firms)*

**Objective:** To make the students to be well versed with the provisions and procedure of Computation of professional/business income and tax assessment of individuals, Hindu-undivided families and firms.

#### Unit 1

Profits and Gains of Business or Profession - Chargeability, Deductions expressly allowed, Expenses expressly disallowed, Expenses not allowed to be deducted under certain circumstances, Deductions allowable on actual payment, Deductions allowed u/s 36 and 37, Deemed Profits u/s 41, Valuation of stock, Maintenance of accounts by certain persons carrying on profession or business (Sec. 44 AA) - Compulsory audit for the non-corporate assessee (Sec. 44 AB) - Special provisions for computations of income on estimated basis u/s 44 AD, 44 AE, and 44 AF- Computation of income from business or profession – Tax Planning of Business Income.

Depreciation - Charge of depreciation - Tangible and Intangible assets, Conditions for depreciation, Methods of depreciation - Block of assets, Depreciation on actual basis and on written down basis - Definition of actual cost of assets, Computation of depreciation, Unabsorbed depreciation, Set-off of unabsorbed depreciation.

#### Unit 2

Clubbing of Income and aggregation of income – Income of other persons to be included in assessee's total income, Benami transactions - Deemed incomes - Set off and carry forward of losses.

#### Unit 3

Assessment of individual assessee - Deductions out of Gross Total Income under Sections 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80Q, 80QBB, 80RRB, 80U - Rates of tax applicable to individual assessee, Computation of Total income and Tax liability of individuals.

**Unit 4**

Assessment of Hindu Undivided Families - Incomes which are not treated as family incomes - Salary 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.

**Unit 5**

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.

**SUGGESTED READINGS:**

1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, *Income Tax Law and Practice*, Sahitya Bhawan Publications, Agra
2. Dr. Vinod K. Singhanian, *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. T. S. Reddy & Y. Hari Prasad Reddy, *Income Tax Theory Law and Practice*, Margham Publication, Chennai.
5. Dr. Bhagwati Prasad *Direct Taxes law & Practice – Wishwa Prakashan, N. Delhi.*
6. Dr. Girish Ahuja & Dr. Ravi Gupta *Simplified Approach to income Tax – Sahitya Bhawan Publishes & Distributors, Agra.*
7. Dinker Pagare, *Income Tax Law and Practice*
8. T. N. Manoharan *Income Tax, VAT & Service Tax - Snow White Publication*

**15COM301****MANAGEMENT ACCOUNTING****3 1 0 4**

**Objective:** This course provides the students an understanding of the applications of various tools and techniques for management to help in decision-making.

**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**

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

**TEXTBOOKS:**

1. K. M. Vineeth and K. R. Shabu – *Management Accounting*, Kalyani Publishers
2. S. N. Maheswary – *Principles of Management Accounting*, Sultan Chand

**REFERENCE BOOKS:**

1. R. S. N. Pillai and Bagavathi – *Management Accounting*, S. Chand
2. Jain and Narang – *Cost and Management Accounting*, Kalyani Publishers
3. Murthy and Gurusamy – *Management Accounting*, TMH

**15COM302****CENTRAL EXCISE LAW****3 0 0 3**

**Objective:** To make students conversant with the main provisions of Central Excise Law Manual and Central Excise Tariff of India as amended from time to time.

**Unit 1**

Central Excise Law: Meaning – Nature of central excise duty: VAT (basic excise duty), Additional Excise Duty in lieu of sales tax, Education Cess, Higher Education Cess – Chargeability of excise duty. Concepts: Excisable Goods, Manufacture, Manufacturer, Factory, Assessable Value, CENVAT, Maximum Retail Price (MRP), Personal Ledger Account, Tariff Value, Warehouse, Assessment, Assessee, Larger Taxpayer.

**Unit 2**

Classification of Goods: Valuation of Goods, Registration of Premises: Rules and Procedure (vide Rule 9 of Central Excise Rules 2002) – Types of clearances (vide Rule 8 read with Rule 11): Clearances of Excisable goods under Self Removal Procedure, Compounding Scheme; Removal of goods for home consumption;

Removal of goods for Exports, Procedure to be followed for removal of goods – Removal without payment of duty.

Goods to be assessed to duty - Duty payment procedure: Personal Ledger Account and/CENVAT account – Rebate of duty – Exemption from duty – Excise set off provisions – Remission of duty – Self Assessment , Provisional/ Final Assessment – Filing of Return (Rule 12 of Central Excise Rules 2002).

### Unit 3

Book of Accounts, Records and Forms:

- Daily stock account of excisable goods (Rule 10 of Central Excise Rules 2002).
- Register of receipt and issue of raw material (Rule 9A (3) of Central Excise Rules 2002 Read with Form ER6).
- Personal Ledger Account ((Rule 8 of Central Excise Rules 2002).
- Invoice Book (Rule 11 of Central Excise Rules 2002).
- Job Work Register (Rule 4(6) of CENVAT Credit Rules 2004).
- Record of inputs received in the factory for job work (Notification 214/86 dated 25/3/1986 as amended)
- Challan book under Rule 4(5) (a) for sending inputs of partially processed inputs for job work.
- Challan book for sending capital goods for tests, repairs etc., under Rule 4(5) (a) of CENVAT Credit Rules 2004).

### Unit 4

CENVAT: Definition – CENVAT Credit under Rule 3 of CENVAT Credit Rules 2004, Conditions for allowing CENVAT credit (Rule 4) – Refund of CENVAT (Rule 5) – Documents and accounts (Rule 9) – Transfer of CENVAT Credit (Rule 10) – Deemed Credit (Rule 13) – Recovery of wrong availment (Rule 14).

### Unit 5

Central Excise Authorities and their Powers: Appeals – Offences, Penalties and Punishments.

#### SUGGESTED READING:

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*, Sahitya Bhawan 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.

## 15COM304

## INVESTMENT MANAGEMENT

3 0 0 3

**Objectives:** To familiarize the students with the world of investments; to provide a theoretical framework for the analysis and valuation of investments.

### Unit 1

The concept of Investment: Introduction – types of investments – elements of investment – need for investment – investment principles – investment process – risk in investments.

### Unit 2

Investment Instruments: Capital market instruments – money market instruments – derivative instruments – investment alternatives.

### Unit 3

Security Analysis: Introduction – economy analysis – industry analysis – technical analysis.

### Unit 4

Credit Rating: Introduction – significance – credit rating process – credit rating in India – regulatory framework – SEBI.

### Unit 5

Capital Market Reforms: Primary and Secondary Securities Market - recent capital market reforms – New Capital issues – Book Building – Depository System. Securities Contracts (Regulation) Amendment Act 2007 – IPO Grading – investment options for Navaratna and Miniratna.

#### TEXTBOOKS:

1. Yogesh Maheshwari – *Investment Management*, PHI
2. V. K. Bhalla – *Fundamentals of Investment Management*, S. Chand

#### REFERENCE BOOKS:

1. Gangadhar and Ramesh Babu – *Investment Management*, Anmol Publishers
2. Hiriyappa – *Investment Management: Securities and Portfolio Management*, New Age
3. Prasanna Chandra – *Investment Analysis and Portfolio Management*, TMH

**15COM305 INCOME TAX LAW AND PRACTICES - 3 0 2 4  
ASSESSMENT PROCEDURES AND AUTHORITIES**

*(Assessment of Companies, Cooperative Societies, Tax Management and Tax Authorities)*

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

**Unit 1**

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 Income under Tonnage Tax Scheme (Section 115VD). Computation of Total income and Tax liability of companies.

**Unit 2**

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**

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 4**

Filing of Returns: Voluntary return of income - Exemption from filing a return of income - Return on behalf of a Charitable Trust etc - Return on behalf of a Political Party, Return of Loss - Belated return - Revised Return of income – Compulsory Return of income – 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.

**Unit 5**

Income Tax Authorities, Appeals and Revision, Penalties, Offences and Prosecutions.

**SUGGESTED READINGS:**

1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, *Income Tax Law and Practice*, Sahitya Bhawan 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. T. S. Reddy & Y. Hari Prasad Reddy, *Income Tax Theory Law and Practice*, Margham Publication, Chennai.
5. Dr. Bhagwati Prasad *Direct Taxes law & Practice – Wishwa Prakashan, N. Delhi.*
6. Dr. Girish Ahuja & Dr. Ravi Gupta *Simplified Approach to income Tax – Sahitya Bhawan Publishes & Distributors, Agra.*
7. Dinker Pagare, *Income Tax Law and Practice*
8. T. N. Manoharan *Income Tax, VAT & Service Tax: Snow White Publication*

**15COM311 PRINCIPLES OF FINANCIAL MANAGEMENT 3 1 0 4**

**Objective:** To help students to understand the techniques of analysis and conceptual framework of financial management.

**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.

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 – Determining indifference point.

**Unit 5**

Capitalisation and Capital Structure: concept of capitalisation – 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 – pay back period, time factor, discounted cash flow methods.

**Skill Development Activities:**

- Draw the organization chart of Finance Function
- Illustrate operating cycle for at least 2 companies of your choice.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Prepare an ageing schedule of debtors with imaginary figures.
- Capital structure analysis of companies in different industries

**TEXTBOOKS:**

1. Shashi K. Gupta, R. K. Sharma – *Financial Management Theory and Practice*, Kalyani Publishers, 2001.
2. P. C. Tulsian – *Financial Management*, S. Chand

**REFERENCE BOOKS:**

1. Prasanna Chandra – *Fundamentals of Financial Management*, 3rd Edition, TMH
2. S. C. Kuchhal – *Financial management - An Analytical and Conceptual Approach*, Chaitanya Publishing House, Allahabad, 2001.
3. R. M. Srivastava – *Financial Management*, Pragati Prakashan, 2002

**15COM312 CAPITAL MARKETS AND FINANCIAL SERVICES 3 1 0 4**

**Objective:** To get a reasonable exposure in the matters relating to capital markets and financial services.

**Unit 1**

Introduction: Concept of capital market – importance and role – components of a capital market – Government Securities Market – foreign exchange market – derivatives market – concept of money market – distinction between capital market and money market – money market institutions.

**Unit 2**

Structure of Capital markets: Institutions in capital market – new issues market – instruments in capital market – role of new issues in raising finance – steps to be followed in floating a new issue – role of stockbrokers and underwriters.

**Unit 3**

Securities Market in India: Origin and emergence of the securities market – types of securities – history of stock exchange in India – trading in a stock exchange – procedure of listing shares – investment environment – sources of investment information for existing and new investors.

**Unit 4**

Regulation and Control of Stock Exchanges: Securities Contract Act, 1956 – SEBI Act, 1986 – Amendments to SEBI Act – guidelines relating to capital issues – steps to protect investors.

**Unit 5**

Mutual Funds: Importance and role of mutual funds – schemes – advantages and shortcomings – role of credit rating, Credit rating agencies of India – CRISIL – IICRA – CARE – Limitations of rating.

**Skill Development Activities:**

- Collection of Share certificate/ debenture certificate.
- Chart showing modus operandi of leasing – hire purchase procedures.
- Collect any specimen of new Financial Instruments and record the same.
- Select any Mutual Fund and examine the various closed and open-ended schemes offered.
- Visit any Housing Finance Companies and analyse the features of various financing schemes offered.

**TEXTBOOKS:**

1. Gordon and Natarajan – *Financial Markets and Services*, Himalaya Publishing House
2. Clifford Gomez – *Financial Markets, Institutions and Financial Services*, PHI

**REFERENCE BOOKS:**

1. Punithavathy Pandian – *Financial Services and Markets*, Vikas
2. Bharati V Pathak – *The Indian Financial System: Markets, Institutions and Services*, Pearson.
3. G. S. Batra – *Financial Services and Markets*, Deep and Deep Publication

**15COM313 AUDITING – PRINCIPLES AND PRACTICE 3 1 0 4**

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

**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 – basis for ascertaining cost or market value – Auditor's duties.

**Unit 5**

Company 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.

**Skill Development Activities:**

- Collect the information about classification of audit conducted in different organizations.
- Formulating An Internal Check System for Cash Sales,
- Verification of an Ascended Fixed Assets and Valuation, and Preparation of a Qualified and Clean Audit report of a Company

**TEXTBOOKS:**

1. Jagdish Prakash – Auditing, Kalyani Publishers

**2. Kamal Gupta – Contemporary Auditing, Tata McGraw Hill****REFERENCE BOOKS:**

1. R. G. Saxena – Principles and Practice of Auditing, Himalaya Publishing House
2. B. N. Tandon – A Handbook of Practical Auditing, Sultan Chand & Sons
3. Tandon, Sudharsnam, Sundharabahu – A Handbook of Practical Auditing, S. Chand

**15COM314 CUSTOMS LAW - PRACTICE AND PROCEDURE 3 0 2 4**

**Objective:** To enable the students to be conversant with the main Provisions of the Customs Law and Procedure

**Unit 1**

Customs Duty: Meaning and importance - Difference between Central Excise and Customs Laws - Constitutional authority of levy of customs duty - Types of duty leviable - Basic duty, Additional Customs duty, Additional duty of Customs, National Calamity Contingent Duty, (NCCD), Anti-dumping duty / Safeguard duty - Education cess / Secondary and higher education cess, Arrival and departure of ships, aircraft, and clearance of imported goods and exported goods, Round the clock customs operations at specified ports.

Types of Import – Import of Cargo, Import of Personal Baggage, Import of Stores; Import of cargo (a) Import by land, Sea or Air Route (b) By Post.

**Unit 2**

Clearance of imported goods (Sections 44 to 49): Steps and documents to be prepared and filled - Bill of Entry for Home Consumption; Bill of entry for Warehouse; Shipping Bill for Export-bound clearance, for home consumption and other accompanying documents.

Clearance procedure for import by post: Clearance of Baggage - Import of Baggage – Meaning and kinds of Baggage; Rules and Procedure of import thereof - (General Passenger, Tourist Passenger and Transfer of Resident Passenger (Form for Baggage Declaration).

**Unit 3**

Export of Goods: Free Export and Restricted Exports; Types of Restricted Exports - Prohibited Exports, Canalized Exports, Exports against Licensing - Types of Exports – Export of Cargo; Export of Baggage; Types of Exports – Manufacturer Exporter and Merchant Exporter -Exports of Cargo (a) by Land, Sea and Air Route (b) by Post-Clearance of export goods (Sections 50 and 51) Goods in transit (Sections 52 to 56)

Tax liability and valuation of goods, computation of Customs Duty.

**Unit 4**

Officers of Customs (Sections 3-6 of the Customs Act 1962): Power to prohibit importation and exportations of goods - (Section 11) - Detection of illegally imported goods (Sections 11A to 11G) - Prevention of illegal export of goods (Sections 11H to 11M).

Levy of/ and exemption from customs duties (Sections 12-28BA) - Advance rulings: Meaning, Authority for advance ruling, Application for Advance ruling, Procedure on receipt of application and Applicability of advance ruling, When advance ruling becomes void (Sections 28E to 28K).

**Unit 5**

- i. Drawback – Meaning/ Scheme, Procedure and Documentation thereof - Shipping Bill for Export of Goods under claim for Duty Drawback - Bill for Export of Goods under claim for Duty Drawback, Duty drawback Provisions (Sections 74, 75, 75A and 76).
- ii. Tax liability and valuation of goods, computation of Customs Duty.
- iii. Searches, Seizure and Arrest (Sections 100 to 110A).
- iv. Appeals and Revisions, (Sections 128 to 131C), Appeals to Commissioner, Appeal to Supreme Court, Offences and Prosecutions (Sections 132 to 140A).

**SUGGESTED READINGS:**

1. Dr. H. C. Mehrota, *Indirect Taxes Law and Practice*, Sahitya Bhawan Publications, Hospital Road, Agra
2. V. S. Datey, *Elements of Indirect Taxes* Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
3. V. S. Datey, *Indirect Taxes Law & Practice*, Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
4. *Customs Act 1962*.
5. R. K. Jain: *Central Customs Law Manual (Recent edition)*. CENTAX Publications, New Delhi.
6. [www.cbec.gov.in](http://www.cbec.gov.in)
7. *Customs Manual - 2013* vide [www.cbec.gov.in](http://www.cbec.gov.in)

**Guidelines for Practicals:**

A set of Guidelines for the reference of teachers to conduct the PRACTICALS during the practical session is designed unit-wise to reinforce the theoretical discourse in the class rooms and provide practical orientation for the textual understanding of the subject.

**15COM390****LIVE-IN-LAB.****3 cr**

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 fourth 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.

**15COM399****PROJECT****6 Cr**

Every student will have to do an assigned project from any reputed Company. The final project evaluation will be done at the end of the semester based on the detailed Dissertation submitted by the student, duly signed by the project supervisors.

**15CSA106****PC SOFTWARE****2 1 0 3**

**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.*

**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 - Freeze panes - Hiding windows.

**Unit 5**

Presentations using Powerpoint - 2000

Inserting slides – new slide, existing slides, duplicate slide, 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:**

1. *Microsoft Office 2000 Complete*, BPB publications
2. *Dennis P. Curtin, Kim Foley, Kunal Sen, Cathleen Morin: Information Technology The Breaking Wave*, TATA McGraw-Hill Edition

**15CSA186****PC SOFTWARE LAB.****0 0 3 1****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 through out 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*
2. *Dennis P.Curtin, Kim Foley, Kunal Sen, Cathleen Morin : Information Technology The Breaking Wave, TATA McGraw-Hill Edition*

**15CSA217 ACCOUNTING PACKAGES– TALLY 2002**

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

**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 – VAT – service tax, 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*

**15CSA286 ACCOUNTING PACKAGES – TALLY LAB. 0 0 3 1**

**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 – VAT – service tax. 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*

**15CUL101 CULTURAL EDUCATION I 2 0 0 2**

**Unit 1**

Introduction to Indian Culture - Introduction to Amma's life and Teachings - Symbols of Indian Culture.

**Unit 2**

Science and Technology in Ancient India - Education in Ancient India - Goals of Life – Purusharthas - Introduction to Vedanta and Bhagavad Gita.

**Unit 3**

Introduction to Yoga - Nature and Indian Culture - Values from Indian History - Life and work of Great Seers of India.

**TEXTBOOKS:**

1. *The Glory of India (in-house publication)*
2. *The Mother of Sweet Bliss, (Amma's Life & Teachings)*

**15CUL111 CULTURAL EDUCATION II 2 0 0 2**

**Unit 1**

1. Relevance of Sri Rama and Sri Krishna in this Scientific Age
2. Lessons from the Epics of India
3. Ramayana & Mahabharata

**Unit 2**

4. Who is a Wise Man?
5. A Ruler's Dharma
6. The Story of King Shibi

**Unit 3**

7. Introduction to the Bhagavad Gita
8. Bhagavad Gita – Action without Desire

**Unit 4**

9. Role and Position of Women in India
10. The Awakening of Universal Motherhood

**Unit 5**

11. Patanjali's Astanga - Yoga System for Personality Refinement
12. Examples of Heroism and Patriotism in Modern India

**TEXTBOOKS:**

- Common Resource Material II (in-house publication)*  
*Sanatana Dharma - The Eternal Truth (A compilation of Amma's teachings on Indian Culture)*

**15ECO103****MANAGERIAL ECONOMICS****3 0 0 3****Unit 1**

Introduction to Managerial Economics: Definition of economics – wealth, welfare and scarcity – nature and scope of economics – micro- and macro-economics – methodology – inductive and deductive methods – economic models – distinction between economics and managerial economics.

**Unit 2**

Demand and Supply Analysis: Meaning and determinants of demand – law of demand – expansion and contraction of demand – increase and decrease – elasticity of demand – types – price, income, cross and advertisement elasticity – types of price elasticity – concept of utility – Cardinal approach of Marshall – law of diminishing marginal utility – equi-marginal utility – consumers' surplus – indifference curves – features.

Meaning of supply – determinants – law of supply – elasticity of supply – the supply curve of labour.

**Unit 3**

Production and Cost Analysis: Meaning of production – factors of production – production function – short run – law of variable proportion – long run – laws of return to scale – economies and diseconomies of scale – Isoquants – optimum input combination – input-output analysis – cost of production – types of cost – accounting cost and economic cost – total cost, average cost and marginal cost – long run cost curves – envelope curve.

**Unit 4**

Theory of Markets and Pricing: Meaning of market – classification of markets on the basis of time, area and degree of competition – equilibrium price – changes in demand and supply and their impact on price and quantity – concept of revenue – total revenue, average revenue and marginal revenue – role of elasticity of demand.

**Unit 5**

Different market forms: Perfect and imperfect competition – price determination under perfect competition, monopoly and monopolistic competition – price discrimination under monopoly – oligopoly – types of oligopoly pricing – kinked demand curve hypothesis.

**TEXTBOOKS:**

1. G.S. Gupta – *Managerial Economics*, TMH
2. S. Shankaran – *Economic Analysis*, Margham Publications

**REFERENCE BOOKS:**

1. Suma Damodaran – *Managerial Economics*, Oxford University Press
2. H.L. Ahuja – *Principles of Economics*, S. Chand Publishers
3. D.M. Mithani – *Managerial Economics: Theory and Applications*, Himalaya Publishing

**15ENG101****COMMUNICATIVE ENGLISH****2 0 2 3**

**Objectives:** To obtain ability to communicate in English; to impart an aesthetic sense and enhance creativity.

**Unit 1**

Parts of Speech, Tenses, Prepositions, Determiners - Agreement (Subject – Verb, Pronoun - Antecedent), Phrasal Verbs, Modifiers, Linkers/ Discourse Markers, Question Tags.

**Unit 2**

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

**Unit 3**

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 4**

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

**Unit 5**

**Prose:** R. K. Narayan's *Fifteen Years* - A.P.J. Abdul Kalam's *Wings of Fire* (Parts I - 3)

**Short Stories:** Katherine Mansfield's *A Cup of Tea* – Kishori Charan Das's *Death of an Indian*.

**Poems:** Maya Angelou's *I Know Why the Caged Bird Sings* - Sri Aurobindo's *The Tiger and the Deer*.

**REFERENCES:**

1. A P J Abdul Kalam, *Wings of Fire*, Universities Press (India) Ltd., Hyderabad, 2004.
2. Khushwant Singh & Neelam Kumar, *Our Favourite Indian Short Stories*, Seventh Imp., Jaico Publishers, 2007.

3. Jatin Mohanty (Ed.), *Ten Short Stories*, Universities Press (India) Ltd., Hyderabad, 1983.
4. Martinet, Thomson, *A Practical English Grammar*, IV Ed. OUP, 1986.
5. Murphy, Raymond, *Murphy's English Grammar*, CUP, 2004
6. R. K. Narayan, *A Writer's Nightmare: Selected Essays 1958-1988*, Penguin Books India Pvt. Ltd., New Delhi, 1988.
7. Seely, John, *Writing and Speaking*, OUP, 1998
8. Sri Aurobindo, *Collected Poems*, Sri Aurobindo Ashram, Pondicherry.
9. Syamala, V. *Speak English in Four Easy Steps, Improve English Foundation Trivandrum: 2006*

**15ENG121****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 thinking and to improve aesthetic sense.

**Unit 1**

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

**Unit 2**

Instruction, Suggestion & Recommendation - Graphical Interpretation: Extracting data from charts and graphs - Essay writing: Analytical and Argumentative.

**Unit 3**

Circulars, Memos – Business Letters – e-mails.

**Unit 4**

Reports: Trip report, incident report, event report - Sounds of English – Stress, Intonation- Situational Dialogue - Group discussion.

**Unit 5**

Listening and Reading Practice - Book Review.

**REFERENCES:**

1. Felixa Eskey Tech Talk, University of Michigan. 2005
2. Michael Swan. *Practical English Usage*, Oxford University Press. 2005
3. Anderson, Paul. *Technical Communication: A Reader Centered Approach*, V Edition, Hercourt, 2003.
4. Raymond V. Lesikar and Marie E. Flatley. *Basic Business Communication*, Tata McGraw Hill Pub. Co. New Delhi 2005. Tenth Edition.

**15ENV300 ENVIRONMENTAL SCIENCE AND SUSTAINABILITY 3 0 0 3****Unit 1**

State of Environment and Unsustainability, Need for Sustainable Development, Traditional conservation systems in India, People in Environment, Need for an attitudinal change and ethics, Need for Environmental Education, Overview of International Treaties and Conventions, Overview of Legal and Regulatory Frameworks.

Environment: Abiotic and biotic factors, Segments of the Environment, Biogeochemical Cycles, Ecosystems (associations, community adaptations, ecological succession, Food webs, Food chain, ecological pyramids), Types of Ecosystems – Terrestrial ecosystems, Ecosystem Services, Economic value of ecosystem services, Threats to ecosystems and conservation strategies.

Biodiversity: Species, Genetic & Ecosystem Diversity, Origin of life and significance of biodiversity, Value of Biodiversity, Biodiversity at Global, National and Local Levels, India as a Mega-Diversity Nation (Hotspots) & Protected Area Network, Community Biodiversity Registers. Threats to Biodiversity, Red Data book, Rare, Endangered and Endemic Species of India. Conservation of Biodiversity. People's action.

Impacts, causes, effects, control measures, international, legal and regulatory frameworks of: Climate Change, Ozone depletion, Air pollution, Water pollution, Noise pollution, Soil/ land degradation/ pollution

**Unit 2**

Linear vs. cyclical resource management systems, need for systems thinking and design of cyclical systems, circular economy, industrial ecology, green technology. Specifically apply these concepts to: Water Resources, Energy Resources, Food Resources, Land & Forests, Waste management.

Discuss the interrelation of environmental issues with social issues such as: Population, Illiteracy, Poverty, Gender equality, Class discrimination, Social impacts of development on the poor and tribal communities, Conservation movements: people's movements and activism, Indigenous knowledge systems and traditions of conservation.

**Unit 3**

Common goods and public goods, natural capital/ tragedy of commons, Cost benefit analysis of development projects, Environment Impact Assessment (EIA), Environment Management Plan (EMP), Green business, Eco-labeling, Problems and solutions with case studies.

Global and national state of housing and shelter, Urbanization, Effects of unplanned development case studies, Impacts of the building and road construction industry on the environment, Eco-homes/ Green buildings, Sustainable communities, Sustainable Cities.

Ethical issues related to resource consumption, Intergenerational ethics, Need for investigation and resolution of the root cause of unsustainability, Traditional value systems of India, Significance of holistic value-based education for true sustainability.

**TEXTBOOKS/ REFERENCES:**

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*. Oxford University Press, 2011, 358 pages. ISBN: 9780198072089.
2. Daniel D. Chiras, *Environmental Science*. Jones & Bartlett Publishers, 01-Feb-2012, 669 pages. ISBN: 9781449645311.
3. Andy Jones, Michel Pimbert and Janice Jiggins, 2011. *Virtuous Circles: Values, Systems, Sustainability*. IIED and IUCN CEESP, London. URL: <http://pubs.iied.org/pdfs/G03177.pdf>
4. Annenberg Learner, *The Habitable Planet*, Annenberg Foundation 2015. URL: <http://www.learner.org/courses/envsci/unit/pdfs/textbook.pdf>.

**15HIN101****HINDI I****1 0 2 2**

**Objectives:** To teach Hindi for effective communication in different spheres of life: Social context, Education, governance, Media, Business, Profession and Mass communication.

**Unit 1**

Introduction to Hindi Language - National Language, Official Language, link Language etc. Introduction to Hindi language, Devanagari script and Hindi alphabet.

Shabda Bhed, Roopanthar ki Drishti se - Bhasha – Paribhasha aur Bhed - Sangya - Paribhasha Aur Bhed - Sangya ke Roopanthar - kriya.

**Unit 2**

Common errors and error corrections in Parts of Speech with emphasis on use of pronouns, Adjective and verb in different tenses – Special usage of adverbs, changing voice and conjunctions in sentences, gender & number - General vocabulary for conversations in given context – understanding proper pronunciation – Conversations, Interviews, Short speeches.

**Unit 3**

Poems – Kabir Ist 8 Dohas, Surdas 1st 1 Pada; Tulsidas 1st 1 Pada; Meera 1st 1 Pada.

**Unit 4**

Letter writing – personal and Formal – Translation from English to Hindi.

**Unit 5**

Kahani – Premchand: Kafan, Abhilasha, Vidroh, Poos ki rath, Juloos.

**TEXTBOOKS:**

1. Prem Chand Ki Srvashtrestha Kahaniyam: Prem Chand; Diamond Pub Ltd. New Delhi
2. Vyavaharik Hindi Vyakaran, Anuvad thaha Rachana: Dr. H. Parameswaran, Radhakrishna publishing House, New Delhi
3. Kamtha Prasad Guru: Hindi Vyakaran, Best Book pub House, New Delhi
4. Poetry: Kavya Ras - Ed: T. V. Basker - Pachouri Press; Mathura

**15HIN111****HINDI II****1 0 2 2**

**Objectives:** Appreciation and assimilation of Hindi Literature both drisy & shravya using the best specimens provided as anthology.

**Unit 1**

Kavya Tarang; Dhumi ke Anthim Kavitha [Poet - Dhumi], Dhabba [Poet - Kedarnath Singh], Proxy [Poet - Venugopal] Vakth [Poet - Arun Kamal], Maachis [Poet - Suneeta Jain].

**Unit 2**

Communicative Hindi - Moukhik Abhivyakthi.

**Unit 3**

Audio-Visual – Media in Hindi – Movies like Tare Zameen par, Paa, Black etc., appreciation and evaluation. News reading and presentations in Radio and TV channels in Hindi.

**Unit 4**

Gadya Manjusha – Budhapa, Kheesa, Sadachar ka Thavis.

**Unit 5**

Translation: Theory and Practice - Letter writing: Formal and Personal – Introduction to Hindi Software.

**TEXTBOOKS:**

- Kavya Tarang: Dr. Niranjana, Jawahar Pusthakaalaya, Mathura.  
Gadya Manjusha: Editor: Govind, Jawahar Pusthakaalaya, Mathura

## 15KAN101

## KANNADA I

1 0 2 2

**Objectives:** To acquire basic skills in functional language; to develop independent reading skills and reading for appreciating literary works; to analyse language in context to gain an understanding of vocabulary, spelling, punctuation and speech.

**Unit 1**

Adalitha Kannada: bhashe, swaroopa, belavanigeaya kiru parichaya  
Paaribhaashika padagalu  
Vocabulary Building

**Unit 2**

Prabhandha – Vyaaghra Geethe - A. N. Murthy Rao  
Prabhandha – Baredidi...baredidi, Baduku mugiyuvudilla allige... - Nemi Chandra  
Paragraph writing – Development: comparison, definition, cause & effect  
Essay – Descriptive & Narrative

**Unit 3**

Mochi – Bharateepriya  
Mosarina Mangamma – Maasti Venkatesh Iyengar  
Kamalaapurada Hotelnalli – Panje Mangesh Rao  
Kaanike – B. M. Shree  
Geleyanobbanige bareda Kaagada – Dr. G. S. Shivarudrappa  
Moodala Mane – Da. Ra. Bendre  
Swathantryada Hanate – K. S. Nissaa Ahmed

**Unit 4**

Letter Writing - Personal: Congratulation, thanks giving, invitation, condolence

**Unit 5**

Reading Comprehension; nudigattu, gaadegalu

Speaking Skills: Prepared speech, pick and speak

**REFERENCES:**

1. H. S. Krishna Swami Iyengar – Adalitha Kannada – Chetana Publication, Mysuru
2. A. N. Murthy Rao – Aleyuva Mana – Kuvempu Kannada Adyayana Samste
3. Nemi Chandra – Badhuku Badalisabahudu – Navakarnataka Publication
4. Sanna Kathegalu - Prasaraanga, Mysuru University , Mysuru
5. B. M. Shree – Kannadada Bavuta – Kannada Sahitya Parishattu
6. K. S. Nissaa Ahmed – 75 Bhaavageetegalu – Sapna Book House (P) Ltd.
7. Dr. G. S. Shivarudrappa – Samagra Kavaya – Kamadhenu Pustaka Bhavana

## 15KAN111

## KANNADA II

1 0 2 2

**Objectives:** To acquire basic skills in functional language; to develop independent reading skills and reading for appreciating literary works; to develop functional and creative skills in language; to enable the students to plan, draft, edit & present a piece of writing.

**Unit 1**

Official Correspondence: Adhikrutha patra, prakatane, manavi patra, vanijya patra

**Unit 2**

Nanna Hanate - Dr. G. S. Shivarudrappa  
Mankuthimmana Kaggada Ayda bhagagalu – D. V. Gundappa (Padya Sankhye 5, 20, 22, 23, 25, 44, 344, 345, 346, 601)  
Ella Marethiruvaga - K. S. Nissaa Ahmed  
Saviraru Nadigalu – S Siddalingayya

**Unit 3**

Sayo Aata – Da. Ra. Bendre

**Unit 4**

Sarva Sollegala turtu Maha Samelana - Beechi  
Swarthakkaagi Tyaga - Beechi

**Unit 5**

Essay writing: Argumentative & Analytical  
Précis writing

**REFERENCES:**

1. H. S. Krishnaswami Iyengar – Adalitha Kannada – Chetan Publication, Mysuru
2. Dr. G. S. Shivarudrappa – Samagra Kavaya. - Kamadhenu Pustaka Bhavana
3. Shrikanth - Mankuthimmana Kagga – Taatparya – Sri Ranga Printers & Binders
4. K. S. Nissaa Ahmed – 75 Bhaavageetegalu – Sapna book house
5. Dr. Da. Ra. Bendre – Saayo Aata – Shri Maata Publication
6. Beechi – Sahukara Subbamma – Sahitya Prakashana

## 15LAW201

## INDIAN CONSTITUTION

2 0 0 2

**Objective:** The preliminary objective is to ensure that every student has some knowledge about Indian Constitution.

**Unit 1**

Meaning and Importance of Constitution, Preamble and Salient Features of the Constitution.

**Unit 2**

Fundamental Rights, Right to Equality, Right to Freedom, Right against exploitation, Right to freedom of religion, Cultural and Educational Rights, Right to Constitutional Remedies and Duties, Directive Principles of State Policy.

**Unit 3**

Union Government – Lok Sabha and Rajya Sabha Composition, Powers and functions: The President, The Prime Minister and Supreme Court: Role Position and Powers/ functions.

**Unit 4**

State Government - Legislative Assembly and Legislative Council: Composition, Powers and functions: The Governor, Chief Minister and High Court: Role, Position and Powers/ functions.

**Unit 5**

Local self Government, Panchayat Raj System in India with special reference to State Election Commission; Public Service Commissions.

**Skill development Activities:**

- Court Visit & Report Presentation
- Group discussion(Fundamental rights and duties)

**REFERENCES:**

1. Introduction to The constitution of India – M V Pylee, Vikas publishing house Pvt LTD
2. Introduction to The constitution of India – Dr. Durga das Basu, 19th edition Reprint 2007

**15LAW202****MERCANTILE LAWS****2 1 0 3**

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

**Unit 1**

Law of contracts: Definition, essentials of a valid contract, kinds of contracts, valid contract, offer and acceptance, consideration, doctrine of privity of contract, capacity to contract, undue influence, misrepresentation and fraud, mistake, performance, discharge and breach of contracts, remedies for breach of contract.

**Unit 2**

Bailment and pledge: Requisites of bailment, rights and duties of bailer and bailee, law relating to lien, termination of bailment, pledge, difference between pledge and bailment.

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

**Unit 3**

Contract of agency: Definition of agent and principal, classification of agents, rights and duties of agent and principal, sub-agent, co-agent or substituted agent, delegation of authority, liability of agent to third parties and principal's liability for the acts of the agent, termination of agency.

**Unit 4**

Contract of Sale of Goods: Essentials of a contract of sale, sale distinguished from other transactions, 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, rights of unpaid seller.

Indemnity and guarantee: Distinction between indemnity and guarantee, rights of indemnified, kinds of guarantee, rights, liabilities and discharge of surety.

**Unit 5**

Indian Partnership Act: Definition of partnership, formation of partnership, firm, partner and firm name, duration of partnership, registration of firm, relation of partners to one another and to third parties, types of partnership, dissolution of firm.

**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. Lalman Shukla v/s Gowridutt,
  - c. Mohribibi v/ Dharmadas Ghose,
  - d. Abdul Aziz v/s Masum Ali,
  - e. Rangnayakamma v/s Alwar shetty
- 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



**15LAW211 COMPANY LAW AND SECRETARIAL PRACTICE 2 1 0 3**

**Objective:** To provide the basic knowledge of the various provisions of the Companies Act, 1956 and to understand the duties of a Company Secretary in a joint stock company.

**Unit 1**

Company, definition, characteristics, kinds of companies, private and public companies, privileges of a private company, deemed public company, promotion, promoter, functions, position and liabilities of promoters, incorporation, certificate of incorporation, preliminary contracts, commencement of business, duties of secretary before and after incorporation.

**Unit 2**

Memorandum of Association, Purpose and contents, Alteration of memorandum, Doctrine of Ultra Vires, Articles of Association, Contents, Alteration of articles of association, Distinction between memorandum and articles, Constructive notice of memorandum and articles, Table A.

**Unit 3**

Raising of capital: Share, Types of shares, Share capital, Classification of share capital, Allotment of shares, Rules, Irregular allotment, Underwriting, Brokerage, Buy back of shares, Provisions, Issue of shares at a premium and at a discount, Calls on shares, Forfeiture and surrender of shares, Transfer and transmission of shares, Share certificates and share warrants.

**Unit 4**

Company meetings: Kinds of company meetings, Law of meetings, Secretaries duties relating to various meetings of the company. Company Secretary: Introduction, types, Definition, Appointment, Dismissal, Legal position, Scope, Statutory duties, Qualifications, Liabilities.

**Unit 5**

Winding up of companies, Modes of winding up, Compulsory winding up, Winding up under the supervision of the court, Voluntary winding up, secretary's duties in winding up of companies.

**Skill Development Activities:**

- Collect and Fill in the following Forms:  
*Demat Account opening Form and Prospectus-cum-Share application Form.*
- Draft the following:  
*Notice to convene Annual General Meeting, and Resolutions as to the declaration of Dividend, Appointment of Auditor, Issue of Bonus Shares.*

- Prepare Letter of Allotment/ Regret along with the basis of allotment,
- Draft a Memorandum of Association and mention different clauses, and
- Draft an Articles of Association and its important contents

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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

**15MAL101****MALAYALAM I****1 0 2 2**

**Objectives:** To appreciate the aesthetics & cultural implications; to enhance creative thinking in mother-tongue; to learn our culture & values; to equip students read & write correct Malayalam; to correct the mistakes in pronunciation; to create awareness that good language is the sign of complete personality.

**Unit 1**

Ancient poet trio: Adhyatmaramayanam, Lakshmana Swanthanam (valsa soumitre... mungikidakayal), Ezhuthachan - Medieval period classics – Jnanappana (kalaminnu... vilasangalingane), Poonthanam.

**Unit 2**

Modern Poet trio: Ente Gurunathan, Vallathol Narayana Menon - Critical analysis of the poem.

**Unit 3**

Short stories from period 1/2/3, Poovanpazham - Vaikaom Muhammed Basheer - Literary & Cultural figures of Kerala and about their literary contributions.

**Unit 4**

Literary Criticism: Ithihasa studies - Bharatha Paryadanam - Vyasante Chiri - Kuttikrishna Mararu - Outline of literary Criticism in Malayalam Literature - Introduction to Kutti Krishna Mararu & his outlook towards literature & life.

**Unit 5**

Error-free Malayalam: 1. Language; 2. Clarity of expression; 3. Punctuation.

Thettillatha Malayalam – Writing - a. Expansion of ideas; b. Precis Writing; c. Essay Writing; d. Letter writing; e. Radio Speech; f. Script/ Feature/ Script Writing; g. News Editing; h. Advertising; i. Editing; j. Editorial Writing; k. Critical appreciation of literary works (Any one or two as an assignment).

**REFERENCES:**

1. P. K. Balakrishnanan, *Thunjan padhanangal*, D. C. Books, 2007.
2. G. Balakrishnan Nair, *Jnanappanayum Harinama Keerthanavum*, N.B.S, 2005.
3. M. N. Karasseri, *Basheerinte Poonkavanam*, D. C. Books, 2008.
4. M. N. Vijayan, *Marubhoomikal Pookkumbol*, D. C. Books, 2010.
5. M. Thomas Mathew, *Lavanyanubhavathinte Yukthisasthram*, National Book Stall, 2009.
6. M. Leelavathy, *Kavitha Sahityacharitram*, National Book Stall, 1998.
7. Thayattu Sankaran, *Vallathol Kavithapadhamam*, D. C. Books, 2004.

**15MAL111****MALAYALAM II****1 0 2 2**

**Objectives:** To appreciate the aesthetics & cultural implications; to enhance creative thinking in mother-tongue; to learn our culture & values; to equip students read & write correct Malayalam; to correct the mistakes in pronunciation; to create awareness that good language is the sign of complete personality.

**Unit 1**

Ancient poet trio: Kalayanasougandhikam, (kallum marangalun... namukkennarika vrikodara) Kunjan Nambiar - Critical analysis of his poetry - Ancient Drama: Kerala Sakunthalam (Act 1), Kalidasa (Translated by Attor Krishna Pisharody).

**Unit 2**

Modern/ romantic/ contemporary poetry: Manaswini, Changampuzha Krishna Pillai – Romanticism – modernism.

**Unit 3**

Anthology of short stories from period 3/4/5: Ninte Ormmayku, M. T. Vasudevan Nair - literary contributions of his time.

**Unit 4**

Part of an autobiography/ travelogue: Kannerum Kinavum, V. T. Bhattathirippadu - Socio-cultural literature - historical importance.

**Unit 5**

Error-free Malayalam: 1. Language; 2. Clarity of expression; 3. Punctuation.

Thettillatha Malayalam – Writing - a. Expansion of ideas; b. Precis Writing; c. Essay Writing; d. Letter writing; e. Radio Speech; f. Script/ Feature/ Script Writing; g. News Editing; h. Advertising; i. Editing; j. Editorial Writing; k. Critical appreciation of literary works (Any one or two as an assignment).

**REFERENCES:**

1. Narayana Pillai. P. K, *Sahitya Panchanan. Vimarsanathrayam*, Kerala Sahitya Academy, 2000

2. Sankunni Nair. M. P, *Chathravum Chamaravum*, D. C. Books, 2010.
3. Gupthan Nair. S, *Asthiyude Pookkal*, D. C Books.2005
4. Panmana Ramachandran Nair, *Thettillatha Malayalam*, Saryum thettum etc., D. C. Book, 2006.
5. M. Achuthan, *Cherukatha-Innale*, innu, National Book Stall, 1998.
6. N. Krishna Pillai, *Kairaliyude Katha*, National Book Stall, 2001.

**15MAT104 FUNDAMENTALS OF BUSINESS MATHEMATICS 3 1 0 4**

**Objective:** To understand basic concepts of business mathematics and apply results in real life problems.

**Unit 1**

Sets, functions, Solution of Linear Equations, solutions of quadratic equations – Arithmetic and geometric Series, Permutations and combinations.

**Unit 2**

Simple and compound interest – Sinking fund -- Annuities – Present value – Discounting of bills – True discount – Banker's gain.

**Unit 3**

Matrices and determinants, definition of a matrix, types of matrices, algebra of matrices, properties of determinants, calculation of values of determinants up to third order, adjoint of a matrix, finding inverse of a matrix through adjoint, Solution of a system of linear equation having unique solution and involving not more than three variables.

**Unit 4**

Variables, constants and functions. Limits of algebraic functions – simple differentiation of algebraic functions – meaning of derivatives, evaluation of first and second order derivatives – maxima and minima – application to business problem.

**Unit 5**

Elementary integral calculus – Determining indefinite integrals, integration of simple algebraic functions, integration by parts. Application of integration to business problems – Marginal cost, total cost, average cost, marginal revenue, total revenue and average revenue.

**TEXTBOOKS:**

1. Dr. P. R. Vittal - *Business Mathematics and Statistics*, Margham Publications, Chennai
2. V. K. Kapoor - *Business Mathematics*, Sultan Chand and Sons

**REFERENCES:**

1. P. N Arora and S. Arora - *Mathematics*, S. Chand Publishers.

2. Santi Narayan - Differential Calculus, S. Chand Publishers
3. Santi Narayan - Integral Calculus, S. Chand Publishers

**15MAT113****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.

**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 co-efficient, 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:**

1. Statistical methods - S. P. Gupta - Sultan Chand & Sons.
2. Operations Research - L. R Potti - Yamuna publications, Trivandrum

**REFERENCES:**

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

**15OEL231 - 2xx****OPEN ELECTIVES****3 0 0 3**

Open electives syllabi - see at the end of the booklet.

**15SAN101****SANSKRIT I****1 0 2 2**

**Objectives:** To familiarize students with Sanskrit language and literature; to enable them to read and understand Sanskrit verses and sentences; to help them acquire expertise for self-study of Sanskrit texts and communication in Sanskrit; to help the students imbibe values of life and Indian culture as propounded in scriptures.

**Unit 1**

Introduction to Sanskrit language, Devanagari script - Vowels and consonants, pronunciation, classification of consonants, conjunct consonants, words – nouns and verbs, cases – introduction, numbers, Pronouns, communicating time in Sanskrit. Practical classes in spoken Sanskrit.

**Unit 2**

Verbs - Singular, Dual and plural – First person, Second person, Third person.

Tenses – Past, Present and Future – Atmanepadi and Parasmaipadi - karthariprayoga.

**Unit 3**

Words for communication, slokas, moral stories, subhashithas, riddles (from the books prescribed).

**Unit 4**

Selected slokas from Valmiki Ramayana, Kalidasa's works and Bhagavad Gita. Ramayana – chapter VIII - verse 5; Mahabharata - chapter 174, verse 16; Bhagavad Gita – chapter IV - verse 8; Kalidasa's Sakuntalam - Act IV – verse 4.

**Unit 5**

Translation of simple sentences from Sanskrit to English and vice-versa.

**ESSENTIAL READINGS:**

1. Praveshaha; Publisher: Samskrita bharti, Aksharam, 8th cross, 2nd phase, Girinagar, Bangalore-560 085
2. Sanskrit Reader I, II and III, R. S. Vadhyar and Sons, Kalpathi, Palakkad
3. Prakriya Bhashyam written and published by Fr. John Kunnappally
4. Sanskrit Primer by Edward Delavan Perry, published by Ginn and Company Boston
5. Sabdamanjari, R. S. Vadyar and Sons, Kalpathi, Palakkad
6. Namalinganusasanam by Amarasimha published by Travancore Sanskrit series
7. Subhashita Ratna Bhandakara by Kashinath Sharma, published by Nirnayasagar press.

## 15SAN111

## SANSKRIT II

1 0 2 2

**Objectives:** To familiarize students with Sanskrit language and literature; to enable them to read and understand Sanskrit verses and sentences; to help them acquire expertise for self-study of Sanskrit texts and communication in Sanskrit; to help the students imbibe values of life and Indian culture as propounded in scriptures.

**Unit 1**

Seven cases, indeclinables, sentence making with indeclinables, Saptha karakas.

**Unit 2**

Ktavatu Pratyaya, Upasargas, Ktvanta, Tumunnanta, Lyabanta.

Three Lakaras – brief introduction, Lot lakara.

**Unit 3**

Words and sentences for advanced communication. Slokas, moral stories (Panchatantra) Subhashitas, riddles.

**Unit 4**

Introduction to classical literature, classification of Kavyas, classification of Dramas - The five Mahakavyas, selected slokas from devotional kavyas - Bhagavad Gita – chapter II verse 47, chapter IV verse 7, chapter VI verse 5, chapter VIII verse 6, chapter XVI verse 21, Kalidasa's Sakuntala act IV verse 4, Isavasyopanishat 1st Mantra, Mahabharata chapter 149 verses 14 - 120, Neetisara chapter – III.

**Unit 5**

Translation of paragraphs from Sanskrit to English and vice-versa.

**ESSENTIAL READINGS:**

1. Praveshaha; Publisher: Samskrita bharti, Aksharam, 8th cross, 2nd phase, girinagar, Bangalore-560 085
2. Sanskrit Reader I, II and III, R. S. Vadyar and Sons, Kalpathi, Palakkad
3. Prakriya Bhashyam written and published by Fr. John Kunnappally
4. Sanskrit Primer by Edward Delavan Perry, published by Ginn and Company Boston
5. Sabdamanjari, R. S. Vadyar and Sons, Kalpathi, Palakkad
6. Namalinganusasanam by Amarasimha published by Travancore Sanskrit series
7. Subhashita Ratna Bhandakara by Kashinath Sharma, published by Nirnayasagar Press.

## 15SSK201

## LIFE SKILLS I

1 0 2 2

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 upgradation.

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.thegrammarbook.com online teaching resources
10. www.englishpage.com online teaching resources and other useful websites.

**15SSK211****LIFE SKILLS II****1 0 2 2**

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 Abjith Guha, 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.thegrammarbook.com online teaching resources
8. www.englishpage.com online teaching resources and other useful websites.

**15SSK301****LIFE SKILLS III****1 0 2 2**

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 Bharati Krsna Tirthayi Maharaja, Motilal Banarsidass Publ.;
4. How to Ace the Brainteaser Interview, by John Kador, Mc Graw Hill Publishers.
5. Quick Arithmetics, by Ashish Agarwal, 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 online teaching resources
11. www.englishpage.com online teaching resources and other useful websites.

**15TAM101****TAMIL I****1 0 2 2**

**Objectives:** To introduce the students to different literature - Sangam literature, Epics, Bhakthi literature and modern literature; to improve their ability to communicate with creative concepts, and also to introduce them to the usefulness of basic grammatical components in Tamil.

**Unit 1**

Sangam literature: Kuṟuntokai; (2, 6, 8, 40 pāṭalkal) – puṛaṇāṅṁṁ (74, 112, 184, 192 pāṭalkal) – tirukkuṛaḷ (iṛaimāṭci, amaiccu).

**Unit 2**

Epic literature: cilappatikāram maturaik kāṇṭam (vaḷakkuṛaikkātai 50-55).

Spiritual Literature: tiruppāvai (3,4) – tēvāram (mācilvīṇaiyum)

Medieval Literature: bāratiyar kaṇṇaṇ pāṭṭu (eṇ vīlaiyāṭṭu piḷḷai) – bāratitacaṇ kuṭumpaviḷakku (tāyiṇ tālāṭṭu).

**Unit 3**

Novel: Jeyakāntaṇ "kuru pīṭam"

Essay: Aṇṇā "ē tāḷnta tamiḷakamē"

**Unit 4**

Tiruñāṇa campantar – tiruṇāvukkaracar – cuntarar – māṇikka vācakar – āṇṭāḷ – tirumūlar – kulacēkara āḷvār – cīttalaic cāttāṇār toṭarpāṇa ceytikal, mērkōḷkal marrum ciraṇṇup peyarkaḷ.

**Unit 5**

Tamil Grammar: Col vakaikaḷ - vēṛṛumai urupukaḷ - vaḷḷiṇam mikumiṭam mikāyiṭam - canti (puṇarcci) - ilakkaṇakkuṛippu.

Practical skills: Listening, speaking, writing and reading.

**TEXTBOOKS:**

Aṇṇā "ē tāḷnta tamiḷakamē" nakkīraṇ paḷḷikēṣaṇs.

Caktitācaṇ cupraṇaiyaṇ "nalla kuṟuntokai mūlamum uraiyum" mullai patippakam, 2008.

<http://www.Tamilvu.Org/libirary/libindex.Htm>.

Jeyakāntaṇ "kuru pīṭam" mīṇāṭci puttaka nilaiyam, 1971.

Nā. Pārttacāraṭi "puṛaṇāṅṁṁ ciraṇṇukataikaḷ" tamiḷ puttakālayam, 1978, 2001

Poḷḷ maṇimāṇṇaṇ "aṭṭiṇ tamiḷ ilakkaṇam" "aṭṭiṇ paḷḷiṣiṇ kurūp, vaṛciyūi, liruvaṇantapuram, 2007.

**15TAM111****TAMIL II****1 0 2 2**

**Objectives:** To learn the history of Tamil literature; to analyze different styles, language training, to strengthen the creativity in communication, Tamil basic grammar, Computer and its use in Tamil language.

**Unit 1**

The history of Tamil literature: Nāṭṭupuraṇ pāṭalkal, kataikkal, paḷamoḷḷikal - ciraṇṇukataikaḷ tōṛramum vaḷarcciyum, ciraṇṇilakkiyaṇkal: Kaliṇkattup paraṇi (pōrpāṭiyatu) - mukkūṭar paḷḷu 35.

Kāppiyaṇkal: Cilappatikāram – maṇimēkalai naṭaiyiyal āyvu marrum aimperum – aiṇṇiṇ kāppiyaṇkal toṭarpāṇa ceytikal.

**Unit 2**

tiṇai ilakkiyamum nīṭiyilakkiyamum - paṭiṇṇēṇṇiḷḷakkaṇakku nūḷkal toṭarpāṇa pira ceytikal - tirukkuṛaḷ (aṇṇu, paṇṇu, kalvi, oḷukkam, naṭṭu, vāymai, kēḷvi, ceynaṇṇi, periyāraituṇakkōṭal, viḷḷippuṇarvu pēṇṇa atikāratil uḷḷa ceytikal).

Aṇṇūḷkal: Ulakanīti (1-5) – ēḷāti (1,3,6) - Cittarkaḷ: Kaṭuveḷi cittaṇ pāṭalkal (āṇṇantak kaḷippu – 1,4,6,7,8), marrum akappēy cittaṇ pāṭalkal (1-5).

**Unit 3**

tamiḷ ilakkaṇam: Vākkiya vakaikaḷ – taṇṇiṇai piṇṇiṇai – nērkūrru ayaṅkūrru.

**Unit 4**

tamiḷaka ariṇārkaḷiṇ tamiḷ toṇṭum camutāya toṇṭum: Pāratiyār, pāratitācaṇ, paṭṭukkōṭṭai kalyāṇacuntaram, curatā, cujātā, ciṇṇi, mēttā, aptul rakumāṇ, na.Piccaimūrṭti, akilaṇ, kalki, jī.Yū.Pōp, vīramāmuṇivar, aṇṇā, paritimāṅ kalaiṇār, maṅaimalaiyaṭṭikaḷ.

**Unit 5**

tamiḷ molī āyvil kaṇṇi payaṇpāṭu - Karuttu parimāṅṅam - viḷampara moliyamaippu - pēccu - nāṭakam paṭaiṇṇu - ciṇṇukatai, katai, putiṇam paṭaiṇṇu.

**TEXTBOOKS:**

<http://www.tamilvu.org/library/libindex.htm>.

[http://www.tunathamizh.com/2013/07/blog0post\\_24.html](http://www.tunathamizh.com/2013/07/blog0post_24.html)

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nā. Vāṇamāmalai "paḷaṅkataikaḷum, paḷamoḷikaḷum" niyū ceṇṇuri puttaka veḷiyṭṭakam, 1980, 2008

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