

FACULTY OF COMMERCE

Scheme and Syllabus for the Career Related First Degree Programme in

Commerce with Computer Application

Under the Choice Based Credit and Semester System (CBCS)

[Schedule 2 (b)]

(To be introduced from 2015 admissions)

The Career Related First Degree Programme in Commerce with Computer Application is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world. The programme is designed with three major subjects so that a successful candidate can go for higher studies in any one of the major subjects of his/ her choice. The programme also aims at making the students fit for taking up various jobs and to initiate and run self employment ventures.

The three major subjects offered under this programme are:

- I. Business Management
- II. Accounting and Taxation
- III. Computer Application.

Eligibility for admission

Eligibility for admissions and reservation of seats for the programme shall be according to rules framed by the University from time to time. No student shall be eligible for admission to the programme unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

Registration

Each student shall register for the courses in the prescribed form in consultation with the faculty advisor within two weeks from the commencement of each semester.

Duration

The normal duration of the programme shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd semester (June-October) commences in June and even semester (November – March) commences in November every year.

Programme Structure

The Programme shall include:

1. Language Courses

2. Foundation Courses
3. Core Courses
4. Complimentary Courses
5. Open Courses
6. Project.

Language Courses includes 2 courses in English

Foundation Courses include 2 courses which are compulsory basic courses. Foundation course one aimed at providing general education on Methodology of Business Studies and foundation course two aimed at providing basic education on general informatics and cyber laws.

Core courses include 24 courses in the Multi major subjects.

Complimentary courses include 4 courses in the allied subjects.

Open courses: There shall be two open courses. The students attached to the department of commerce can opt one course offered by their department and another from any one of the other departments (except computer application) in the college. The open course (1) in the 5th semester is a non-major elective open to all students except to the students from the department of commerce and the open course (2) in the 6th semester is an elective course in the major subject offered to the students of the department of commerce.

Project Work:

Every student is required to undertake a computer based accounting /management project under the guidance and supervision of a faculty member and a report of the same has to be submitted at least 15 days before the commencement of 6th end semester examination. **All students are to carry out a project work either individually or in a group of not more than 3 under the supervision of a teacher.** The project work may commence in the 5th semester. The project is to be done on the basis of the computer languages/packages; he/she studied from first semester to fifth semester of the programme. They can do the project by using either primary data or secondary data. In that case the data must be analysed by any one of the computer application software which he studied from first to fifth semester. The topics shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.

The project work shall have the following stages:

- a. Project proposal presentation and preliminary study - 5th semester
- b. Field work and data analysis - 6th Semester
- c. Report writing and draft report presentation - 6th Semester
- d. Final report submission - 6th Semester

The report shall be printed and spiral bound with around 60 A4 size pages.

The layout is:

Font : Times New Roman
Size : 12
Line Spacing : 1.5
Margin : Left - 1.25; Right-1; Top-1; Bottom-1

The candidate shall prepare three copies of the report: two copies for submission to the Department and one copy for the student to bring at the time of viva-voce

Structure of the Report:

1. Title Pages
2. Certificate of the supervising Teacher with signature
3. Contents
4. List of Tables, Figures, Charts etc
5. Chapter 1- Introduction, Review of literature, Statement of the problem, Need and Significance of the study Objectives of the study, Research Methodology, Chapterisation scheme etc (5-8 pages)
6. Chapter II - Theoretical Back ground (10-15 pages)
7. Chapter III - Data Analysis and Interpretation
8. Chapter IV Summary, Findings and Recommendations
9. Appendix Questionnaire, Specimen copies of forms, other exhibits
10. Bibliography (Books, journal articles, website etc. used for the project work)

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn minimum of 120 credits including credits for language courses, foundation courses, core courses, complementary courses (as the case may be), project and open courses within a minimum period of six semesters for the award of the degree excluding credits required for social service/extension activities. The minimum credits required for different courses are given below.

Courses	Credits
Language Courses	04
Foundation Courses	05
Core Courses	91
Complimentary Courses	12
Open Courses	04
Project	04

Total	120
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Title of the Courses

Language Courses

1. Language Course (English I)
2. Language Course (English II)

Foundation Courses

1. Informatics and Cyber Laws
2. Environmental Studies

Core Courses

Major Subject I – Business Management

1. Methodology and Perspectives of Business Education
2. Functional Application of Management
3. Financial Management
4. Financial Markets and Services
5. Banking Theory and Practice
6. Entrepreneurship Development
7. Capital Market
8. Project Finance

Major Subject II – Accounting and Taxation

1. Financial Accounting
2. Advanced Financial Accounting
3. Cost Accounting
4. Corporate Accounting
5. Auditing
6. Applied Costing
7. Accounting for Specialised Institutions
8. Management Accounting
9. Fundamentals of Income Tax
10. Income Tax Law and Accounts

Major Subject III – Computer Application

1. Information Technology in Business

2. Computer Application in Publications
3. Software for Data Management
4. E-Commerce
5. Web Designing and Production for Business
6. Computerised Accounting
7. Project.

Complementary Courses

1. Managerial Economics
2. Business Statistics
3. Business Regulatory Frame Work
4. Principles and Practice of Insurance

Open Courses

Open course offered in the fifth semester is an elective course for students from the disciplines other than commerce. He / She can choose any one among the courses offered in that group as part of his/her course of study.

Open course offered in the sixth semester is an elective course for students from the commerce department and each student has to choose any one among the courses offered in that group as part of his/her course of study.

The open courses offered in the fifth semester are:

1. Fundamentals of Financial Accounting
2. Principles of Management
3. Capital Market Operations

The open courses offered in the sixth Semester are:

1. Marketing Management
2. Management of Foreign trade
3. Advertising and Sales Promotion

Notes:

Of the five instructional hours per week allotted to the practical courses of Computer application **2** hours per week shall be for theory and **3** hours per week shall be for practical. The

practical records shall be prepared, duly certified by the teacher concerned and countersigned by the head of the department of commerce shall be produced at the time of practical examination and viva voce. Of the 4 credits given to each of the computer application course in the second, third, fifth and sixth semesters, 2 credits shall be for theory and 2 credits shall be for practical. The maximum Marks for evaluation of the practical examination shall be 80, distributed among the following components of evaluation:

- | | |
|-----------------------------|----|
| (1) Output of the Practical | 50 |
| (2) Practical Record | 15 |
| (3) Viva-voce | 15 |

The area for practical is recommended in the syllabus of the respective courses.

All courses included under Foundation courses, Core Courses, Complementary courses and Open courses shall be handled by **teachers in Commerce**.

An industrial visit cum tour for not less than five days form part of the course of study for regular students during 5th/6th semester and a report of the same shall be prepared and submitted to the department and kept in the college.

Social Service/Extension activities

Students are to participate in Extension/NSS/NCC or other specified social service, sports, literary and cultural activities during 3rd/4th semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

Audit courses (zero credit)

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as Zero credit courses.

Attendance

The minimum number of hours of lectures, seminars or practical's which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than 75% of the total number of lectures, seminars or practical sessions.

Evaluation

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be:

Attendance	5
Assignment / Seminar	5
Test paper	10

The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance less than 51%	-	0 mark
51 % - 60 %	-	1 mark
61 % - 70%	-	2 marks
71 % - 80%	-	3 marks
81 % - 90 %	-	4 marks
91% and above	-	5 marks

Assignments / Seminars

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher/ teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher/ teachers in charge of that course.

Tests

For each course there shall be at least one class test during a semester in CE. Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.

End Semester Evaluation (ESE)

End Semester Evaluation (ESE) of all courses in all semesters shall be conducted by the University. The duration of examination of all courses shall be 3 hours. In the case of the practical courses in Computer Application, the duration of the examination shall be 3 hours for theory and 2 hours for practical examination.

Evaluation of Project

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva-voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

(i) Statement of the Problem and significance of the study	-	10
(ii) Objectives of the study	-	5
(iii) Methodology	-	15
(iv) Knowledge in Computer language/package used	-	15
(iv) Presentation of the report including format	-	15
(v) Findings and Suggestions	-	10
(vi) Bibliography	-	5
(vii) Viva-voce	-	25

Promotion to Higher Semesters

Students who complete the semester by securing the minimum required attendance and by registering for the End Semester Examination of each semester conducted by the University alone shall be promoted to the next higher semester.

**General structure for the Career Related First Degree Programme in Commerce
With Computer Application**

Se m. No.	Courses	Instructional hours per week		Credits	Uty. Exam duration (Hours)	Evaluation		Total Credits
		Theory	Practical			Internal	Uty Exam	
I	Language Course I (English I)	3	--	2	3	20%	80%	2
	Foundation Course I	4	--	3	3	20%	80%	3
	Core Course I	4	--	3	3	20%	80%	4
	Core Course II	5	--	4	3	20%	80%	3
	Core Course III	5	--	4	3	20%	80%	4
	Complementary Course I	4	--	3	3	20%	80%	3
II	Language Course II (English II)	2	--	2	3	20%	80%	2
	Foundation Course II	4	--	2	3	20%	80%	2
	Core Course IV	4	--	3	3	20%	80%	3
	Core Course V	5	--	4	3	20%	80%	4
	Core Course VI	3	3	4	3	20%	80%	4
	Complementary Course II	4	--	3	3	20%	80%	3
III	Core Course VII	2	3	4	3	20%	80%	4
	Core Course VIII	4	--	4	3	20%	80%	4
	Core Course IX	4	--	4	3	20%	80%	4
	Core Course X	4	--	3	3	20%	80%	3
	Core Course XI	4	--	3	3	20%	80%	3
	Complementary Course III	4	--	3	3	20%	80%	3
IV	Core Course XII	5	--	4	3	20%	80%	4
	Core Course XIII	4	--	4	3	20%	80%	4
	Core Course XIV	4	--	4	3	20%	80%	4
	Core Course XV	4	--	4	3	20%	80%	4
	Core Course XVI	4	--	3	3	20%	80%	3
	Complementary Course IV	4	--	3	3	20%	80%	3
V	Core Course XVII	2	3	4	3	20%	80%	4
	Core Course XVIII	5	--	4	3	20%	80%	4
	Core Course XIX	5	--	4	3	20%	80%	4
	Core Course XX	4	--	4	3	20%	80%	4
	Open Course I	3	--	2	3	20%	80%	2
	Project	3	--	-	-	-	-	-
VI	Core Course XXI	2	3	4	3	20%	80%	4
	Core Course XXII	5	--	4	3	20%	80%	4
	Core Course XXIII	5	--	4	3	20%	80%	4
	Core Course XIV	4	--	4	3	20%	80%	4
	Open Course II	3	--	2	3	20%	80%	2
	Project	3	--	4	-	-	-	4

The Programme structure showing the details of the courses offered is given below:

**Career Related First Degree Programme in Commerce with Computer Application
SEMESTER – I**

Courses	Course Code	Course Title	Instructional Hours per week		End Sem Exam Hours	Credits
			Theory	Practical		
Language I	EN 1111	English I	3	-	3	2
Foundation I	CC 1121	Methodology and Perspectives of Business Education	4	-	3	3
Core I	CC 1141	Environmental Studies	4	-	3	4
Core II	CC 1142	Functional Application of Management	5	-	3	3
Core III	CC1143	Information Technology in Business	5	-	3	4
Complementary I	CC 1131	Managerial Economics	4	-	3	3
TOTAL			25	-		19

SEMESTER – II

Courses	Course Code	Course Title	Instructional Hours per week		End Sem Exam Hours	Credits
			Theory	Practical		
Language II	EN 1211	English II	2	-	3	2
Foundation II	CC 1221	Informatics and Cyber Laws	5	-	3	3
Core IV	CC 1241	Business Communication and Office Management	4	-	3	3
Core V	CC 1242	Financial Accounting	5	-	3	4
Core VI	CC 1243	Financial Management	5	-	3	4
Complementary II	CC 1231	Business Regulatory Framework	4	-	3	3
TOTAL			25	-		19

SEMESTER – III

Courses	Course Code	Course Title	Instructional Hours per week		End Sem Exam Hours	Credits
			Theory	Practical		
Core VII	CC 1341	Computer Application for Publications	2	3	3	4
Core VIII	CC 1342	Entrepreneurship Development	4	-	3	3
Core IX	CC 1343	Company Administration	4	-	3	4
Core X	CC 1344	Advanced Financial Accounting	5	-	3	4
Core XI	CC 1345	Project Finance	3	-	3	3
Complementary - III	CC 1331	Principles and Practice of Insurance	4	-	3	3
TOTAL			22	3		21

SEMESTER – IV

Courses	Course Code	Course Title	Instructional Hours per week		End Sem Exam Hours	Credits
			Theory	Practical		
Core XII	CC 1441	Software for Data Management	2	3	3	4
Core XIII	CC 1442	Capital Market	4	-	3	4
Core XIV	CC 1443	Banking Theory and Practice	4	-	3	3
Core XV	CC 1444	Corporate Accounting	5	-	3	4
Core XVI	CC 1445	E-Commerce	3	-	3	3
Complementary IV	CC 1431	Business Statistics	4	-	3	3
TOTAL			22	3		21

SEMESTER – V

Courses	Course Code	Course Title	Instructional Hours per week		End Sem Exam Hours	Credits
			Theory	Practical		
Core XVII	CC 1541	Web Designing and Production for Business	2	3	3	4
Core XVIII	CC 1542	Fundamentals of Income Tax	4	-	3	4
Core XIX	CC 1543	Cost Accounting	5	-	3	4
Core XX	CC 1544	Accounting for Specialised Institutions	5	-	3	4
Open I	CC 1581	Open Course – 1/2/3	3	-	3	2
Project		Project	3	-	-	-
TOTAL			22	3		18

SEMESTER – VI

Courses	Course Code	Course Title	Instructional Hours per week		End Sem Exam Hours	Credits
			Theory	Practical		
Core XXI	CC 1641	Computerised Accounting	2	3	3	4
Core XXII	CC 1642	Management Accounting	5	-	3	4
Core XXIII	CC 1643	Applied Costing	5	-	3	4
Core XIV	CC 1644	Auditing	4	-	3	4
Open II	CC 1681	Open Course – 1/2/3	3	-	3	2
Project	CC 1645	Project	3	-	-	4
TOTAL			22	3		22
Grand Total (SI+ SII + SIII + SIV +SV+ SVI)						120

OPEN COURSES

Semester	Course Code	Course Title
V <i>(for students from the disciplines other than commerce)</i>	CC 1551 .1	Fundamentals of Financial Accounting
	CC 1551 .2	Principles of Management
	CC 1551 .3	Capital Market Operations
VI <i>(for students from the department of commerce)</i>	CC 1661 .6	Marketing Management
	CC 1661 .7	Management of Foreign trade
	CC 1661 .8	Advertising and Sales Promotion

SEMESTER - I

Foundation Course I: CC 1121 – METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION

No of institutional hours per week: 4

No of credits: 2

Aim of the course: To provide the methodology for pursuing the teaching learning process with a perspective of higher learning in business education.

Course objective:

1. To understand business and its role in society.
2. To understand entrepreneurship and its heuristics
3. To comprehend the business environment
4. To enable the students to undertake business activities
5. To provide a holistic, comprehensive and integrated perspective to business education

Module 1: Economic system and business- meaning of economic system- its functioning – different economic systems and their features- capitalism, socialism, communalism, mixed economies- division of labour- innovation- flow of goods and services, circular flow of income- different forms of business organizations- individual and organized business –family and corporate business. Business for profit, business not for profit and business for non- profit. Business entities – individual, partnerships, co- operatives, trusts , undivided families, joint stock companies- private- public, joint ventures and MNCs etc. –(basic concepts only) **(13 hrs)**

Module 2: Business and Economic Development- Meaning of economic growth and development- measures of economic development- Role of Business in economic development- company, industry and economy interrelationship- role of public and private sectors, new economic Policy- liberalization- privatization and globalization. Emergence of” managerialism”. (a brief study only) **(13 hrs)**

Module 3: Establishing business- steps in establishing a business- environmental analysis- legal , physical, financial, social, economic, technical etc.- idea generation- procedures and formalities- commencement of business – entrepreneur- individual, group entrepreneurs- intrapreneur- entrepreneurship. Mobilisation of financial resources for business – sources of funds- savings- factors affecting savings- loans and advances- equity and preference shares retained earnings and debt etc.- market for raising finance- money market and capital market- lending institutions- banks and non- banking institutions- payment to government – taxes, direct and indirect – state and national levels (a brief study only) **(20 hrs)**

Module 4: Trained man power for quality enhancement- role of trained manpower for quality at individual , family, organizational and national level- quality of life and quality of work life- the role of human resources management problems in small , medium and large organizations – use of technology in organization- (a brief study only) **(13 hrs)**

Module 5: Learning business information-Meaning of information – business information – methods and techniques of collecting and learning business information- observation, reading techniques – listening to lectures , note taking –seminars and workshops- student seminars – individual and team presentations- conferences and symposiums- filed studies- case studies and project reports etc. (a brief study only) **(13 hrs)**

Books recommended

1. Keith Davis and William Frederic.C. Business and Society – management , Public policy , Ethics, International student Edition McGraw- Hill Book Co Newdelhi
2. Peter F.Drucker. Management- Task , Responsibilities, practices Allied publishers pvt Ltd, Mumbai
3. Peter f . Drucker The practice of management , Harper and Row Publishers Inc.NY.
4. N.D Kapoor Business Law Sulthan Chand & Sons
5. Francis Cherunilam Business Environment Text and Cases Himalaya Publishers
6. H.R Machiraju Indian Financial System Vikas Publications
7. P Suba Rao Essentials of HRM Himalaya publishers
8. Velasquez Business Ethics Eastern Economy edition
9. Nandan H Fundamentals of Entrepreneurship PHI, New Delhi
10. C.B.Gupta, business Organisations and management- Sultan Chand , 8th Edition 2013

Core Course I: CC 1141 – ENVIRONMENTAL STUDIES

No. of instructional hours per week: 4

No. of Credits: 4

Aim of the course: To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

Course objectives:

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection

Module I: Environmental studies – meaning – scope – importance (4hrs)

Module II: Ecology and Ecosystems, Biodiversity and its Conservation, and Natural resources – meaning of ecology – structure and function of an ecosystem – producers – consumers – decomposers – energy flow in the ecosystem – ecological succession- food chain – food webs and ecological pyramids . Ecosystem – concept– types of ecosystems – structure and functions of forest ecosystem, grass land ecosystem- desert ecosystem, aquatic ecosystem. Biodiversity and its conservation- introduction- definition- genetic, species and ecosystem diversity- value of biodiversity – biodiversity at global, national and local levels – India as a mega-diversity nation – hot-spots of diversity – threats to diversity – conservation of diversity in situ, ex-citu. Natural resources- features- air resources, forest resources, water resources, mineral resources, food resources- energy resources, land resources- over exploitation of natural resources- consequences- conservation of natural resources- role of an individual in conservation of natural resources (25 hrs)

Module III: Industry and environment - pollution – environmental pollution – soil pollution – air pollution – water pollution – thermal pollution – noise pollution – causes, effect and control measures – waste management – waste minimisation through cleaner technologies – reuse and recycling - solid waste management. (18hrs)

Module IV: Social issues and environment – Unsustainable to sustainable development – urban problems related to energy – water conservation – water harvesting – resettlement and rehabilitation of people – environment ethics – waste land reclamation – consumerism and waste products.

(15 hrs)

Module V: Human Population and environment – population growth – variation among nations – population explosion – environment and human health – human rights – value education – Women and child welfare. (10hrs)

Note: :All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies. (This will part of the internal marks. *i.e. for EVS the internal marks = attendance – 5 marks + test paper – 5 marks + field project – 10 marks*)

Books recommended

Misra. S.P and Pandey .S.N. *Essential Environmental Studies*, Ane Books India, New Delhi.

Kiran B. Chokkas and others. *Understanding Environment*, Sage Publications New Delhi.

Arumugam N. and Kumaresan V. *Environmental Studies*, Saras Publications, Kanyakumari.

Benny Joseph. *Environmental Studies*, Tata McGraw-Hill Publishing Co.Ltd.,New Delhi.

Core Course II : CC 1142 - Functional Application of Management

No. of instructional hours per week: 5

No. of credits: 4

Aim of the Course: To give an understanding on the functional application of management

Course objectives: To familiarise the students with various aspects of organizational management .

Module – 1: Introduction to Management – Concepts, Significance, Management and administration . Management Process- Functions of management. **(brief explanation to functions of management) (14hrs)**

Module 2: Financial Management- - Concept of finance- Functions of finance - Meaning, scope and objectives of financial management - Source of finance- short term and long term, Working capital- concepts and factors affecting working capital. **(19 Hrs)**

Module 3: Operations management- Meaning , scope, production function in an organisation- Routing, scheduling and despatching, Material Management, Safety consideration and environmental aspects. **(19 Hrs)**

Module 4: Marketing Management –Marketing-Meaning, Definition, Concept , Importance, Marketing and selling . Marketing management - importance – major problems of marketing in India- Marketing mix ,Product, price, place and promotion. **(19 Hrs)**

Module 5: Human Resource Management – Meaning- Definition- Job analysis , job specification, Job description and job evaluation,- Recruitment , Selection, Training, Placement, Development and Compensation . **(Conceptual framework only) (19 Hrs)**

Books recommended:

1. Tripathy Reddy, Principles of Management, Tata Mc Graw Hill Publishers, New Delhi.
2. L.M. Prasad, Principles of Management, sultan Chand & sons, New Delhi.
3. M.Y. Khan and P.K. Jain, Financial management, Tata Mc Grawhill Publishers, New Delhi.
4. R.S. Goel, Operations management, Kalyani Publications, Ludhiana.
5. R. C. Agarwal, Marketing Management, Educational publishers, Agra.
6. Philip Kotler and Gary Armstrong, Principles of Marketing, PHI, New Delhi.
7. William. J .Stanton, Fundamentals of Marketing, McGraw-Hill, New York
8. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
9. C. B. Mamoria, Personnel Management, Sultan Chand&Sons, New Delhi.
10. I M. Pandey, Financial Management, Vikas Publishing House, New Delhi.

Core Course III: CC 1143 - INFORMATION TECHNOLOGY IN BUSINESS

No. of instructional hours per week: 5

No. of Credits: 4

Aim of the course: To expose the students to the innovations in information technology and its potential application in business.

Course objectives:

1. To review the basic concepts and functional knowledge in the field of IT
2. To expose the students to computer application in the field of Business.

Module I : Introduction to Computers - Evolution of computers – Features and design – Managing Hardware, Software, Computer Languages . (10 hrs)

Module II: Operating Systems – DOS – file creation rules – DOS Commands – internal and external – creating and using sub directories – setting paths and prompt. Windows – an introduction and its features – desktop – taskbar – files and folders start menu operations – my computer – network neighborhood – recycle bin – windows explorer – creating, copying, moving and deleting files – setting wall paper, changing the mouse pointer, paint, notepad, understanding the OLE features. (25hrs)

Module III: Internet - Meaning, Definitions, History. Internet structures – 7 layers. Internet protocols – TCP/IP, FTP, HTTP, URL. Internet Browsers – WWW Consortium, Search engines. Internet Security - network security, firewall, cryptography, password, biometrics, digital signature, digital certificate. Business applications of internet - , e-mail, UseNet, newsgroup, telnet, intranet, extranet, e-ticketing, chatting. (25hrs)

Module IV: E-Banking and its benefits –, Smart Card, E-cash. Online financial Services – Stock trading, e-broking. E-business – Model -Do-it-yourself model, Made to Order Model, Information Service model, Emerging hybrid models (20hrs)

Module V

E-Governance - Meaning, Definition, Models – G2G, G2B, G2C. E-citizen, E-service – e-filing, E-society, ICT & E- Governance, Benefits and risks of E-Governance. (10hrs)

Books Recommended:

1. Rajaraman.V : Fundamentals of Computer
2. Alexis Leon & Mathews Leon : Fundamentals of Information Technology
3. Pankaj Sharma : E-Governance
4. Bansal.S.K : E-business fundamentals
5. Ramachandran et.al *Information Technology in Business*, GreenTech Books, Thiruvananthapuram
6. Afuah A & Tucci C : Internet business models and Strategies
7. Stallings : Cryptography and Network security
8. Stephen L Nelson :MS Office complete reference

Complementary Course I: CC 1131 - MANAGERIAL ECONOMICS

No. of instructional hours per week: 4

No. of Credits: 3

Aim of the course: To Acquaint the students with the application of economics in the context of managerial decision making.

Course objectives:

1. To familiarize the students with the economic principles and theories underlying various business decisions.
2. To equip the students to apply the economic theories in different business situations.

Module I: Introduction – Economics – managerial economics – distinction between managerial economics and traditional economics – characteristics of managerial economics – scope of managerial economics – use of managerial economics – role and responsibility of a managerial economist. (12hrs)

Module II: Demand Estimation – Demand– elasticity of demand – price – income – advertisement- cross – uses – measurement. Demand forecasting – short term and Long term forecasting – methods of forecasting – forecasting the demand for new products. (15hrs)

Module III: Theory of Production – Production function – Cobb Douglas Production function – Laws of production – Law of Diminishing Returns – Law of returns to scale – Economies and diseconomies of scale – Isoquant curve – Iso cost curve – optimum combination of inputs. (15hrs)

Module IV: Pricing Policy and Practices – objectives – role of cost in pricing – demand factor in pricing – factors to be considered when formulating a pricing policy – cost plus pricing – marginal cost pricing – going rate pricing – Breakeven point pricing –Product Line pricing – Pricing of a new product – Pricing over the life cycle of a product. (15hrs)

Module V: Business Cycles – Introduction – phases of a business cycle – causes and indicators – Theories of business cycles – control of business cycles. (15hrs)

Notes:

1. *Conceive a new product idea, fix a suitable price and justify it. The students may develop the various aspects regarding product features, product content, pricing and promotional strategies. (for module IV)*
2. *Study the growth stage of a company – its origin – vision and mission statement – objectives – market access – expansion and diversification. (for module V).*

Books Recommended:

1. Maheswari .K.L and Varshney : Managerial Economics
2. Samuel, Mote and Paul :Managerial Economics
3. Gupta G.S :Managerial Economics
4. Dwivedi .N.D :Managerial Economics
5. Reddy P.N and Appanniah .H.R : Principles of Business Economics

SEMESTER – II

Foundation Course II: CC 1221-INFORMATICS AND CYBER LAWS

No. of instructional hours per week: 5

No. of credits: 3

Aim of the course: To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilise the digital knowledge resources for business studies.

Course objectives:

1. To review the basic concepts and fundamental knowledge in the field of informatics.
2. To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
3. To create an awareness about the cyber world and cyber regulations.

Module I: Overview of Informatics- meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics (14hrs)

Module II: Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET. (22hrs)

Module III: Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, Defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues (22hrs)

Module IV: CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues, (16 hrs.)

Module V: CYBER REGULATIONS – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC (16 hrs.)

Books Recommended:

1. Ramesh Bangia. *Learning Computer Fundamentals*, Khanna Publishers, New Delhi.
2. Rajaraman, *Introduction to information Technology*, PHI, New Delhi.
3. Alexis Leon & Mathews Leon. *Fundamentals of Information Technology*, Vikas Publishing House, New Delhi.
4. Ramachandran et.al , *Informatics and Cyber laws*, Green Tech Books, Thiruvananthapuram
5. Barbara Wilson. *Information Technology: The Basics*, Thomson Learning.
6. George Beekman, Eugene Rathswohl. *Computer Confluence*, Pearson Education, New Delhi.
7. IT Act 2000,
8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective

Core Course IV: CO 1241 - BUSINESS COMMUNICATION AND OFFICE MANAGEMENT

No. of instructional hours per week: 4

No. of credits: 3

Aim of the course: To explore the talents in business communication and enable the students to understand the appointment and role of a Company Secretary in business.

Course objectives:

- 1.To develop communication skills among students relevant to various business situations
- 2.To impart knowledge on the management of Modern Offices.

Module I: Communication– meaning-definition-features-objectives -process - classification– principles of effective communication-communication skills – importance of communication in management-types of communication-barriers to communication-communication network. (12hrs)

Module II: Oral communication–meaning-merits and demerits –essentials –meetings and conferences –presentation skills –group communication – intra personal and inter personal communication-transactional analysis- –telephone conversation–interview –ethics of communication –exercises in oral communication. (15hrs)

Module III: Written communication– meaning- merits and demerits –objectives- essentials –importance-qualities of effective letters – business letters : essentials -structure–business enquiry –orders –execution of orders – reports: meaning-definition- importance-types - business report writing –preparation of resume –electronic media on communication – importance of media in communication. (15hrs)

Module IV: Office Manager –meaning & definition, functions, duties & qualities of office manager. Office: meaning & definition- nature of office work, importance & functions of office-meaning & definition of office management- Office layout. (15hrs)

Module V: Record Keeping and Management -meaning - definition - scope of record management- principles of record keeping - Filing: meaning- definition -different types of filing system. Indexing: meaning, definition - different types of indexing. (15hrs)

Note: Oral and written communication exercises to be pursued in the learning process.

Books Recommended:

- 1.Bhatia R.C., Business Communication. Ane Books Pvt.Ltd.,New Delhi.
- 2.Shalini Aggarwal. Essentials of Communication Skills, Ane Books Pvt.Ltd. New Delhi.
- 3.Asha Kaul.Effective Business Communication, PHI ,New Delhi.
- 4.Madhukar. R.K.Business Communication, Vikas Publishing House, New Delhi.
- 5.Francis Soundararaj.Speaking and Writing for Effective Business Communication, Macmillan india Ltd.,New Delhi.
- 6.Sadagopan.S. Management Information System, PHI, New Delhi.
- 7.Rajendra Paland Korlahalli J.S. Essentials of Business Communication SultanChand&Sons,New Delhi.
- 8.Goyal D.P.Management Information System, Macmillan India Ltd., New Delhi.
8. Chopra & Chopra, Office management -, Himalaya publications
9. Sharma & Gupta, Office Organisation & Management, Kalyani Publishers

Core Course V: CC 1242 - FINANCIAL ACCOUNTING

No. of instructional hours per week: 5

No. of credits: 4

Aim of the Course: To impart knowledge and understanding of the principles and concepts of financial accounting and develop the skill required for the preparation of financial statements and accounts of various business areas.

Recommended Structure of Preparing question.

Theory 30% Practice(Problem)70%

Course Objectives

1. To familiarize the students with Accounting Standards
2. To equip the students to prepare the accounts of special business areas.

Module1- Introduction to Accounting- Journalising- posting- preparation of Trial Balance(Review only) Generally Accepted Accounting Principles- Indian Accounting Standards- Procedure for setting various Accounting Standards (Basic Concepts) Accounting errors- Meaning – Definition –Types –Detection and rectification of errors –Suspense Accounts.(18 hrs)

Module2- Depreciation Accounting- Meaning -Fixed and reducing balance with adjustments – Annuity method – Depreciation fund method – insurance policy method Revaluation method- Depletion unit method- Machine hour rate method- Mileage method- Sum of year's digits method- Preparation of Accounts for sole trader- (with advanced adjustments)(18 hrs)

Module 3- Sectional and Self Balancing Ledgers- Introduction – T he Three Ledges- Sectional Ledgers- Total Debtors Account- Total Creditors Account- Self Balancing Ledgers- Scheme of entries- Transfers from one ledger to another ledger- contra balances in ledgers. Distinction between S elf balancing and Sectional balancing system- Advantages and disadvantages of Sectional and Self balancing ledgers.(20 hrs)

Module 4- Accounts of Hire Purchase and Instalment purchase system- Meaning – difference between Hire Purchase and Instalment- Accounting enties in the books of purchaser and vendor- Default in payment- Complete and partial repossession – Instalment system – Entries in the books purchaser and seller(20 hrs)

Module 5- Voyage, Packages and containers accounts –Voyage Accounts Meaning- Advantages- Preparation of voyage accounts- Voyage in progress – Accounting for packages and containers –Accounting treatment – Containers trading account- Containers provision account.(14 hrs)

Books Recommended;

1. Gupta R. L. and Radhaswamy .M. Advanced Accounting , Sultan Chand & Sons , New Delhi.
2. Shukla M. C .Grewal .T. S. and S.C. Gupta. Advanced Accounts S. Chand &Co. Ltd. New Delhi.
3. Jain S.P. and Narang K. L. Financial Accounting , Kalyani Publishers , New Delhi.
4. Naseem Ahmed , Nawab Ali Khan and Gupta . M. L. Fundamentals of Financial Accounting Theory and Practice , Ane Books Pvt . L td.New Delhi.

Core Course VI: CC 1243 - FINANCIAL MANAGEMENT

No. of instructional hours per week: 5

No. of Credits: 4

Aim of the course: To provide conceptual and analytical insights to make financial decisions skillfully.

Course objectives:

1. To familiarize the students with the conceptual framework of financial management.
2. To enable the students to understand the practical application of financial management.

Module I: Introduction – Meaning – importance - scope – objectives – profit maximization – wealth maximization – finance function – time value of money. (12 hrs)

Module II: Investment Decision – Capital budgeting – determination of cash flows – evaluation methods – non discounted and discounted - pay back – ARR –NPV –IRR – Profitability Index- Interpretation of results. (20 hrs)

Module III : Financing Decision – Sources of finance – Equity, debt, institutional finance (Indian and overseas)- cost of capital – cost of debt – cost of preference capital – cost of equity – cost of retained earnings – composite cost of capital – capital structure – factors determining capital structure – capital gearing – operating leverage – financial leverage. (20 hrs)

Module IV: Management of Working Capital – Meaning – types – determinants – estimation of working capital requirement – cash management – receivables management- inventory management (Basic concepts). (20hrs)

Module V: Dividend Decision – Dividend policy – conservative vs. liberal policy – ploughing back of profits and dividend – factors determining dividend policy. (18hrs)

Books Recommended:

1. Shashi. K. Gupta and Sharma.R.K : Financial Management
2. Pandey.I.M : Financial Management
3. Prasanna Chandra : Financial Management
4. Khan.M.Y and Jain.P.K : Financial Management text and problems
5. Srivastava.R.M & Pragati Prakashen : Financial Management
6. Bhabatosh Banarjee : Fundamentals of Financial Management
7. James C Van Horne : Fundamentals of Financial Management
8. Preeti Singh : Fundamental of financial Management
9. Kulshestia.R.S : Financial Management
10. Sharan.V : Fundamentals of Financial Management

Complementary Course II: CC 1231 - BUSINESS REGULATORY FRAMEWORK

No. of instructional hours per week : 4

No. of credits : 3

Aim of the course : To acquaint the students with the legal framework influencing business decisions and operations.

Course objective:

1. To provide a brief idea about the framework of Indian business Laws
2. To enable the students to apply the provisions of business laws in business activities
3. To motivate the students to take up higher studies in business Laws

Module 1: Introduction to law- Meaning of law- definition of law – importance of law- branches of law –sources of law- mercantile law- importance- sources- other business regulations – statutory and professional- objectives(basic study only) (4 hrs)

Module 2: Law of contracts- The Indian Contract Act 1872- definition of contract – law of contracts- nature of contracts- classification- essential elements of a contract- offer and acceptance – considerations- capacity of parties- coercion- undue influence, fraud, misrepresentation, mistake, free consent legality of object and considerations- performance of contract- discharge of contract- breach of contract- remedies for breach of contract. (25 hrs)

Module 3: Special contracts- Bailment and pledge- bailment definition- essential elements- rights and duties of bailor and bailee – finder of lost goods. Pledge essentials- rights and duties of pawnee and pawnor Indemnity and guarantee- indemnity –definition- nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. Law of agency – essentials, kinds of agents- rights and duties agent and principal creation of agency, termination of agency contract. (15 hrs)

Module 4: Sale of Goods Act 1930-meaning of contract of sale- formation of contract of sale – Goods and their classification- condition and warranties- transfer of property in goods- performance of contract of sale- unpaid seller and his rights. (8 hrs)

Module 5: Regulatory authorities- Salient features and functions, IRDA, TRAI, Intellectual property rights meaning – patent rights- trademarks- copy rights-plagiarism. Right to Information Act, 2005- objects of the Act- information to be disclosed by public authorities- exemption from disclosure of information- request for obtaining information- Central Information Commission- State Information Commission- powers and functions of Information Commission. (20 hrs)

Books Recommended

1. Kapoor. N .D, *Business law*, Sulthan Chand and Sons
2. Chandha P.R, *Business law* gajgotia, New Delhi
3. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, *Busiess regulatory frame work*, Kalyani Publishers, New Delhi
4. Tulsian P.C, *Business Laws*, Tata Macgraw-Hill publishing Co.Ltd, New Delhi
5. B S Moshal, *Modern Business law*, Ane books, New Delhi
6. Awathar Singh, *Company Law*, Eastern Law Books
7. BARE Acts: *Contract Act*, *Sale of Goods Act*, *RTI Act 2005*, *IRDA*, *TRAI*

SEMESTER – III
Core Course VII: CC 1243 - COMPUTER APPLICATION FOR
PUBLICATIONS

No. of instructional hours per week : 5 (2 hrs theory and 3 hrs practical)

No. of credits : 4

Aim of the study: To update and expand skills in electronic data processing and computer application in business operations.

Course objectives:

1. To give functional knowledge in the field of free software.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in document preparation, publishing and business presentation.

Module I

Free software - meaning uses advantages - Linux an overview -

Libra Office

Writer – basics of document creation, editing, formatting and printing

Calc – structure and its applications

Impress – basic structure of the package

Equation Editor

(25hrs)

Module II.

Word processing - Opening Microsoft Word, Word Adjusting, adding or deleting text, selecting blocks of text, copying text, moving text, search and replace, Saving, editing and designing a document, character formatting and style, page formatting – headers, footers, page numbers, bullets, margin settings and column, justifying of text, line spacing, tab settings, automating tasks, creating tables – entering text into tables, inserting rows and columns in the table, deleting a row and column from the table formatting the text in the table.

(10hrs)

Module III

Advanced uses of MS Word - Mail Merge – creating the main document, creating a mail merge document, modifying the records in the data source, merging the main document with the data, sending the merged document to the printer. Creating documents using templates - Adding and removing digital signatures in documents

(15hrs)

Module IV

PageMaker - Creating and opening publications, working in the PageMaker window, setting defaults and preferences, viewing pages, using toolbox, working with text and graphics, moving between pages, adding and deleting pages, naming and saving a publication, closing a publication

(20hrs)

Module V

Microsoft PowerPoint - Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show,

slide sorter, setting animation, slide transition, setting intervals, saving and printing presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip (an overview only) (20 hrs.)

Recommended Practical:

1. Linux – internal commands, external commands.
2. Libre office – creation of documents, Calc sheets, and presentation in impresses and make equations using equation editors
3. Word Processing – creation, editing, formatting and printing of documents(orders, memos, circulars and other formal and informal documents); creation of tables and editing of tables; inserting of images; diagrams and audio clips; mail merge, adding digital signatures in documents
4. Page Maker – creating publication and editing a publication, renaming, saving, printing and closing of publication, inserting an image in publication.
5. Creating presentations with proper animation and slide transition with hyperlinks (add proper sounds and images in the slides).

Books Recommended:

1. Cox et.al, 2007. *MS Office step by step*, PHI, New Delhi.
2. Atman Rebecca Bridge and Atman Rich. *Mastering in PageMaker*, BTB Publications, New Delhi.
3. John Ray. *10minute guide to Linux*, PHI, New Delhi.
4. Libre Office 4.0 User Guides

CORE COURSE VIII: CO 1342- ENTREPRENEURSHIP DEVELOPMENT

No of Instructional hours per week: 4

No of credits: 3

Aim of the course: To equip the students to have a practical insight for becoming an entrepreneur.

Course objectives:

1. To familiarize the students with the latest programs of the government authorities in promoting small and medium industries.
2. To impart knowledge regarding how to start new ventures.

Module 1: Concepts of entrepreneur: Entrepreneur- Definitions-Characteristics of entrepreneur-Classification of entrepreneur-Entrepreneurial traits- Entrepreneurial functions-role of entrepreneurs in the economic development- Factor effecting entrepreneurial growth-Entrepreneurship - Meaning- definition- Entrepreneur Vs Intrapreneur- Women Entrepreneurs-Recent development-Problems-Entrepreneurial Development Programmes- Objectives of EDP-Methods of training- Phases of EDP (15Hours)

Module 2: Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)-Functions of National Small Industries Corporation(NSIC)-Functions of Small Industries Development Bank of India (SIDBI)-Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board(NEDB)-Objectives of National Institute for entrepreneurship and small business development (NIESBUD)- Techno park-Functions of techno park Incentives- Importance-Classification of incentives- Subsidy- Types of Subsidy (15 Hours)

Module 3: Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness-Causes –Remedies- Registration of SSI (15 Hours)

Module 4: Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis-Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance- -Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises-Location decision- Significance. (15 Hours)

Module 5: Project Report-Meaning-Definition-Purpose of project reports-Requirements of good report-Methods of reporting-General principles of a good reporting system-Performa of a project report-Sample project report. (12 Hours)

Books Recommended:

1. Shukla M.B. *Entrepreneurship and small Business Management*, Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, *Fundamentals of entrepreneurship*, PHI, New Delhi.
3. Nandan H. *Fundamentals of Entrepreneurship*, PHI, New Delhi.
4. *Small-Scale Industries and Entrepreneurship*, Himalaya Publishing ,Delhi
5. C.N.Sontakki, *Project Management*, Kalyani Publishers, Ludhiana.
6. Sangam Keshari Mohanty. *Fundamentals of Entrepreneurship*, PHI, New Delhi
7. Peter F. Drucker- *Innovation and Entrepreneurship*.
8. *Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.*
9. *MSME Act 2006.*

Core Course IX: CC1343 COMPANY ADMINISTRATION

No: of Instructional Hrs per week - 4

No: of credits : 4

Objective:

1. *To familiarize the students about the salient provisions of Indian Companies Act 2013.*
2. *To acquaint the students about Management and Administration of Companies, Compliance requirements, investigation into the affairs of the company and Winding up procedure.*

Module I. ***Introduction to Company Law:*** - Definition. Types of Companies-Public Company-Private Company-One man Company-Government Company-Guarantee Company— Incorporation of companies-Memorandum of Association-Articles of Association-Table A and its contents. (15 hrs.)

Module II- ***Management and Administration:-*** Constitution of Board of Directors- - Appointment – functions and responsibilities of Board of Directors - Board Committees- Audit Committee--Board Meetings- General Body Meetings- Voting- Quorum- Minutes- Proxy- Resolutions—Special—Ordinary—By circulation— e-resolution. (15 hrs)

Module III- ***Disclosure and Transparency:*** - Annual return- Boards report- report on AGM- Promoters holdings- Interested directors- Related party disclosures- Online Filing of Documents- Directors Identification Number. (15Hrs)

Module IV- ***Compliances, Governance and CSR:*** - Key Managerial Personnel- Secretarial Responsibilities and Challenges of Company Secretary (15 Hrs)

Module V- ***Winding Up:*** - Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Summary Procedure for Liquidation (12 Hrs)

References

1. Indian Companies Act 2013
2. Elements of Company Law- N.D. Kapoor, Sultan Chand and Sons, New Delhi
3. The Company Law- Avtar Singh
4. Company Law- Majumdar.
5. Kuchan M C, Secretarial Practise, Vikas Publications, New Delhi

Core Course X: CC 1344 - ADVANCED FINANCIAL ACCOUNTING

No. of instructional hours per week: 5 No. of credits: 4

Aim of the course: To equip the students with the preparation of accounts of various business areas.

Structure of preparing question Theory 30% Practice (Problem) 70%

Course Objective

- 1.To create awareness of accounts related to dissolution of partnership firms.
- 2.To acquaint students with the system of accounting for different branches and departments.
- 3.To enable students to prepare accounting of consignments and joint venture.

Module 1: Partnership Accounts – Introduction- features- Dissolution of Partnership Firm- Preparation of Realisation Accounts and Capital Accounts- insolvency of a partner- application of the decision in Garner vs. Murray- insolvency of all partner. (20 hrs)

Module 2: Accounting for consignment- meaning – terms- used in consignment accounting – difference between consignment and sales. Accounting treatment in the books of the consignor and consignee- cost price method and invoice price method – valuation and treatment of unsold stock- loss of stock- normal and abnormal- loss in transit. (20 hrs)

Module 3: Joint venture: Meaning- features- difference between joint venture and partnership – joint venture and consignment- Accounting treatment when one of the ventures is appointed to manage the venture- When separate set of books are not maintained for recording joint venture transaction- when separate set of books are kept for the venture – when memorandum method is followed. (15 hrs)

Module 4: Branch Accounts- meaning, features and types of branch accounting- accounting for the branches not keeping full system of accounts- Debtors system, Stock and Debtors system, final accounts – wholesale branch- accounting for branches keeping full system of accounts- adjustment for depreciation of fixed assets, expenses met by Head office for the branch and reconciliation- incorporation of branch Trial Balance in the Head Office books. (20 hrs)

Module 5: Departmental Accounting- meaning - features- advantages- objectives- methods of departmental accounts- allocation and apportionment of departmental expenses- difference between departmental accounts and branch account- inter departmental transfers- preparation of departmental trading and profit and loss account. (15 hrs)

Books Recommended:

1. Gupta R.L. and Radhaswamy. M. *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.
2. Shukla M.C.,Grewal T.S and Gupta S.C. *Advanced Accounts*, S. Chand & Co. Ltd., New Delhi.
3. Jain S.P. and Narang. K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
4. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. *Fundamentals of Financial Accounting Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
5. Maheswari S.N. and Maheswari S.K. *Advanced Accountancy*, Vikas Publishing House, New Delhi.

Core XI CC 1345 - PROJECT FINANCE

No. of instructional hours per week : 3

No. of credits : 3

Aim of the course: To enable the students to learn the process and issues relating to preparation, appraisal, review and monitoring of projects.

Course objectives:

1. To provide knowledge on the concept of project finance.
2. To highlight the sources and application of finance.

Module I: Project – Meaning – definition – features – classification of projects – stages in project cycle – identification, formulation and implementation.
(10hrs)

Module II: Appraisal of Projects – Market feasibility, technical feasibility, financial feasibility-different types of appraisal to determine feasibility – feasibility report. (20hrs)

Module III: Financial Appraisal of a Project – Evaluation Techniques – traditional and modern (theoretical aspects only) Risk analysis – meaning – importance and techniques – Sensitivity, Break even, Decision Tree, simulation analysis. (10hrs)

Module IV: Estimation of Project cost – Preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition of patents and licenses – documentation charges – preparation of project report – sources of funding.

Module V: Institutional Finance for Projects – National and state level – IDBI, SIDBI, GIC, LIC, UTI, SFC, IFC – functions and schemes. (5 hrs)

Note: Students be directed to identify the sources of finance and nature of schemes applicable to selected business units.

Books Recommended:

1. Prasanna Chandra. *Project Planning, Analysis, Selection*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
2. Goel B.B. *Project Management*, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Harold Kerzner . *Project Management: A Systems Approach to Planning, Scheduling and Controlling*, CBS Publishers , New Delhi.
4. Vasant Desai . *Project Management*, Himalaya Publishing House, Mumbai.
5. Rao .P .C .K . *Project Management and Control*, Sultan Chand & Sons, New Delhi.
6. Bhavesh M Patel . *Project Management: Strategic Financial Planning, Evaluation and Control*, Vikas Publishing House, New Delhi.
7. Clifford F. Gray, Enk. W. Larson . *Project Management*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

Complementary Course III: CC 1331 - PRINCIPLES AND PRACTICE OF INSURANCE

No. of instructional hours per week: 4

No. of Credits: 3

Aim of the course: To provide an understanding of the different kinds of insurances and its operation

Course objectives:

1. To make students familiar with the fundamental principles of Insurance
2. To expose students to an overview of the working of different insurances.

Module I: Introduction Definition and nature of insurance – evolution of insurance – role and importance of insurance – insurance contract – principles of insurance – insurance and assurance – Insurance Act 1938, Marine Insurance Act, 1968, General Insurance Business(Nationalisation) Act, 1972, IRDA Act (a brief study) (12hrs)

Module II : Life Insurance Organisation – The Indian context, the distribution system, functions of agents, trends in life insurance distribution channels Plans of Life Insurance – Need level, Term life insurance, increasing/decreasing term policy, whole life insurance, endowment insurance, money back policy, educational annuity plan, children deferred assurance plans, annuities. Policy conditions – policy document, premium calculations, loans against policies policy claims (20hrs)

Module III : Marine Insurance – nature, Marine insurance policies – policy conditions – premium calculation – marine losses – payment of claims. (15hrs)

Module IV : Fire insurance – nature and use – kinds of policies – policy conditions – rate fixation – payment of claim - reinsurance. (15hrs)

Module V : Miscellaneous insurance – motor insurance – burglary and personal accident insurance – medical insurances – rural insurances – urban nontraditional insurance (10hrs)

Books Recommended:

1. Mishra M.N. : Insurance principles and practice
2. Srinivasan M.N. : Principles of Insurance Law
3. Mathew M. J. : Insurance principles and practice
4. Sharma R.S. : Insurance principles and practices
5. Dinsdale M. A. : Elements of Insurance
6. Balachandran S. :Life Insurance
7. Balachandran S. : General Insurance
8. Arthur Williams C., Jr., Michael L. Smith, Peter C. Young : Risk Management and Insurance
9. Life Insurance Corporation Act, 1956
10. Insurance Regulatory Development Act, 1999 and other relevant Acts.

SEMESTER IV

Core Course XII: CC 1441 - SOFTWARE FOR DATA MANAGEMENT

No. of instructional hours per week: 5 (2 hour theory and 3 hour practical)

No. of credits: 4

Aim of the course: To update and develop theoretical and technical expertise in applying software for data management.

Course objectives:

1. To familiarise the students with the basics of Software for data management.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in spread sheet application, statistical software and database application.

Module I

Data – Sources - Data processing cycle – information – information vs. data – value of information in decision making – data processing softwares - (10hrs)

Module II

Microsoft Excel - Excel user interface, starting with excel, working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of excel charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart, converting a chart on a web page, saving a chart (15hrs)

Module III

Advanced uses of Microsoft Excel - Commonly used functions: – logical – AND, IF, NOT, OR, TRUE; Financial – DB, FV, IPMT, IRR, NPV, PMT, and PV; statistical –AVERAGE, COUNT, COUNTIF, MAX, MIN; mathematical – PRODUCT, SQRT, SUM, SUMIF - Pivot tables - Macros in excel creating, adding and editing of macros VBA programming in Excel (an overview) forms in excel. (20 hrs.)

Module IV

Software Package in Social Sciences (SPSS)- Starting SPSS -Terminology –Case, Variables and levels- System missing and user-defined missing values -Identification numbers and case numbers– Procedure- Fundamental definitions– sample, descriptive statistics, nominal scales, ordinal scales, interval scales, ratio scales, quantitative data, categorical or frequency data. Dependent and Independent variables. Parametric and non-parametric data and tests (overview of few tests like chi-square test, ANOVA etc.) (25hrs)

Module V

Microsoft Access - Databases - creating a new database, creating tables, editing tables, entering data into a table, editing data in a table, relationship between tables - Creating a query; types of queries - Creating a report; types of reports, printing reports - Creating a simple form; modifying a form, adding control to a form, searching, sorting (20hrs)

Recommended Practical:

1. Entering and editing data in Excel sheets, formatting worksheets, creating payroll, depreciation statements, loan schedule etc. using excel, financial analysis of a company using excel, create charts for business presentations using excel. Excel forms
2. SPSS – basic skills to input data and taking statistical values like averages and prepare cross tabs and creating charts using SPSS
3. Familiarise with database, primary field, view, query etc. Create database for your educational institution for the purpose of preparing merit list and waiting list for admission of degree students.

Books Recommended:

1. Cox et.al. , 2007. *MS Office step by step*, PHI, New Delhi.
2. Jeremy: *SPSS for windows*, Sage Publications, New Delhi.

Core Course XIII CC 1442 Capital Market

No. of instructional hours per week 4

No. of credits: 4

Aim: To provide an in-depth knowledge on Capital Market

Objective: To provide the students with a clear-cut idea about the functioning of Indian Capital Market

Module 1 Capital Market in India

Financial market – meaning – structure of financial market– Capital market - Meaning – Classification – Primary & secondary – Structure – Industrial securities market – Govt. Securities market – Market for mortgages (12 hours)

Module 2 Primary Market

Methods of floatation of capital – Public issue – IPO – FPO - Procedure of public issue – Book building process – Fixed price issue Vs Book building - Role of intermediaries – - Private placement (10 hours)

Module 3 Secondary Market

Functions of stock exchange – Securities traded in the stock exchange –Dematerialization of securities – Depositories - Major stock exchanges in India – BSE _ NSE – Listing – Trading procedure – Online trading — Clearing and settlement - Rolling settlement – Investment Vs Speculation- types of speculators – unfair trade practices in the stock exchange – Membership in stock exchange - stock market indices – Recent developments in the Indian stock market- (Analysis of stock exchange indices may be done as practical in the class room) (20 hours)

Module 4 – Derivatives

Meaning - Types of derivatives – Commodity Vs Financial derivatives - Forwards – Futures – Options – Trading mechanism -commodity exchanges (15 hours)

Module 5 – Regulatory framework of stock exchanges

Securities Contract(Regulation) Act (Basics only) - Role and functions of SEBI – regulatory functions – developmental functions – Investor protection fund – purpose – operation. (15hours)

Books Recommended:

1. Kevin S . *Security Analysis and Portfolio Management* ,PHI, New Delhi.
2. Preethi Singh . *Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
3. Sojikumar.K and Alex Mathew . *Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Bharathi V. Pathak . *Indian Financial System* , Pearson Education,Noida.
5. Khan M.Y. *Financial Services*,Tata McGraw Hill Publishing Co. Ltd., New Delhi.
6. Srivastava R.M. *Indian Financial System*, Rishi Publishers, Hyderabad

Core Course XIV CO 1443 BANKING THEORY AND PRACTICE

Number of instructional hours: 4/Week

Number of Credits: 3

Aim of the course: To expose the students to the changing scenario of Indian banking.

Course objectives:

1. To provide basic knowledge of the theory and practices of banking.
2. To familiarize the students with the changing scenario of Indian Banking.

Module I: Introduction to Banking :- Meaning and definition - Evolution of Banking – Structure – Types of Banks in India – Public sector banks and private sector banks – Scheduled banks – foreign banks – New generation Banks – functions of commercial banks – credit creation. (15 Hrs)

Module II : Central Banking : – Origin - functions- Important central banks of the world – RBI – Constitution of RBI – functions – credit control – methods of credit control – RBI and agriculture credit – RBI and financial inclusion. (15 Hrs)

Module III: Banking Practice: – Banker – customer – Definition as per Banking Regulation Act – Relationship between banker and customer – General and special relationship – Negotiable instruments – cheque – essentials of a valid cheque – crossing – general and special – Dishonour of cheque – liabilities of wrongful dishonour – opening and operation of accounts by special types of customers – minor, married woman, firms, company. (20 Hrs)

Module IV: Innovations and Reforms in Banking :- E-banking – CORE – ECS – EFT – RTGS – NEFT – SWIFT – Banking Ombudsman – Mobile Banking – Internet banking . (15 Hrs)

Module V: Retail Banking: - Products and services - Housing loans – Vehicle loans – Personal loans – Education loans – farm loans – Banking sector reforms- Capital adequacy norms – NPA- Management of NPA.

Books Recommended:

1. Sundaram K.P.M and Varshney P.N. *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N . *Banking Theory Law and Practice*, Kalyani Publishers New Delhi.
3. Sekhar K.C. *Banking Theory Law and Practice*, Vikas Publishing House, New Delhi.
4. Gordon E. and Natarajan K. *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
5. Lall Nigam B.M. *Banking Law and Practice*, Konark Publishers Pvt. Ltd., New Delhi.
6. Radhaswami M. *Practical Banking*, Sultan Chand & Sons, New Delhi.
7. Dekock . *Central Banking*, Crosby Lockwood Staples, London.

Core Course XV: CO 1444 - CORPORATE ACCOUNTING

No. of instructional hours per week: 5

No. of credits: 4

Aim of the course: To expose the students to the accounting practices prevailing in the corporate.

Recommended structure for preparing question paper Theory 30% Problems 70%

Course Objectives:

1. To enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act, IAS and IFRS.
2. To enable the students to prepare and interpret financial statements of joint stock companies in different situations.

Module I: Accounting standards applicable to corporate sector – Indian and International (10hrs)

Module II: Final Accounts of Companies – company statutory records – preparation of final accounts – According to revised schedule 6- Form and contents of balance sheet (Horizontal form with notes), Profit and Loss account (Horizontal with notes) – Profit prior to incorporation (20 hours)

Module III: Amalgamation, Absorption and External Reconstruction - Accounting for amalgamation of companies – meaning – types – merits and demerits of amalgamation – determination of purchase consideration: Lump sum, Net worth and Net Payment methods – Accounting in the books of purchasing and vendor company- post amalgamation Balance Sheet – Accounting for absorption and External Reconstruction. (30hrs)

Module IV: Internal Reconstruction – Reorganization of capital – consolidation and sub-division of share capital – post reconstruction Balance Sheet. (15hrs)

Module V: Interpretation of financial statements –familiarity with AS 20 –objectives, scope, definition, presentation, measurement –Basic EPS –Diluted EPS –Diluted Potential Equity Shares –Restatement and disclosure –EBIT –EPS Analysis, Asset–Liability Management (with computation) (15hrs)

Books recommended:

1. Jain S.P and Narang K.L . *Corporate Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Maheswari S.K. *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Paul. K.R . *Accountancy*, New Central Book Agency Pvt. Ltd. Kolkata.
4. Pillai R.S N.,Bhagavathi and Uma S. *Fundamentals of Advanced Accounting*, S Chand & Co. Ltd., New Delhi.
5. M.C. Shukla, Grewal T.S.and Gupta S.C. *Advanced Accounts* S.Chand & Co. Ltd., New Delhi.
6. Mukherjee A. and Hanif M. *Corporate Accounting*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
7. Nirmal Gupta and Chhavi Sharma. *Corporate Accounting Theory and Practice*, Ane Books India, New Delhi.

Core Course XVI: CC 1445 - E - COMMERCE

No. of instructional hours per week: 3

No. of Credits: 3

Aim of the course: To familiarise the students with the emerging developments in commerce and industry.

Course objectives:

1. To review the basic concepts and functional knowledge in the field of E-Commerce
2. To expose the students to computer application in the field of E-commerce.

Module I

Introduction to E-Commerce - Emergence of the Internet – Commercial use of the Internet – Emergence of World wide Web – Advantages and Disadvantages of E-commerce – Transition to E-commerce in India - E-commerce opportunities for Industries (9 hrs)

Module II

Models – Business Models for E-commerce – Models based on Relationship of Transaction parties: B2C,B2B,C2C,C2B; - Models based on the Relationship of Transaction types: Brokerage Model, Aggregator Model, Info-mediary Model, Community Model, Value chain Model, Manufacturer Model, Advertising Model, Subscription Model, Affiliate Model (15 hrs)

Module III

E-Marketing – Traditional Marketing – Identifying Web presence Goals - Browsing Behaviour Model – online Marketing – E-advertising – Internet Marketing Trends – E-branding – E- marketing strategies. (10hrs)

Module IV

E-Security – Information system security – security on the internet – E-business risk management issues – information security environment in India. (10 hrs)

Module V

E-Payment Systems – Digital payment requirement – Digital Token based e-payment systems – properties of Electronic cash - risk and e-payment systems – designing e-payment systems. (10hrs)

Books Recommended:

1. P.T. Joseph, SJ : E-commerce An Indian Perspective
2. WP Publishers : E-commerce Development –Business to Business
3. R. Kalakota : Frontiers of E-commerce
4. R. Kalakota : E-business – Roadmap for success
5. Schneider & Perry : Electronic Commerce

Complementary Course IV: CC 1431 - BUSINESS STATISTICS

No. of instructional hours per week: 4

No. of credits: 3

Aim of the course: To develop the skill for applying appropriate statistical tools and techniques in different business situations.

Course Objectives:

1. To enable the students to gain understanding of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

Module I—Introduction: - Meaning, definition, functions, objectives and importance of statistics.- Distrust of statistics - Collection, classification, tabulation and presentation of data. Measures of central tendency and Measures of dispersion - relevance and applicability of each technique in business. (17 hrs)

Module II—Correlation: - Meaning and definition-correlation and causation – Types of correlation –Methods of measuring correlation for ungrouped data -Karl Pearson's co-efficient of correlation and its interpretation, Probable error - , Coefficient of determination Spearman's rank correlation- co-efficient of Concurrent deviation- Application of different measures of correlation in business. (15hrs)

Module III--Regression analysis : - Meaning and definition - Types of Regression -Regression lines- determination of simple linear regression-. Regression equations and their application in business. Properties of correlation and regression co-efficients – Comparison of regression and correlation (15hrs)

Module IV--Index numbers : - Meaning and importance-Problems in construction of index numbers-Methods of constructing of index numbers- Simple aggregative, Average of Price relatives, Lasperye's, Paasche's, Dorbisch- Bowley's, Marshall-Edgeworth's and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of living Index and its use in determination of wages – Wholesale Price Index Number , Population index, inflation index, Operational indices- Sensex and Nifty. (15hrs)

Module V: Time series analysis - Meaning and definition- components- Measurement of long term trend- Moving average method- Method of Least squares- Application in business. (10hrs)

Books Recommended:

1. Gupta.S.P. *Statistical Methods*, Himalaya Publishing House, Mumbai.
2. Elhance.D.L . *Fundamentals of Statistics*, Kitab Mahal, Allahabad.
3. Gupta.B.N. *Statistics - Theory and Practice*, Sahitya Bhawan Publications, Agra.
4. Sanchetti D.C and Kapoor V.K . *Statistics - Theory, Methods and Application*, Sultan Chand & Sons, New Delhi.
5. Nabendu Pal and Haded Sarkar S.A . *Statistics - Concept and Application*, PHI, NewDelhi.
6. Agarwal.B.M. *Business Mathematics and Statistics*, Ane Books Pvt.Ltd., New Delhi.
7. Richard I.Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, latest edition.

SEMESTER V

Core Course XVII CC 1541 -WEB DESIGNING AND PRODUCTION FOR BUSINESS

No. of instructional hours per week: 5 (2 hour theory and 3 hour practical)

No. of credits: 4

Aim of the course: To expose students to environment for web designing and developing programming skills for the same.

Course objectives:

1. To impart functional knowledge in the field of Web design
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in Web designing and production for business organisations.

Module I

Planning a site for business: - Web page overview –, Elements of a web page. Types of Sites – Personal sites, Small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs twitters, - Matching format to audience, creating guidelines, creating a site structure, Writing for the web, download time, methods for creating pages, Publishing a site – Addressing a web site, Absolute & Relative addresses
(8 hrs.)

Module II

HTML Basics - Head content, adding a title, Body content, Paragraph breaks, Line breaks, Horizontal lines, Fonts and text size, Text color, Headings, Aligning text, Lists, Background color. Editing - About HTML editors, - Net beans, Dream viewer the editing environment Effective Page design – Uniform style, finding design ideas, Heading, Lists, using white space, splitting the text, colors and background., Creating pages with Save As. (17hrs)

Module III

Frames, Forms, Images & Navigation – Frames and tables, animated effects – forms – creating forms - Images – Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images - Navigation – types of hyperlinks, navigation bars, linking to external sites, email links, creating image maps, image maps in action, site maps, three-click navigation, site linkage (25hrs)

Module IV

CSS, Multimedia and Publishing - CSS – creating and editing cascading style sheets, adding CSS. - Sound - types of sound files, linking to sound files, embedding sound files - Video – Analog video, Digital video, webcams, Animation – Downloading animations, flash Publishing – Testing, Transferring to the web, registering a site, marketing a site, maintaining a site, Domain names, web hosting (20hrs)

Module V

XML an Overview – XML – XML DTD – Physical structures in XML – XML data – creating and validating a book description document in XML – placing XSL in perspective – XSL

concepts – code walk through XSL - creating XSL style sheet – creating and using COM objects in XML - Creating blogs (20 hrs.)

Recommended practical:

1. Create a time table of your class.
2. Create a mark list of University examination.
3. Create a website for
 - (a) An automobile Company (add images and sounds)
 - (b) AN FMCG Company
 - (c) Create a dynamic website for an educational institution
4. Create a website of computer products (add proper animation)
5. Create an online application form for admission process.
6. Create a website for online marketing.
7. Creating a Blog using XML

Books Recommended:

1. Mary Millhollon ,et .al. *Easy Web Design*, PHI, New Delhi.
2. Nick Vandome . *Creating Web Pages*, Dreamtech Publishers, New Delhi.
3. Mike McGrath . *HTML in Easy Steps*, Dreamtech Publishers, New Delhi.,
4. Ramachandran et. al *Web designing and Production for Business*, Green Tech Books, Thiruvananthapuram
4. NIIT . *Basics of Website Design*
5. Millhollon & Castrina . *Faster Smarter Web Page Creation*, PHI, New Delhi.

Core Course : XVIII : CC – 1542 : FUNDAMENTALS OF INCOME TAX

No.of instructional hours per week : 4

No.of credits : 4

Aim of the course : To impart the basic knowledge and understanding of the concepts and practices of Income Tax Law in India.

Objectives :

1. To familiarize the students about the fundamental concepts of Income Tax
2. To enable the students to acquire the skills required to compute Gross Total Income with more emphasis on income from salary and income from house property.

Module I

Introduction – Basic concepts and Definitions – Determination of residential status and incidence of tax – Exempted incomes. (10 Hrs)

Module II

Income from Salaries – Meaning and Definition – Allowances – Perquisites – Valuation of Perquisites – Profits in lieu of salary – Provident Fund – Deductions from Salary – Computation of Income from Salaries (15 Hrs)

Module III

Income from House Property – Basis of charge – exemptions – Annual value – Computation of Annual value – Deductions from Annual value – Computation of Income from House property (10 Hrs)

Module IV

Other heads of Income – Profits and Gains of Business or Profession – Chargeability – Deductions expressly allowed – Expenses expressly disallowed – Expenses not deductible in certain circumstances – Deductions allowable only on actual payment – Profits chargeable to tax- Maintenance of accounts - Audit of Accounts. (Theory Only)

Capital Gains – Basis of Charge – Capital assets – Kinds of Capital assets- Capital gain exempt from tax – Computation of Capital Gain. (**Theory with simple illustrations**)

Income from Other Sources – Incomes chargeable under the head – Kinds of securities – Bond washing transactions – Deductions allowable – Disallowed expenses . (Theory Only) (20 Hrs.)

Module V

Clubbing and Aggregation of Incomes – Set –off and Carry forward of losses – **Computation of Gross Total Income** (based on Salary, house property and Capital gain). (17 Hrs)

Books Recommended :

1. Mehrotra H.C and Goyal S.P. *Income Tax- Law and Practices*, Sahitya Bhavan Publications, Agra.
2. Vinod K. Singhania and Kapil Singhania. *Direct Taxes- Law and Practice*, Taxmann Publications Pvt. Ltd., New Delhi.
3. Gaur V.P and Narang D.B. *Income Tax- Law and Practice*, Kalyani Publications, New Delhi.
4. Lal B.B. *Income Tax – Law and Practice*, Konark Publishers Pvt.Ltd., New Delhi.
5. Mahesh Chandra, Goyal S.P and Shukla D.C. *Income Tax – Law and Practice*, Pragati Publications, New Delhi.

Core Course XIX: CC 1543 - COST ACCOUNTING

No. of instructional hours per week: 5

No. of credits : 4

Aim of the course: To impart knowledge of cost accounting system and acquaint the students with the measures of cost control.

Course objectives:

1. To familiarise the students with cost concepts.
2. To make the students learn cost accounting as a separate system of accounting

Module I - Introduction to Cost Accounting – Meaning and definition – cost concepts – cost centre, cost unit, profit centre, cost control, cost reduction – objectives – Distinction between financial accounting and cost accounting – Methods and Techniques of costing – advantage of cost accounting – limitations of cost accounting – Installation of costing system – Cost Accounting Standards (CAS 1- 19 an overview). (12 hrs)

Module II - Accounting and control of material cost- Documentary Design- EOQ - levels of inventory. Methods of pricing of issues. ABC, VED and FSN analysis – perpetual and periodical inventory system – continuous stock taking – material losses and the accounting treatment – treatment of primary and secondary packing materials. (20hrs)

Module III - Accounting and control of labour cost – time keeping – time booking – systems of wage payment – incentive plans – idle time – overtime and their accounting treatment – labour turnover – concept of learning curve. (20hrs)

Module IV - Accounting for overheads – classification – departmentalization (allocation and apportionment) – absorption – determination of overhead rates – under / over absorption - accounting treatment – allocation of overheads under Activity Based Costing . (20hrs)

Module V - Cost accounting records – Integral and non-integral systems) – preparation and presentation of cost sheets – Unit Costing- Tender - Quotations - Reconciliation of cost and financial accounts. (18hrs)

Proportion of Theory to Problem- 40:60

Takes Input from :- this course CO 1542 takes its input from the Course CO 1242 in II Semester

Gives Output to :- This course CO 1542 gives its output to the course CO 1642 at VI Semester

Books Recommended:

1. Jain S.P and Narang K.L. *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.
2. Prasad N.K. *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd., Kolkata.
3. Khan M.Y. and Jain P.K. *Advanced Cost Accounting*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
4. Thulsian P.C. *Practical Costing*, Vikas Publishing House, New Delhi.
5. Arora M.N. *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M. and Jain K. *Cost Accounting*, PHI, New Delhi.
7. Maheswari S.N. *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi.

Core Course XX: CO 1544- ACCOUNTING FOR SPECIALISED INSTITUTIONS

No. of instructional hours per week: 5

No. of credits: 4

Aim of the course: To develop the skill for the preparation of final accounts of specialised institutions and enable the students to acquire professional competence in accounting.

Course objectives:

1. To familiarise the students with the accounting practices prevailing in various specialised institutions.
2. To acquaint the students with the preparation of final accounts of the specialized institutions.

Module I: Accounts of Banking Companies - Preparation of financial statements - statutory forms – comments on Balance Sheet items – Accounting policies for banking sector. (20hrs)

Module II: Accounts of Insurance Companies - Life and General Insurance – Preparation of Final Accounts – Determination of profit in Life Insurance Business. (20hrs)

Module III: Accounts of Electricity Supply Companies – Prescribed forms of accounts – Final Accounts – adjustment of rates, depreciation, contingency reserve, Development Reserve, Tariff and dividend control reserve, General Reserve. Restrictions on dividends – clear profits – reasonable return – capital base – disposal of surplus – replacement of assets (25hrs)

Module IV: Accounts of Stock Exchange transactions – Books of accounts maintained by the brokers as per SEBI guidelines– Accounting treatment in the books of the broker. Accounts of Local Bodies – Preparation of Income and Expenditure Account, Balance Sheets from cash book and statement of assets and liabilities. (15hrs)

Module V: Government Accounts in India – General Principles – Indian Audit and Accounts Department – Comptroller and Audit General and Public Accounts Committee – Compilation of Accounts. (10hrs)

Books Recommended:

1. Jain S.P and Narang K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
2. Maheswari S.N and Maheswari S.K. *Advanced Accounting*, Vikas Publishing House, New Delhi.
3. Paul K.R. *Accountancy*, New Central Book Agency Pvt.Ltd., Kolkata.
4. Gupta R.L. and Radhaswamy M. *Advanced Accountancy*, Sulatan Chand & Sons, New Delhi.
5. Shukla M.C, Grewal T.S. and Gupts S.C. *Advanced Accounts*, S. Chand & Co. Ltd., New Delhi.
6. Mukherjee A. and Hanif M. *Modern Accountancy Vol.II*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
7. Kerala Institute of Local Administration . *Accrual Based Double Entry System of Accounting in ULBs*.
8. Government of Kerala . *Kerala Municipal Accounts Rules 2007*
9. Government of Kerala . *Kerala Municipal Accounts Manual 2007*.

Open Courses (For students from disciplines other than Commerce)
Open Course I: CC 1581.1- FUNDAMENTALS OF FINANCIAL ACCOUNTING

No. of instructional hours per week: 3

No. of credits: 2

Aim of the course: To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

Course objectives:

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

Module I: Introduction to financial accounting – Accounting – meaning, objectives – accounting concepts and conventions – systems of accounting. Accounting Standards – meaning and objectives. Double entry book keeping – basic concepts – rules of debit and credit. (8hrs)

Module II: Recording Business Transactions – Journal – Ledger – Subsidiary books. (8hrs)

Module III: Cash book – Simple cash book, cash book with cash and discount columns, cash book with cash, discount and bank columns – Petty Cash Book – Bank Reconciliation Statement. (10hrs)

Module IV: Trial Balance – meaning and objectives – preparation of Trial Balance – Rectification of errors – Types of errors – detection and rectification of errors – Suspense Account. (10hrs)

Module V: Financial Statements – Final accounts of sole trader – Manufacturing, Trading and Profit and Loss Account – Balance Sheet – Preparation of final accounts with adjustments. (18hrs)

Books Recommended:

1. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. *Fundamentals of Financial Accounting – Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
2. Krishnankutty Menon M. and George Chakola. *Principles of Book-Keeping And Accountancy*, Sahitya Bhawan Publications, Agra.
3. Gupta R.L. and Gupta V.K. *Principles and Practice of Accountancy*, Sultan Chand & Sons, New Delhi.
4. Jain S.P. and Narang K.L. *Basic Financial Accounting*, Kalyani Publishers, New Delhi.
5. Maheswari S.N and Maheswari S.K. *Advanced Accounting-Vol.I*, Vikas Publishing House, New Delhi.

Open Course: 1 CC 1581.2 Principles of Management

No : of instructional Hrs per week: 3

No: of Credits : 2

Aim of the Course: To familiarise the students from other faculties on the framework of management.

Course objectives: To provide knowledge on the fundamentals of management principles and functions.

Module 1 - Introduction to Management

Meaning and definition, scope, importance, management and administration, management levels- Management- science, art or profession- Henry Fayol's principles of management. (10 Hrs),

Module 2- Planning

Meaning, objectives, types of plans, steps in planning and limitations of planning. (9 Hrs)

Module 3- Organising

Concept, significance, types- formal and informal, line and staff and functional , centralisation, decentralisation, delegation and departmentation. (15 Hrs)

Module 4 - Staffing

Importance, sources of recruitment and selection , training and development. (conceptual framework only) (10 hrs)

Module 5 - Directing and Controlling

Meaning and elements of direction -Controlling- Meaning - steps-. Methods of establishing control. (10 Hrs)

Books recommended:

1. Koontz.O. Donnel, Principles of management, Tata Mc grawhill, publishing co, New Delhi.
2. L. M. Prasad, Principles of Management, Sultan Chand & sons, New Delhi.
3. R.C. Bhatia, Business organisation and management, Ane books, P. Ltd. New Delhi.
4. Tripathy Reddy, Principles of Management Tata Mc Graw Hill Publishers, New Delhi.

Open Course 1. CC 1581.3 CAPITAL MARKET OPERATIONS

No: of instructional Hours per week: 3

No of Credits: 2

Aim: To create an interest among students towards stock market investment

Objective: To familiarize the students with capital market operations

1. Capital Market
Meaning – structure- capital market instruments (Brief discussion only) – Primary market (Meaning) – Methods of public issue – Book building – meaning – procedure (10)
2. Secondary Market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and creditorship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (Meaning) (12)
3. Dematerialisation of Securities – meaning –advantages of dematerialization – Depositories – functions of depositories – Procedure of dematerialization (12)
4. Types of investors – Speculation Vs Investment – Types of speculators (10)
5. Derivatives – Meaning – Forwards – Futures – Options – Put option - Call option (10)

Books Recommended

1. Kevin S . *Security Analysis and Portfolio Management* ,PHI, New Delhi.
2. Preethi Singh . *Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
3. Sojikumar.K and Alex Mathew . *Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Bharathi V. Pathak . *Indian Financial System* , Pearson Education,Noida.

SEMESTER – VI

Core Course XXI - CC 1641 - COMPUTERISED ACCOUNTING

No. of instructional hours per week: 5 (2 hours theory and 3 hours practical)

No. of credits: 4

Aim of the course: To update and expand the skills in the application of accounting packages.

Course objectives:

1. To expose the students to computer application in the field of Accounting.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in the application of Tally Package.

Module I: Company creation and set-up of accounts in Tally (8.1 or higher version)

Startup Tally, Quitting Tally, Creation of a Company, Alteration, deleting, and shut a company
- Concepts of Grouping of Accounts – Predefined account groups, display or alter groups.
Creating Ledger Accounts – Predefined ledger accounts, creation, display, alter and deleting
ledger accounts - Inventory – items, groups, units, creating a single stock group, creating a
multiple stock group, stock items (10 hrs)

Module II: Accounting vouchers and its advanced usages - Vouchers, Types of Vouchers used in Tally, Creation of Voucher type, Types of accounting Vouchers , Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Reversing journals and optional voucher, Memorandum Voucher - Inventory vouchers – delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, Stock category, bill-wise details, multiple Godowns, different and actual bill quantity- Working with payroll info menu- payroll configuration and pay head creation- pay roll vouchers- payroll reports. (30hrs)

Module III: Books of accounts and its advanced usages - Cash book, Bank book, Journal Register, Ledger, Purchase, Register, Sales Register, Stock item, Stock group summary, movement analysis, sales order, purchase order, location wise stock reports, stock query, branch accounting, flexible invoicing, discount in invoicing, price list, bank reconciliation, manufacturing account. (20hrs)

Module IV: Financial Management - TDS, Generation and Reconciliation of TDS Challans, Filing e-TDS return, Calculation of VAT in Tally - Fund flow, receivables turnover, budgeting and controls, variance analysis, ratio analysis, calculating key financial ratios (20hrs)

Module V: Report Generation and Printing - Display of Trial balance, profit and loss accounts, balance sheets, consolidated statements companies/branches. Printing options, quick format, printing reports, printing of primary books, printing of registers, printing of outstanding statements, printing of inventory books (10hrs)

Recommended Practicals:

1. Application of Tally - creation of companies; creation of primary groups, secondary groups; creation of ledgers; creation of inventory – items, groups, units etc.
2. Creation of different types of vouchers; bills wise details; interest calculation; creation of godowns.
3. Preparing, display and alter books of accounts, preparing stock reports, stock query, branch accounts, invoices, price list and bank reconciliation statement.
4. Creating payroll vouchers in TALLY
5. Generating fund flow statements, ratio analysis statements, budgets; calculation of VAT in tally; preparation of TDS return
6. Generating Trial balance, Profit and Loss Accounts, Balance Sheets, consolidated statement of companies.

Books Recommended:

1. Institute of Computer Accountants . *Tally*, Vikas Publishing House, New Delhi.
2. Tally Academy . *Tally Manual*.
3. TALLY 9 Upto release 3.0, Computech Publications Ltd., New Delhi.

Core Course XXII – CC1642 – MANAGEMENT ACCOUNTING

No. of instructional hours per week: 5

No. of Credits: 4.

Aim of the course: To develop professional competence and skill in applying accounting information for decision making.

Course objectives:

1. To equip the students to interpret financial statements with specific tools of management accounting.
2. To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

Module I: Introduction- Meaning-definition - objectives - difference between Financial Accounting and Management Accounting- Cost Accounting vs. Management Accounting- Installation of management accounting- steps involved- role of management accounting in decision making. Tools and techniques of management accounting- advantages and limitations.

(15hrs)

Module II: Analysis and interpretation of financial statements - Presentation of financial statements- Vertical and Horizontal- Parties interested in financial statements. Tools and techniques of financial statement analysis- Preparation of Comparative Financial Statements- Common size Financial Statements- Trend analysis- Ratio analysis-classification of ratios- liquidity- solvency- efficiency- profitability. Computation of Ratios and Interpretation- Preparation of Balance Sheet using ratios.

(30hrs)

Module III: Fund flow analysis and cash flow analysis - Fund flow statement- Meaning-objectives- uses of Fund Flow statement- differences between Fund Flow Statement and Balance sheet- differences between Fund Flow Statement and Income statement- Preparation of Fund flow Statement. Cash Flow statement as per Accounting Standard- 3 – meaning- objectives and uses- differences between Cash Flow Statement and Fund Flow Statement- Preparation of Cash Flow Statement.

(25hrs)

Module IV: Budgeting -Meaning – definition- uses – functional budgets – preparation of cash budget – flexible budget – meaning and concept of master budget.

(15hrs)

Module V: Reporting to Management – Introduction – essentials of a good report – methods and types of reports .

(5hrs)

Note: Students are directed to interpret financial statements with the help of Ratios, Fund Flow Statement and Cash Flow Statement and reporting to management.

Books Recommended:

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb.H.V : Fundamentals of Management Accounting
10. Kaplan R.S and Atkinson. A.A : Advanced Management Accounting
11. Rajesh Kothari and Abhishek Godha : Management Accounting Concepts and Applications.

Core Course XXIII CC 1643 - APPLIED COSTING

No. of instructional hours per week : 5

No. of credits : 4

Aim of the course: To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

Course objectives:

1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to apply the costing methods and techniques in different types of industries.

Module I: Specific Order Costing– Job costing – meaning– procedure –accounting.- Batch costing- meaning- procedure- Economic Batch Quantity. Contract costing– meaning– determination of profit or loss on contract – incomplete contracts –work certified and uncertified – work in progress account – cost plus contract. (18 hrs)

Module II: Process Costing - Process Accounts – Process Losses – Abnormal gain and their treatment – Joint products and By products – methods of apportioning- joint cost equivalent production units. (20hrs)

Module III: Service Costing - Meaning - Features – Composite cost unit – Service Costing applied on transport– hospital – power house - canteen. (15hrs)

Module IV: Marginal Costing - Meaning- difference between marginal costing and absorption costing. Break Even Analysis – Cost Volume Profit analysis. Decision Making – Key Factor- Make or Buy – Product/Sales Mix- Pricing Decisions-capacity determination. (25hrs)

Module V: Standard Costing - Meaning – concept – standard cost – estimated cost –historical costing vs standard costing. Components of standard cost. Variance Analysis – Material Variances only – quantity, price, cost, mix and yield. (12 hrs)

Proportion of Theory to Problem- 30:70

Input taken :- this course CO 1642 takes its input from the Course CO 1542 in vth semester

Output given:- This course CO 1642 gives its output to the course at PG level Cost Accounting for Managerial Decision Making

Books Recommended:

1. Jain S.P.,Narang K.L and Simi Agarwal. *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.
2. Prasad N.K. *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd., Kolkata.
3. Khan M.Y and Jain P.K. *Advanced Cost Accounting*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Thulsian P.C. *Practical Costing*, Vikas Publishing House, New Delhi.
5. Arora M.N. *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M and Jain K. *Cost Accounting*, PHI, New Delhi.
7. Maheswari S.N. *Cost and management Accounting*, Sultan Chand & Sons, New Delhi.

CORE COURSE XXIV –CC 1641 – AUDITING

No. of instructional hours per week: 4

No. of credits: 4

Aim of the course: To understand the principles and practice of auditing

Course objectives:

1. To familiarise the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors.

Module 1: 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. (15 hrs)

Module 2: 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. (15 hrs)

Module 3: Vouching and Verification - Vouching - meaning and importance- Requirements of a voucher - 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 (15 hrs)

Module 4: Audit of Limited Companies & Liabilities of an auditor - Qualifications and Disqualifications of an Auditor-Appointment of auditor-Ceiling on number of audits- Auditors remuneration- Removal of auditor- Powers and Duties of an Auditor-Audit Report. Liabilities of an Auditor (17 hrs)

Module 5: 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. (10 hrs)

Books Recommended:

1. Bhatia R.C. *Auditing*, Vikas Publishing House, New Delhi.
2. Dinkar Pagare . *Auditing*, Sultan Chand & Sons New Delhi.
3. Jagadeesh Prakash . *Auditing: Principles and Practices*, Chaitanya Publishing House, Allahabad.
4. Kamal Gupta. *Contemporary Auditing*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
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.

Open Courses (For Students from the Department of Commerce)

ELECTIVE COURSE VI: CC 1661.6 MARKETING MANAGEMENT

No. of instructional hours per week: 3

No. of credits: 2

Aim of the course: To provide knowledge of the concepts, principles, tools and techniques of marketing.

Course objectives:

1. To help the students to understand marketing concepts and its applications
2. To make the students aware of modern methods and techniques of marketing.

MODULE-1: Market Segmentation, Targeting and Positioning - market segmentation: meaning and definition– basis-importance-stages- understanding consumer behavior and consumption pattern – consumer buying process: steps– factors influencing consumer buying – customer relations management – components — market targeting – market positioning. (14hrs)

MODULE – 2: Product Development and Marketing– product: meaning – definition-features-classification- product innovation: meaning-strategies- product development: meaning– stages – product mix: goals- dimensions-variables – product life cycle (10hrs)

MODULE – 3: Product Pricing and Promotion–significance – factors affecting price determination – pricing strategies of products and services- product promotion: meaning-definition- promotion mix –goals– factors influencing promotion mix –forms of promotion-promotion and selling- promotion and sales promotion – advertisement: objectives – functions – types –advertisement copy : features-essentials- qualities- personal selling – sales promotion techniques. (12hrs)

MODULE – 4: Managing logistics and channels of distribution –meaning – types – phases-channels of distribution - channels of distribution – types–marketing channel systems: vertical and horizontal. Marketing systems- issues involved in creating distribution channels – factors determining channels of distribution- distribution intensity (10hrs)

MODULE – 5: Recent trends in Marketing – Direct marketing – E marketing – Tele marketing – M Business – Relationship marketing– Concept Marketing – Virtual Marketing – Marketing of FMCG – Social Marketing – De marketing – Re marketing – green marketing-Synchro marketing – Service marketing (concepts only) (8hrs)

Books Recommended:

1. Philip Kotler and Gary Armstrong Principles of Marketing, PHI, New Delhi.
2. William. J .Stanton , Fundamentals of Marketing, McGraw-Hill, New York.
3. Stanton W.J. Etzal Michael and Walker. Fundamentals of Marketing, McGraw-Hill, New York.
4. Nirmal Singh and Devendra Thakur. Marketing principles and Techniques, Deep Deep Publications Pvt. Ltd., New Delhi.
5. Mamoria and Joshy. Principles and Practice of Marketing, Kitab Mahal, Allahabad.
6. Rajan Nair. Marketing Management, Sultan Chand & Sons, New Delhi.
7. Ramaswamy and NamaKumari . Marketing Management, Macmillan India Ltd., New Delh

Open Course II: CC 1661.7 - MANAGEMENT OF FOREIGN TRADE

No. of instructional hours per week: 3

No. of credits: 2

Aim of the course: To expose the students to the overall management of foreign trade affecting International business.

Course objectives:

1. To acquaint the students with India's foreign trade.
2. To familiarise the students with international trade and services.

Module I: Introduction to Foreign Trade – basis of foreign trade-terms of trade-balance of payments-economic development and foreign trade- India's foreign trade in global context.

(8 hrs)

Module II International Socio- Economic Environment and System– regional economic groupings- GATT, UNCATD and WTO- bilateralism vs. Multilateralism-commodity agreements and commodity markets.

(10hrs)

Module III India's Foreign Trade -role of state trading in India's foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions.

(12hrs)

Module IV: Export and Import Procedures -central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty drawbacks .

(14

hrs)

Module V: Identification of Global Markets –sources of information-marketing strategy-agencies promoting and supporting foreign trade.

(10hrs)

Book Recommended:

1. Verma M.L. *Foreign Trade Management in India*, Vikas Publishing House, New Delhi.
2. Mahajan V.S. *India's Foreign Trade and Balance of Payments*, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Varshney R.L. *India's Foreign Trade*, Kitab Mahal, Allahabad.
4. Sindhvani. *The Global Business Game*, Macmillan India Ltd., New Delhi.
5. Mithani D.M. *International Economics: Theory and Practice*, Himalaya Publishing House, Mumbai.
6. Chadha G.K. *WTO and Indian Economy*, Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Batra G.S. and Dangwal R.C. *International Business: New Trends*, Deep & Deep Publications Pvt. Ltd., New Delhi.
8. Warren J. Keegan. *International Marketing*, PHI, New Delhi.
9. John Payerwaether. *International Marketing*, PHI, New Delhi.
10. *IIFT Dictionary of Shipping and Chartering terms*
11. *IIFT Freight Tariffs and Practices of Shipping Conferences*

OPEN COURSE II. CC 1661.8 : ADVERTISING AND SALES PROMOTION

No. of instructional hours per week: 3

No. of credits: 2

Aim of the course: To acquaint the students with concepts and techniques in the application for developing and designing an effective Advertising and Sales Promotional Program

Course objective: To familiarize with the techniques of advertising and sales promotion and its application.

Module-I: **Introduction to Advertising** –definition- aim - features- importance- functions - advantages –objections against advertising -advertising and advertisement-advertising and publicity. (12 hrs)

Module -II : **Kinds of advertising:** product, institutional, informative, persuasive, reminder, primary demand, selective, comparative, shortage, co-operative, commercial, non-commercial, direct action advertising media- selection of advertising media –classification of advertising media: indoor, outdoor, direct, promotional. (14hrs)

Module –III: **Advertising strategies**-Meaning and definition -Objectives of Advertising strategies – major advertising strategies: creating advertising messages and selecting advertising media. (10hrs)

Module -IV: **Sales promotion**- meaning-importance - objectives- advantages – limitations – forms of promotion-advertising and sales promotion (8hrs)

Module V- **Techniques of sales promotion** – sales promotion at consumer level- sales promotion at dealer level- promotion at sales force level. (10hrs)

Reference:

1. Advertising Management – Concepts and Cases, Manendra Mohan (Tata McGraw Hill)
2. Sales Promotion and Advertising Management (6thEd.)Himalaya Publishing House
3. Advertising Excellence by Bovee, Thill, Dovel and Wood (McGraw Hill)
4. Advertising Management – Shelekar, Victor & Nirmala Prasad (Himalaya Publishing House)
5. Foundations of Advertising – Theory & Practice – S.A. Chunawala
6. Brand Positioning – Subroto Sengupta, Tata McGraw Hill
7. Cases in Marketing Management – M.L. Bhasin, Excell Books
8. Sales & Distribution Management (Units 12-16 for Sales Promotion) F.L. Lobo, Global Business Press
9. Successful Sales Promotion – Choudhry, Elliot & Toop, Orient Longman
10. Advertising Management by Batra, Myers and Aakar(5th Ed.) PHI
11. Promotion Management by S.A. Chunawalla (2nd Ed.) Himalaya