

B.COM (CA) SYLLABUS SYLLABUS 2020

**Kodaikanal
Christian College**



DEPARTMENT OF COMMERCE

Objectives of the Course

The course is aimed at

1. Imparting to the students the basic theoretical knowledge on the various facets of commerce education.
2. Enabling the students to learn the basic skills required for applying the theoretical knowledge in the practical fields of the business.
3. Preparing students to appreciate the immense value of information technology in business fields and to understand the basic ways and means of integration of the two fields.

COURSE STRUCTURE AND SCHEME OF VALUATION SEMESTER WISE

SEMESTER – I

* For students of other majors who opt for the course “General Tamil – I”

Part	Course Code	Course	Title	Hours/Week	Internal	External	Total	C
I	20ULT01/20ULF01	Language - I	General Tamil –I/ Introduction to French – I	3	40	60	100	
II	20UEB01	English - I	Professional Communication Skills -I	3	40	60	100	
III	20CMA10	Allied - I	Principles of Management	3	40	60	100	
	20CMC11	Core - I	Business Environment	5	40	60	100	
	20CMC12	Core - II	Business Accounting-I	5	40	60	100	
	20CMA11	Allied - II	Banking and Insurance	3	40	60	100	
	20CMC13	Core – III	Computer Systems	5	40	60	100	
			TOTAL	27				
IV	20CMNAA	NME -I	Service Marketing	2	40	60	100	2

Prerequisites for Language – I and Non Major Elective – I

- I. Students who have studied Tamil in school till Standard XII, can opt for the course „General Tamil – I” / „Introduction to French – I”
 - Those opting for the course „General Tamil – I”, should choose a „Non Major Elective – I” offered by any other department.
 - Those opting for the course „Introduction to French – I”, should choose the course „Advanced Tamil – I” as Non Major Elective – I.

- II. Students who have not studied Tamil in School, should opt for the course „Introduction to French – I” (Language – I) and „Basic Tamil – I” (Non Major Elective – I)

* For students of other majors who opt for the course “General Tamil – II”

Note

Prerequisite for General Tamil – II is General Tamil – I **SEMESTER - II**

Part	Course Code	Course	Title	Hours/Week	Internal	External	Total	Credit
I		Language - II	General Tamil – II/ Introduction to French – II	3	40	60	100	3
II		English - II	Communications Skills for Business-II	3	40	60	100	3
III		Core – IV	Business Accounting-II	5	40	60	100	5
		ALLIED-III	Principles of Marketing	3	40	60	100	3
		Core - V	E-Commerce	5	40	60	100	5
		Allied - IV	Business Economics	3	40	60	100	3
		Allied - V	Human Resource Management	3	40	60	100	3
			TOTAL	22				22
IV		NME -II	Customer Relationship Management	2	40	60	100	2

Prerequisite for Introduction to French – II is Introduction to French – I

SEMESTER-III

Part	Course Code	Course	Title	Hours/Week	Internal	External	Total	Credit
III		Allied	Business Statistics & Decision Making	3	40	60	100	3
		Core - VII	Business Accounting-III	5	40	60	100	5
IV		Core	Introduction to Auditing	5	40	60	100	5
		Core - VIII	Object Oriented Programming in Java	5	40	60	100	5
		Core - IX	Networking Technologies	5	40	60	100	5
		NME*	Basic Tamil I/Advanced Tamil – I	2	40	60	100	2
			TOTAL	23				23
IV		NME – III**	Fundamentals of Investment Management	2	40	60	100	2

*B.COM (CA) students opt for Non Major Electives offered by other Departments.

**Course offered by the B.COM (CA) Department for students of other majors.

SEMESTER-IV

Part	Course Code	Course	Title	Hours/Week	Internal	External	Total	Credit
III		Core - X	Database Management System	5	40	60	100	5
		Core - XI	Partnership Accounts	5	40	60	100	5
IV		Allied	Business Mathematics	3	40	60	100	3
		Allied	Computerized Accounting system	3	40	60	100	3
		Core - XIV	Company Law and Secretarial Practice	5	40	60	100	5
		NME*	Basic Tamil - II/Advanced Tamil - II	2	40	60	100	2
			TOTAL	22				22
IV		NME – IV**	Goods and Service Tax	2	40	60	100	2

*B.COM (CA) students opt for Non Major Electives offered by other Departments.

**Course offered by the B.COM (CA) Department for students of other majors.

SEMESTER-V

Part	Course Code	Course	Title	Hours/Week	Internal	External	Total	Credit
III		Core - XV	Research Methodology	4	40	60	100	5
		Core - XVI	Financial Management	5	40	60	100	5
		Core - XVII	Corporate Accounting	5	40	60	100	5
V		Core - XVIII	Cost Accounting	3	40	60	100	5
		Core - XIX	Multimedia	5	40	60	100	5
		Core - XX	Web Technology	5	40	60	100	5
		Allied - VI	Environmental Sciences	2	40	60	100	2
			TOTAL	29				29

SEMESTER-VI

Part	Course Code	Course	Title	Hours/Week	Internal	External	Total	Credit
III		Core - XXI	Income Tax Law & Practice	5	40	60	100	5
		Core - XXII	Management Accounting	5	40	60	100	5
		Allied - VII	Advertising and Brand Management	3	40	60	100	3
V III		Allied - VIII	Visual Basic(.net)	3	40	60	100	3
		Core - XXIII	Operating Systems	5	40	60	100	5
		Allied - IX	Value Education	2	40	60	100	2
		Core XXIV	Research Project	5	40	60	100	5
			TOTAL	28				28

Electives Commerce:

1. Capital market and Financial Services
2. Goods and Service Tax (GST) and Customs Law

Electives Computer:

1. Enterprise Resource Planning
2. Cyber Crimes and Laws
3. Digital Marketing

SEMESTER - I

nghJj;jkpo; – I (GENERAL TAMIL – I)

I Semester

,f;fhy ,yf;fpak;

Credits : 3

Hours : 5

OBJECTIVE

To introduce students to the linguistic patterns of Tamil and to teach them the appropriate Tamil usage for communicating technical information. This course also prepares students for competitive examinations.

jhs; : 1. ,f;fhy ,yf;fpak;

nghJj; jkpOf;Fhpa ghLj;jpl;l mikg;G Kiw :

ghl Nehf;fk; : ,g;ghLj;jpl;l;jpd; Nehf;fk; ftpijj; jkpo; fl;Liuuj;jkpopd; jdpr;rpwg;Gf;fs; kw;Wk; fl;Liuuj; jkpopd; gad;ghLfs; Nghd;wtw;iw mwpTWj;jNy ,g;ghLj;jpl;l;jpd; Nehf;fk; MFk;. NgRtjw;Fk; vOJtjw;Fk; gad;gLk; tifapy; ,yf;fzk; gad;ghL;Lj; jkpo; tpsq;FtJld; jkpof muR elj;Jk; nghJj; Njh;Tfspy; gq;Fngw;W khzhf;fh; gadilAk; tifapy; ,g;ghLj;jpl;l Kiw mike;Js;sJ.

Fwpg;G : [*Njh;e;njLf;fg;gl;l ghly;fs; (ftpj thpfs;) kw;Wk; fl;Liuufs; kl;Lk;*]

gFjp 1 ,f;fhy ,yf;fpak;

ghLj;jpd; gFg;G Kiw

myF : 1 kuGf;ftpjfs;

- ghujpahh; - jkpo;ehL –nre;jkpo; ehL 1- 7 ghly; thpfs;
- ghujpjhrd; - Gjpa cyfk; - cyf xw;Wik -1-15g hly;f thpfs;
- ftpkzp - ftpkzp - Mrpa N[hjp –Gj;jUk; Vior;rpWtDk;
- ehkf;fy; ftpQh; - Njrpag; ghly;fs; -210tJghly;(fj;jpapd;wp uj;jkpd;wp)
- gl;Lf;Nfhl;il fy;ahzRe;judhh; - tptrhak; -fhNtup

myF : 2 GJf;ftpjfs;

- mg;Jy;uFkhd; - nfhLf;fpNwd;....(Myhgid)
- K.Nkj;jh - Ra jhprdk; (fz;zPh;g+f;fs;)
- kPuh -55 tJftpj(jkpo; ehL ,jopy; 16.10.1962 ,y;ntspte;j)
- eh. fhkuhrd;; - Cik (fWg;G kyh;fs;)
- gokya; - mk;kh –tJ ftpj (rdq;fspd; fij)

myF : 3. fl;Liuuj; jkpo;

1. jkpo; gz;ghL - lhf;lh; nj.ngh.kPdhl;rp Re;judhh;
2. jkpOk; tpQ;QhdKk; - eh. thdkhkiy
3. vq;Fk; vjpYk; mwptpay; - kzit K];jgh.
4. mwptpay; jkpo; - njh. Gukrptd;
5. ,yf;fpag; gilg;gpy; mwptpay; jkpo; nra;jp - kzit K];jgh.

myF : 4. ,yf;fzk;

- Kjy; vOj;Jf;fs;
- rhh;G vOj;Jf;fs;
- nkhop Kjy; vOj;Jf;fs;
- nkhop ,Wjp vOj;Jf;fs;
- ty;ypdk; kpFk; ,lq;fs;
- ty;ypdk; kpfh ,lq;fs;
- GJf;ftpijapy; gbkk; FwpaPL

myF : 5. gad;ghl;Lj; jkpo;

m. nkhopngah;g;G

- fiyr;nrhw;fs;
- gj;jp nkhopngah;g;G

M. gpioaw;w njhliuj; Njh;e;njLj;jy;> xypNtWghLfSk; kw;Wk; nghUs;NtWghLfSk;

ghIE}y;

1. nra;As; njhFg;G

jkpo;j;Jiw

nfhilf;fhdy; fpwpj;Jtf;fy;Y}up – jd;dhl;rp

nfhilf;fhdy;

2. fl;Liu;j;njhFg;G

jkpo;j;Jiw

nfhilf;fhdy; fpwpj;Jtf;fy;Y}up – jd;dhl;rp

nfhilf;fhdy;

3. ,yf;fzk; -njhFg;G

jkpo;j;Jiw

nfhilf;fhdy; fpwpj;Jtf;fy;Y}up – jd;dhl;rp

nfhilf;fhdy;.

ghh;it E}y;fs; kw;Wk; gupe;Jiu E}y;fs;

1. ghujpahh; ftpijfs; njhFg;G

2. ghujpjhrd; ftpijfs; njhFg;G
3. ftpkzp Njrpf tpehafk;gps;is - Mrpa N[hjp
4. ehkf;fy; ftpQh;. Nt. ,uhkypq;fk;gps;is – ftpijj; njhFg;G
5. fz;zPh; g+f;fs; - K.Nkj;jh>

Fkud; gjpg;gfk;> 19>

fz;zjhrd; rhiy> (ghyh[p fy;ahz kz;lgk; mUfpy;)

jp.efh;> nrd;id – 600017.

- 7 . fWg;G kyh;fs; - eh.fhkuhrd;>

Fkud; gjpg;gfk;> 19>

fz;zjhrd; rhiy> (ghyh[p fy;ahz kz;lgk; mUfpy;)

jp.efh;> nrd;id – 600017.

8. kPuh -jkpo; ehL ,jopy; 16.10.1962 ,y;ntspte;jl

9. gokya; -rdq;fspd; fij

10. kzit. K];jgh. - jkpopy; mwptpay; gilg;gpyf;fpak;

11. lhf;lh;. nj.ngh. kPdhl;rp Re;juk;> - jkpOk; gpwgz;ghLk;

mk;kh Gf; nrd;lh;> 2-A > fPo; Mtdp %y tPjp>

kJiu – 625001. Nghd; 623984.

12. jkpoh; tuyhWk; gz;ghLk; (Muha;r;rpf;fl;Liufs;)

eh. thdkhkiy>

epa+ nrQ;Rhp Gf; `T]; gpiuNtl; ypkpnll;>

41 – gp> rpl;Nfh ,z;l];bhpay; v];Nll;>

13. Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW – jkpoz;zy;>

epA+nrQ;Rhp Gf; `T]; gpiuNtl; ypkpl;>41- gp>

rpl;Nfh. v];Nll;> nrd;id -98.

14. ed;D}y; vOj;J mjpfhuk; - fof ntspaPL>

irtrpj;jhe;jf fofk;> jpUney;Ntyp.

15. njhy;fhg;gpak; vOj;J mjpfhuk; - fofntspaPL

irtrpj;jhe;jf fofk;> jpUney;Ntyp>

16. ehs;kyh;fs; - njh. gukrptd;>

ghit gg;spNfrd;];> 162>

[hdp [hd; fhd;NuhL ,uhag;Ngl;il>

nrd;id – 600016.

,izaKfthp :

1. Tamil virtual university.com.
2. Chennai library.com

I SEMESTER

Hours: 3

INTRODUCTION TO FRENCH – I

Credits : 3

OBJECTIVE

This introductory course in French aims at acquainting students with the basic linguistic patterns of the language and to drill these patterns into the formation of language skills appropriate to an elementary course. These skills are: auditory comprehension, comprehensible pronunciation, formation of self generated sentences of simple to medium complexity and the recognition & manipulation of the grammatical structures used in reading and writing.

SYLLABUS AND METHODOLOGY

WEEK I: Dedicated entirely to Phonetics.

- Introduction to the sounds of the language, at first individually, then in words and in groups of words.
- Drill the students in recognition and repetition. These exercises can make use of the most frequently spoken words and expressions in the language.
- Phonetic alphabet. As French has multiple spellings for certain sounds, the phonetic alphabet (single symbols) will be used first to introduce and drill the sounds, followed then by the spelling equivalents in the language itself. This is a doubly advantageous approach as all the lexical items in the dictionary are followed by a phonetic rendering of the word's pronunciation.

WEEK II through XII, using the written texts of the lessons, will of necessity see a continuation and expansion of the foundation set in Week I.

Week II through XII: Lessons 1 to 6 from the prescribed text and workbook:
Madanagobalane K, SYNCHRONIE I, Samhita Publications, Pondicherry.

Lesson 1 – A l' aéroport Kamaraj domestic de Chennai

Lesson 2 – A l' Université

Lesson 3 – A u café

Lesson 4 – A la plage

Lesson 5 – Un concert

Lesson 6 – Chez Nalli

- 1 class hour will be given to a review and reinforcement of material previously covered. This will not necessarily be the first class hour of the week.
- 4 class hours will be used for the lesson under study. These will include explanation of grammar, sentence analysis, reading aloud and role playing, completion of certain exercises given in the textbook and homework assignments from corresponding exercises in the workbook.
- 1 hour listening skills in the Language Lab. Recordings will initially make use of short dictations which the student will be required to write, and subsequently short passages for comprehension with questions to be answered. The dictations and spoken passages will align with the lesson under study. As the lessons increase in difficulty, it will be necessary to carry over portions of the lesson to the following week. This will not disrupt the approach outlined. When a lesson is complete, it will be followed by the prescribed hour of review and reinforcement. A test and / or quizzes on the material completed will be given prior to starting a new lesson.

The final examination will draw on the student's ability in each of the 4 skills that make up the aim of this syllabus. 40 marks will accrue to comprehension and speech, 60 marks to grammar and reading.

TEXTS

1. Madanagobalane K, SYNCHRONIE I, Samhita Publications, Pondicherry
2. LE NOUVEL ENTRAINEZ-VOUS, 450 nouveaux exercices, CLE International, Paris

Professional Communication Skills I

(Part II English)

Hours: 3 Course Credit: 3

Course Objective: This course intends to assist the learners to achieve competence in communication in English. Literary texts will be used to help the learner achieve key skills like reading, writing, speaking and listening. Classroom activities will be learner-centered and interactive.

Unit I - Prose

My Greatest Olympic Prize - Jesse Owens

The Post Master - Rabindranath Tagore

Early Influences - Dr. A.P.J. Abdul Kalam

Unit II - Grammar

Articles

Parts of Speech

Modals

Tenses

Unit III- Communication Skills

Developing Conversational Skills

Reading and Listening Skills

Mother tongue interference

Vocabulary building

Fillers

Unit IV

Presentation skills–Content – Delivery – Body Language – Voice – Words

Using technology for presentations

Unit V

Letter Writing

Format, Types, Practical

Text Book: Modern Avenues: Harrows Publication.

References: Sahayam, John. Effective Communication skills in English:

Note: Handouts / online resources will be provided by the department

PRINCIPLES OF MANAGEMENT

I Semester

Hours : 5

Credit : 5

OBJECTIVE

The objective of this course is to enable students understand the principles, concepts and functions of management and their application in business settings.

UNIT – I INTRODUCTION

Meaning of Management- Characteristics of management- Functions of Management- Organization- Meaning- Definition- Characteristics of organisation– Kinds of Organizations - Pioneers of Scientific Management -W.Taylor, Henri Fayol, Elton Mayo, Chester Bernard - Douglas McGregor-Functional areas of Management- Difference between management and administration

UNIT – II PLANNING

Introduction-Meaning-Definition-Characteristics of planning- Objectives of planning-Nature of planning- importance of planning- Advantages of planning- Steps in planning process-methods of planning- limitations of planning- Essentials of a good planning- Obstacles of planning- Management by Objectives – Introduction- Meaning – Features of objectives-Advantages of objectives- Features of MBO- Process of MBO- Benefits of MBO- Problems and Limitations of MBO– Decision Making- Meaning- Definition- Characteristics of Decision making-Elements of Decision making- Decision making process- Types of Decisions.

UNIT – III ORGANIZING

Introduction- Definition- Functions of Organisation- Principles of Organisation- Nature or characteristics of Organisation- Importance and Advantages of Organisation- Classification of organisation- Formal organisation- Advantages of formal Organisation- Informal Organisation- Advantages of informal organisation-Difference between formal and informal organisation – Introduction and meaning of Authority- Characteristics of Authority- Sources of Authority-Meaning and definition of Decentralisation- Advantages and disadvantages of decentralisation-Meaning of Departmentation- Need and importance of Departmentation- Advantages and disadvantages of departmentation.

UNIT – IV STAFFING

Introduction- Meaning and definition of Staffing- Functions of staffing- Process of Staffing- Advantages of staffing- Meaning and definition of performance appraisal-Introductory concepts of Performance Appraisal- Training and Development- Introductory concepts of Training- Meaning and Definition of Job Evaluation and Job Analysis- Introductory concepts of Job Evaluation and Job Analysis- Meaning and Definition of Direction- Importance of Direction- Techniques of direction.

UNIT – V CONTROLLING

Meaning and definition of leadership- Need and importance of leadership- Approaches or theories of leadership- Functions of a leader- qualities of a leader- types of leader- techniques of leadership- leadership styles-Meaning and definition of controlling- Steps in control process- Techniques of control- advantages and Disadvantages of controlling– International Management Practices: Cultural and Country Differences- Recent trends in management.

TEXT

Koontz, Wehrich, Aryasri, *Principles of Management*, New Delhi, TMH, Recent edition

REFERENCE

1. Prasad L. M, *Principles of Management*, New Delhi, Sultan Chand & Sons, 2006.
2. Koontz and Wehrich, *Essentials of Management*, New Delhi, TMH, 2004.
3. Stoner, Freeman & Gilbert, *Management*, New Delhi, PHI, 1999.
4. Gupta C.B, *Management: Theory and Practice*, New Delhi, Sultan Chand & Sons, 2009.
5. Bose C, *Principles of Management*, New Delhi, PHI, 2006
6. Satya, *Management: Text & Cases*, New Delhi, PHI, 2008

BUSINESS ENVIRONMENT

Hours : 5

Credit : 5

OBJECTIVE :-

The aim of this unit is to develop the learners understanding of national and global business environment and the internal and external circumstances in which the business operate.

UNIT-I Introduction

Business Environment: An Introduction-Introduction, Concept of Business, Levels of the Business Environment, Understanding the Environment. Economic Environment: Introduction, Economic Environment of Business, the Global Economic Environment, Economic Policies, Business and Economic Policies. Socio Cultural Environment: Introduction, Business and Society, Business and Culture, Indian Business Culture. Market Environment: Impact of the Supply and Demand on prices of goods and services in markets – Possible interventions in the market place and impact on Organizations.

UNIT-II Different types of Environment

Political Environment: Introduction, Political Environment and the Economic system, Types of Political Systems, Indian Constitution and Business, Changing Profile of Indian Economy Business Risks Posed by the Indian Political System. Economic Systems: Introduction, Capitalist Economy, Socialist Economy, Mixed Economy. Financial Environment: Introduction, An Overview of the Financial System, Components of Financial System, Financial Institutions and their Roles, Financial Institutions in India, Role of Foreign Direct Investment.

UNIT-III Legal Environment

Legal Environment: Introduction, Legal Environment, Laws Impacting Industry in India, Intellectual Property Rights, and Major Regulations Pertaining to Business. Economic Role of Government: Introduction, Regulatory Role of Government, Promotional Role of Government, Participatory Role of Government, Conciliatory and Judicial Role of Government, Impact of India's Industrial Policy on Economic Reforms. New Economic Policy : Introduction, Industrial Policy, The crisis of June, 1991, Objectives of New Economic Policy – 1991, Emphasis of NEP on Liberalization, NEP and Privatization, NEP effect on Globalization, Positive and Negative effects of New Economic Policy – Economic Nature affecting Organizations - Role of Monetary and Fiscal Policy and the impact on organizations and their activities.

UNIT-IV Privatisation and Globalisation

Privatization: Introduction, Meaning of Privatization, Objectives of Disinvestment, Privatization / Disinvestment in India, Problems with Privatization. Globalization: Introduction, Meaning of

Globalization, Future of Globalization, Organizations to facilitate globalization. India, WTO and Trading Blocs: Introduction, Levels of Economic Integration/Trading Blocs, Effects of Economic Integration, Major Regional Trading Blocs, Commodity Agreement, World Trade Organization, WTO and India

UNIT-V Corporate Social Responsibility

Corporate Social Responsibility: Introduction, Meaning and Definition, Need for social responsibility of business, Social responsibility of business towards different groups, Barriers to social responsibility, Social responsibility of business in India. Public, Private, Joint and Cooperative Sectors: Introduction, Public sectors, Organization of public sector enterprises, Private Sector, Joint sectors, Formation of Joint sector enterprise, Cooperative sectors. Indian Economy: Introduction, India as a Developing Economy, India as an Emerging Economy, India as a Mixed Economy

TEXT

Cherunilam Francis, International Business: Text and Cases, New Delhi, PHI, 2010

REFERENCE

1. Paras Ram, International Business Management, New Delhi, Anupam, 2007.
2. Dutta Bholanath, International Business Management, New Delhi, Excel Books, 2010.
3. Venkateswaran N., International Business Management, New Delhi, New Age International Publishers, 2006.

Business Accounting - I

Objectives:

This paper introduces the students to the various accounting concepts procedures and their basic application.

UNIT – I-Basics of Accounting

Accounting Principles – Concepts – Conventions – Double entry system Vs Single entry system – Journal – Ledger –Subsidiary books – Trial balance – Accounting Standards-Concepts of regulatory framework

UNIT – II-Rectification of errors and Bank Reconciliation Statement

Rectification of errors – Meaning – Objectives – Types of errors – Bank Reconciliation Statement – Meaning – Objectives – Causes of difference.

UNIT – III-Final Accounts with adjustments

Final account – Meaning – Objectives – Trading and Profit & Loss account – Balance sheet – adjustment entries – Opening and Closing entries.

UNIT – IV-Depreciation

Depreciation – Meaning and Importance – Causes of depreciation – Methods of Depreciation. Straight line method-Diminishing balance method-Straight line Vs Diminishing balance method. Provisions for depreciation account. Annuity method-Sinking fund method and Insurance policy method.

UNIT – V-Bill of Exchange Credit Control

Bill of exchange-meaning-definition-Promissory Note-Difference between Bills of exchange and promissory notes-Credit control-develop a credit control policy for a specific organisation which complies with the organisational objectives

TEXT BOOK:

1. K.L.Jain and Narang, “*Advanced Accountancy*”, Sultan Chand & sons publications, New Delhi, 2010.
2. R.S.N.Pillai, Baghavathi and Uma, “*Advanced Accountancy*”, Sultan Chand & sons” publications, New Delhi, 2010.
3. M.C.Shukla, T.S.Grewal and S.C. Gupta, “*Advanced Accountancy*”, Sultan Chand & Company Ltd; New Delhi, 2009.

REFERENCE BOOKS:

- Dr. S.N. Maheswari and S.K. Maheswari, “*An Introduction to Accounting*”, Vikas Publications, New Delhi, 2009.
- M.A. Arulandum and K.S.Raman, “*Advanced Accountancy*”, Himalaya publications, Calcutta, 2009.
- R. L. Gupta and Radhaswamy, “*Advanced Accountancy*”, Sultan Chand & sons publications, New Delhi, 2010.

Evaluation Pattern: 80% problems and 20% theory

BANKING & INSURANCE

Duration: 3 Hrs.

Marks: 100

Credits: 6

Course Objective

To impart knowledge about the basic principles of the banking and insurance.

Unit I: Origin of Banking

Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Unit II: Operations of Banking

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

Unit III: Loans and Advances

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

Unit IV: Concept of Insurance

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

Unit V: Life and Non-Life Insurance

Types of Insurance, Life and Non Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

References

- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House

Additional Resources:

- Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
- Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education
- Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

COMPUTER SYSTEMS

AIM:

Enable learners to understand computer systems and apply theoretical knowledge to practical application when building , configuring and maintaining computer systems.

UNIT I: Understand the function of computer systems

Computer systems: microcomputers eg personal computers- mobile computers- minicomputers eg mid-range servers- workstations- mainframes eg large scale network systems- supercomputers eg high performance systems- models- multiprocessing
Environments: home- business- computer gaming- networking- real-time- communication.

Function: main components (Arithmetic Logic Unit (ALU)- control unit- memory and input/output devices)- connection eg busses- Central Processing Unit (CPU) (control unit- arithmetic logic unit- registers- input/output)- memory (Random Access Memory (RAM)- Read Only Memory (ROM)- registers- programmable- cache)- auxiliary storage- computer architecture

UNIT II: Understand the function of computer systems

Hardware: central processing unit- motherboard- power supply unit- cooling units- backing storage eg hard disc drive- controllers- ports- main memory- memory types- battery- specialised cards eg Peripheral Component Interconnect (PCI)- Accelerated Graphics Port (AGP)- network- graphics- modem- sound- optical drives- performance factors

Software: systems software eg operating systems- utility programs- library programs- translator programs- applications software eg special purpose software- be-spoke software- performance factors

Peripherals: printers- plotters- cameras- scanners- keyboard and mouse- monitors- display adapters- multimedia devices- storage media- networking- portable drives- plug and play components- performance factors

UNIT III: Be able to design computer systems

Needs analysis: client and system requirements- problems/limitations with current/new system- functionality- costs- timescales- resources- investigation/analytical techniques eg interviews- questionnaires

Selection: costs- client requirements- maintenance contracts- outputs required- compatibility- system integration eg home entertainment- storage capacity- accessibility- performance eg speed- time- power- efficiency- effectiveness- usability- alternative solutions

System specification: client requirements- system requirements- system components- configuration- time- tools and resources- alternatives eg processor types- backup options- security measures- documentation

UNIT IV: Be able to build and configure computer systems

Health and safety: health and safety practices- electrostatic precautions eg antistatic mats- antistatic wrist straps

System installation: hardware: assemble and disassemble a computer system- install motherboard- processor- heat-sink and fan- memory- power supply unit and connect to internal components- install hard disc drive- optical drive- install specialised cards eg graphics- network- modem- audio- install and configure software eg operating system- application software- utility software- install peripheral devices eg printer- scanner- camera- install communication devices eg modem- router

System configuration: configure Basic Input Output System (BIOS) eg date/time- power management- security- install latest antivirus/security updates- update user profiles- configure desktop- icon size- font size- colour- background- customise menu- file management- files and folders- setting file/folder sharing permissions- peripheral devices- printer- scanner- camera- communication devices

System testing: fault detection- Power On Self-Test (POST)- diagnostic faults- troubleshoot devices- technical support documentation eg reference manuals- online manufacturer support- test hardware eg input/output devices- peripheral devices- test software- documentation eg test plan

UNIT V: Be able to undertake routine maintenance on computer systems

Software maintenance: upgrade software eg virus definition files- patches/updates- scheduling maintenance tasks- utility software eg defragmentation- clean-up- back-up- system profilers- other third party utility software eg compression utilities- spyware/malware removal

Hardware maintenance: upgrade hardware- install and configure new peripherals eg printers- scanners- install and configure additional or replacement devices eg hard drive- memory- graphics- sound- optical media- network- cleaning equipment

File management: manage files/folders- back-up procedures

Text Book:

Reference Book

SERVICE MARKETING

Objective: To develop insights into emerging trends in the service sector and tackle issues involved in the management of services.

Module-I Concept of Service

Concept of Service – Meaning – Definition - Components and Tangibility-Growth of Service Sector Challenges and Strategies-Classification of Services- Marketing Triangle-Marketing of Services.

Module -II Marketing Mix in Service Marketing

Marketing Mix in Service Marketing-7 Ps- Product Decision- Pricing Strategies-Promotion of Services Placing or Distribution of Services -Additional Dimensions – People-Physical Evidences-Process.

Module -III Consumer Behaviour in Services

Consumer Behaviour in Services- Behavioural Profile of Consumers-Customer Satisfaction and Expectation Gap Analysis-Quality Perceptions in Service- Measurement of Service Quality-SERVQUAL Dimensions-Service Recovery and Problem Solving-Employees Role in Service Marketing-Role of Technology.

Module -IV Service Market Segmentation

Service Market Segmentation - Bases – Positioning-Differentiation and Retention Strategies Applicable to Service Marketing- Relationship Marketing.

Module –V Marketing of Services

Marketing of Services with Reference to Tourism - Financial Services and Health-Trends in Service Marketing.

Suggested Readings:

1. Christopher Lovelock, Service Marketing, Pearson, Mumbai.
2. Helen Woodruffe, Service Marketing, Macmillan India.
3. Rao, Service marketing, Pearson, Mumbai.
4. Roland Rust and Anthony Timothy, Service Marketing, Haper Collins College Publishers.
5. Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016

SEMESTER - II

nghJj;jkpo;-II (GENERAL TAMIL – II)

Hours: 3

Credits: 3

OBJECTIVE

The aim of this course is to help students understand the situations and background of underprivileged people. This course also helps students to know about the realities behind scientific essays in Tamil. Further, this course enhances the knowledge in basic Tamil literature.

jhs; : 2. fij ,yf;fpaKk; ciueilAk;

nghJj; jkpOf;Fhpa ghlj;jpl;l mikg;G Kiw :

ghl Nehf;fk; : ,g;ghlj;jpl;l;jpd; %ykhf ,t;Tyfpy; ,d;iwa #oypy; tpspk;G epiy khe;jh;fspd; tho;tpay; epiyfisg; gw;wp mwpe;J nfhs;tJk;> jkpo; topapy; mwptpay; tpQ;Qhd uPjpahd fUj;J;ffis fl;Liu; jkpo; thapyhf njhpe;J nfhs;tJk; kw;Wk; mbg;gil mofpayhd mzpfs; Mfpaitfisg; gw;wp mwpe;J nfhs;tJk; ,g;ghlj;jpl;l;jpd; Nehf;fkhFk;.

FwpG;G : [**Njh;e;njLf;fg;gl;l rpWfijfs;,,,,; ;> FWehty; kw;Wk; ciueilfs; kl;Lk;]**

gFjp - 1 fij,yf;fpaKk; ciueilAk;

ghlj;jpd; gFg;G Kiw

myF : 1. rpWfijfs;

1. ehw;fhyp - fp.uh
2. tpbAkh? - F.gh.uh
3. Raeyk; - fy;fp
4. mk;kh kdR - vd;. nja;trpfhkzp
5. Qhdr;nrUf;F - jPgk;.eh. ghh;j;jrhujp
6. neUg;Gf;Nfhop - eh.gpr;r%h;j;jp
7. flTSk; fe;jrhkpg;gps;isAk; -GJikg;gpj;jd;
8. el;r;j;jpuf;Foe;ijfs; - gp.v]; uhikah
9. Njq;fha;j;Jz;Lfs; -lhf;lh;. K.tujuhrdhh;
10. nfhf;fuf;Nfh - NguwpQh;.rp.vd;. mz;zhJiu

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2. jkpoh; jpUehs; -lhf;lh;. nj.ngh.kPdhl;rpRe;judhh;
3. ey;yE}y; - lhf;lh;. K.tujuhrdhh;

4. jkpOk; gpwgz;ghLfSk; - lhf;lh;. nj.ngh.kPdhl;rpRe;judhh;
5. ngz;fs; rkj;Jtk; - ghNte;jh; ghujpjhrd;

myF : 4. ,yf;fzk;

1. ehd;F tifr; nrhw;fs;

- ngah;r;nrhy;
- tpidr; nrhy;
- ,ilr;nrhy;
- chpr;nrhy;
- Ntw;Wikfs;
- mzpfs;
- ctikfs;
- cUtkf;

myF : 5. ,yf;fpa tuyhWk; > gad;ghl;Lj; jkpo;

- rpWfijapd; Njhw;wk; tsh;r;rp
- Gjpdk; Njhw;wk; tsh;r;rp
- ciueilapd; Njhw;wk; tsh;r;rp

m. gilg;ghw;wy;

rpWfij gilj;jy;

fl;Liu gilj;jy;

ghlE}y; : - (Text books)

4. rpWfij - njhFg;G

jkpo;j;Jiw

nfhilf;fhdy; fpwpj;Jtf;fy;Y}up – jd;dhl;rp

nfhilf;fhdy;

5. ciueil - njhFg;G

jkpo;j;Jiw

nfhilf;fhdy; fpwpj;Jtf;fy;Y}up – jd;dhl;rp

nfhilf;fhdy;

6. ,yf;fzk; -njhFg;G

jkpo;j;Jiw

nfhilf;fhdy; fpwpj;Jtf;fy;Y}up – jd;dhl;rp

nfhilf;fhdy;.

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1. jkpOk; gpwgz;ghLk; - lhf;lh;. nj.ngh. kPdhl;rp Re;juk;>

mk;kh Gf; nrd;lh;> 2-A > fPo; Mtdp %y tPjp>

kJiu – 625001. Nghd; 623984.

17. jkpoh; tuyhWk; gz;ghLk; (Muha;r;rpf;fl;Liufs;)

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epa+ nrQ;Rhp Gf; `T]; gpiuNtl; ypkpnlI;>

41 – gp> rpl;Nfh ,z;l];bhpay; v];Nll;>

18. Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW – jkpoz;zy;>

epA+nrQ;Rhp Gf; `T]; gpiuNtl; ypkpl;> 41- gp>

rpl;Nfh. v];Nll;> nrd;id -98.

19. ed;D}y; vOj;J mjpgfhuk; - fof ntspaPL>

irtrpj;jhe;jf fofk;> jpUney;Ntyp>

20. njhy;fhg;gpak; vOj;J mjpgfhuk; - fofntspaPL

irtrpj;jhe;jf fofk;> jpUney;Ntyp>

,izaKfthp :

3. Tamil virtual university.com.

4. Chennai library.com

II SEMESTER

Hours:3

INTRODUCTION TO FRENCH – II

Credits: 3

OBJECTIVE

This course builds on Introduction to French – I and continues to acquaint students with the basic linguistic patterns of the language, and drills these patterns into the formation of language skills.

SYLLABUS AND METHODOLOGY:

Introduction to French – II uses the written texts of the lessons to see a continuation and expansion of the foundation set in Introduction to French – I.

Lessons 7 to 13 from the prescribed text and workbook: Madanagobalane K, SYNCHRONIE I, Samhita Publications, Pondicherry.

Lesson 7 – Nouvelles de l' Inde

Lesson 8 – A la gare – central station

Lesson 9 – Un lit dans la cuisine

Lesson 10 – Pierre apprend à conduire

Lesson 11 – Mangez-vous correctement?

Lesson 12 – Ils ont eu tort tous les deux!

Lesson 13 – Comment as-tu passé le week-end?

- 1 class hour will be given to a review and reinforcement of material previously covered. This will not necessarily be the first class hour of the week.
- 4 class hours will be used for the lesson under study. These will include explanation of grammar, sentence analysis, reading aloud and role playing, completion of certain exercises given in the textbook and homework assignments from corresponding exercises in the workbook.
- 1 hour listening skills in the Language Lab. Recordings will initially make

use of short dictations which the student will be required to write, and subsequently short passages for comprehension with questions to be answered. The dictations and spoken passages will align with the lesson under study. The Language Lab hour will continue through the second semester with an increase in complexity of content. As the lessons increase in difficulty, it will be necessary to carry over portions of the lesson to the following week. This will not disrupt the approach outlined. When a lesson is complete, it will be followed by the prescribed hour of review and reinforcement. A test and / or quizzes on the material completed will be given prior to starting a new lesson.

Semester II will continue the development of the 4 language skills that form the objective of the syllabus. As the student's ability increases, some modifications to the methodology are undertaken. These include the introduction of simple newspaper or magazine articles, opening the class to structured or free conversation sessions, cultural topics, etc., The basic methodology supporting each lesson remains unchanged.

The final examination will draw on the student's ability in each of the 4 skills that make up the aim of this syllabus. 40 marks will accrue to comprehension and speech, 60 marks to grammar and reading.

TEXT BOOKS:

1. Madanagobalane.K and Synchronie.I, Samhita Publications, Pondicherry
2. LE NOUVEL ENTRAINEZ-VOUS, 450 nouveaux exercices, CLE International, Paris

II SEMESTER

Communication Skills for Business II

Credits: 3

Objective: Objectives for this course are the same as those for Professional Communication Skills I. This course is a continuation of our efforts to help the learner achieve professional competence in the use of English for effective communication.

Unit I Prose

A Glory has departed – Jawaharlal Nehru
The Aim of Education – Livingstone
Arguing – Robert Lynd

Unit II CV and Resume Preparation

Distinction between CV and Resume – Resume for the corporate sector- Preparation of an effective Resume – Cover Letter

Unit III Grammar

Sentence Structure

Voice

Direct and Indirect Speech

Question Tags

Unit IV- Department wise topics

Communication: Meaning, Significance and process- Information flow: Directions of Communication- Channel, Media ad types of communication- different modes of communication used within an organization – Barriers of effective communication

Unit V- Department wise topics

Organization communications with customers- effectiveness of social media communion – impact on effectiveness of communication in business- designing and presenting oral information effectively and communicate effectively in writing.

BUSINESS ACCOUNTING – II

Objectives:

The paper enhances the students' knowledge on various accounting treatments. It reveals with consignment, Non Trading Concern and investment accounting.

UNIT – I-Consignment Accounts

Consignment – Objectives – Del Credere Commission – Valuation of Closing Stock – Unsold Stock – Normal loss – Abnormal loss – Abnormal gain.

UNIT – II-Single Entry System

Accounting for Incomplete records (single entry system) – Statement of Affairs and Conversion methods.

UNIT – III-Accounting for Non Trading Concerns

Non Trading Concerns-meaning-treatment of accounts-capital expenditure-features-revenue expenditure-features-deferred revenue expenditure-differences between capital and revenue expenditure-Capital receipts-revenue receipts and differences-receipts and payments account-Income and expenditure account-balance sheet-differences between receipts and payments along with income and expenditure account-Special items and their treatment.

UNIT – IV-Royalty Accounts

Royalty Accounts- meaning-Lessor-Lessee-Minimum Rent/Dead Rent/ Fixed Rent-Short workings-recoupment of short workings-fixed recoupment-calculation of output in units with minimum rent a/c model- Fluctuating / Floating recoupment – strike model.

UNIT – V-Packages and containers accounting

Packages and Containers accounting- non-returnable containers-returnable containers-container stock account or container trading account-containers suspense account. Voyage accounts-need-various terms-account preparation.

TEXT BOOK:

1. K.L.Jain and Narang, “*Advanced Accountancy*”, New Delhi, Sultan Chand & sons” publications, New Delhi, 2010.
2. R.S.N.Pillai, Baghavathi and Uma, “*Advanced Accountancy*”, Sultan Chand & sons” publications, New Delhi, 2010.
3. M.C.Shukla, T.S.Grewal and S.C. Gupta, “*Advanced Accountancy*”,Sultan chand & Company Ltd; NewDelhi, 2009.

REFERENCE BOOKS:

- Dr. S.N. Maheswari and S.K. Maheswari, “*An Introduction to Accounting*”, Vikas Publications, New Delhi, 2002.
- M.A. Arulandum and K.S.Raman, “*Advanced Accountancy*”, Himalaya publications, Calcutta, 2002.
- R. L. Gupta and Radhaswamy, “*Advanced Accountancy*”, New Delhi, Sultan Chand & sons publications, New Delhi, 2005.

Evaluation Pattern: 80% problems and 20% theory

PRINCIPLES OF MARKETING

Hours : 5

Credit : 5

Objective :

This unit aims to provide learners with understanding and skills relating to the fundamental concepts and principles that underpin the marketing process.

UNIT-I CONCEPT OF MARKETING

Marketing: Meaning, Definitions, Scope – Marketing Concepts – Marketing Audit – Integrated Marketing – SWOT Analysis – Marketing Orientation and Building Competitive Advantage and Desired quality.

Customer: Meaning, Types and Needs; Customer Behaviour and Decision Making Process, Concept of Buyer Readiness and Loyalty – Strategies that create Delighted customers – Customer Service Strategy

Customer Service – Customer Care – Customer Relationship Marketing - Understanding the Marketing Environment

UNIT-II SEGMENTATION, TARGETING AND POSITIONING

Macro environment- Micro environment- Porter's competitive forces – Buyer behaviour- Market Segmentation – Market Positioning - Segmentation of Consumer markets for a product or service.

UNIT-III MARKETING MIX

Product-Place-Price-Promotion- internet and online marketing- The shift from the 4Ps to the 7Ps – 8 Ps – Role of Marketing Mix in Decision- Making – Branding – Customer Value Concepts - Customer Centric Approach to Marketing Mix in Private Sector

UNIT-IV STRATEGIES AND INTERNATIONAL MARKET

Marketing Strategies used within organizations - Relationship between Sales and Marketing - Consumer markets- Organisational markets- Services- International market environment: market attractiveness; international marketing mix strategies – Social responsibility marketing

UNIT-V : E- MARKETING COMMUNICATIONS

E- MARKETING COMMUNICATION: Meaning, Characteristics, Techniques and the recent developments – Factors affecting e-marketing communication - criteria assessing the effectiveness of e-marketing communication – recent developments in e-marketing communication - Benefits of e-marketing for organizations – Design of a business website – Use of technology for successful Customer Relationship Management

TEXT:

1. Philip T. Kotler, Marketing management, Pearson publication 15th edition, 2015.

REFERENCES:

2. Philip Kotler and Kevin Lane Keller, Marketing Management, PHI 14th Edition, 2012
3. KS Chandrasekar, "Marketing management-Text and Cases", Tata McGrawHill-Vijaynicole, First edition,2010 23 .
4. Paul Baines, Chris Fill and Kelly Page, Marketing, Oxford University Press, 2nd Edition,2011
5. Lamb, hair, Sharma, Mc Daniel– Marketing – An Innovative approach to learning and teaching, A south Asian perspective, Cengage Learning — 2012
6. Lamb, hair, Sharma, Mc Daniel– Marketing – An Innovative approach to learning and teaching, A south Asian perspective, Cengage Learning — 2012

E-COMMERCE

Aim

This unit provides learners with an understanding of e-business operations so they can develop the skill to use internet and electronic processes for supply chain activities and other business applications.

UNIT I: E-commerce and its Technological Aspects

Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.

UNIT II Consumer Oriented E Commerce

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce

UNIT III Electronic Data Interchange: Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet.

UNIT IV Security in E Commerce

Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

UNIT V Issues in E Commerce

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.

TEXT BOOKS

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.

SUGGESTED READING:

3. Efraim Turban, Jae Lee, David King, H. Michael Chung, "Electronic Commerce—A Managerial Perspective", Addison-Wesley.
4. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3rd Edition, Pearson Education

BUSINESS ECONOMICS

II Semester

Hours: 3

Credit: 3

credits

OBJECTIVES:

The unit is to enable learners to understand the behaviour of domestic firms, transnational organisations and governments through substantive micro and macro-economic theory and policies and apply these to current and past events that have had a significant economic impact on the world.

UNIT I MICROECONOMIC THEORY RELATING TO MARKETS

The basic economic problem of scarcity and resource allocation - The role of opportunity cost - concept of foregone benefit- costs in the short and long run- revenue-profit maximization- Equilibrium in a market- Differing market system: planned versus market-based economies- mixed economies - Importance of elasticity - demand and elasticity of supply Government Intervention in the Market: minimum and maximum pricing, black markets, indirect taxation, elasticity and the incidence of taxation

UNIT II MARKET POWER ON AN ECONOMY

Pricing behaviour of firms in markets - structure-conduct-performance
Market power, operations and economic environment: market structures

UNIT III Macroeconomic environment

Changes in structure of the economy Four possible economic objectives for government macro-economic policy, full employment, price stability, economic growth, balance of payments equilibrium Economic policy - Performance of economies in the global market

UNIT - IV Economic theories to the globalisation of trade

Economics of trade for development: Theory of comparative advantage, growth of global trade 1900 to present time, impact of emerging economies, Advantages and disadvantages of free trade for development: trade agreements, protectionism, impact of the economic union and trading blocks, e.g. EU, ASEAN, etc.

UNIT – V GLOBAL ENVIRONMENT

Global economic environment and internationalisation: Impact of transnational organisations, financial and money markets, emerging economies e.g. BRIC, MIST countries and emerging Africa Impact of domestic and global economic shocks: global financial crises, boom and bust economies, impact of recessions on individual firms.

TEXT

Economics, Organization & Management US edition – Paul Milgrom, John Roberts, Pearson publication

HUMAN RESOURCE MANAGEMENT

Sem II

Hours: 3

Credit :3

Objectives: To provide a framework of knowledge relating to the concepts and practices of Human Resources Management in the Indian Context. Relate the roles of personnel to overall business goals and to incorporate the recent contributions regarding HRM Functions, Industrial Relations and International Human Resource Management.

UNIT I: Introduction to Human Resource Management-Definition, Nature and scope – Functions and objectives -HRM in new millennium-HR Policies and practices –Roles and functions of HR manager –Influence of HR towards management functions-Strategic Human Resource Management ,Nature ,Model-Strategic management influencing Business process

UNIT II: HR Procurement and Planning - Job Analysis, Job Description. Job Specification HRD: Roles, objectives and Process-Recruitment and selection –Process and types HRD: Models, Learning theories, context of HRD in organizations

UNIT III: HR selection and Training: Definition of Training &Development, Nature and importance, process and types. Role of Performance Management and rewards-Job evaluation methods, PerformanceAppraisal –Process. Methods, Characteristics of effective Performance Appraisal –Potential Appraisal –Methods and Practices

UNIT IV : Industrial Relations and Compensation: Introduction –Definition. Objectives and importance, Factors affecting Industrial relation, causes of IR -Collective Bargaining – Definition, characteristics and Types-Workers participation in Management –Industrial Disputes

Compensation – Meaning, Needs and importance –Incentives, Pension schemes –Allowances and other Monetary benefits

UNIT V: International Human Resource Management & Global Scenario: Introduction to IHRM-IHRM Model, Functions-Recruitment- selection –training and development, objectives and needs-Factors affecting IHRM-International compensation-Repatriation-Reason for expatriate failure-Recent trends

A. M. Sharma "Personnel & HRM", Himalaya Publishing House 2005

C. B. Gupta, Personnel Management, Sultan Chand and Company Limited, New Delhi

Gary Dessler HRM, Prentice Hall Publication,

Arun Monappa and Mirza Saiyadin, Human Resource Management, Tata Me Graw Hill Publishing Co.

CUSTOMER RELATIONSHIP MANAGEMENT

(NME)

Credit:2

Hours:2

Objectives: The purpose of this course is to familiarize the students with the concepts and strategies involved in Customer Relationship Management

MODULE I Customer Relationship Management

Customer Relationship Management – Introduction – Definition-Need for CRM - Concepts - Customer Loyalty and Optimizing Customer Relationships - Strategic Framework for CRM - Origin and Role of CRM Components of CRM-CRM Processes.

MODULE II Customer Satisfaction

Customer Satisfaction- Product Marketing- Direct Marketing- Customer Learning Relationship- Key Stages of CRM-Forces Driving CRM- Benefits of CRM-Growth of CRM Market in India- Key Principles of CRM.

MODULE III CRM Strategy

CRM Strategy- CRM Strategy Development Process-CRM Value Creation Process- Customer Profitability- Customer Acquisition and Retention - Customer Strategy

MODULE IV CRM Process Framework

CRM Process Framework- Governance Process- Performance Evaluation Process- Monitoring System- Key Performance Indicators- CRM Budget and CRM Return on Investment

MODULE V Use of Technology in CRM

Use of Technology in CRM- Call Centre Process- CRM Technology Tools -Implementation- Selection of CRM Package- Reasons for Failure of CRM

Suggested Readings

1. Peelen, E.D., Customer Relationship Management, Pearson Education, Mumbai.
2. Francis, Buttle & Stan Maklan, Customer Relationship Management Concepts and Technologies, Taylor and Francis , UK.
3. Bhat, G.K., Customer Relationship Management, Himalaya Publishing House, Mumbai.
4. Peeru, H., Mohamed & Sagadevan, A., Customer Relationship Management, Vikas Publishing House,Noida.
5. Sontakki,C.N., Marketing management,10th revised edition (2013), Kalyani Publishers, New Delhi.

SEMESTER III

BUSINESS STATISTICS & DECISION MAKING

OBJECTIVE:

This course introduces business statistics and fundamental aspects of Decision making. It examines the aspects of business and management with regards to basic statistical analysis. The learner will also understand the theoretical concepts, tools and methods of statistics as well as the opportunity to work through example problems. This will also enable them to show their ability to utilize technologies relevant to contemporary business decision making. This will help them to become future-oriented decision makers, problem solvers and innovators.

UNIT - I : DATA & PRESENTATION OF DATA

Introduction to Statistics: Introduction to Business Statistics - Meaning – Scope – Limitations. **Data :** Meaning – Types – Methods of Data Collection – Presentation of Data – tabulation – Frequency distribution – Graphical representation of Data. **Data Classification:** Classification & Tabulation of Statistical data –**Data Storage:** Security of Information , Data protection Issues, Ethical Issues.

UNIT - II : TECHNIQUES TO ANALYZE DATA

Data Calculation: Use of quartiles, percentiles, correlation coefficient. Representative values: mean, median, mode; calculation from raw data and frequency distributions using appropriate software; using the results to draw valid conclusions, Measure of Central Tendency – Mean – Median – Mode - Measures of Dispersion – Standard Deviation – Measures of dispersion: standard deviation for small and large samples, Calculation: use of quartiles, percentiles, correlation coefficient

UNIT - III : STRATEGIC DECISION MAKING& INFORMATION SYSTEM

Role of Information systems for strategic decision making – alignment of information systems with Business Plans – How the information systems support business functions – contribution of quantitative techniques to business functions – **Decision Making Models**

UNIT - IV : SOFTWARE – GENERATED INFORMATION TO MAKE DECISIONS IN AN ORGANISATION

Management information systems: computers and information processing tools for operational, tactical and strategic levels of the organization, Project management: networking and critical path analysis, Gantt and Pert charts, Financial tools: net present value; discounted cash flow; internal rates of return

UNIT - V : EFFECTIVE BUSINESS DECISIONS

Role of Statistics in Business Decision Making - Making the decision - rational decision making process - Real time case studies

Objective

This paper enhances to improve the knowledge of the students regarding the application of financial accounting procedures in various relevant fields.

UNIT – I-Insurance claims

Insurance claims – Loss of stock policy - Consequential Loss or Loss of profit policy –Average Clause Policy- entries in the books of accounts.

UNIT – II-Holding Companies

Holding companies-definition-accounts-consolidation-preparation of consolidated Balance sheet-minority interest-reacquisition or capital profits-cost of control or goodwill – Intercompany balances – unrealised intercompany profits-revaluation of assets and liabilities-bonus shares-treatment of dividend- more than one subsidiary- Inter-company holdings-consolidation of profit and loss account.

UNIT – III-Insolvency Accounts

...Insolvency Accounts – act of insolvency-order of adjudication-property not available for distribution-fraudulent preference-voluntary transfer-reputed ownership- insolvency procedure-statement of affairs-balance sheet-deficiency account-insolvency of partnership firm.

UNIT – IV-Branch Accounts

Branch accounts – Types of branches (Excluding foreign and independent branches) – Debtors system – Goods invoiced to branch at selling price – Departmental accounts – Allocation of expenses – Inter departmental transfers.

UNIT – V-Hire Purchase Accounting

Hire purchase accounting – Calculation of interest – Cash price – Accounting treatments in the books of hire – Hire purchase – Trading account – Debtors method only – Installment purchase system.

TEXT BOOK:

1. K.L.Jain and Narang, “*Advanced Accountancy*”, Sultan chand & sons publications, New Delhi, 2010.

2. R.S.N.Pillai, Bhagavati and Uma, “*Advanced Accountancy*”, Sultan chand & sons publications, New Delhi, 2010.
3. M.C.Shukla, T.S.Grewal and S.C. Gupta, “*Advanced Accountancy*”,Sultan chand & Company Ltd; NewDelhi.

REFERENCE BOOKS:

- Dr. S.N. Maheswari and S.K. Maheswari, “*An Introduction to Accounting*”, Vikas Publications, New Delhi, 2007.
- M.A. Arulandum and K.S.Raman, “*Advanced Accountancy*”, Himalaya publications, Culcutta, 2002.
- R. L. Gupta and Radhaswamy, “*Advanced Accountancy*”, Sultan Chand & sons publications, New Delhi, 2005.

Evaluation Pattern: 80% problems and 20% theory

Introduction to Auditing

Course objectives:

To familiarise the students with the principles and procedure of auditing.

To provide working knowledge of the framework of auditing system in India.

UNIT – I -Introduction

Introduction-Meaning and Definition of Auditing-Objectives of Auditing- Accounting Ethics and Auditing-Auditing and Assurance Standards-Concept of Auditor's Independence-Audit Evidence-Concept of Materiality-Concept of True and Fair view-Types of Audit-Statutory Audit- Internal Audit- Continuous Audit- Final Audit-Cost Audit- Management Audit-Tax Audit-Government Audit-Performance Audit- Social Audit – E-Audit

UNIT – II –Audit Process

Audit Process, Documentation and Internal Check-Preparation before audit-Audit Programme-Audit Process-Audit Note Book-Audit Working Papers-Audit Files- Internal Control- Internal Check-Duties of an auditor in connection with internal check as regards cash transactions, purchases, sales, wages and stores.

UNIT – III –Audit Evidence

Audit Evidence-Introduction – Audit procedures to obtain audit evidence - Types of audit evidences – Reliability of Audit evidence – Methods to obtain audit evidence.

UNIT – IV –Verification and Valuation

Verification & Valuation Verification-meaning-Difference between vouching and verification-general principles for verifying assets-Valuation of assets-Difference between verification and Valuation-Verification of Liabilities-General Considerations while verifying liabilities

UNIT – V -Investigation

Investigation-Meaning and Definition of Investigation- Distinction between investigation and auditing-Types of Investigation- Investigation on acquisition of running business- Investigation when fraud is suspected.

Recommended Books:

1. Bhatia R.C. Auditing, Vikas Publishing House, New Delhi.
2. Gupta Kamal, Contemporary Auditing, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
3. Pagare Dinkar. Auditing, Sultan Chand & Sons, New Delhi.
4. Prakash Jagadeesh, Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
5. Saxena and Saravanel . Practical Auditing, Himalaya Publishing House, Mumbai.
6. Sharma R. Auditing, Lakshmi Narain Agarwal, Agra.
7. Sharma T.R. Auditing, Sahityan Bhawan Publications, Agra.
8. Tandon B.N. Practical Auditing ,S Chand &Co.Ltd. New Delhi.

Object Oriented Programming in JAVA

Aim:

The aim of the course is to give a thorough grounding in object-oriented techniques for Java, as well as to examine the major uses of Java internet programming, graphics, user interfaces and networking. ...
Classes, instances and objects.

Unit – I Introduction-Data Types &Control Statements

History of Java, Features of Java, Java Development Kit (JDK), Security in Java- Data Types - Variables - Arrays - Operators - Control Statements.

Unit – II OOP Concept

Classes - Objects - Constructors - Overloading method - Access Control- Static and fixed methods - Inner Classes - String Class - Inheritance - Overriding methods - Using super-Abstract class.

Unit – III Packages, Exception Handling & Thread

Packages - Access Protection - Importing Packages - interfaces - Exception Handling - Throw and Throws - Thread - Synchronization - Messaging - Runnable Interface - Inter thread Communication - Deadlock - Suspending, Resuming and stopping threads - Multithreading.

Unit – IV I/O Streams

I/O Streams - File Streams - Applets - String Objects - String Buffer - Char Array - Java Utilities - Code Documentation.

Unit – V TCP/IP Sockets

Networks basics - Socket Programming - Proxy Servers - TCP/IP Sockets - Net Address - URL - Datagrams - Working with windows using AWT Classes - AWT Controls - Layout Managers and Menus.

Text Books:

1. Programming with JAVA - E Balgurusamy

2. The Complete Reference – JAVA Herbert Schildt

E BOOKS

1. <http://www.rjspm.com/PDF/JavaTheCompleteReference.pdf>

Networking Technologies

Aim

To enable learners to understand computer networking concepts, how they work, how they operate and the protocols, standards and the models associated with networking technology.

UNIT I: Understand networking principles

Role of networks: purpose, benefits, resource implications, communications, working practice, commercial opportunity, information sharing, collaboration

System: types, eg peer based, client-server, cloud, cluster, centralised, virtualised

Networking standards: conceptual models eg OSI model, TCP/IP model; standards: eg IEEE 802.x

Topology: logical eg Ethernet, Token Ring; physical eg star, ring, bus, mesh, tree, ring
Communication: bandwidth, throughput

Protocols: relationship to networking standards; purpose of protocols; routed protocols eg IPv4, IPv6, FTP, HTTP, SMTP, POP3, SSL; management of protocols for addressing; routing protocols eg RIP, RIPv2, OSPF, OSPFv3, BGP

UNIT II: Understand networking components

Hardware components: workstation eg mobile, fixed, handheld, console; servers; switches; routers; cabling; hubs; repeaters; bridges; wireless devices; mobile eg 3G, 4G, GPRS

Software components: software eg client software, server software, client operating system, server operating system

Server: type eg firewall, email, web, file, database, combination, virtualisation, terminal services server

Server selection: cost, purpose, operating system requirement

Workstation: hardware eg network card, cabling; permissions; system bus; local-system architecture eg memory, processor, I/O devices

UNIT III: Be able to design networked systems

Bandwidth: expected average load; anticipated peak load; local internet availability; cost constraints

Users: quality expectations, concept of system growth

Applications: security requirements, quality of service needs

UNIT IV: Be able to communications of networking

Communications: suited to devices, suited to users, supportive of lifestyle desires, supportive of commercial requirements

Scalable: able to support device growth, able to support addition of communication devices, able to cope with bandwidth use and trend changes, protocol utilisation, addressing

Selection of components: supporting infrastructure needs; supporting connectivity requirements

UNIT V: Be able to implement and support networked systems

Devices: installation of communication devices, allocation of addresses, local client configuration, server configuration, server installation

Connectivity: installation of internet work communication medium

Testing: communication; bandwidth

User access: bandwidth, applications, devices Policy

review: bandwidth, resource availability

System monitoring: utilisation, bandwidth needs, monitoring user productivity

Maintenance schedule: backups, upgrades, security, auditing

Books

Burgess M – Principles of Network and System Administration, 2nd Edition (John Wiley and Sons Ltd, 2003) ISBN 0470868074

Hallberg B – Networking: A Beginner's Guide, 4th Edition (Osborne/McGraw-Hill US, 2005) ISBN 0072262125

Limoncelli T and Hogan C – The Practice of System and Network Administration (Addison Wesley, 2001) ISBN 0201702711

Lowe D – Networking All-in-One Desk Reference for Dummies, 2nd Edition (Hungry Minds Inc US, 2005) ISBN 0764599399

More M, Southwick P, Pritsky T and Riggs C – Telecommunications: A Beginner's Guide (McGraw-Hill Education, 2001) ISBN 0072193565

Olifer N and Olifer V – Computer Networks: Principles, Technologies and Protocols for Network Design (John Wiley and Sons Ltd, 2005) ISBN 0470869828

Schiller J – Mobile Communications, 2nd Edition (Addison Wesley, 2003) ISBN 0321123816

Subramanian M – Network Management: An Introduction to Principles and Practice (Addison Wesley, 2000) ISBN 0201357429

Websites

www.cisco.com

www.howstuffworks.com

www.webopedia.com

www.wikipedia.org

mbg;gilj; jkpo;- I (BASIC TAMIL – I)

Hours: 2

vOj;J ,yf;fzk; mwpKfk;

Credits:2

OBJECTIVE

The objective of this course is to inculcate in students basic language skills like listening, speaking, reading and writing.

ghlNehf;fk; :- ,g;ghlj;jpl;l;jpd; Nehf;fNk nkhopiag; gpio ,d;wp NgrTk;> vOjTk;> khzhf;fh; fw;Wf;nfhS;Sk; tpjj;jpy; fw;Wf;nfhLg;gNj ,k;Kiwg; ghlj;jpl;l;jpd; Nehf;fkhFk;. mjhtJ xUth; ve;jnthU nkhopiag; NgrpdhYk; gpioapd;wpg; NgRjy; Ntz;Lk;. nkhopia cr;rhpF;Fk; tpjk; kw;Wk; mtw;wPd; gad;ghLfs; Mfpaitfisg; gw;wp njspT ngWtNj ,g;ghlj;jpl;l;jpd; Nehf;fkhFk;.

jhs; : 1. mbg;gilj; jkpo; - vOj;J ,yf;fzk; mwpKfk;

mbg;gilj; jkpOf;Fhpa ghlj;jpl;l mikg;G Kiw :

ghlj;jpd; gFg;G Kiw

myF : 1. caph; vOj;Jf;fs; -mfuk; Kjy; xsfhuk; <whf

- Fwpy; vOj;Jf;fs; neby; vOj;Jf;fs;
- khj;jpiu msTfs;
- nka; vOj;Jf;fs; ‘f;’ Kjy; ‘d;’ tiu
- ty;ypdk; >nky;ypdk; > ,ilapdk;

myF :- 2. ,dntOj;Jf;fs

- caph; vOj;Jf;fs;
- nka; vOj;Jf;fs;

myF : 3.caph;nka; vOj;Jf;fs;

- ‘f’ fuk; Kjy; ‘nds’ tiu tiu -216 vOj;Jf;fs;

myF : 4. nkhopg;gad;ghL

- XnuOj;J xUnkhop
- njhlh;nkhop

myF : 5. gad;ghl;Lj; jkpo;

- mfu tupirg;gLj;Jjy;
- caph; vOj;Jf;fs;
- nka;vOj;Jf;fs;

ghh;it E}y;fs; :

ed;D}y; - Nrhk ,stuR

ey;y jkopy; vOj Ntz;Lkh? – m.fp. gujhkdhh;

,izaKfthp :

1. Tamil virtual university.com.
2. Chennai library.com

rpwg;Gj;jkpo;-I (ADVANCED TAMIL – I)

Hours:2

Credits: 2

OBJECTIVE

Classical Literature has the power to lead individuals in the right path. The life's lessons found in classical literature are highly useful for students today. The objective of this course is to present these life's lessons to the students through classical literature.

jhs; : 1.rpwg;Gj; jkpo; - ePjp ,yf;fpak;

rpwg;Gj;; jkpOf;Fhpa ghlj;jpl;l mikg;G Kiw :

ghlj;jpd; gFg;G Kiw

myF : 1. jpUf;Fws; - mwj;Jg;ghy;

- tpUe;Njkh;gy; -gj;Jf;Fwl;ghf;fs;
- fy;tp - gj;Jf;Fwl;ghf;fs;

myF : 2. ehybahh; -,aw;if ><if (nfhil)> Kaw;rp .

- ,aw;if - 74 MtJ ghly;
- nfhilr;rpwg;G - 91 MtJ ghly;
- Kaw;rp - 132 MtJ ghly;

myF : 3. gonkhop ehD}W

- thzpfk; -344 MtJ ghly;
- rpe;jid - 93 MtJ ghly;
- fy;tp - 1 MtJ ghly;

myF : 4. jpupfLfk;> Mrhuf;Nfhit> ,dpait ehw;gJ

jpupfLfk; - 41 MtJ ghly;

Mrhuf;Nfhit - 96 MtJ ghly;

,dpait ehw;gJ -14 MtJ ghly;

myF : 5 ,d;dh ehw;gJ> ehd;kzpf;fbif> kJiuf;fhQ;rp

,d;dh ehw;gJ - 16 tJ ghly;

ehd;kzpf;fbif - 22 MtJ ghly;

kIuuf;fhQ;rp - 125 -130 ghly; thpfs;

gad;ghl;Lj; jkpOk; gilg;ghw;wYk; :

kuGg; gpio ePf;fjy;

gpwnkhopr; nrhw;fis ePf;Fjy;

gilg;ghw;wy;

ftpij gilj;jy;

ghlE}y;

7. nra;As; - njhFg;G

jkpo;j;Jiw

nfhilf;fhdy; fpwpj;Jtf;fy;Y}up – jd;dhl;rp

nfhilf;fhdy;

ghh;it E}y;fs; :

gjpndz; fPo;f;fzf;F E}y;fs; -%yKk; njspTiuAk;

irtrpj;jje;jf; fofntspaPL.

izaKfthp :

3. Tamil virtual university.com.

4. Chennai library.com

III SEMESTER
FUNDAMENTALS OF INVESTMENT MANAGEMENT
(NME)

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit 1: The Investment Environment

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit 2: Fixed Income Securities

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit 5: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Suggested Readings

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

SEMESTER – IV

DATABASE MANAGEMENT SYSTEM

Duration: 3 Hrs.

Marks: 100 Credits: 4

Unit – I Introduction to Databases and Transactions

Introduction to different storage system. Comparative study of manual storage, file storage and

DBMS. Data, database, DBMS, advantages disadvantages of DBMS, Data development process.

Data Models : object based, record based, relationship, network, hierarchical) & physical data models, object oriented models.

Unit- II Data Models

E-R model: entity, entity set, relationship & their types, mapping, constraints Extended E-R features: generalization, specialization, aggregation, E- R diagram Unit-III **Database Design**

,ER-

Unit-III Introduction to database language

SQL functions limitations of SQL. Components of SQL (DDL, DML, DCL, TCL with syntax, example) Data types of SQL.

Introduction to different operators, set operators, aggregate functions.

Unit -IV Advanced SQL

Review of SQL ,Concept of group by, having order by clause, nested query, join &Its types, Different functions of SQL.

Numeric, data, data type conversion, character functions, and miscellaneous functions.

Unit-V Normalization

Introduction to Normalization, Need of Normalization, Normal form. Normalization using partial dependency, using full dependency, fully functional dependency, multivalued dependency, transitive dependency, join dependency.

Books:

A Silberschatz, H Korth, S Sudarshan, “*Database System and Concepts*”, *fifth Edition* McGraw-Hill , Rob, Coronel, “*Database Systems*”, *Seventh Edition*, Cengage Learning

IV SEMESTER

Hours: 6

PARTNERSHIP ACCOUNTS

Credits: 5

Objective

This paper enhances to improve the knowledge of the students regarding the application of financial accounting procedures in various relevant fields.

UNIT I-Partnership Accounts

Partnership Accounts – Partnership – Definition – Provisions relating to partnership accounting – Capital and current accounts of partners – fixed and Fluctuating – appropriation of Profits – Past adjustments and guarantee – final accounts of firms.

UNIT II-Admission of Partners

Admission of Partners – Calculation of new profit sharing ratio – adjustment of undistributed profits, losses and reserves – Revaluation of assets and liabilities – Treatment of goodwill – adjustment of capitals of partners after admission of a partner.

UNIT III-Retirement of Partners

Retirement of Partners – transfer of balance due to retired partner – Purchase of retired partner's share by the remaining partners – death of a partner – Treatment of Joint Life Policy – settlement of amount due to legal representatives of deceased partner.

UNIT IV-Dissolution of partnership

Dissolution of partnership – accounting treatment – Insolvency of a partner – Decision in Garner Vs Murray case – Insolvency of all partners – Piecemeal distribution – Proportionate capital method – Maximum loss Method

UNIT V-Amalgamation of firms

Amalgamation of firms – Creation of new firm – Sale to a company.

TEXT BOOK:

1. Jain K.L and Narang, “*Advanced Accountancy*”, Sultan Chand & sons publications, New Delhi, 2010.
2. Pillai R.S.N, Baghavathi and Uma, “*Advanced Accountancy*”, Sultan Chand & sons” publications, New Delhi, 2010.
3. M.C.Shukla, T.S.Grewal and S.C. Gupta, “*Advanced Accountancy*”, Sultan Chand & Company Ltd; New Delhi, 2010.

REFERENCE BOOKS:

- Dr. Maheswari S.N and Maheswari S.K., “*An Introduction to Accounting*”, Vikas Publications, New Delhi, 2007.
- Arulandum M.A. and Raman K.S, “*Advanced Accountancy*”, Himalaya publications, Calcutta, 2002.
- Gupta R. L and Radhaswamy, “*Advanced Accountancy*”, New Delhi, Sultan Chand & sons publications, 2005.

Evaluation Pattern: 80% problems and 20% theory

BUSINESS MATHEMATICS

Credits: 3

Objective

Business Mathematics presents math skills and knowledge that you can apply to solve financial problems. Finance plays a major role in our daily life and knowing how to calculate the cost of borrowing or the return on investment is important to us. The course provides step-by-step guidance through sample problems and solutions related to banking, credit, basic finance and investment. You will also gain an understanding of financial instruments and terminology used in business finance such as simple and compound interest, Bills, Discounts. The course serves as a good foundation for further study in management, accounting and finance.

UNIT I-Set Theory

Elements of set theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn diagram – De-Morgan's law

UNIT II-Indices

Indices – Positive – fractional – Operation with power function – Logarithms – Definition – exponential forms – Laws of logarithms – change of base – Formula – common logarithms and natural logarithms – Characteristics and mantissa – Rules to write – Practical problems.

UNIT III-Commercial Arithmetic

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – effective rate – Present value – Discounting of bills – Face value of bills – Banker's discount – Banker's gain – Normal due date – Legal due date – Trade Discount.

UNIT IV-Trigonometry

Differential calculus (excluding trigonometric functions) – Rules – Sum rule – Product rule – Quotient rule, functions of a function rule (simple problems only) – Maxima and Minima (Single Variable cases – Methods of integral calculus – Rules (Excluding integration by parts or fractions) – Simple problems only.

UNIT V-Determinants, Numerical and Algebraic

Determinants – Properties – product – Matrices – Types – Addition – Multiplication – Matrix Inversion – solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations. Numerical and Algebraic methods-Ratios and proportions-Expression and formula

TEXT BOOKS:

1. Sancheti .D.C. & Kapoor.V.K, "*Business Mathematics*", Sultan Chand & Sons, New Delhi.1993
2. Vittal.P.R "*Business Mathematics*"-Margam Publications-chennai-2005

SUPPLEMENTARY READING:

1. M. Manoharan & C. Elango, "*Business Mathematics*", Sultan Chand & Sons, Mumbai2003
2. Agarwal.B.M., "*Business Mathematics*", Himalaya Publishing House, New Delhi.2003

Computerized Accounting System

Unit-1: Computerised Accounting System

Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software;

Using any popular accounting software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company

Unit-2: Creating Masters

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance

Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group,

Unit-3: Voucher Entry

Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.

Unit-4: Taxation and Generating Reports

Taxation: Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax

Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

Unit-5: Auditing

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Practical

There shall be 2 credit hours (2 lectures) and 2 credit hours (4 practical lab periods) per batch per week.

References

- Nadhani, Ashok K, *Tally ERP 9 Training Guide*, BPB Publications
- *Tally ERP 9 book advanced user*, Swayam Publication (www.tallyerp9book.com)

COMPANY LAW AND SECRETERIAL PRACTICE

Course Objectives:

1. To make the students understand the significant provisions of the Companies Act.
2. To help student understand the secretarial aspects relating to Drafting.

Unit 1: Company – An overview

Company - Definition – Characteristics – Kinds of companies – Formation of company – Preliminary contracts – Promotion – Memorandum of Association –Contents – Alteration of memorandum – Doctrine of ultra vires. Articles of Association – Content of articles – Alteration of articles – Doctrine of constructive notice and indoor management

Unit 2: Books of Accounts and Drafting

Statutory and other books - Period of preservation of records - Returns to be filed with the registrar - Secretarial duties regarding maintenance of statutory and other books- Practical aspects of drafting – general principles – Drafting of notice and resolutions – Drafting of minutes and Chairman Speech.

Unit 3: Board of Management

Director- qualification, disqualification, appointment, legal position, number of directorship removal, Resignation of Director, duties, liabilities, powers of board of directors - Managing Director – qualification, appointment. Company Meetings - quorum, resolution, Minutes; Winding up – modes, Grounds for compulsory and voluntary winding up

Unit 4: Elements of Law

Elements of law offending commercial practice-contractual agreement-principles of agency-impact-law of tort and remedies available

Unit 5: Criminal Law

Criminal law on business and professional organisation-Relationship between legal principles, legislation, case law and ethical codes- consequence of malpractice, fraud and bribery-offence, penalties related to money laundering and computer misuse and cybercrime-data protection legislation, intellectual property rights protected

Course Texts

1. **N.D. Kapoor**, Company Law and Secretarial Practice, Bookwell Publishers, New Delhi, 1984
2. **Srinivasan**, Company Law & Secretarial practice, Margham Publishers, Chennai, 2005

Course References

1. **Ramiah**, Company Law, Wadha & Co., New Delhi (13th Edition, 2000)
2. **Atwar Singh**, Company Law, Bookwell Publishers, New Delhi, 1989 Deep Publication

mbg;gilj; jkpo;-II (BASIC TAMIL – II)

Hours: 2

nrhy; ,yf;fzk;

Credits: 2

OBJECTIVE

The objective of this course is to enable students understand the basics of word structure and also the origin and usage of words.

jhs; : 1. mbg;gilj; jkpo; - nrhy; ,yf;fzk; mwpKfk;

mbg;gilj; jkpOf;Fhpa ghlj;jpl;l mikg;G Kiw :

ghlj;jpd; gFg;G Kiw

myF : 1. nrhy; mwpKfk;

- nrhy; tiffs;
- nrhy; tpsf;fk;

myF : 2. ngah;r;nrhy;

- ngah;r;nrhy; tiffs;
- ngah;r;nrhy; mbg;gilf;fhuzpfs;

myF : 3. tpidr;nrhy;

- tpidr;nrhy; tpsf;fk;
- tpidr;nrhy; mbg;gilf;fhuzpfs;

myF : 4. nrhy; mikg;G

- nrhy;yhf;fg; gapw;rp
- nrhw;fs; cUthf;Fk; Kiw

myF : 5. gad;ghl;Lj; jkpo;

- thf;fpa mikg;G
- vOtha;
- gadpiy
- nrag;gL nghUs;

ghh;it E}y;fs; :

ed;D}y; - Nrhk ,stuR

ey;y jkpopy; vOj Ntz;Lkh? – m.fp. gue;jhkdhh;.

,izaKfthp :

5. Tamil virtual university.com.

6. Chennai library.com

rpwg;Gj;jkpo; – II (ADVANCED TAMIL – II)

Hours: 2

Credits: 2

OBJECTIVE

Literature reflects time. This course is aimed at providing knowledge about ancient culture, norms, practices and religion in Tamil Nadu with a historical backdrop.

ghlNehf;fk; :- ,yf;fpak; fhyj;ijf; fhl;Lk; fz;zhb MFk; mj;jifa ,yf;fpak; kw;Wk; tho;f;iff;Fhpa fl;likg;G Mfpatw;iw tuyhw;W mbg;gilapy; mwpe;Jnfhs;tJ

jhs; : 1. Rpwg;G j; jkpo; - ,yf;fpa tuyhW mwpKfk;

rpwg;Gj; jkpOf;Fhpa ghlj;jpl;l mikg;G Kiw :

ghlj;jpd; gFg;G Kiw

myF : 1. rq;f fhyk; mwpKfk;

- gj;Jg;ghl;L
- vl;Lj;njhif

myF : 2. rq;fk; kUtpa fhyk;

- Gjpndz; fPo;f;fzf;F
- mfE}y;fs;
- GwE}y;fs;

myF :3. fhg;gpaf; fhyk;

- ngUq;fhg;gpaq;fs;
- rpWfhg;gpaq;fs;

myF :4. Gf;jp ,yf;fpaq;fs;

- irtk; ehad;kh;fs;
- itztk; Mo;thh;fs;
- fpwp];jtk; -ghjpkhh;fs;
- Nkiyeh;l;Lg; ghjpkhh;fs;>
- jkpo; ehl;Lg;ghjpkhh;fs;
- ,Ryhkpak; ,Ryhkpag;Gyth;fs;

myF :5 . ,f;fhy ,yf;fpak; mwpKfk;

- rpw;wpyf;fpak; mwpKfk;
- ehty; ,yf;fpak; mwpKfk;

- ftpij ,yf;fpak; mwpKfk;
- rpWfij ,yf;fpak; mwpKfk;

ghh;it E}y;fs; :

jkpoz;zy; Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW

jkpo; ,yf;fpa tuyhW .rp. ghyRg;gpukzpak;

jkpo; ,yf;fpa tuyhW –kJ.r.tpkyhde;jk;

,izaKfthp :

7. Tamil virtual university.com.
8. Chennai library.com

IV SEMESTER

GOODS AND SERVICES TAX

Objective : To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.

Module 1 Introduction

Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and

Definitions. GSTN.

Module 2 Levy and Collection of Tax

Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies- Levy and Collection -

Time of Supply of Goods - Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax

Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records.

Module 3 Registration

Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - Amendment of Registration - Cancellation of Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty – Tax Deduction at Source - Collection of Tax At Source - Refunds.

Module 4 Assessment

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement - Power

of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional

Attachment.

Module 5 Appeals, Offences and Penalties

Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court – Offences and Penalties.

Suggested Readings:

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST
- 4) Bare Act SGST
- 5) Bare Act IGST

SEMESTER - V

RESEARCH METHODOLOGY

Credits: 5

Course Objectives:

1. To understand some basic concepts of research and its methodologies
2. To identify appropriate research topics select and define appropriate research problem and Parameters.

UNIT – I Introduction

Research – Objectives of Research – Types of Research – Research Process – Selection and Formulation of Research Problem – Research Design

UNIT – II Sampling

Sampling Design – Characteristics of a Good Sample Design – Types of Sample Design - Measurement and Scaling – Important Scaling Techniques

UNIT – III Data Collection

Types of Data – Methods of Data Collection – Drafting Schedule and Questionnaire – Pilot Study – Interview and Observation Techniques – some other methods of Data Collection.

UNIT – IV Processing of Data

Processing of Data – Classification – Editing – Coding – Tabulation – Interpretation – Diagrammatic and Graphical Representation – Use of Computer in Data Processing

UNIT – V Report

Report writing – Types of Research Reports – Layout of a Research Report – Footnotes – Referencing – Bibliography – Ethics in Research.

Course Text

1. **Kothari C. R.**, *Research Methodology: Methods and Techniques*, New Delhi, New Age International, 2005

Course Reference

1. **Kumar Ranjit**, *Research Methodology: A Step By Step Guide for Beginners*, New Delhi, Pearson Education, 2008.
2. **Panneerselvam R.**, *Research Methodology*, New Delhi, PHI, 2009.

FINANCIAL MANAGEMENT

Hours: 5

Credits:5

OBJECTIVE

To help students appreciate the importance of finance function in an organization and to help them learn the basic decision making skills in the areas of financing, investing and dividend decisions.

UNIT – I Financial Management

Financial Management: Meaning, Objectives – Nature of Financial Management – Profit Maximization Vs Wealth Maximization – Functions of a Finance Manager

UNIT – II Working Capital Management

Working Capital Management – Factors determining working capital – Statement of Changes in working capital.

UNIT – III Financing Decision

Financing Decision – Managing financial risk-currency exchange rate-granting of credit-Sources of Capital – Capital Structure theories – Cost of Capital- Leverages

UNIT – IV Investment Decision

Investment Decision – Capital Budgeting Process – Time Value of Money – Investment Evaluation Methods – Payback Period – Accounting Rate of Return – NPV and IRR

UNIT – V Dividend Decision

Dividend Decision – Factors affecting Dividend Decision – Theories of Dividend: Relevance and Irrelevance

TEXT

Pandey I.M., *Financial Management*, New Delhi, Vikas Publishing, 2010

REFERENCE

1. Khan and Jain, *Financial Management: Text, Problems and Cases*, New Delhi, TMH, 2011
2. Horne and Wachowicz, *Fundamentals of Financial Management*, New Delhi, PHI, 2009
3. Chandra, Prasanna, *Financial Management*, New Delhi, TMH, 2007

Objectives

1. To impart knowledge on the important aspects of Corporate Accounting.
2. To enable students to acquire knowledge and skills in accounting for changes in corporate structure.

UNIT 1 Shares

Shares - Share Capital - types of shares-terms of issue-journal entries for issue of shares-allotment of shares-forfeiture and reissue of shares-issue of shares at premium, discount and at par-Calls in arrears and Call in advance-issue of shares for consideration other than cash-rights issue-underwriting-bonus shares-redemption of preference shares.

UNIT 2 Debentures

Debentures-kinds of debentures-journal entries-types of debenture issue-writing off discount-redemption of debentures-various methods-purchase of debentures before the date of payment of interest-purchase of debenture as investment-sinking fund for the redemption of debentures-purchase and conciliation of debentures before maturity date-insurance policy method-redemption by conversion-trustee for debentures.

UNIT 3 Company Final Accounts

Company Final Accounts-introduction-general points-special points-dividends managerial remuneration-form of balance sheet.

UNIT 4 Valuation of Goodwill and shares

Valuation of Goodwill and shares- definition – necessity – factors determining the value – methods-valuation of shares – circumstances and methods.

UNIT 5 Liquidation

Liquidation – scope – contributory – preferential payments – preference dividend – statement of affairs and deficiency/surplus account – liquidators final statement – liquidators remuneration – receiver for debenture holders – ‘B’ List contributors.

Text book

1. Shukla MC, Grewal TS & Gupta SC, “*Advanced Accounts Volume II*”, S. Chand & Company Ltd., New Delhi, 2006.

References

- R. L Gupta & M. Radhaswamy, “*Corporate Accounting* “, Sultan Chand & Sons, NewDelhi, 2006.
- S.P. Jain & K.L. Narang, “*Advanced Accountancy Volume II*”, Kalyani Publishers, New Delhi,2004.
- S N Maheshwari & S K Maheshwari, “*Financial Accounting*”, Vikas Publishing House Pvt. Ltd., New Delhi, 2005.

COST ACCOUNTING

Credits: 5

Objective

This paper enhances the students to get a basic knowledge about the costing technique and get an overall idea about some of the cost accounting methods.

UNIT – I Cost Accounting

Cost Accounting – Meaning – Objectives – Importance – Advantages – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Classification and elements of cost – Preparation of cost sheet.

UNIT – II Material

Material – purchase of materials – Purchase procedure – Store keeping – Different levels of stock – Material issue procedure – Pricing of materials.

UNIT – III Labour

Labour – control of Labour cost – Methods of remunerating labour – Incentive wage plans – Chargeable expenses – Meaning and examples – Zero based budgeting – JIT System.

UNIT – IV Overhead

Overhead – Meaning – Classification – Allocation – Apportionment – Absorption (Simple Problems only).

UNIT – V Process Costing

Process Costing-features-objectives-elements-differences between job order costing and process costing-accounting treatment-normal loss-abnormal loss. Operating Costing – Transport-Powerhouse-Hotels and Hospitals.

TEXT BOOK

1. K.L.Jain and Narang, "*Advanced Cost Accountancy*", Sultan Chand & sons publications, New Delhi, 2010.
2. R.S.N.Pillai, Baghavathi and Uma, "*Advanced Cost Accountancy*", Sultan Chand & sons publications, New Delhi, 2010.

REFERENCE BOOKS:

- Dr. S.N. Maheswari and S.K. Maheswari, "*An Introduction to Cost Accounting*", Vikas Publications, New Delhi, 2007.
- Saxena & Vashist "*Cost Accounting*", Sultan Chand and Co. New Delhi, 2009.

Evaluation Pattern: 80% problems and 20% theory

MULTIMEDIA

Goal: To learn about Multiple media and their technologies.

Objective: To inculcate knowledge on Media, Text, Image, Audio, Video, Animation etc.

UNIT-I

Multimedia Overview: Introduction-Multimedia presentation and production-characteristics of a multimedia presentation-Multiple media-Utilities of multisensory perception- Hardware and software requirements-Uses of multimedia-Promotion of multimedia based contents-steps for creating multimedia presentation-Visual Display Systems.

UNIT II

Text: Introduction-Types of Text-Unicode Standard- Font- Insertion of Text-Text compression- File Formats.

Image: Introduction-Image Types-Seeing colors- color models- Basic steps for Image processing- Scanner- Digital camera- Interface Standards-Image processing software-File format- Image output on monitor- Image output on printer.

UNIT III

Audio: Introduction-Fundamentals Characteristics of sound- Elements of Audio systems- Microphone-Amplifier- Loudspeaker- Audio mixer.

UNIT IV

Video: Introduction- Analog video camera-Transmission of video signals- Video signal format- Digital video- Digital Video Standards- PC Video- Video File Format and CODECs- Video editing- Video editing software.

UNIT V

Animation: Introduction-uses of animation-key frames and Tweening- Types of animation- Computer Assisted Animation- Creating movements- Principle of animation- some Techniques of Animation, Animation on the web- 3D Animation-Special Effects- Creating Animation- Rendering algorithms- Animation software.

TEXTBOOKS:

1. Principles of Multimedia by Ranjan Parekh- the Tata McGraw Hill companies Sixth Reprint 2008

REFERENCE BOOKS:

1. Multimedia System Design by Prabhat K.Andleigh and Kiran Thakar-PHI-20082.

Web Technology

OBJECTIVES

The main aim of the course is to:

- Make the students to understand the basic web design principles
- Introduce HTML Programming
- Enable students to create web page with client and server side scripting using JS and ASP

UNIT – I

Web Site Design Principles: Design for the Medium – Design for the Whole Site – Design for the User – Design for the Screen.

Planning the Site: Create a Site Specification – Identify the Content Goal – Analyze your Audience – Build a Web Site Development Team – Filenames and URLs – Directory Structure – Diagram the Site

Planning Site Navigation: Creating usable Navigation – Using Text-Based Navigation – Using Graphics-Based Navigation

Creating Page Templates: Understanding Table Basics – Table Pointers – Creating a Page Template

UNIT – II

Basic HTML: Introduction to HTML Elements – Basic Tags – Attributes – Creating HTML Page – Formatting – HTML Links – List Types and its Tags – Creating HTML Tables – Adding Pictures – HTML and Page Accessibility – Colors & Background

Advance HTML: Use of Frames and Forms in Web Pages – Formatting Web Pages by using GIF and JPEG – Getting Web and Clip-Arts – Use of Interlinks

UNIT – III

DHTML: Introduction – Use of DHTML and its Elements – Cascading Style Sheets Defining and using Simple CSS – Working with Classes – Using Span Tag – External Style Sheets – DIV

UNIT – IV

Introduction to Java Script (Functions, Objects) Client-Side Java Script: Java Script in Web Browser – Windows and Frames – The Document Object Model – Events and Event Handling – Forms and Form Elements – Dynamic HTML and Saving State with Cookies

UNIT – V

Active Server Pages: Introduction – The Request Object – The Response Object – The Server Object – Using the Request, Response and Server Objects.

TEXT BOOKS

1. Dave Mercer, “*ASP 3.0: A Beginners Guide*”, Tata McGraw Hill, 2001.
2. Eric Ladd & Jim O’Donnell, “*Using HTML 4, XML & JAVA*”, PHI, 1999.
3. David Flanagan, “*Java Script the definitive guide*”, O’Reilly Media, Inc., 2001

REFERENCE BOOKS

1. N.Gopalan J.Akilandeshwari , “*Web Technology*”, PHI Private limited, 2007.
2. Joel Sklar, “*Principles of Web Design*”, Cengage Learning, 2008.
3. Thomas A. Powell, Dan Whitworth, “*HTML Programmer’s Reference*”, TataMcGraw Hill, 2001.

Environmental Sciences

Credits: 2

AIM

This course aims at bringing awareness about the environment among students.

UNIT – I NATURAL RESEOURCES and ECO SYSTEMS

Multidisciplinary nature of environmental studies – Definition – Scope – Importance – Awareness- Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources What is Eco system – Types – Structure and Function – Producer – Consumers and Decomposers – Energy Flow – Ecological Succession – Food Chains, Food Webs and Ecological Pyramids

UNIT – II BIODIVERSITY AND ITS CONSERVATION

Introduction – Definition – Conservation value – Biodiversity Levels – Hotpot – Threats – Endangered and Endemic Species of India – Conservation

UNIT – III SOCIAL ISSUES AND THE ENVIRONMENT

Unsustainable to Sustainable Development – Water Conservation – Urban problems related to energy – Resettlement and Rehabilitation of People – Environmental Pollution Causes Effects and Control measures of Air Pollution – Water pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal pollution – Nuclear Hazards- Environmental Ethics

UNIT – IV HUMAN POPULATION AND THE ENVIRONMENT

Population growth – Explosion – Family Welfare Programme – Human Health – Human Rights – Value Education – HIV and AIDS – Women and Child Welfare – Role of IT

UNIT – V FIELD WORK

Visit to local area – Polluted Site – Study of Common Plants, Insects, Birds – Ecosystem – Visit to Sanctuaries

TEXT

1. Environmental Science: Toward a Sustainable Future, 9th Edition by Richard T. Wright

SEMESTER - VI

INCOME TAX- LAW AND PRACTICE

Objectives:

1. To help the students gain knowledge about the Income Tax Law under the Act 1961.
2. To help the students gain knowledge about the computation of Income under various heads.

Unit I Residential status and Incidence of Tax

Definitions of Previous Year, Assessment Year, Persons, Assessee, Income, Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures, Residential status and Incidence of Tax, Income exempt.

Unit II Income from Salary

Income from Salary - Meaning and forms of salary, Forms and taxability of Allowances - Perquisites- meaning and valuation - Deductions from salary U/S 80, Computation of salary income.

Unit III Income from House Property

Income from House Property- Meaning and Types of Rent –Types of House Property Taxability of income from let out property, Taxability of income from self occupied property, Tax- treatment of unrealized rent and Arrears of Rent. Computation of income from House Property.

Unit IV Income from Business

Income from Business - Basic principles for computing Business, Income Schemes of Business Income, Deductions/ allowances Specific deductions under the Act, Specific disallowances under the Act, Permissible methods of depreciation Computation of Income from Business or Profession.

Unit V Income from Capital Gains

Income from Capital Gains - Definition of Capital Gain Meaning of Long Term and Short Term Capital gain, Exceptions –Capital Gains exempt from Income Tax, Meaning of transfer, Cost of Acquisitions and indexed cost of acquisitions, Cost of Improvement and indexed cost of improvement, , Computation of capital gain,

Computation of income from other sources. Grossing up of Interest.

Text Book

1. Dr Vinod K Singhania, “*Students Guide to Income Tax*”, Taxman Publications Pvt Ltd., New Delhi (Latest Edition)

References

1. Baghavathi Prasad, “*Income Tax Law and Practice*”, Wishwa Prakashan, New Delhi. (latest)

MANAGEMENT ACCOUNTING

Objectives

This course will provide an introduction to selected managerial accounting topics including cost behaviour, budgeting, performance management, responsibility accounting, and relevant cost benefits.

Unit I Introduction

Nature and scope of management accounting – Meaning, definitions and importance characteristics, merits, and limitations. Financial statement analysis – Meaning, analysis and interpretation, types- Ratio analysis.

Unit II Funds flow analysis

Funds flow analysis – meaning of fund-flow of fund-current and non current accounts-fund flow statement-importance-limitations-preparation of fund flow statement-statement of changes in working capital-sources and application of funds.

Unit III Standard Costing and Variance Analysis

Standard Costing and Variance Analysis – Estimated vs standard cost-standard vs budgetary control-similarity between standard cost and budget-merits of standard costing-limitation of standard costing-applicability of standard costing-determining and revision of standards. Analysis of variances and its computation.

Unit IV Marginal costing and break even analysis

Marginal costing and break even analysis – features- merits-demerits-absorption costing and marginal costing-Cost volume profit analysis (cvp)- marginal cost equation-contribution- Breakeven point- chart –significance-decision making and profit planning.

Unit V Budgets and Budgetary Control

Budgets and Budgetary Control- Objectives-Characteristics-Limitations-Classifications of budgets-long term-short term-current-fixed and flexible budgets- preparation of flexible budgets-control ratios-calendar ratio-sales budget-production budget-material budget-labor budget-Zero based budgeting.

Text book

1. McWatters, C., D. Morse, and J. Zimmerman. *Management Accounting: Analysis & Interpretation*. Irwin-McGraw-Hill, 2001
2. Horngren and Sundem *Introduction to Management Accounting* , Prentice Hall Business publishing 2008
3. R.S.N Pillai and Bagavathi *Management Accounting*, Sultan Chand 2007

Advertising and Brand Management

Credit: 3

Objective

To make the students aware of the strategy, concept and methods of advertising and brand management

MODULE-1 Introduction :

Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement-Meritsand demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies- Types and functions of advertising agencies- -Advertisement campaign - Social, economical and legal aspects of advertisement-Ethics in advertisement- meaning- perceived role of advertisement-Forms of ethical violation- misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising- misleading and deceptive advertising- false claims- Advertisement Standards Council of India – Regulation of advertising in India

MODULE-2 Advertisement appeal and media:

Advertisement appeal and media- Advertisement appeal- Meaning- essentials of an advertisement appeal- types of appeal- advertisement copy- requisites of an effective advertisement copy-types of copy- Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout- copy writing- qualities of a good copy writer- -Copy testing and advantages- Advertising media-Media planning and strategy-Types of media- Media selection-Importance of media planning and selection- problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising – Permission marketing- Steps in permission marketing-

MODULE-3 Advertising research:

Advertising research-Need for advertisement research- Measuring the effectiveness of advertising-Importance of measuring the effectiveness- Methods: Pre-testing, Concurrent testing and Post- testing-Constraints in measuring the effectiveness- DAGMAR model

UNIT –IV Branding context:

Branding context: assets and the asset, concept of value, brand and marketing metrics; Brand meaning: brand image and personality, brand and product; Brand planning; brand vision and visioning process, business of brand: Brand audit brand reality check and brand appraisal

UNIT –V Brand positioning;

Brand positioning; choice of context, parity and differentiation. Repositioning brand equity: brand assets and liabilities, equity creation and management

Suggested Readings

1. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education
2. Kapferer, JN Strategic Brand Management New York, Free Press, 1992
3. Subroto Sengupta, Brand Positioning. Tata McGraw Hill
4. Manendra Mohan - Advertising Management – Concepts and Cases, Tata McGraw Hill
5. Sherlekar, Victor & Nirmala Prasad - Advertising Management - Himalaya Publishing House
6. YLR. Moorthi, Brand Management – The Indian context, Vikas Publishing House, 2003
7. C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers and Distributors

Visual Basic .NET

UNIT I

VB.NET-Overview- Environment Setup-.net framework-program structure-Syntax: Identifiers-keywords-Data Types: Functions- Variables: variable declaration- variable initialization

UNIT II

Constants and Enumerations: Declare constants-Declare enumerations- Modifiers-**Statements:** Declare and execute-Directives- **Operators:** Arithmetic-Comparison-Logical-bitwise-bit shift-assignment-miscellaneous- Decision Making

UNIT III

Loop Statements-Do-For-While-Nested-Loop control-continuous-Strings: objects-classes-methods-Date & Time-Arrays: Dynamic-Multi-dimensional-Collections

UNIT IV

Functions-Sub Procedures-VB.Net Classes and Objects-Exception Handling-File Handling-Basic Controls-Dialog Boxes-Forms and event handling

UNIT V

Database Access-XML processing –Web Programming

TEXT BOOK

1. Visual Basic.Net Black Book by Steven HolznerDreamtech Press The Complete Reference
Visual Basic .NET Jeffery R. Shapiro Tata

REFERENCE BOOKS

2. Starting Out with Visual Basic 2010, 5E. Gaddis. Addison-Wesley. ISBN: 0136113400.
3. <https://www.tutorialspoint.com/vb.net/index.htm>

Operating Systems

Credits: 5

OBJECTIVES

The main objective of this course is to:

- have basic knowledge about Operating Systems
- impute basic features of Operating Systems

Unit – I

Introduction: What is an Operating System – Mainframe Systems – Desktop Systems – Multiprocessor Systems – Distributed Systems – Clustered Systems – Real Time Systems – Handheld Systems. Computer System Structures: I/O Structure – Storage Structure – Network Structure.

Unit – II

Operating System Structures: System components – Operating System services – System calls. Process: Process concept – Process Scheduling. CPU Scheduling: Scheduling Criteria – Scheduling Algorithms.

Unit –III

Process Synchronization: The Critical Section Problem – Semaphores – Classic problems of synchronization. Deadlocks: Deadlock characterization – Methods of Handling Deadlocks – Deadlock prevention – Deadlock Avoidance – Deadlock Detection.

Unit – IV

Memory Management: Swapping- Contiguous Memory Allocation- Paging – Segmentation – Virtual Memory: Demand Paging- Process Creation- Page Replacement. File-System Interface: File concept – Access Methods- Directory Structure.

Unit – V

File-System Implementation: Allocation Methods- Free-space Management. Mass-Storage Structure: Disk Structure- Disk Scheduling-Disk Management – Swap Space Mangement.

TEXT BOOK

1. Silbeschartz, A.Galvin P.B, Gaghe.G, “*Operating System Concepts*”, John Wiley & Sons
2. Achyut S.Godbole “*Operating Systems*”, Tata McGraw Hill

REFERENCE BOOKS

1. Milan Kovic, “*Operating System Concepts and Design*”, Tata McGraw Hill, 1997.

VALUE EDUCATION

OBJECTIVES

- To sensitize the student towards value formation.
- To deepen the understanding, motivate and take responsibility with regard to making positive personal and social choices.
To inspire individuals to choose their own personal, social, moral and spiritual values and be aware of practical methods for developing and deepening them.

UNIT – I VALUES AND THE INDIVIDUAL

Values: Meaning – The Significance of Values – Classification of Values – Need of Value Education – Values and the Individual: Self Discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty and Courage

UNIT – II VALUES AND RELIGION

Karmayoga in Hinduism – Love and Justice in Christianity – Brotherhood in Islam – Compassion in Buddhism – Ahimsa in Jainism and Courage in Sikhism – Need for Religious Harmony

UNIT – III VALUES AND SOCIETY

Definition of Society – Democracy – Secularism – Socialism – Gender Justice – Human Rights – Socio-Political Awareness – Social Integration – Social Justice

UNIT – IV PROFESSIONAL VALUES

Definition – Accountability – Willingness to Learn – Team Spirit – Competence Development – Honesty – Transparency – Respecting Others – Democratic Functioning – Integrity and Commitment

UNIT – V ROLE OF SOCIAL INSTITUTIONS IN VALUE FORMAITON

Role of Family – Peer Group – Society – Educational Institutions – Role Models and Mass Media in Value Formation

REFERENCE

1. Subramanyam K., *Values in Education*, Madurai, Ramana Publications, 1995
2. Joseph K.P., *Peace and Value Education: A Creative Response to Consumerism and Communalism*, Hyderabad, National Institute of Peace and Value Education, 2003
3. Bedi Kiran, *What went Wrong . . . and Continues*, Delhi, UBS Publishers and Distributors Pvt. Ltd., 2005
4. Tagore Rabindranath, *Personality*, New Delhi, Rupa and Co., 2002

Elective 1

CAPITAL MARKETS AND FINANCIAL SERVICES

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.

TEXT BOOKS:

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

Elective 2

Goods and Service Tax (GST) and Customs

Duration: 3 Hrs.

Marks: 100

Credits: 6

Course Objective

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Unit 1: Introduction

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of

indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Unit 2: Levy and collection of GST

Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Unit 3: Input Tax Credit

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Unit 4: Procedures and Special Provisions under GST

Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

Unit 5: Customs Law

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

References

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Sahi, Shilpi. *Concept Building Approach to Goods & Service Tax, & Customs Laws*. Cengage
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- Sisodia Pushpendra, *GST Law*, Bharat Law House.

Additional Resources

- *The Central Goods and Services Tax, 2017*
- *The Constitution (One hundred and First Amendment) Act, 2016*
- *The Goods and Services Tax (Compensation to States), 2017*
- *The Integrated Goods and Services Tax, 2017*
- *The Union Territory Goods and Services Tax, 2017*
- *Vastu and Sevakar Vidhan*, by Government of India

COURSE OBJECTIVES

1. Describe the concept of ERP and the ERP model; define key terms; explain the transition from MRP to ERP; identify the levels of ERP maturity.
2. Explain how ERP is used to integrate business processes; define and analyze a process; create a process map and improve and/or simplify the process; apply the result to an ERP implementation.
3. Describe the elements of a value chain, and explain how core processes relate; identify how the organizational infrastructure supports core business processes; explain the effect of a new product launch on the three core business processes.

Unit I ERP Introduction

ERP Introduction, Benefits, Origin, Evolution and Structure: Conceptual Model of ERP, the Evolution of ERP, the Structure of ERP.

Unit II Business Process

Business Process Reengineering, Data ware Housing, Data Mining, Online Analytic Processing (OLAP), Product Life Cycle Management (PLM), LAP, Supply chain Management.

Unit III ERP Marketplace and Marketplace

ERP Marketplace and Marketplace Dynamics: Market Overview, Marketplace Dynamics, the Changing ERP Market. ERP- Functional Modules: Introduction, Functional Modules of ERP Software, Integration of ERP, Supply chain and Customer Relationship Applications.

Unit IV ERP Implementation

ERP Implementation Basics, ERP Implementation Life Cycle, Role of SDLC/SSAD, Object Oriented Architecture, Consultants, Vendors and Employees.

Unit V ERP Tool

ERP & E-Commerce, Future Directives- in ERP, ERP and Internet, Critical success and failure factors, Integrating ERP into or-ganizational culture. Using ERP tool: either SAP or ORACLE format to case study.

TEXT BOOKS

1. Vinod Kumar Garg and Venkitakrishnan N K, “Enterprise Resource Planning Concepts and Practice”, PHI.
2. Joseph A Brady, Ellen F Monk, Bret Wagner, “Concepts in Enterprise Resource Planning”, Thompson Course Technology.

REFERENCE BOOKS

3. Alexis Leon, “ERP Demystified”, Tata McGraw Hill
4. Rahul V. Altekhar “Enterprise Resource Planning”, Tata McGraw Hill,
5. Vinod Kumar Garg and Venkitakrishnan N K, “Enterprise Resource Planning – A Concepts and Practice”, PHI
6. Mary Summer, “Enterprise Resource Planning”- Pearson Education

Elective 2

Cyber Crimes and Laws

Duration: 3 Hrs.

Marks: 100 Credits: 5

Course Objective

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business.

Unit I: Cyber Crimes

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.

Unit II: Definitions under IT Act, 2000 and Contemporary Business Issues in Cyber Space

Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

Unit III: Electronic Records

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

Unit IV: Regulatory Framework

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime

Unit V: Case Laws

- 1. Communication Device-Section 2(ha)** of the Information Technology (Amendment) Act, 2008- 'State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'
- 2. Computer Network-Section 2 (j)** of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'
- 3. Electronic Record Sec. 2 (t)**- 'Dharambir v Central Bureau of Investigation 148 (2008) DLT 289'
- 4. Time and Place of Dispatch and Receipt of Electronic Record-section 13**- 'P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC'; 'Groff v America Online, Inc., 1998 WL 307001 (1998)'
- 5. Penalty for Damage to Computer or Computer System- Section 43**- 'Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)'
- 6. Tampering with Computer Source Documents-Section 65**- 'Syed Asifuddin and Ors. v The State of Andhra Pradesh & Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314'
- 7. Punishment for sending offensive messages-Sec. 66A**- 'SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatra', Suit No. 1279/2001'
- 8. Punishment for Identity Theft-Section 66C**- 'CBI v Arif Azim Case Judicial Reports

(Criminal) 2003 (2) page 272'

9. Punishment for Cheating by Personating by using Computer Resource-section 66D-

'National Association of Software and Service Companies (NAASCOM)v Ajay Sood.

(2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del'

10. Punishment for Publishing or Transmitting Obscene Material in Electronic formsection

67-'Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 (Del),

116(2005) DLT427, 2005(79) DRJ576'

11. Punishment for Publishing or Transmitting of Material Containing Sexually Explicit

Act, etc., in Electronic Form-Section 67A-'R v Graham Waddon., Southwark [Crown

Court, 30/6/1999]'

References

- Arora, Sushma. and Arora R. (2017), *Cyber crimes and laws*, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Rattan J, (2015)*Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd.
- Sharma J. P., and Kanojia, S. (2018).*E Business and Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.

Additional Resources

- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and E-commerce for managers*. Pearson Education.
- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI
- Painttal, D. (2016) *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.

Elective 3

DIGITAL MARKETING

Duration: 3 Hrs.

Marks: 100 Credits: 5

Course Objectives

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the student to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Unit I: Introduction

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.

Unit II: Digital Marketing Management

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Unit III: Digital Marketing Presence

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimisation: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.

Unit IV: Interactive Marketing

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

Unit V: Ethical and Legal Issues

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

References

- Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). *Internet Marketing: Strategy, Implementation, and Practice*. Pearson India
 - Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). *E- Marketing*. Routledge
 - Gupta, Seema (2018). *Digital Marketing*. McGraw Hill Education (India) Private Ltd.
- Kapoor, Neeru. *E-Marketing*, Pinnacle learning
- Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. Pearson India
- Ryan, Damian and Jones Calvin (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page

Additional Resources

- Blanchard O. (2014) *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*.
- Charlesworth, Alan (2018). *Digital Marketing: A Practical Approach*.
- Gay, Richard, Alan Charlesworth, and Rita Esen. *Online Marketing: a customer-led approach*. Oxford University Press Inc., New York.
- Ryan, Damian (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*.
- Tasner, M. (2015) *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*, 2/E, Pearson

Research Project

OBJECTIVE

After acquiring knowledge of the core subjects, it is important that students have an exposure to the problems and opportunities of the real business world. To achieve this, each student is required to undertake a project and pursue it during the sixth semester.

METHODOLOGY

Students are required to identify real-life problems relevant to a business organization or industry and provide scientific, logical solutions. In the beginning of the semester, students are to choose a research problem and register the same with the course teacher.

Each student will be assigned a faculty guide. Students are required to contact their faculty guide regularly and submit a weekly report.

When questionnaires / interview schedules / observation forms are constructed, the same should be approved by the guide before data collection. Data collection may be done during the vacation.

At the end of the semester, students should submit their project reports in not less than 50 type written pages. Two printed, hardbound copies of the report should be submitted along with a soft copy two weeks before the end of the Semester. The following should be the contents of the Project Report:

1. Introduction
2. Objectives
3. Methodology
4. Data Analysis

5. Findings

6. Suggestions

EVALUATION

The project will be evaluated on two major aspects: (i) understanding of the specific problem, the organization, and the findings (ii) communication ability as evident from proper structuring & precise presentation.

The Project Report will be evaluated by the faculty guide. This evaluation would constitute 40% weightage of the total marks. Students should also appear for a viva voce before a panel of examiners including the Head of the Department, the Faculty guide and a Faculty member. This evaluation would be assigned 60% weightage of the total marks