

BACHELOR OF COMMERCE
TAXATION AND FINANCE
B. Com. (TF)
SYLLABUS

18BUS341

ADVERTISING AND BRAND MANAGEMENT

3 0 0 3

Unit 1 General Understanding about Advertising

Basic Concept of Marketing, 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:

- \endash *Advertising, Sangeeta Sharma, Raghuvir Singh, PHI Learning Private Limited.*
- \endash *Marc Gobe, Emotional Branding: The New Paradigm for Connecting Brands to People*
- \endash *Kevin lane Keller, Strategic Brand Management, PHI/ Pearson, New Delhi.*
- \endash *Kapferer, Strategic Brand Management, Kogan page, New Delhi.*
- \endash *Harsh Varma, Brand Management, EXcell Books, New Delhi.*
- \endash *Ramesh Kumar, Managing Indian Brands, Vikas*
- \endash *Chandrasekar, Product Management, Himalaya*

18BUS343

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:

- * *Alexis Leon – Enterprise Resource Planning, TMH.*
- * *Jaiswal – A textbook of Enterprise Resource Planning, Macmillan.*

REFERENCES:

- @ *Mary Summer – Enterprise Resource Planning, Pearson.*
- @ *C S V Murthy – Enterprise Resource Planning, Himalaya Publishing.*
- @ *Pankaj Sharma - Enterprise Resource Planning, APH Publishing.*

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. Kunders, 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.

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*

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, meaning and purpose, users of financial statements, Trading and Profit and Loss Account, Balance Sheet, difference between Trial Balance and Balance Sheet, limitations of financial statements, 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 prior to the commencement of regular classes, for the students from non-commerce streams, to familiarize the principles and fundamentals of accounting which includes the following topics:

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.

18COM111

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.

Unit 4

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

Unit 5

Department Accounts, Allocation of expenses, Inter-departmental transfers, Provision for unrealized profits.

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.

18COM112

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, origin and 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 system, 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

18COM201

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 Profit and Loss Account and Balance Sheet as per the format prescribed by the Companies (Amendment) Act 2013, 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.*

18COM202

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, essentials of valid contract, Insurance contract, and essentials of an insurance contract.

Unit 2

Life Insurance Contract: definition, features of life insurance contract, essentials of life insurance 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, 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 motor 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.*

18COM204

INTRODUCTION TO GST

3 0 0 3

Objective: To develop an understanding of the Premise and basic principles of GST Laws and develop the ability to comprehend the GST Law structure.

Unit 1

Meaning and Historical background of GST, Background of Erstwhile Service tax and VAT, Concept of Input Credit, Need for GST, Salient Features, Taxes subsumed under GST, Advantages of GST, Constitutional Amendment, GST Council, GST Network, Acts and Rules passed for Implementing GST and their Interlinking.

Unit 2

Types of GST – Meaning of CGST, SGST, UTGST, IGST, Practical Examples on how GST works (to get an overview of the system), Meaning of Supply – Elements that constitute supply, Types of Supply, Activities that are neither supply of goods nor supply of services, Composite and Mixed Supplies, Principal supply

Unit 3

Some important definitions – India, Turnover, Business, Business Vertical, Goods, Capital Goods, Inputs, Casual taxable person, consideration, Continuous supply, Exempt Supply, Job Work, Manufacture, Reverse Charge, Place of business, Input Service Distributor

Unit 4

Levy and Collection of GST, Tax payable under Reverse Charge, Kinds of supply on which tax is leviable under GST, GST on Intra state and Interstate supply, Zero rated supply

Unit 5

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

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. 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.

18COM205

INCOME TAX LAW AND PRACTICE - 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.

REFERENCE BOOKS:

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 – Vishwa 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*

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.

Unit 3

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

Unit 4

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

Unit 5

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

TEXTBOOKS:

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

REFERENCE BOOKS:

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

18COM212

ADVANCED CONCEPTS OF GST

3 0 2 4

Objective: To develop an understanding of GST and to acquire ability to apply such knowledge to make computations and address application oriented issues.

Unit 1

Impact of GST on society, Time of Supply – Goods and Services, Questions on computing Time of Supply

Unit 2

Value of Supply – Valuation Rules, Simple Questions on computation of Value of supply

Unit 3

Input tax credit – Eligibility, conditions, Utilisation of Input credit, Input credit availment, matching, Reversal and Reclaim

Unit 4

Tax Invoice, Credit and Debit Notes, Registration under GST – Compulsory, Voluntary, Exemption from Registration

Unit 5

Payment of tax, Interest, Penalty, Electronic credit ledger, Returns to be filed under GST- Due dates, Return Forms, Late fee, Contents of Various Returns

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 Ahiya, 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

18COM214

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

18COM215 INCOME TAX LAW AND PRACTICE - DETERMINATION OF INCOME 3 0 2 4

(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 assesses (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 assesseees - Deductions out of Gross Total Income under Sections 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80ddb, 80E, 80G, 80GG, 80GGA, 80GGC, 80QQB 80RRB, 80U - Rates of tax applicable to individual assesseees, 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.

REFERENCE BOOKS:

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*

18COM301

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

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*

18COM302

GST – PROCEDURES AND PRACTICES

3 0 0 3

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

Unit 1

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

Unit 2

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

Unit 3

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

Unit 4

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

Unit 5

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

REFERENCE BOOKS:

1. R. K. Jain: *Central Excise Law Manual (Recent edition). CENTAX Publications, New Delhi.*
2. R. K. Jain: *Central Excise Tariff of India. CENTAX Publications, New Delhi.*
3. H. C. Mehrota: *Indirect Taxes Law and Practice, 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.

18COM304

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 and return.

Unit 2

Investment Instruments: Capital market instruments – money market instruments – introduction to derivatives – 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. Global Security markets

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. Hiriappa – *Investment Management: Securities and Portfolio Management*, New Age
3. Prasanna Chandra – *Investment Analysis and Portfolio Management*, TMH

18COM305 INCOME TAX LAW AND PRACTICE - ASSESSMENT PROCEDURES AND AUTHORITIES

3 0 2 4

(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, 80JAA, 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.

REFERENCE BOOKS:

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*

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, Time Value of Money. Financial Planning – Concept – Objectives – Process – Significance – Considerations – Limitations.

Unit 3

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

Unit 4

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

Unit 5

Capitalisation and Capital Structure: concept of 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 – payback 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. IM Pandey – *Essentials of Financial Management*, 4th Edition, Vikas Publishing
3. 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

18COM312

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

18COM313

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 - Auditor’s duties.

Unit 5

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

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*

18COM314

CUSTOMS LAW - PRACTICE AND PROCEDURE

3 0 2 4

Objective: To develop an understanding of Customs Laws and acquire ability to analyze and interpret the related provisions and to develop a basic understanding of Foreign Trade Policy relevant to Indirect Taxation.

Unit 1

Introduction to Customs Law – Need, Levy and Exemptions, Status after introduction of GST, Types of Duty

Unit 2

Classification of Import and Export goods, Valuation under Customs Act, Importation, Exportation and Transportation of Goods

Unit 3

Provisions relating to Warehousing and Duty Drawback, Demand and Recovery, Refund under Customs law

Unit 4

Provisions relating to Illegal Import, Illegal Export, Confiscation, Penalty, Search, Seizure and Arrest, Offences and Prosecutions

Unit 5

Appeals and Revision, Settlement Commission, Advance Rulings, Miscellaneous Provisions, Introduction to Foreign Trade Policy

REFERENCE BOOKS:

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
7. *Customs Manual - 2013* vide www.cbec.gov.in

Guidelines for Practical:

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.

18COM390

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.

18COM399

PROJECT

6 Cr

Every student will have to do an assigned project work on a particular topic relevant to the area of their study. The project is meant to evaluate the concepts learnt by the student during all the semesters and the application of such concepts in a real life situation. The final project

evaluation will be done at the end of the semester on the basis of the dissertation submitted by the student duly signed by the project supervisor.

18CSA106 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

18CSA186 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 that 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

18CSA190 BUSINESS SKILLS USING PC LAB. I 0 0 3 1

Workspace basics - Palettes and menus - Tools - Viewing images - Rulers, the grid, and guides - Work with the Preset Manager - Preferences - Plug ins - Recovery and undo - Memory and performance. Photoshop images - Image size and resolution - Acquiring images from cameras and scanners - Creating, opening, and importing images - Placing files – High dynamic range images.

About colour - Colour modes - Converting between colour modes – Choosing colorus.

Adjusting crop, rotation, and canvas - Retouching and repairing images – Correcting image distortion and noise - Adjusting image sharpness and blur – Transforming objects - Liquify filter - Vanishing Point - Create panoramic images.

Making selections - Adjusting pixel selections - Moving and copying selected pixels - Deleting and extracting objects - Channels - Saving selections and using masks - Channel calculations.

Layer Basics - Selecting, grouping, and linking layers - Moving, stacking, and locking layers - Managing layers - Setting opacity and blending - Layer effects and styles - Adjustment and fill layers – Non-destructive editing - Layer comps - Masking layers. Painting tools - Brush presets - Creating and modifying brushes - Blending modes - Gradients - Filling and stroking selections, layers, and paths - Creating and managing patterns - Drawing vector graphics.

Creating type - Editing text - Formatting characters - Fonts - Line and character spacing - Scaling and rotating type - Formatting paragraphs - Creating type effects. Saving images - Saving PDF files - Saving and exporting files in other formats -

File formats. Working with web graphics - Slicing web pages - Modifying slices - Slice output options - Creating web photo galleries - Optimizing images - Web graphics optimization options - Output settings for web graphics. Video and animation in Photoshop - Creating images for video - Interpreting video footage - Editing video and animation layers - Creating frame animations – Creating timeline animations - Preview video and animations - Save and export video and animations.

REFERENCE TEXT:

Laurie Fuller, Laurie Ulrich Fuller, Robert C. – Photoshop CS3 Bible, Wiley India

18CSA217**ACCOUNTING PACKAGES – TALLY****2 0 0 2**

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

TEXTBOOKS:

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

REFERENCE BOOKS:

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

18CSA287

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

TEXTBOOKS:

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

REFERENCE BOOKS:

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

18ECO103

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, Exception to Law of Demand

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*

18ECO111

ECONOMICS FOR BUSINESS

2 1 0 3

Unit I

Introduction to Managerial Economics: Definition & Scope of Managerial Economics; Role & Responsibility of a managerial economist, objectives of a firm.

Unit 2

Demand Analysis: Demand Theory - Demand distinctions - Law of demand - Elasticity of Demands Concept, types, Measurement of elasticity of demand, implications in decision making, Demand forecasting: meaning & significance; characteristics of good forecasting.

Unit 3

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

Unit 4

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

Unit 5

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

Skill Development Activities:

1. *An illustration on calculation of Incremental Cost and Incremental Revenue, Determination of Fixed and Variable Cost, Determination of Average Cost, Marginal Cost and Total Cost.*
2. *Diagrammatic presentation of Price and Output Determination indifferent Market situations,*
3. *Construction of Average Revenue and Marginal Revenue under Imperfect Market, and Fixation of Price under Target Pricing based on Rate of Return Method*

TEXT BOOKS:

1. *Varshney & Maheswari, Managerial Economics, Sultan Chand & Sons*
2. *Mehta, P. L.; Managerial Economics, Sultan Chand & Sons., 2003.*
3. *Dwivedi, D.N.; Managerial Economics, Vikas Publishing House, 2003.*

REFERENCE BOOKS:

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

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; Election Commission; Public Service Commissions, Role, powers and function

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*

18LAW202

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- offer and acceptance, consideration, Doctrine of Privity of contract, capacity to contract, Free consent, kinds of contracts, discharge and breach of contracts, remedies for breach of contract.

Unit 2

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

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

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

Unit 3

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

Unit 4

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

Unit 5

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

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

Skill Development Activities:

- Write down the fact and underline the legal points involved in the following cases.
 - a. Carlil and Carbolic smoke ball company, b. 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

18LAW211

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, Doctrine of Indoor Management.

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*
- D.P. Jain – Company Law and Secretarial Practice, Dhanpat Rai and Sons*

18MAT110 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

18MAT113BUSINESS 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 coefficient, computation and interpretation, Regression, the two regression equations. Time series, meaning and components, business forecasting, methods of estimating trend, graphic, and semi average, moving average method.

Unit 5

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

TEXTBOOKS:

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

1. 2. *Operations Research - Kantiswaroop, P. K Gupta and Manmohan, Sultan chand and sons*