ALAGAPPA UNIVERSITY

(A State University Accredited with 'A+ Grade by NAAC (CGPA: 3.64) in the third cycle)
Karaikudi – 630 003, Tamilnadu, India

DIRECTORATE OF DISTANCE EDUCATION

PROGRAMME PROJECT REPORT

B.Com (Computer Applications)
Programme Code: 123

REGULATIONS AND SYLLABUS
[From the academic year 2018-2019 onwards]

Credit Based System

Programme's Mission & Objectives

Vision: To bridge the inherent skills of students with the Industrial expectations in the ever - changing and challenging Global Competitive Business Scenario by continuously providing a comprehensive knowledge in Commerce with computer applications.

Mission: To bestow an exhaustive acquaintance by blending the subjects of Accounting, Banking, Insurance, Taxation, Marketing, Services Marketing and Mercantile Law in a pragmatic manner to the students so as to emerge as efficient Professionals, Entrepreneurs, Managers, Finance Experts, etc….

Objectives:
i). To impart a comprehensive knowledge in Commerce with computer applications to the students in a pragmatic manner.
i). To be a strapping pedestal to key-in and fetch an assortment of job opportunities in the Public and Private Sectors.
i). To craft Accounting, Finance, Tax and Management experts through captivat ing professional and cerebral associations.

Relevance of the Programme with HEI's Mission and Goals:

Affording quality higher Education to the learners who are interested in pursuing higher education through distance mode, so that they are transformed into intellectually competent human resources that will help in the uplift of the nation in terms of Educational, Social, Technological, Environmental and Economic Magnificence (ESTEEM). This programme is very much effective in imparting quality education through flexi-timings.

In accordance with the mission of Alagappa University as a research-intensive institution, the teaching programme of the under graduate degree programme in Commerce with computer applications is based on state of the art of scientific research and maintains a strong emphasis on the acquisition of academic and research skills.

Nature of prospective target group of learners:

The curriculum has been designed to fulfill the needs of diverse class of learners including a class of learners. In order to fulfill the needs of the learners, professionals who are in teaching, business professionals, chartered accountant practitioners, banking, Insurance and management professionals.

B.Com., (Computer Applications) Employment Areas:

- Banks
- Budget Planning
- Business Consultancies
- Educational Institutes
- Foreign Trade
- Industrial Houses
- Inventory Control
- Investment Banking
- Marketing
- Merchant Banking
- Public Accounting Firms
- Working Capital Management
- Policy Planning
- Public Accounting Firms
- Treasury and FOREX Department

B.Com., (Computer Applications) Job Types:

- Bank clerk and Bank PO jobs
- UPSC exams
- Railways exam
- Accounts work
- Taxation and financial work
- Chartered Accountancy(CA)
- Company Secretaryship(CS)

- ICWA (Cost and Works Accountancy)

- M.Com. / MBA. ./ LLB. / MHM (Master of Hotel Management)

- Tax Consultant

- Human Resource

- Banker

- Auditor

- Stock Broker

- Export Import Manager

- Finance Consultant

Appropriateness of the programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence in Bachelor of Commerce (Computer Applications) programme focuses both in-depth study of theory and acquisition of professional and research skills.

- This programme makes learners to develop skill oriented entrepreneurship knowledge, business communication at critical thinking and proficiency in the field of business sectors.

- This programme helps learners to acquire necessary skills to perform research, and start up entrepreneurship in the field of commerce and industry.

It is a good base bachelor degree course for the purpose of higher research studies like M.Com. and MBA. They can avail wide employment opportunities and employability skills in the field of Commerce and Industry.

e. Instructional Design:

B.Com (Computer Applications)

Sl. No.	Course Code	LE (Code)	Title of the Course	CIA Max.	ESE Max.	TOT Max.	C Max
			FIRST YEAR				
			I Semester				
1	**12311**		Principles of Management	25	75	100	4
2	**12312**		Business Communication	25	75	100	4
3	**12313**		Fundamentals of Information Technology	25	75	100	4
4	**12314**		Financial Accounting	25	75	100	4
			Total	**100**	**300**	**400**	**16**
			II Semester				
5	**12321**		Financial Management	25	75	100	4
6	**12322**		Human Resource Management	25	75	100	4
7	**12323**		Marketing Management	25	75	100	4
8	**12324**		E-Commerce	25	75	100	4
			Total	**100**	**300**	**400**	**16**
			SECOND YEAR				
			III Semester				
9	**12331**	**12831**	Corporate Accounting	25	75	100	4
10	**12332**	**12832**	Principles of C Programming	25	75	100	4
11	**12333**	**12833**	Merchant Banking and Financial Services	25	75	100	4
12	**12334**	**12834**	Managerial Economics	25	75	100	4
			Total	**100**	**300**	**400**	**16**
			IV Semester				
13	**12341**	**12841**	Insurance Management	25	75	100	4
14	**12342**	**12842**	Business Statistics	25	75	100	4
15	**12343**	**12843**	Database Management System	25	75	100	4
16	**12344**	**12844**	Management Accounting	25	75	100	4
			Total	**100**	**300**	**400**	**16**
			THIRD YEAR				
			V Semester				
17	**12351**	**12851**	Human Computer Interface	25	75	100	4
18	**12352**	**12852**	Retail Marketing Management	25	75	100	4
19	**12353**	**12853**	Cost Accounting	25	75	100	4
20	**12354**	**12854**	Project Management	25	75	100	4
			Total	**100**	**300**	**400**	**16**
			VI Semester				
21	**12361**	**12861**	Software Project Management	25	75	100	4
22	**12362**	**12862**	Supply Chain Management	25	75	100	4
23	**12363**	**12863**	Entrepreneurship Development	25	75	100	4
24	**12364**	**12864**	Auditing	25	75	100	4
			Total	**100**	**300**	**400**	**16**
			Grand Total	**600**	**1800**	**2400**	**96**

B.Com. (CA)

FIRST SEMESTER

Course Code	Title of the Course
12311	**Principles of Management**

Learning Objectives:

1. To make the students to understand the elements of effective management

2. To familiarize the students with the basics principles of management

3. To grasp the organizational theories that would enlighten the understanding of human behaviour at work.

4. To understand team and group process and to be able to address issues arising from individual and collective organizational behaviour behavior.

BLOCK I: INTRODUCTION AND NATURE OF MANAGEMENT

UNIT – I: Understanding an organization – Organizational Process – General - Vision and Mission – Strategy – Structure – System – Process - Jobs and Tasks.

UNIT – II: Management and management process – Importance of Management, Evolution of Management Thought - Principles of Management - Management Process/Functions - and a System View.

UNIT – III: Planning and decision making – Importance of Planning - Types of Planning - Steps in Planning - Decision Making - Model in Planning and Decision Making.

UNIT – IV: Organizing and staffing – Importance of Organizing - Types of Organizations - Organizational division and span of control - Types of Departmentation - Staffing and its importance in the organization - Line and staff concept - Staffing concept and HR Management.

BLOCK II: CONTROL AND BEHAVIOUR OF ORGANISATION
UNIT – V: Leading – Comparison and Contrasting of Directing and Leading - Characteristics of Leading - Importance of Leading - Functions of Leading

UNIT – VI: Controlling – Importance and Process - Critical Control Points Control as a feedback system - Prerequisites of Effective Control - Control Techniques - IT Enabled 'Controls' and its Challenges.

UNIT – VII: Organizational Behaviour – Historical Perspective - Approaches to and Importance - Framework for Learning OB - The Intricate Relation between MP and OB - Human Resources Management Relationship - Limitations of OB - Globalization and OB.

UNIT – VIII: Individual level behavioral variables - 1 (Personality, Perception) - Personality - Definition and Determinants - Personality Traits - Personality Attributes affecting OB - Definition, Importance and Factors Influencing Perception - Perception and Making Judgment about Others.

BLOCK III: GROUP AND INDIVIDUAL BEHAVIOUR OF ORGANISATION
UNIT – IX: Individual level behavioral variables – 2 (Values, Attitudes and Emotions) – Values – Attitudes - Definition and Concept of Emotions - Emotional Intelligence - Indian Perspective on EI.

UNIT – X: Individual level behavioral variables – 3: Learning and its Applications in Organizations - Definition and Importance of Motivation - Early Theories in Motivation - Contemporary Theories in Motivation - Motivational Tools in Organization.

UNIT – XI: Group level behavioral - 1 (The group) – Concept of Groups - Stages of Group Formation and Group Process - Work Group Behavior - Factors that Affect Group Behavior - Implications of Group Process for Organizations.

BLOCK IV: DEVELOPMENT, NATURE OF BEHAVIOUR
UNIT – XII: Group level behavioral-2 (The team) – Definition and Overview of a Team - Seventeen Characteristics of an Effective Team - Designing a Team - Team Wheel - Key Issues in Team Building - The Seven Step of Intact Team Building, Cross Functional Teams.

UNIT – XIII: Group level behavior-3 (Leadership) – Overview of Leadership - Role of Leadership in Contemporary Business - Theories of Leadership - Contingency Theories of Leadership - New Leadership Theories.

UNIT – XIV: Power – politics – conflict - negotiation and stress – Power – Politics – Conflict – Negotiations – Stress - Culture and Change – Concept of Culture - Fundaments of Culture - Fundamentals of Change - Eight Steps of John Kotter on Leading Change.

REFERENCE BOOKS:

1. Ramaswamy. T, 2012, Principles of Management [Eight Edition] Himalaya Publishing Home Pvt Ltd, Mumbai.
2. Dinkar Pagare, 2011, Business Management [Fifth Edition] Sultan Chand & Sons, New Delhi.
3. Govindarajan. M, 2008, Principles of Management [First Edition] PHI, New Delhi.
4. Prasad L.M, 2015, Principles and Practice of Management [Eight Edition],Sultan Chand & Sons, New Delhi.
5. Khanka S. S, "Organisational Behaviour" Sultan Chand & Sons Publications, New Delhi (2012).
6. Aswathappa K, "Organisational Behaviour", Himalaya Publications, New Delhi (2011).
7. Varma, "Organisational Behaviour", Forward Book Depot, New Delhi (2013).
8. Sharma, "Organisational Behaviour", Tata McGrew-Hill Publications, NewDelhi (2012).

Course Code	Title of the Course
12312	**Business Communication**

Learning Objectives:

1. To explain the use of strategic communication model and critical thinking to identify objectives, analyze audience and choose the most effective structure and style for delivering written and spoken messages.

2. Build an understanding of different organization culture, business practices and social norms to communicate more effectively in domestic and cross culture business contexts.

BLOCK I: FUNDAMENTAL OF COMMUNICATION

UNIT - I: Communication - Purpose of Communication - Process of Communication - Importance of Communication in Business- Differences between Technical and General Communication - Barriers to Communication - Measures to Overcome the Barriers to Communication.

UNIT - II: Types of Communication - Verbal Communication - Importance of verbal communication - Advantages of verbal communication - Advantages of written communication - Significance of Non-verbal Communication.

UNIT - III: Listening Skills - Listening Process - Classification of Listening - Purpose of Listening - Common Barriers to the Listening Process - Measures to Improve Listening - Listening as an Important Skill in Work Place.

UNIT - IV: Language for Communication - Language and Communication - General Principles of Writing - Improving Writing Skills - Essentials of good style - Expressions and words to be avoided - Grammar and Usage.

BLOCK II: TYPES OF COMMUNICATION, BUSINESS LETTER
UNIT - V: Communication in Organizations - Internal Communication - Stake Holders in Internal Communication - Channels of Internal Communication - External Communication - Stake Holders in External Communication - Channels of External Communication.

UNIT - VI: Communication Network - Scope and Types of Communication Network - Formal and Informal Communication Network - Upward Communication - Downward Communication - Horizontal Communication - Diagonal Communication.

UNIT - VII: Writing Business Letter - Importance of Business Letters - Difference between Personal and Business Letters - Structure and Format of Business Letters - Types of Business Letters.

UNIT - VIII: Writing Memos - Circulars and Notices - What is a Memo? - Principles of précis writing - Approaches to memo writing - Characteristics of a memo - Guidelines for writing memos - Language and writing style of a memo - Format of a Memo – Circulars - Guidelines for writing a circular - Languages and writing style of a circular- Format of a circular - Notices - Purpose - Format - Important points to remember while writing a notice.

BLOCK III: WRITING A REPORT & EMAIL
UNIT - IX: Report Writing- Features of Writing a Good Report- Purpose of Report Writing-Difference between Business Report and Engineering Report-Characteristics of writing a good report-Importance of communication in report writing- Guidelines for Report Writing-Steps in Report Writing- Structure of Report-Types of Reports and Different Formats.

UNIT - X: Writing E-mail - Principles of E-mail - E-mail Etiquette - Overcoming Problems in E-mail Communication.

UNIT - XI: Oral Communication Skills Oral Business Presentation - Purpose –Audience - Locale - Steps in Making a Presentation - Research and planning - Structure and style - Preparation - Presentation- Delivering a Presentation.

BLOCK IV: MEETINGS, SKILLS AND EMPLOYMENT COMMUNICATION
UNIT - XII: Meetings - Types of Meetings - Importance of Business Meetings - Different Types of Business Meetings - Conducting Meetings-Selecting participants-Developing agendas - Opening meetings - Establishing ground rules for meetings - Time management - Evaluations of meeting process - Evaluating the overall meeting - Closing meetings-Common Mistakes Made at Meetings.

UNIT - XIII: Reading Skills - Reading Skill - Purpose of Reading - Types of Reading - Techniques for Effective Reading - Employment Communication – Resume - Contents of Good Resume -Guidelines for Writing Resume - Different Types of Resumes - Reason for a Cover Letter to Apply for a Job-Format of Cover Letter - Different Types of Cover Letters.

UNIT - XIV: Employment Communication - Job Interview - Importance and Factors Involving Job Interview - Characteristics of Job Interview - Job Interview Process - Job Interview Techniques - Manners and etiquettes to be maintained during an interview - Sample Questions Commonly asked During Interview.

REFERENCE BOOKS:

1. Premavathi.N 2010. Business communication & correspondence (3rd edition) Sultan chand &sons , New Delhi.
2. Rajendra pal Korahill, 2006. Essentials of Business communication Sultan chand & sons, New Delhi.
3. Ramesh, M.S and Pattanshetti C.C, 2003. Business communication Sultan chand & sons , New Delhi
4. Rodriquez M.V, 2003, "Effective Business Communication Concept". Vikas Publishing Company.

Course Code	Title of the Course
12313	**Fundamentals of Information Technology**

Learning Objectives:

1. To have the knowledge of computer hardware and software.

2. To know the various Operating Systems and their Processes.

BLOCK I: FUNDAMENTALS OF COMPUTER & CIRCUIT

UNIT - I: Computers - Basics of computer - Characteristics of computers - Limitations of computers - System Components - Input devices - Output devices - Computer Memory - Central Processing Unit - Mother Board.

UNIT – II: Computer Generations & Classifications - Evolution of computers - Classification of Computers - Types of Microcomputers Distributed Computer.

UNIT – III: Number Systems and Boolean algebra – Decimal – Binary – Octal – Hexadecimal - Converting Techniques in Number systems - 1's Complements, 2's Complements - Computer Codes - Rules and Laws of Boolean algebra - Basic Gates (NOT, AND & OR).

UNIT – IV: Logical Circuits - Combinational Circuits - Sequential Circuits - Flip Flops - Shift registers - Types of shift registers – Counters.

BLOCK II: BASICS OF CPU & BUSES

UNIT – V: CPU Essentials - Modern CPU concepts - CISC vs. RISC CPUs - Circuit Size and Die Size - Processor Speed - Processor Cooling - System Clocks - CPU Over clocking.

UNIT – VI: Computer Memory - Memory System - Memory Cells - Memory Arrays - Random Access Memory (RAM) Read Only Memory (ROM) - Physical Devices Used to construct Memories.

UNIT – VII: Bus - Bus Interface - Industry standard architecture (ISA) - Micro Channel Architecture (MCA) - VESA (Video Electronics Standards Association - Peripheral component Interconnect - Accelerated graphics Port – FSB – USB - Dual Independent Bus – Troubleshooting.

UNIT – VIII: Storage Devices - Hard Disk – Construction - IDE drive standard and features – Troubleshooting – DVD - Blue-Ray disc - Flash Memory.

BLOCK III: STORAGE DEVICES & COMPUTER SOFTWARE

UNIT – IX: Input Output Devices Wired and Wireless connectivity - Wired and Wireless Devices - Input Devices - Touch Screen - Visual Display Terminal – Troubleshooting.

UNIT – X: Computer Software - Overview of different operating systems - Overview of different application software - Overview of proprietary software - Overview of open source technology.

UNIT – XI: Software Development, Design and Testing Requirement Analysis - Design Process - Models for System Development - Software Testing Life Cycle - Software Testing - Software Paradigms - Programming Methods - Software Applications.

BLOCK IV: FUNDAMENTALS OF OS & WORKINGS OF INTERNET
UNIT – XII: Operating System Concepts - Functions of Operating System - Development of Operating System - Operating system virtual memory - Operating System Components - Operating System Services - Operating System Security.

UNIT – XIII: Internet and Its Working - History of Internet - Web browsers - Web servers - Hypertext Transfer Protocol - Internet Protocols Addressing - Internet Connection Types - How Internet Works.

UNIT – XIV: Internet and Its Uses - Internet Security - Uses of Internet – Virus – Antivirus - Cloud System - Cloud Technologies - Cloud Architecture - Cloud Infrastructure - Cloud Deployment Models.

REFERENCE BOOKS:

1. Sarvanakumar,R., Parameswara,R., and Jayalakshmi, T. 2003. Information Technology [First Edition].Sultan Chand & Company Ltd , New Delhi.
2. AGI Training Team.(2011). Microsoft Office 2010 Digital classroom. Wiley Publishing, Indian Polis, Indiana
3. Alexis Leon and Mathews Leon. 2014. Fundamentals of Information Technology [Second Edition]. Vikas Publishing House Pvt. Ltd, New Delhi.
4. Chetan and Srivastava. 2014. Fundamentals of Information Technology, [First Edition].Kalyani Publishers, New Delhi.
5. Nagpal,D.P. 2013. Computer Fundamentals [First Edition]. Sultan Chand & Company Ltd, New Delhi.

Course Code	Title of the Course
12314	**Financial Accounting**

Learning Objectives:

1. To make the students to understand the basic concepts of accounting applied in the competitive corporate world.

2. To understand accounting software easily.

3. To provide basic knowledge in financial accounting concepts.

4. To enhance practical applications of accounting.

BLOCK I: BASIC FINANCIAL ACCOUNTING AND CONCEPTS
UNIT – I: Financial Accounting – Meaning of Book Keeping, Accounting and Accountancy - Distinction between Book Keeping and Accounting, Accounting Process - Objectives of Accounting - Various users of Accounting Information, Limitations of Accounting - Accounting Terminologies.

UNIT – II: Accounting Concepts - Principles and Conventions – Meaning of Accounting Concepts – Principles – Conventions - Types of Accounting Concepts - Types of Accounting Principles - Types of Accounting Conventions - Accounting standards - International Financial Reporting Standards [IFRS].

UNIT – III: Recording of Transactions - Meaning of Assets – Liabilities – Equity - Accounting Equation and Effects of Financial Transaction on Accounting Equation - Classification of Accounts under Modern Approach Method - Double Entry System and Rules of Debit and Credit Entries.

UNIT – IV: Secondary Books – Cash Book - Petty Cash Book - Ledger.

BLOCK II: FINAL ACCOUNTS AND ADJUSTMENTS

UNIT – V: Trial Balance and Rectification of Errors - Error in Accounting.

UNIT – VI: Final Accounts – 1 – Meaning - Objectives and Characteristics of Final Accounts - Adjustments before Preparing Final Accounts - Closing Entries.

UNIT – VII: Final Accounts – 2 – Trading Account - Profit and Loss Account - Balance Sheet - Treatment of Adjustments - Practical Problems.
UNIT – VIII: Bank Reconciliation Statement - Meaning of Bank Reconciliation Statement - Importance of Bank Reconciliation Statement - Reasons for Difference - Procedure for Reconciliation.

BLOCK III: PARTNERSHIP ACCOUNTS

UNIT – IX: Bills of Exchange - Bill of Exchange - Acceptance of a Bill - Due Date - Recording of Bill of Exchange in the books of Accounts.

UNIT – X: Partnership Accounts - Admission of a Partner - Partnership - Meaning and Features - Partnership Deed and Contents - Admission of a Partner - Good will- Meaning - Accounting Treatment of Goodwill at the Time of Admission - Revaluation of Assets and Liabilities - Adjustments of Reserves and Accumulated Profits or Losses.

UNIT – XI: Retirement and Death of a Partner – Meaning of Retirement of Partner - Calculation of New Profit Sharing Ratio and Gaining Ratio - Adjustments with Regard to Goodwill - Revaluation of Assets and Liabilities - Settling the Claim of Retiring Partner - Death of Partner.

BLOCK IV: COMPANY ACCOUNTS

UNIT – XII: Depreciation Accounting: Meaning of Depreciation - Causes for Depreciation, Need for Depreciation - Computation of the Amount of Depreciation - Depreciation on Additions to Fixed Assets - Methods of Depreciation, Revised AS 6.

UNIT – XIII: Company Accounts – Kinds of Companies - Formation of Companies - Share Capital - Issue of Shares - Under Subscription & Oversubscription - Issue of Shares at Premium & Discount - Buyback of Shares and Treasury Stock - Accounting Treatments and Ledger Preparation.

UNIT – XIV: Company Accounts – Forfeiture of Shares - Reissue of Shares - Issue of Bonus Shares - Rights Issue - Share Split - Buy Back of Shares - Redemption of Preference Shares – Debentures.

REFERENCE BOOKS:

1. Reddy T.S and Murthy. A, 2011. Financial Accounting (6th revised edition2011 Reprint 2014).Margham Publications Chennai.
2. Manikandan .S and Rakesh Shankar .R, 2014. Financial accounting (3rd edition2014). SCITECH Publications' (India) Pvt Ltd Chennai.
3. Dr. Radha.v, 2010. Financial accounting (1st edition 2010, Reprint 2012), KB Printers Chennai.
4. John Gabriel. S and Marcus .A, 2010. Financial Accounting (Edition 2010), Tata McGraw Hill Education Pvt Ltd

Course Code	Title of the Course
12321	**Financial Management**

<u>Learning Objectives:</u>

1. To enhance your knowledge and understanding of financial management.
2. To give understanding and perspective on financial management function in the company and in its relation to domestic and international economy.
3. To give illustration on financial management practices and policies, processes, techniques and strategies that are used in the financial management.

BLOCK I: FUNDAMENTAL CONCEPTS
UNIT – I: Evolution - Scope and Functions of Finance Managers - Scope of Finance - Financial Management System - Finance Functions - Role of a Finance Manager.

UNIT – II: Objectives of a Firm - Profit Maximization - Shareholders' Wealth Maximization (SWM).

UNIT – III: Financial Planning – Meaning of Budget - Types of Budgets - Advantages of Budgeting - Responsibility Accounting.

UNIT – IV: Time Value of Money - Concept of Time Value of Money - Compounding Method - Discounting Method.

BLOCK II: LONG TERM INVESTMENT DECISIONS
UNIT – V: Cost of Capital - Cost of Debt - Cost of Preference Capital - Cost of Equity Capital - Approaches to Derive Cost of Equity - Weighted Average Cost of Capital and Weighted Marginal Cost of Capital.

UNIT – VI: Financial and Operating Leverage – Meaning of Financial Leverage - Measures of Financial Leverage - Calculation of Earnings Per Share (EPS) and Return on Equity (ROE) - Financial and Operating Leverages.

UNIT – VII: Capital Budgeting Decisions – Capital Budgeting Process - Methods to Evaluate Investment Proposals - Capital Rationing.

UNIT – VIII: Capital Structure Theories – Relevance of Capital Structure Theories – Irrelevance of Capital Structure.

BLOCK III: SOURCES OF FINANCIAL AND DIVIDEND DECISION

UNIT – IX: Sources of Finance – Short-term Finance - Long-term Funds.

UNIT – X: Asset-Based Financing – Lease Financing - Hire Purchase Financing - Infrastructure Project Financing.

UNIT – XI: Dividend Policy - Financing and Dividend Decision - Dividend Relevance - Walter's Model.

BLOCK IV: SHORT TERM INVESTMENT DECISIONS

UNIT – XII: Working capital Management – Concepts of Working Capital - Operating Cycle Method.

UNIT – XIII: Management of Cash – Motives for Holding Cash - Facets of Cash Management - Cash Planning - Cash Forecasting and Budgeting - Determining the Optimum Cash Balance - Investing Surplus Cash in Marketable Securities.

UNIT – XIV: Credit Policy - Nature and Goals - Collection Procedures - Nature of Inventory.

REFERENCE BOOKS:

1. Dr. Maheshwari S.N. & Dr. Mittal S.N., 2011-12 Financial Management Principles and Practice, Sultan Chand & Sons, New Delhi.
2. Khan M. Y. and Jain,P. K, 2012, Financial Management Accounting, Tata Mc Graw Hill, Publications New Delhi.
3. Shashi K. Gupta and Sharma R.K., 2014, Financial Management, Kalyani Publishers.
4. Pandey I.M., 2006, Financial Management Accounting, Vikas PublicationsHouseNew Delhi.

Course Code	Title of the Course
12322	**Human Resource Management**

Learning Objectives:

1. To evaluate and apply theories of social science disciplines to workplace issues;

2. To enhance their effectiveness for optimizing the human resource potential of their organization in order to achieve business and strategic objectives.

3. To examine current issues, trends, practices, and processes in HRM.

BLOCK I: BASICS OF HRM

UNIT – I: Human Resource Management - Definition and Concept – Features – Objectives – Functions - Scope and Development of Human Resource Management - Importance of Human Resource Management - Human Resource Practices.

UNIT – II: HRM and Personnel Management – Concept of Personnel Management - Personnel Management in India - Functions of the Labour Welfare Officer - Difference between Personnel Management and HRM.

UNIT – III: Human Resource Planning - Concept of Human Resource Planning (HRP) - Factors in HRP - Process of HRP.

UNIT – IV: Job Analysis and Design - Job Analysis - Job Description - Writing a Job Description - Job Specification - Job Design.

BLOCK II: EMPLOYEE SELECTION & TRAINING
UNIT – V: Recruitment – Concept of Recruitment - Factors Affecting Recruitment - Types of Recruitment.

UNIT – VI: Selection: Concept of Selection - Process of Selection - Selection Tests - Barriers in Selection.

UNIT – VII: Induction - Meaning and Definition of Induction - Need for Induction - Problems Faced during Induction - Induction Programme Planning

UNIT – VIII: Training - Concept and Significance of Training - Training Needs - Training Methods - Types of Training.

BLOCK III: PERFORMANCE AND BENEFITS OF EMPLOYEES

UNIT – IX: Performance Appraisal - Concept of Performance Appraisal - Purpose of performance appraisal – Process - Methods of Performance Appraisal - Major Issues in Performance Appraisal.

UNIT – X: Wages and Salary – Nature and Significance of Wage and Salary Administration - Theories of Wages - Methods of Wage Fixation.

UNIT – XI: Incentives: Concept of Incentives - Effective Incentive System - Types of Incentive Scheme.

BLOCK IV: DEVELOPMENT & GROWTH

UNIT – XII: Employee Relations - Concept of Employee Relations - Managing Discipline - Managing Grievance - Employee Counseling.

UNIT – XIII: Employee Empowerment – Concept of Employee Empowerment - Process of Empowerment - Empowerment in Indian Scenario - Empowerment in Global Scenario.

UNIT – XIV: International HRM – Comparison of Domestic and International HRM - Challenges in International HRM.

REFERENCE BOOKS:

1. Tripathi P.C., 2013, Personnel Management and Industrial Relations, Sultan Chand and Sons, New Delhi.

2, Aswathappa K., 2013, Human Resource Management: Text and Cases, McGraw Hill Education, New Delhi.

3. Memoria C.B. & Rao V.S.P., 2014, Personnel Management - Text & Cases, Himalaya Publishing house, New Delhi.

4. Khanka S.S., 2007, Human Resource Management - Text & Cases**,** S. Chand & Company Ltd., New Delhi.

Course Code	Title of the Course
12323	**Marketing Management**

Learning Objectives:

1. To give the knowledge of updated marketing scenario.

2. To enhance the knowledge of marketing behavior of consumer among the students.

BLOCK I: INTRODUCTION OF MARKETING

UNIT – I: Marketing – An Overview – Definition of Market - Types of Markets - Meaning and Definition of Marketing - Origin of Marketing, Scope of Marketing - Importance of Marketing - Functions of Marketing - Difference between Marketing and Selling.

UNIT – II: Marketing Concepts – Exchange concept - Production concept - Product concept - Sales/selling concept - Modern marketing concept - Societal marketing concept - Impact of marketing concepts and its applicability.

UNIT – III: Marketing Environment – Need and Importance of Environmental Analysis - Methods of Analysis – SWOT- PEST- Internal Environment of the Organization - External Environment.

UNIT – IV: Marketing Mix – Evolution of the "Marketing mix" -Components of a traditional marketing mix - Additional components in the mix - Importance of marketing mix in marketing decisions.

BLOCK II: MARKETING STRATEGY, NEW PRODUCT DEVELOPMENT

UNIT – V: Marketing Planning and Strategies – Management Processes in Marketing - Types of Marketing Plan - Competitive Marketing Strategies - Interactions between Marketing Mix and Marketing Environment, Control Mechanisms in Marketing.

UNIT – VI: Product Related Decisions: Features of a Product and its Classifications - Product Plan and New Product Development - Product Mix and its Elements - Decisions related to Product Mix - Product Life Cycle.

UNIT – VII: Branding – Definition of a Brand - Development of a Brand - Types of Brands - Importance of Brands and Branding - Merits and Demerits of Branding - Brand Equity – Definition and Benefits.

UNIT – VIII: Pricing Decisions – Price and its Determinants - Objectives of Pricing Decisions - Factors Affecting Pricing Decisions - Pricing Policies and Strategies - Pricing Methods.

BLOCK III: DISTRIBUTION AND PROMOTION

UNIT – IX: Distribution Strategy – Meaning - Need for and Importance of Distribution Channel - Factors Influencing Channel Decisions - Types of Channels - Direct Channel - Indirect Channel - Functions of Channel Members.

UNIT – X: Promotion Mix – Promotion mix and its components – Personal selling - Direct marketing - Public Relations and publicity - Online marketing - Developing an integrated promotion mix.

UNIT – XI: Promotion Mix Decisions – Advertising decisions - Sales promotion decisions - Personal selling decisions - Public Relations and Publicity decisions.

BLOCK IV: CONSUMER BEHAVIOUR AND SERVICES MARKETING

UNIT – XII: Market Segmentation – Definition of market segmentation - Need for market segmentation - Criteria for effective segmentation - Bases for market segmentation - Benefits of market segmentation.

UNIT – XIII: Consumer Behaviour - Important definitions - Evolution of the study of consumer behavior - Determinants of consumer behavior - Types of buying decisions - Stages of the buying process - Importance of consumer behaviour study.

UNIT – XIV: Services Marketing – Definition of services - Characteristics of services - Distinction between goods and services - Marketing mix for services - Types of services - Strategies for Services Marketing - Recent Trends in Marketing – E-commerce - E-marketing - E-Retailing - Relationship marketing - Mobile marketing - Green marketing.

REFERENCE BOOKS:

1. Philip Kotler, 2014 Principles of Marketing (15th edition 2014). Pearson Education Pvt.

2. Pillai. R. S. N and Baghavathy .N, Modern Marketing (edition 1987, Reprint2012).Sultan Chand and sons Publishers.

3. Gupta .C.B and RajanNair .N, Marketing Management. (Edition 1996 Reprint 2012). Sultan Chand and Sons Publishers.

4. Ramasamy.R. V.S and Namakumari, Marketing Management, (3rd **Edition**), MacMillan India. Limited, New Delhi.

Course Code	Title of the Course
12324	**E-Commerce**

Learning Objectives:

1. To enable the students to understand the technology of E–Commerce for
Business Application.

2. To enable awareness on the Application of E–Commerce.

BLOCK I: INTRODUCTION OF E-COMMERCE
UNIT - I: E-Commerce: Defining Commerce; Main Activities of Electronic Commerce;
Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management,
Service Management, Transaction Capabilities; Process of E-Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce; Technologies Used; E-Commerce
Systems; Pre-requisites of E-Commerce; Scope of E-Commerce; E-Business Models.

UNIT - II: E-Commerce Activities: Various Activities of E-Commerce; Various Modes
of Operation Associated with E-Commerce; Matrix of E-Commerce Types; Elements and
Resources Impacting E-Commerce and Changes; Types of E-Commerce Providers and
Vendors; Man Power Associated with E-Commerce Activities; Opportunity Development
for E-Commerce Stages; Development of E-Commerce Business Case; Components and
Factors for the Development of the Business Case; Steps to Design and Develop an E-Commerce Website.

UNIT - III: Internet – The Backbone for E-Commerce: Early Ages of Internet;
Networking Categories; Characteristics of Internet; Components of Internet – Internet
Services, Elements of Internet, Uniform Resource Locators, Internet Protocol; Shopping
Cart, Cookies and E-Commerce; Web Site Communication; Strategic Capabilities of
Internet.

UNIT – IV: ISP, WWW and Portals: Internet Service Provider (ISP); World Wide Web
(WWW); Portals – Steps to build homepage, Metadata; Advantages of Portal; Enterprise
Information Portal (EIP).

BLOCK II: MODELS, PROTOCOL AND E-MARKETING
UNIT - V: Reference Models: Open Systems Interconnection (OSI) Model – Physical
layer, Data link layer, Network layer, Transport layer, Session layer, Presentation layer,
Application layer; Transmission Control Protocol (TCP) / Internet Protocol (IP) Model;
Protocol – Internet Protocol (IP), User Datagram Protocol (UDP), Transmission Control

Protocol (TCP), Dynamic Host Configuration Protocol (DHCP), Hyper Text Transfer Protocol (HTTP), File Transfer Protocol (FTP), Telnet, Post Office Protocol (POP), Simple Mail Transfer Protocol (SMTP).

UNIT - VI: XML and Data Warehousing: Definition of eXtensible Markup Language (XML); XML Development Goals; Comparison between HTML and XML; Business importance in using XML Based Technology; Advantages, Disadvantages and Applications of XML; Structure of an XML Document; XHTML and X/Secure; Data Warehousing; Data Marts and Operational Data Stores.

UNIT - VII: E-Marketing: Traditional Marketing; E-Marketing; Identifying Web Presence Goals – Achieving web presence goals, Uniqueness of the web, Meeting the needs of website visitors, Site Adhesion: Content, format and access; Maintaining a Website; Metrics Defining Internet Units of Measurement; Online Marketing; Advantages of Online Marketing.

UNIT - VIII: E-Security: Security on the Internet; Network and Website Security Risks – Denial-of-Service attacks, Viruses, Unauthorized access to a computer network; Vulnerability of Internet Sites; Network and Website Security – Transaction security and data protection, Security audits and penetration testing; E-Business Risk Management Issues; Firewall – Network policy, Advanced authentication mechanism, Packet filtering, Application gateways; Defining Enterprise Wide Security Framework.

BLOCK III: E-PAYMENT SYSTEMS AND CRM, SCM
UNIT - IX: E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.

UNIT - X: E-Customer Relationship Management: Customer Relationship Management (CRM) – Marketing automation, Enterprise customer management; Customer Relationship Management Areas; CRM Processes; Architectural Components of a CRM Solution – Customer's information repository, Campaign management, Event triggers, business logic and rules repository, Decision support tools, Higher level statistical analysis, Forecasting and planning tools, True channel management, Workflow management, Collateral management; Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM.

UNIT - XI: Supply Chain Management: Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM; Electronic Logistics and its Implementation.

BLOCK IV: WIRELESS APPLICATIONS AND KNOWLEDGEMENT

UNIT - XII: Wireless Application Protocol: Architecture of WAP; Working of WAP; Wireless Technologies; Generations in Wireless Communications; Security Issues related to Wireless Communications; Mobile Computing in Four Dimensions; Wireless Millennium.

UNIT -XIII: Knowledge Management: Knowledge Management and its Goals; Collaborative Computing and Knowledge Management; Knowledge Management Tools; Features of Knowledge Management Tools; Knowledge Creating Process; Knowledge Management Strategies for Different Organizations; Knowledge Management in Research and Development Organizations.

UNIT - XIV: Implementation of E-Commerce: WWW.EBAY.COM - B2C Website – Registration, Time factor, Bidding process, Growth of eBay; PayPal – New Trend in Making Payments Online; National Electronic Funds Transfer.

REFERENCE BOOKS:

1. Bharat Bhasker. 2009. Electronic Commerce [Third Edition]. Tata Mc Graw Hill Publishing Co Ltd., New Delhi.

2. RaviKalakota., and Andrew B.Whinston. 2013. Frontiers of Electronic Commerce [Fourteenth Edition]. Dorling Kindersley (India) Pvt Ltd,.

3. Daniel Minoli., and Emma Minoli. 2007. Web Commerce Technology Handbook. [Thirteenth Edition]. Tata McGraw Hill Publishing, New Delhi.

4. Elias,M. and Awa. .2009. E–Commerce From vision to Fulfillment [Third Edition]. PHI Publishing, New Delhi.

Course Code	Title of the Course
12331/12831	**Corporate Accounting**

Learning Objectives:

1. To give a clear understanding and knowledge to the students in the area of corporate accounting and other related matters.

2. To provide the knowledge based on corporate need to have a global perspective and grow accordingly.

BLOCK I: ISSUES OF SHARES & GOODWILL AND FINAL ACCOUNTS OF COMPANY

UNIT – I: Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Right Issue – Underwriting.

UNIT – II: Redemption of Preference Shares – Provisions of the companies Act - Debentures - Issue – Treatment of different items relating to debenture in final accounts – Redemption – Methods of redemption of Debenture - Sinking Fund Method – Insurance Policy method.

UNIT – III: Final Accounts of Companies – Trading Account – Profit and Loss Account – Profit and Loss Appropriation Accounts – Balance sheet - Managerial Remuneration – Remuneration payable to different categories of managerial personnel – Calculation of Managerial remuneration.

UNIT – IV: Valuation of Goodwill - Need - Methods of valuation of Goodwill - Average Profit method – super profit method – capitalization method.

BLOVK II: LIQUIDATION OF COMPANY AND AMALGAMATION

UNIT – V: Shares - Methods of valuation of Shares – Net asset method – Yield Method – Fair value Method.

UNIT – VI: Liquidation of Companies –Modes of Winding up - Statement of Affairs - Deficiency account or Surplus Account.

UNIT – VII: Company Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation - Managerial remuneration – Preparation of profit and loss account and Balance Sheet.

UNIT – VIII: Amalgamation – Meaning – Advantages – Purchase consideration – Types of amalgamation – Net present value method - Absorption (Excluding inter – company holdings).

BLOCK III: HOLDING COMPANY ACCOUNTS

UNIT – IX: External reconstruction and Internal reconstruction – Meaning – Accounting treatment – Alteration of share capital – Capital reduction account.

UNIT – X: Holding company accounts excluding inter-company holdings – Mutual Owings - Contingent Liability - Unrealized Profit - Revaluation of Assets.

UNIT – XI: Liquidation of companies – Meaning – Reasons for winding up – Liquidator – Preferential creditors – Calculation of liquidator's remunerations – Liquidator's final statement of accounts.

BLOCK IV: BANKING COMPANY ACCOUNTS, HR ACCOUNTING

UNIT – XII: Accounts for banking companies - Preparation of profit and loss account and balance sheet - Accounts for Insurance Companies - Preparation of profit and loss account and balance sheet.

UNIT – XIII: International Financial Reporting Standards (IFRS) – Meaning – Advantages - Disadvantages.

UNIT – XIV: Human resource accounting - Characteristic, Applications methods - Principles of Government accounting – Principles of Responsibility accounting.

REFERENCE BOOKS:

1. Dr. M. A. Arulanandam, and Dr. K. S. Raman, 2003, "Advanced Accountancy, Part-I" - Himalaya Publications, New Delhi.
2. Jain S. P. & Narang K. L., 2004 - "Advanced Accounting" - Kalyani Publishers, New Delhi.
3. Gupta R. L. & Radhaswamy M., 2006, "Corporate Accounts – Theory, Method and Application", Sultan Chand & Co., New Delhi.
4. Reddy & Murthy, 2004, "Financial Accounting" - Margham Publicatuions, Chennai.
5. Jain S. P and Narang K. L. 2004, Corporate Accounting, (First Edition) Kalyani Publications, Chennai.
6. Joseph. T. 2009, Corporate Accounting, Vol. 1, (1st Edition), Tata McGraw-Hill Education Pvt. Limited, New Delhi.

Course Code	Title of the Course
12332/12832	**Principles of C Programming**

Learning Objectives:

1. Objective - C is a general-purpose, object-oriented programming language that adds Smalltalk-style messaging to the C programming language. This is the main programming language used by Apple for the OS X and iOS operating systems and their respective APIs, Cocoa and Cocoa Touch

BLOCK I: PROGRAMMING CONCEPTS & C LANGUAGE

UNIT - I: Principles of programming - Programming - Programming Domain - Scientific Application - Business Applications - Artificial Intelligence - Systems Programming - Web Software Categories of Programming Languages - Machine Level Languages - Assembly Level Languages - High Level Languages Programming Design Methodologies - Top Down and Bottom UP Program Development Cycle with case study - Program Execution and Translation Process -Problem solving using Algorithms and Flowcharts - Performance Analysis and Measurements - Time and Space complexity.

UNIT - II: C Programming - Features of C and its Basic Structure - Simple C programs – Constants - Integer Constants - Real Constants - Character Constants - String Constants - Backslash Character Constants - Concept of an Integer and Variable - Rules for naming Variables and assigning values to variables.

UNIT - III: Operators and Expressions - Arithmetic Operators - Unary Operators - Relational and Logical Operators - The Conditional Operator - Library Functions - Bitwise Operators - The Increment and Decrement Operators - The Size of Operator - Precedence of operators.

UNIT - IV: Data Types and Input/Output Operators – Floating - point Numbers - Converting Integers to Floating-point and vice-versa - Mixed-mode Expressions - The type cast Operator - The type char - Keywords - Character Input and Output - Formatted input and output - The gets( ) and puts( ) functions - Interactive Programming.

BLOCK II: BASICS OF OPERATOR AND DATATYPES

UNIT - V: Control Statements and Decision Making - The go to statement - The if statement - The if-else statement - Nesting of if statements - The conditional expression

- The switch statement - The while loop - The do…while loop - The for loop - The nesting of for loops - The break statement and continue statement.

UNIT - VI: Arrays and Strings - One Dimensional Array - Passing Arrays to Functions - Multidimensional Arrays – Strings.

UNIT - VII: Pointers – I - Basics of Pointers - Pointers and One-dimensional Arrays - Pointer Arithmetic - Pointer Subtraction and Comparison - Similarities between Pointers and One-dimensional Arrays.

UNIT - VIII: Pointers – II - Null pointers - Pointers and Strings - Pointers and two - dimensional arrays - Arrays of Pointers.

BLOCK III: ARRAY CONCEPTS, POINTERS & FUNCTION

UNIT - IX: Structures and Unions - Basics of Structures - Arrays of Structures - Pointers to Structures - Self-referential Structures - Unions.

UNIT - X: Functions - Function Philosophy - Function Basics - Function Prototypes - and Passing Parameters - Passing Parameter by value and Passing Parameter by reference - passing string to function - Passing array to function - Structures and Functions Recursion.

UNIT - XI: Storage Classes - Storage Classes and Visibility - Automatic or local variables - Global variables - Static variables - External variables.

BLOCK IV: STORAGE CLASSES & FILE MANAGEMENT

UNIT - XII: The Preprocessor - File Inclusion - Macro Definition and Substitution - Macros with Arguments - Nesting of Macros - Conditional Compilation.

UNIT - XIII: Dynamic Memory Allocation and Linked List - Dynamic Memory Allocation - Allocating Memory with malloc - Allocating Memory with calloc - Freeing Memory - Reallocating Memory Blocks - Pointer Safety - The Concept of linked list - Inserting a node by using Recursive Programs - Sorting and Reversing a Linked List - Deleting the Specified Node in a Singly Linked List.

UNIT - XIV: File Management - Defining and Opening a file - Closing Files - Input/output Operations on Files - Predefined Streams - Error Handling during I/O Operations - Random Access to Files - Command Line Arguments.

REFERENCE BOOKS:
1. Er. Anil Panghal and Sharda Panghal, Principles of Programming Languages, Laxmi Publications (P) Ltd., New Delhi.

Course Code	Title of the Course
12333/12833	**Merchant Banking and Financial Services**

Learning Objectives:

1. To understand the trade-off between risk and reward in investing

2. To know the structure of financial markets

3. To learn the Functioning of Stock Exchanges and Financial Intermediaries

4. This course acquaints students with the concept and tools and techniques of marketing financial services.

BLOCK I: INTRODUCTION, ISSUE MANAGEMENT UNDERWRITING AND BROKERAGE
UNIT – I: Merchant Banking and Financial Services – Concept of merchant banking - financial system in India - development of merchant banks and regulations.

UNIT – II: Issue Management - pre-issue and post-issue management activities performed by merchant banks.

UNIT – III: Underwriting and Brokerage - This unit introduces you to the different roles played by underwriters and brokers in issue management and their responsibilities.

UNIT – IV: Raising Capital from International Markets - needs of Indian companies for raising funds from foreign markets usage of euro issue - evaluation of various types of depository receipts - American Depository Receipts - Global Depository Receipts - FCCBs and FCEBs.

BLOCK II: FINANCIAL SERVICES, DEPOSITORY SYSTEM IN INDIA, MUTUAL FUND
UNIT – V: Financial Services - financial services in India – types - and importance - online trading - dematerialization and re-materialization.

UNIT – VI: Depository System in India - depository system - the Depository Act of 1996 and depository participants – NSDL - CDSL and benefits of a depository system.

UNIT – VII: Mutual Funds and AMCs - mutual funds - various types of mutual funds schemes - advantages and disadvantages of investing in mutual funds - legal structure and the regulation of mutual funds in India.

UNIT – VIII: Lease - leasing, benefits and limitations - types of leasing.

BLOCK III: HIRE PURCHASE, MERGER AND ACQUISITIONS PORTFOLIO MANAGEMENT

UNIT – IX: Hire Purchase - important financial innovations - lease financing and hire - purchase financing.

UNIT – X: Mergers and Acquisitions – Mergers and acquisitions - benefits of mergers - the procedure and theories of mergers and the legal aspects governing mergers - acquisitions and takeovers in India.

UNIT – XI: Portfolio Management - Portfolio management - theories of portfolio management - techniques of portfolio evaluation and measures of portfolio revision.

BLOCK IV: SECURITIZATION OF DEBTS, SECURITIZATION OF DEBTS, FACTORING

UNIT – XII: Securitization of Debts - Securitization – features - advantages and the steps involved in the securitization process - guidelines laid down by the Securitization Act – 2002.

UNIT – XIII: Securitization of Debts - features - emergence of venture capitalism in India - Credit Rating - processes - scope of credit rating agencies in India.

UNIT – XIV: Factoring - process and features of factoring - types of factoring contracts - advantages and disadvantages of factoring - differences between factoring and bill discounting - process of factoring as it exists in India and explains the process of forfeiting.

REFERENCE BOOKS:

1. Dr Natarajan K, 2009, "Financial Markets and Services", Himalaya PublishingHouse Pvt. Ltd., India.

2. Dr. Guruswamy S, 2009, "Financial Services", Tata Mc Graw-hill Education, New Delhi.

3. Prasanna Chandra, 2011 "Financial Management Theory and Practice", Tata McGraw-hill Education, New Delhi.

4. Khan M Y and Jain P K, 2008, "Financial Management Text, Problems and Cases", Tata Mc Graw-hill Education, New Delhi.

Course Code	Title of the Course
12334/12834	**Managerial Economics**

Learning Objectives:

1. To discuss the relationship between economics and business.

2. To analyze the application of economic theories in modern business.

BLOCK I: INTRODUCTION – DEMAND AND SUPPLY
UNIT – I: Meaning and Importance of Managerial Economics - Meaning - Scope of Managerial Economics - Importance of the study of Managerial Economics - Two Major Functions of a Managerial Economist.

UNIT – II: Demand Analysis – Meaning and Law of Demand - Elasticity of Demand.

UNIT – III: Demand Forecasting – Meaning and Forecasting - Level of Demand Forecasting - Criteria for Good Demand Forecasting, Methods or Techniques of Demand Forecasting - Survey Methods - Statistical Methods - Demand Forecasting for a New Products.

UNIT – IV: Supply & Market Equilibrium - Meaning of Supply and Law of Supply - Exceptions to the Law of Supply - Changes or Shifts in Supply - Elasticity of supply - Factors Determining Elasticity of Supply - Practical Importance - Market Equilibrium and Changes in Market Equilibrium.

BLOCK II: PRODUCTION, COST ANALYSIS, REVENUE ANALYSIS
UNIT – V: Production Analysis – Meaning of Production and Production Function - Cost of Production.

UNIT – VI: Cost Analysis - Types of Costs - Cost-Output Relationship - Cost Function - Cost-Output Relationships in the Short Run - and Cost-Output Relationships in the Long Run.

UNIT – VII: Objectives of Firm - Profit Maximization Model - Economist Theory of the Firm - Cyert and March's Behavior Theory - Marris' Growth Maximisation Model, Baumol's Static and Dynamic Models - Williamson's Managerial Discretionary Theory
UNIT – VIII: Revenue Analysis and Pricing Policies - Revenue - Meaning and Types - Relationship between Revenues and Price Elasticity of Demand - Pricing Policies - Objectives of Pricing Policies - Pricing Methods.

BLOCK III: PRICE DETERMINATION UNDER PERFECT COMPETITION, MACRO ECONOMICS

UNIT – IX: Price Determination under Perfect Competition – Market and Market Structure - Perfect Competition - Price-Output Determination under Perfect Competition - Short-run Industry Equilibrium under Perfect Competition - Short-run Firm Equilibrium under Perfect Competition - Long-run Industry Equilibrium under Perfect Competition - Long-run Firm Equilibrium under Perfect Competition.

UNIT – X: Pricing Under Imperfect Competition – Monopoly - Price Discrimination under Monopoly - Bilateral Monopoly - Monopolistic Competition – Oligopoly - Collusive Oligopoly and Price Leadership – Duopoly - Industry Analysis.

UNIT – XI: Macro Economics and some of its measures – Basic Concepts - Macroeconomic Ratios - Index Numbers - National Income Deflators.

BLOCK IV: CONSUMPTION, INVESTMENT FUNCTIONS BUSINESS CYCLE
UNIT – XII: Consumption Function and Investment Function - Consumption Function, Investment Function - Marginal efficiency of capital and business expectations - Multiplier - Accelerator.

UNIT – XIII: Stabilization Policies – Economic Stability - Instruments of economic Stability - Monetary Policy - Fiscal Policy - Physical Policy or Direct Controls.

UNIT – XIV: Business Cycle – Meaning and Features - Theories of Business Cycles - Measures to Control Business Cycles - Business Cycles and Business Decisions - Inflation and Deflation - Inflation - Meaning and Kinds - Measures to Control Inflation – Deflation.

REFERENCE BOOKS:
1. Sankaran.S.2004. **Managerial Economics.** Margham Publication.
2. Gupta.G.S .2009. **Managerial Economics.** Tata McGraw-Hill Education Pvt.Ltd.
3. Cauvery.R., Dr.Sudha Nayak. U.K., Girija.M.and Dr.Meenakshi.R. 2010. **Managerial Economics.** S.Chand, New Delhi.
4. Maheswari.K.L and Varshney.R.L. 2014. **Managerial Economics.** [22nd Edition, Chand Sons, New Delhi.

Course Code	Title of the Course
12341/12841	**Insurance Management**

Learning Objectives:

1. Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
2. Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.
3. Develop skills to facilitate insurance product cost and pricing, marketing, and distribution.
4. Develop practical skills through professional development seminars, internships, and / or a practicums in insurance and risk management.
5. Examine the role of public policy including social insurance in personal financial planning and risk management.

BLOCK I: RISK, REFORMS, REGULATIONS OF INSURANCE
UNIT – I: Risk - Interpretations of the term 'risk' - types of business and personal risks - significance of risk management function within business organizations.

UNIT – II: Insurance and Risk - significance of insurance and risk - general structure of the insurance market - significant aspects of this industry.

UNIT – III: Reforms in Indian Insurance Industry - importance of the privatization of insurance industry - problems associated with public insurance enterprises - relation between insurance and economic growth.

UNIT – IV: Regulations Relating to Insurance Accounting and Management - framework for IRDA rules and regulations regarding general insurance investment in the country - role of financial reporting in managing insurance operations - significance of determining solvency margins.

BLOCK II: LIFE & NON LIFE INSURANCE FUNCTIONS

UNIT – V: Life Insurance - factors influencing the key functioning of insurance organizations insurable interest - role of riders in insurance policies.

UNIT – VI: Non-life Insurance - elements of fire insurance contract and its ancillary features - Significance of marine insurance and its various policies - the role of rural insurance in making people's lives better in rural India.

UNIT – VII: Non-life Insurance - II - types of motor insurance policies - critical aspects of aviation industry in the country - significance of liability insurance in India.

UNIT – VIII: Functions and Organization of Insurers - components of the distribution system of life insurance companies in the country - role of agents in the life insurance sector in India - important activities carried out in a life insurance organization

BLOCK III: PRODUCT DESIGN, INSURANCE UNDER WRITING CLAIMS
UNIT – IX: Product Design and Development - Product development in the life and non-life insurance sectors in India - role of risk evaluation in the process of insurance product formation - future trends in the domain of insurance product design and development.

UNIT – X: Insurance Underwriting - need for insurance underwriting - factors that affect the activities performed by the underwriter - steps involved in the process of insurance underwriting.

UNIT – XI: Claims Management - factors affecting the insurance claim management system - types of documents needed in various types of claims, meaning of 'Causa Proxima' in insurance claim settlement.

BLOCK IV: INSURANCE PRICING & MARKETING, RE-INSURANCE
UNIT – XII: Insurance Pricing and Marketing - principles of insurance pricing and marketing - tools and techniques used in pricing individual life and health insurance.

UNIT – XIII: Financial Management in Insurance Companies and Insurance Ombudsman - importance of financial management in insurance companies - tools of managing expenses in the insurance companies - modes used by the insurance companies in channelizing their funds.

UNIT – XIV: Reinsurance - reinsurance in the insurance sector - Areas of the application of reinsurance - Information Technology in Insurance - application of information technology in the insurance sector - role of insurance companies in insurance security - contours of the future of insurance in rural areas.

REFERENCE BOOKS:
1. Neelam C. Gulati, Principles of Insurance Management, Published by Excel Books 2007.

2. S.C. Das and S.C. Sahoo, Insurance Management (Text and Cases, Himalaya Publishing House Private Limited, Mumbai, 2015.

Course Code	Title of the Course
12342/12842	**Business Statistics**

Learning Objectives:

1. To describe data with descriptive statistics
2. To perform statistical analyses
3. To interpret the results of statistical analyses
4. To make inferences about the population from sample data

BLOCK I: FUNDAMENTALS OF STATISTICS
UNIT – I: Statistics - Importance of Statistics in modern business environment - Definition of Statistics - Scope and Applications of Statistics Characteristics of Statistics - Functions of Statistics - Limitations of Statistics - Statistical Software.

UNIT – II: Measures of Central Tendency and Dispersion - Objectives of statistical average - Requisites of a Good Average - Statistical Averages - Arithmetic mean - Properties of arithmetic mean - Merits and demerits of arithmetic mean \- Median - Merits and demerits of median - Mode - Merits and demerits of mode - Geometric Mean - Harmonic Mean - Appropriate Situations for the Use of Various Averages - Positional Averages - Dispersion – Range - Quartile deviations - Mean deviation, Standard Deviation - Properties of standard deviation Coefficient of Variance.

UNIT – III: Theory of Probability - Definition of probability - Basic terminology used in probability theory - Approaches to probability - Rules of Probability - Addition rule - Multiplication rule - Conditional Probability - Steps Involved in Solving Problems on Probability - Bayes' Probability - Random Variables.

UNIT – IV: Theoretical Probability Distributions - Random variables - Probability Distributions - Discrete probability distributions - Continuous probability distributions - Bernoulli Distribution - Repetition of a Bernoulli experiment - Binomial Distribution - Assumptions for applying a binomial distribution - Examples of binomial variate - Recurrence formula in case of binomial distribution - Case study on binomial distribution Poisson Distribution - Assumptions for applying the Poisson distribution -Real life examples of Poisson variate - Recurrence relation -Case study on Poisson distribution - Normal Distribution - Standard Normal Distribution.

BLOCK II: ESTIMATION, TESTING, CHI-SQUARE TEST, F-TEST
UNIT – V: Estimation: Reasons for Making Estimates - Making Statistical Inference - Types of Estimates - Point estimate - Interval estimate - Criteria of a Good Estimator - Unbiasedness - Efficiency - Consistency – Sufficiency - Point Estimates - Interval

Estimates - Case study on calculating estimates - Making the interval estimate Interval Estimates and Confidence Intervals - Interval estimates of the mean of large samples - Interval estimates of the proportion of large samples - Interval estimates using the Student's 't' distribution - Determining the Sample Size in Estimation.

UNIT – VI: Testing of Hypothesis in Case of Large and Small Samples - Large Samples – Assumptions - Testing Hypothesis - Null and alternate hypothesis - Interpreting the level of significance - Hypotheses are accepted and not proved - Selecting a Significance Level - Preference of type I error - Preference of type II error - Determine appropriate distribution - Two – Tailed Tests and One – Tailed Tests - Two – tailed tests - Case study on two – tailed and one-tailed tests - Classification of Test Statistics - Statistics used for testing of hypothesis - Test procedure - How to identify the right statistics for the test - Testing of Hypothesis in Case of Small Samples - Small samples - 't' Distribution - Uses of 't' test.

UNIT – VII: Chi-square Test - Chi-square as a Test of Independence - Characteristics of Chi-square test - Degrees of freedom - Restrictions in applying Chi-square test - Practical applications of Chi-square test - Levels of significance - Steps in solving problems related to Chi-Square test - Interpretation of Chi-Square values - Chi-SquareDistribution - Properties of Chi-square distribution - Conditions for applying the Chi-Square test - Uses of Chi-square test - Applications of Chi-Square test - Tests for independence of attributes - Test of goodness of fit - Test for specified variance.

UNIT – VIII: F – Distribution and Analysis of Variance (ANOVA) – Analysis of Variance (ANOVA) - Assumptions for F-test - Objectives of ANOVA - ANOVA table - Assumptions for study of ANOVA - Classification of ANOVA - ANOVA table in one-way ANOVA - Two way classifications.

BLOCK III: CORRELATION & REGRESSION, BUSINESS FORECASTING

UNIT – IX: Simple Correlation and Regression - Correlation - Causation and Correlation - Types of Correlation - Measures of Correlation - Scatter diagram - Karl Pearson's correlation coefficient - Properties of Karl Pearson's correlation coefficient - Factors influencing the size of correlation coefficient - Probable Error - Conditions under which probable error can be used.

UNIT – X: Spearman's Rank Correlation Coefficient - Partial Correlations - Multiple Correlations - Regression - Regression analysis - Regression lines - Regression coefficient - Standard Error of Estimate - Multiple Regression Analysis - Reliability of Estimates - Application of Multiple Regressions.

UNIT – XI: Business Forecasting –Objectives of forecasting in business - Prediction, projection and forecasting - Characteristics of business forecasting
- Steps in forecasting , Methods of Business Forecasting - Business barometers.

BLOCK IV: TIME SERIES ALAYSIS, INDEX NUMBERS

UNIT – XII: Time series analysis – Extrapolation - Regression analysis - Modern econometric methods - Exponential smoothing method - Theories of Business Forecasting - Sequence or time-lag theory - Action and reaction theory - Economic rhythm theory - Specific historical analogy - Cross-cut analysis theory - Utility of Business Forecasting - Advantages of business forecasting - Limitations of business forecasting.

UNIT – XIII: Time Series Analysis – Utility of the Time Series - Components of Time Series - Long term trend or secular trend - Seasonal variations - Cyclic variations - Random variations - Methods of Measuring Trend - Free hand or graphic method - Semi-average method - Method of moving averages - Method of least squares - Mathematical Models for Time Series - Additive model - multiplicative model, Editing of Time Series - Measurement of Seasonal Variation - Seasonal average method - Seasonal variation through moving averages - Chain or link relative method - Ratio to trend method - Forecasting Methods Using Time Series - Mean forecast - Naive forecast - Linear trend forecast - Non-linear trend forecast - Forecasting with exponential smoothing.

UNIT – XIV: Index Numbers: Definition – Relative - Classification of index numbers - Base year and current year - Chief characteristics of index numbers - Main steps in the construction of index numbers - Methods of Computation of Index Numbers – Un-weighted index numbers - Weighted index numbers, Tests for Adequacy of Index Number Formulae - Cost of Living Index Numbers of Consumer Price Index - Utility of consumer price index numbers - Assumptions of cost of living index number - Steps in construction of cost of living index numbers - Methods of Constructing Consumer Price Index - Aggregate expenditure method - Family budget method - Weight average of price relatives - Limitations of Index Numbers - Utility and Importance of IndexNumbers.

REFERENCE BOOKS:
1. G. V. Shenoy, Uma K. Srivastava, S. C. Sharma, Business Statistics, New Age International, 1988.

2. T N Srivastava (Author), Shailaja Rego, Statistics for Management, McGraw Hill Education, 2017.

Course Code	Title of the Course
12343/12843	**Database Management System**

Learning Objectives:

1. To learn the basic concepts of DBMS
2. To know the concepts of SQL
3. To understand PL / SQL, Triggers and cursors
4. To know the concept of Normalization

BLOCK I: FUNDAMENTALS OF DBMS & FILE ORGANISATION
UNIT - I: Database Management System Concepts - Significance of Database - Database System Applications - Data Independence - Data Modeling for a Database - Entities and their Attributes - Entities – Attributes - Relationships and Relationships Types - Advantages and Disadvantages of Database Management System - DBMS VsRDBMS.

UNIT - II: Database System Architecture - Three Level Architecture of DBMS - The External Level or Subschema - The Conceptual Level or Conceptual Schema - The Internal Level or Physical Schema - Mapping - MySQL Architecture - SQL Server 2000 Architecture - Oracle Architecture - Database Management System Facilities - Data Definition Language - Data Manipulation Language - Database Management System Structure - Database Manager - Database Administrator - Data Dictionary - Distributed Processing - Information and Communications Technology System (ICT) - Client / Server Architecture.

UNIT - III: Database Models and Implementation - Data Model and Types of Data Model - Relational Data Model - Hierarchical Model - Network Data Model - Object/Relational Model - Object-Oriented Model - Entity-Relationship Model - Modeling using E-R Diagrams - Notation used in E-R Model - Relationships and Relationship Types - Associative Database Model.

UNIT - IV: File Organization for Conventional DBMS - Storage Devices and its Characteristics - Magnetic Disks - Physical Characteristics of Disks - Performance Measures of Disks - Optimization of Disk-Block Access - File Organization - Fixed-Length Records - Variable-Length Records - Organization of records in files - Sequential file Organization - Indexed Sequential Access Method (ISAM) - Virtual Storage Access Method (VSAM).

BLOCK II: BASICS OF SQL & RELATION ALGEBRA
UNIT - V: RDBMS - An informal look at the relational model - Relational Database Management System - RDBMS Properties - The Entity-Relationship Model - Overview

of Relational Query Optimization - System Catalog in a Relational DBMS - Information Stored in the System Catalog - How Catalogs are Stored.

UNIT - VI: SQL – 1 - Categories of SQL Commands - Data Definition - Data Manipulation Statements - SELECT - The Basic Form - Sub queries - Functions - GROUP BY Feature - Updating the Database - Data Definition Facilities.

UNIT - VII: SQL – 2 - Views - Embedded SQL * - Declaring Variables and Exceptions - Embedding SQL Statements - Transaction Processing - Consistency and Isolation - Atomicity and Durability.

UNIT - VIII: Relational Algebra - Basic Operations - Union (U) - Difference (-) - Intersection - Cartesian product (x) - Additional Relational Algebraic Operations – Projection - Selection - JOIN – Division.

BLOCK III: NORMALIZATION CONCEPTS & QUERY PROCESSING
UNIT - IX: Relational Calculus - Tuple Relational Calculus - Semantics of TRC Queries - Examples of TRC Queries - Domain Relational Calculus - Relational ALGEBRA vs. Relational CALCULUS.

UNIT - X: Normalization - Functional Dependency - Anomalies in a Database - Properties of Normalized Relations - First Normalization - Second Normal Form Relation - Third Normal Form - Boyce-Cod Normal Form (BNCF) - Fourth and Fifth Normal Form.

UNIT - XI: Query Processing and Optimization - Query Interpretation - Equivalence of Expressions - Algorithm for Executing Query Operations - External sorting - Select operation - Join operation - PROJECT and set operation - Aggregate operations - Outer join - Heuristics in Query Optimization - Semantic Query Optimization - Converting Query Tree to Query Evaluation Plan - Cost Estimates in Query Optimization - Measure of query cost - Catalog information for cost estimation of queries - Join Strategies for Parallel Processing - Parallel join - Pipelined multi way join - Physical organization.

BLOCK IV: DISTRIBUTED DATABASE & MAPPING CARDINALITIES
UNIT - XII: Distributed Databases - Structure of Distributed Database - Trade-offs in Distributing the Database - Advantages of Data Distribution - Disadvantages of Data Distribution - Design of Distributed Databases - Data Replication - Data Fragmentation.

UNIT - XIII: Object Oriented DBMS - Next Generation Data Base System - New Database Application - Object Oriented Database Management System - Features of Object Oriented System - Advantages of Object Oriented Database Management System - Deficiencies of Relational Database Management System - Difference between

Relational Database Management System and Object Oriented Database Management System - Alternative Object Oriented Database Strategies.

UNIT - XIV: Object Relational Mapping - Significance of Mapping - Mapping Basics - Mapping a Class Inheritance Tree - Mapping Object Relationships - Types of relationships - Implementation of object relationships - Implementation of relational database relationships - Relationship mappings - Mapping ordered collections - Mapping recursive relationships - Modeling with Join Tables - Open Source Object Relational Mapping Software.

REFERENCE BOOKS:

1. P. S. Gill, Database Management Systems, I K International Publishing House Pvt. Ltd, 2011.

Course Code	Title of the Course
12344/12844	**Management Accounting**

<u>Learning Objectives:</u>

1. To enable the students to understand the conceptual framework of Management Accounting.

2. To acquaint the students with the Management Accounting Techniques that facilitates managerial decision making.

BLOCK I: INTRODUCTION AND STANDARD COSTING
UNIT – I: Management Accounting - Meaning, Features – Scope – Importance – Functions - Differences between Financial accounting - Cost accounting and Management accounting.

UNIT – II: Budgetary Control – Meaning - Characteristics – Objectives – Steps – Advantages – Limitations - Types of budgets.

UNIT – III: Standard Costing: Meaning – Advantages – Limitations – Preliminaries - Steps in setting up of standard costs - Differences between Budgetary control and standard costing - Estimated cost.

UNIT – IV: Variance Analysis – Meaning - Favourable and Unfavourable variances - Controllable and uncontrollable variances - Uses of variances - Analysis of variances - Types of variances.

BLOCK II: MARGINAL COSTING, FINANCIAL STATEMENT AND RATIO ANALYSIS
UNIT – V: Marginal Costing – Meaning – Features – Advantages – Limitations - Absorption costing.

UNIT – VI: Cost – Volume – Profit Analysis- Contribution - Break even analysis - Profit Volume Ratio - Margin of safety.

UNIT – VII: Analysis and Interpretation of Financial Statements – Meaning – Steps – Objectives - Types of Analysis - Comparative financial statement - Common size financial statement - Trend Analysis.

UNIT – VIII: Ratio Analysis: Meaning – Advantages – Limitations - Classifications of ratios.

BLOCK III: WORKING CAPITAL MANGEMENT, FUND AND CASHFLOW STATEMENT

UNIT – IX: Working Capital Management - Meaning of working capital - Kinds of working capital - Sources of working capital - Objectives of working capital management - Determinants of working capital requirement - Estimation of working capital requirement.

UNIT – X: Fund Flow Statement – Meaning – Uses – Limitations - Sources and uses of funds.

UNIT – XI: Cash Flow Statement – Meaning – Uses – Limitations - Sources and uses of cash.

BLOCK IV: CAPITAL BUDGETING & DIVIDEND POLICY

UNIT – XII: Capital Budgeting – Meaning - Principles of capital – budgeting - Methods of evaluating - Capital Rationing.

UNIT – XIII: Management of Profits / Dividend Policy - Meaning of dividend policy - Types of dividend policy - Factors influencing dividend policy - Forms of dividend - Dividend models.

UNIT – XIV: Overview of latest developments in Accounting - Transfer Pricing – Responsibility – accounting - Inflation accounting - Divisional performance analysis - Human Resources Accounting.

REFERENCE BOOKS:

1. Sharma., and Gupta, S.K. (2006). Management Accounting. Kalyani Publishers, New Delhi.

2. Reddy, T.S., and Hari Prased Reddy, Y. (2010). Management Accounting. Margham publications. Chennai.

3. Maheswari, S.N. (2004). Management Accounting. Sultan Chand & Sons, New Delhi.

3. Jain, S.P., and Narang. K.L. (2001). Cost and Management Accounting. Kalyani Publishers, New Delhi.

Course Code	Title of the Course
12351/12851	**Human Computer Interface**

Learning Objectives:

1. The principles and characteristics of human-computer interaction, such as direct manipulation, usability affordances, and interaction design heuristics.
2. The workflow for designing and evaluating user-centered designs, from need finding to prototyping to evaluation.
3. The current state of research and development in human-computer interaction, such as augmented reality, wearable devices, and robotics.

BLOCK I: HUMAN COMPUTER INTERFACE & INTERACTION DEVICES
UNIT - I: Human Computer Interface - Importance of User Interface - History of Human Computer Interface - Importance of Good Design - Benefits of Good Design - Principles of User Interface Design.

UNIT - II: Interaction Devices - Keyboard Keys - Function Keys - Pointing Devices - Speech Recognition - Handwriting Recognition - Speech Generation - Image Display - Video Display - Device Drivers.

UNIT - III: Color and Content - Why Colors - Color Uses - Choosing Colors - Possible Problems With Colors - Page Title - Headings - Text - Messages - Error Messages - Icons.

UNIT - IV: User Interface Design Process – I Understanding How User Interact With Computers - User Interface Models - Design Methodologies - Designing an Interface - Process of Interaction Design.

BLOCK II: USER INTERFACE DESIGN & GRAPHICAL USER INTERFACE
UNIT - V: User Interface Design Process - II Human Interaction with Computers - Human Interaction Speeds - Human Characteristics in Design - Human Consideration in Design.

UNIT - VI: Graphical User Interface Popularity of Graphics - Characteristics of Graphical User Interface - Concepts of Direct Manipulation - Graphical System Advantages and Disadvantages - Web User Interface Characteristics and Popularity.

UNIT - VII: Device and Screen - Based Control Device Based Controls - Operable Controls - Text Entry/Read-Only Controls - Selection Controls - Combining Entry/Selection Controls - Other Operable Controls - Presentation Controls and Selecting Proper Controls.

UNIT - VIII: Design Goals - Test for a Good Design - Screen and Web Page Meaning and Purpose - Organizing Screen Elements Clearly - Ordering of Screen Data and Content - Screen Navigation and Flow.

BLOCK III: WINDOW CHARACTERISTICS – SOFTWARE TOOLS
UNIT – IX: Windows Window characteristics - Components of Window - Window Presentation Styles - Types of Windows - Window Management.

UNIT - X: Understanding Business Functions Business Definitions and Requirement analysis - Determining Business Functions - Design Standards or Style Guides - System Training and Documentation.

UNIT - XI: Software Tools Specification Methods - Interface Building Tools - Interface Mock Up Tools - Software Engineering Tools - Windowing System Layer - GUI Tool Kit Layer.

UNIT - XII: Information Search and Visualization Database Query - Phase Search in Documents - Multimedia Document Searches - Information Visualization - Advanced Filtering - Hypertext - Web Technology - Static Web Content and Dynamic Web Content.

BLOCK IV: INFORMATION SEARCH – USABILITY & PROTOTYPES
UNIT - XIII: Time Response Time - Dealing With Time Delays - Echo Delay - File Delay - Blinking for Attention - Use of Sound - Preventing Errors.

UNIT - XIV: Usability and Prototypes Usability - Purpose of Usability - Importance of Usability - Usability Testing – Prototypes - Hand Sketches and Scenarios - Interactive Paper Prototypes - Programme Facades - Prototype - Oriented Languages - Comparisons of Prototypes.

REFERENCE BOOKS:

1. K. Meena and R. Sivakuma, Human-Computer Interaction, Prentice-Hall of India Private Limited, New Delhi, 2015.

Course Code	Title of the Course
12352/12852	**Retail Marketing Management**

Learning Objectives:

1. To describe the key elements of a retail business and the retail trading environment
2. To discuss issues associated with operating a business in a retail environment / context
3. Outline the key module topics and explain why each topic is important to understanding the principles of retail management
3. To explain linkages between components of the module
4. To organize your studies, including paper-based and computer-based services
5. Continue to develop your awareness of how you learn and how different elements of
6. The module applied to your individual learning style.

BLOCK I: PROPERTY MANAGEMENT
UNIT – I: Property Management: Concept of Real Property - Types of Real Property - Residential property - Commercial real estate - Industrial property – Special - purpose property - Concept of Property Management - Duties of Property Manager - Property Management as a Profession - Growth of Professionalism in Property Management.

UNIT – II: Characteristics of Property and Property User - Understanding Characteristics of Property - Good record keeping - Physical appraisal of property - Proprietary features - Financial appraisal – Evaluation - Define Property User - Society and Stakeholder Relationships - Management Relationships with Stakeholders - Management Relationships with User Community.

UNIT – III: Sources and Essentials when buying a Property - Different Sources for buying a property (banks, building societies, client's employer, private mortgage, finance houses) - Necessities when buying a Property (need, checking hidden costs, insurance, taxes).

UNIT – IV: Property Management - Economics and Planning - Economics of Property management - Business Economy - Real Estate Economy - Concept of Property Management Planning - Market analysis - Property analysis - Analysis of owner's objectives - Preparation of Property Management Plan - Property as a Part of Competitive Strategy.

BLOCK II: STRATEGIC, PERFORMANCE, MANAGING RETAIL PROPERTY
UNIT – V: Strategic Property Management - Concept of Strategic Property Management - Importance of strategic property management - Property as investment asset - Definition of Corporate Property (exhibit- SEZ) - Formulating Strategy for Property

Management - Catchment survey - Positioning the property - Joint Development of property - Activity for strategic utilization of property - Legal aspects of property development (legal laws) (registration, mutation).

UNIT – VI: Performance Evaluation of Property - Role of Property in Business - Performance Evaluation of Property as an Investment Asset - Performance Evaluation of Property as an Operational Asset - Property Life Cycle (for residential and commercial) - Concept of Benchmarking.

UNIT – VII: Retail Property - Concept of Retail Property - Importance of Retail Property Management - Increasing Demand of Retail Property - FSI (floor space index) - Retail Hierarchy.

UNIT – VIII: Managing Retail Property - Need of Managing Retail Property - Ways to Manage Retail Property - Market area classifications - Pattern classifications - Owner classification - Merchandising classification.

BLOCK III: LEASING AND VALUATION RETAIL PROPERTY
UNIT – IX: Leasing Retail Property - Define Leasing - Leasing of Retail Property - Qualifying retail prospects - Tenant mix – Location - Prospect's needs - Percentage Leases, Negotiating Lease - Setting the Rental Rates - Non-Complete Clause - Regulating Tenant Operation.

UNIT – X: Financial Aspects of Retail Property - Administrative Responsibilities of Retail Property Manager - Financial Reports - Major rental income items - Actual income - Expense items - Operating Budget - Capital Expenditure – Preservation – Income - producing capital expenditures - Monthly Cash Flow Forecast - Insurance for Shopping Centers.

UNIT – XI: Valuation of Retail Property - Define Valuation - Cost components of property - Determinants of Property Value - Factors Affecting Retail Property Value - Estimation of Rental Value of Retail Property - Methods of Property Valuation - Activity to forecast retail property management comparing three catchment areas.

BLOCK IV: MARKETING, MAINTENANCE, FUTURE OF RETAIL PROPERTY
UNIT – XII: Marketing Retail Property - Importance of Effective Marketing of Retail Property - Different Methods of Marketing Retail Property – Signage - Display advertising - Brochures - Direct mail - Personal contact - Publicity and public relations – Newspapers - Online promotion.

UNIT – XIII: Maintenance of Retail Property: Property Maintenance - Types of Maintenance - Preventive maintenance - Emergency maintenance - Corrective maintenance - Cosmetic maintenance - Measures to Maintain a Property - Need and Maintenance of Retail Property - Security of Retail Property.

UNIT – XIV: Future of Retail Property - Future of Retailers - Increasing competition-Methods to handle competition - Analysing the requirement of retail property - Retail Customers in Future - Increasing retail market size - Changing expectations and buying behaviour of customers - Influence of social trends - How retail property industry meets the demand of customers? - Usage of Internet in Future - Impact of Internet Usage on Retail Property Industry - Importance of Future Planning in Retail Property Industry - Impact of Transportation on Retail Property Industry - Future Designs of Retail Stores.

REFERENCE BOOKS:

1. S.C. Bhatia, Retail Management, Atlantic Publishers & Dist, 2008

2. Suja R Nair, Retail Management,Himalaya Publishing House.

Course Code	Title of the Course
12353/12853	**Cost Accounting**

Learning Objectives:

1. To enable the students to understand the Costing Terms in business.

2. To provide adequate knowledge on Cost Accounting Practice

BLOCK I: COST ACCOUNTING PRINCIPLES AND STORES ISSUES

UNIT – I: Cost Accounting Principles: Meaning of cost and cost accounting – Objectives of cost accounting – Installation of a costing system.

UNIT – II: Elements of cost – Cost concepts – Cost classifications – Methods, systems and techniques of costing – Cost sheet.

UNIT – III: Cost Accounting for material cost control – Need for material cost control – Purchase control – Stores control – Stock levels – EOQ analysis.

UNIT – IV: Pricing of stores issues – Perpetual inventory control – ABC analysis – VED analysis – Treatment of waste, scrap, defectives and spoilage.

BLOCK II: METHODS AND COST CONTROL

UNIT – V: Labour Cost Control – Time keeping and time booking – Treatment of idle time and overtime cost – Wage rates for costing – Systems of wage payment – Time wage and piece rate – Incentive schemes of wage payment – Labour turnover.

UNIT – VI: Overhead Cost Control – Classification of overheads – Allocation and appointment – Absorption of overheads – Different methods – Treatment of under absorption and over absorption of overheads.

UNIT – VII: Methods of Costing – Job costing – Contract costing – Profit on incomplete contracts – Cost plus contracts – Target costing – Escalation clause.

UNIT – VIII: Unit costing – Meaning – Cost accumulation – Procedure in unit costing – Preparation of cost sheet.

BLOCK III: PROCESS, CONTRACT AND OPERATING COSTING

UNIT – IX: Process Costing – Features – Job costing Vs Process costing – Process cost accounts – Inter-process profits – Accounting for joint products and by products.

UNIT – X: Contract costing – Types – Procedure for contract costing – Contract plus costing – Profit from incomplete contract.

UNIT – XI: Operating Costing – Meaning – Features – Objectives – Cost Unit – Transport costing – Operating cost sheet.

BLOCK IV: BATCH, STANDARD COSTING AND RECONCILIATION OF COST

UNTI – XII: Batch costing – Definition – Economic batch quantity – Applicability of batch costing.

UNIT - XIII: Standard Costing – Definition –Advantages and limitations of standard costing – Variance analysis.

UNIT – XIV: Reconciliation of cost and final accounts – Cost control and cost reduction – Meaning – Tools and techniques – Essentials for success of cost control and cost reduction – Distinction between cost control and cost reduction – Areas of cost reduction and control – Advantages.

REFERENCE BOOKS:
1. Jain, S. P., and Narang, K. L. 2001, Cost and Management Accounting [Fifth Edition], Kalyani Publishers, New Delhi.
2. Pillai, R. S. N., and Bagavathi, 2009, Cost Accounting [First Edition], Sultan Chand Company Ltd., NewDelhi.
3. Sharma, and Shashi K. Gupta, 2012, Management Accounting [TwelfthEdition], Kalyani Publishers, New Delhi.
4. Maheswari, S. N. 2003, Cost and Management Accounting [First Edition],Sultan Chand Company Ltd., New Delhi.

Course Code	Title of the Course
12354/12854	**Project Management**

Learning Objectives:

1. Manage the selection and initiation of individual projects and of portfolios of projects in the enterprise.
2. Conduct project planning activities that accurately forecast project costs, timelines, and quality. Implement processes for successful resource, communication, and risk and change management.
3. Demonstrate effective project execution and control techniques that result in successful projects.
4. Conduct project closure activities and obtain formal project acceptance.
5. Demonstrate a strong working knowledge of ethics and professional responsibility.
6. Demonstrate effective organizational leadership and change skills for managing projects, project teams, and stakeholders.

BLOCK I: BASICS, IDENTIFICATION, PLANNING OF PROJECT MANAGEMENT
UNIT – I: Basics of Project Management – Need for Project Management - Project Management Knowledge Areas and Processes - The Project Life Cycle - The Project Manager (PM) - Phases of Project Management Life Cycle - Project Management Processes - Impact of Delays in Project Completions - Essentials of Project Management Philosophy - Project Management Principles.

UNIT – II: Project Identification and Selection - Project Identification Process - Project Initiation - Pre-Feasibility Study - Feasibility Studies - Project Break -even point.

UNIT- III: Project Planning - Project Planning - Need of Project Planning - Project Life Cycle – Roles - Responsibility and Team Work - Project Planning Process - Work Breakdown Structure (WBS).

UNIT – IV: Organisational Structure and Organisational Issues - Concept of Organisational Structure - Roles and Responsibilities of Project Leader - Relationship between Project Manager and Line Manager - Leadership Styles for Project Managers - Conflict Resolution - Team Management and Diversity Management - Change management.

BLOCK II: PERT AND CPM, RISK AND QUALITY MANAGEMENT OF PROJECT
UNIT – V: PERT and CPM – Development of Project Network - Time Estimation - Determination of the Critical Path - PERT Model - Measures of variability - CPM Model - Network Cost System.

UNIT – VI: Resources Considerations in Projects - Resource Allocation – Scheduling - Project Cost Estimate and Budgets - Cost Forecasts.

UNIT – VII: Project Risk Management – Risk - Risk Management - Role of Risk Management in Overall Project Management - Steps in Risk Management - Risk Identification - Risk Analysis - Reducing Risks.

UNIT – VIII: Project Quality Management and Value Engineering – Quality - Quality Concepts - Value Engineering.

BLOCK III: PROJECT MIS, PROJECT PURCHASING & PERFORMANCE
UNIT – XI: Project Management Information System – Project Management Information System (PMIS) - Planning of PMIS - Design of PMIS.

UNIT – X: Purchasing and Contracting for Projects – Purchase Cycle - Contract Management - Procurement Process.

UNIT – XI: Project Performance Measurement and Evaluation – Performance Measurement – Productivity - Project Performance Evaluation - Benefits and Challenges of Performance Measurement and Evaluation - Controlling the Projects.

BLOCK IV: EXECUTION & CONTROL, CLOSEOUT, SOFTWARE OF PROJECT MANAGEMENT
UNIT – XII: Project Execution and Control – Project Execution - Project Control Process - Purpose of Project Execution and Control.

UNIT – XIII: Project Close-out - Termination and Follow-up – Project Close-out - Steps for Closing the Project - Project Termination - Project Follow-up.

UNIT – IV: Project Management Software - Advantages of Using Project Management Software - Common Features Available In Most of the Project Management Software – Illustration.

REFERENCE BOOKS:

1. Nagarajan K, Project Management, New Age International, New Delhi, 2004.

Course Code	Title of the Course
12361/12861	**Software Project Management**

Learning Objectives:

1. Understand the fundamental principles of Software Project management & will also have a good knowledge of responsibilities of project manager and how to handle these.
2. Be familiar with the different methods and techniques used for project management.
3. By the end of this course student will have good knowledge of the issues and challenges faced while doing the Software project Management and will also be able to understand why majority of the software projects fails and how that failure probability can be reduced effectively, will be able to do the Project Scheduling, tracking, Risk analysis, Quality management and Project Cost estimation using different techniques.

BLOCK I: SOFTWARE DEVELOPMENT ORGANIZATION & PROJECT
UNIT - I: Software Development Organization and Roles - The Management Spectrum - Organizational Structure - Types of Organizational Structures - Hierarchical Organizational Structure - Flat Organizational Structure - Matrix Organizational Structure - Networked Organizational Structure - T-form Organization - Job Roles in Software Development.

UNIT - II: Overview of Project Management - Project Management - Definitions - Factors Influencing Project Management - Project Manager - Project Management Activities - Stakeholders - Project Communication - Project Development Phases - Project Charter - Statement of Work (Sow) - Project Management Associations.

UNIT - III: Project Planning - Tasks in Project Planning - Work Breakdown Structures (WBS) - Planning Methods - Development Life Cycle Models - A Generic Project Model.

UNIT - IV: Estimation and Budgeting of Projects - Software Cost Estimation - COCOMO Model - Budgeting.

BLOCK II: PROJECT SCHEDULING & RISK MANAGEMENT
UNIT - V: Project Scheduling - Scheduling Techniques - Program Evaluation and Review Technique (PERT) - Gantt chart - Critical Path Method (CPM) - Automated Tools.

UNIT - VI: Project Monitoring and Controlling - Project Status Reporting - Project Metrics - Earned Value Analysis (EVA) - Project Communication Plan & Techniques - Steps for Process Improvement.

UNIT - VII: Risk Management - Concepts of Risks and Risk Management - Risk Management Activities - Effective Risk Management - Risk Categories - Aids for Risk Identification - Potential Risk Treatments - Risk Components and Drivers - Risk Prioritization.

UNIT - VIII: Configuration Management - Software Configuration Management (SCM) - Baselines - Software Configuration Items (SCI) - SCM Process - Identification of Objects in the Software Configuration - Version Control - Change Control - Configuration Audit - Status Reporting - Goals of SCM.

BLOCK III: SCM CONCEPTS & TEAM DEVELOPMENT

UNIT - IX: Team Development and Conflict Management - Basic Concepts - Organization Types – Centralized - control team organization - Decentralized - control team organization - Mixed-control team organization - Case Study 1. Open-Source Development Team Organization - An Assessment of Team Organizations - Nokia Software Factories - Team Discipline; Conflict Management.

UNIT - X: Software Quality Assurance - Software Quality Assurance Activities - Software Qualities - Software Quality Standards - ISO Standards for Software Organization - Capability Maturity Model (CMM) - Comparison between ISO 9001 & SEI CMM - Other Standards.

UNIT - XI: Computer Aided Software Engineering (CASE) Tools - CASE Concepts - Classification of CASE Tools - Steps for CASE Tool Implementation - Integrated CASE Environment - Architecture of CASE Environment.

BLOCK IV: FUNDAMENTALS OF SOFTWARE QUALITY ASSURANCE & TESTING TECHNIQUES

UNIT - XII: Testing Techniques - Software Testing Concepts - Types of Software Testing - Manual Testing - Automated Testing - Black Box Testing - White Box Testing Techniques.

UNIT - XIII: Software Re-Engineering - Software Maintenance Problems - Redevelopment vs. Reengineering - Business Process Reengineering - Software Reengineering Process Model - Technical Problems of Reengineering.

UNIT - XIV: Project Closure - Project Closure Analysis - Infosys Project Closure Analysis Report - ACIC Project Closure Analysis Report.

REFERENCE BOOKS:

1. Hughes, Software Project Management, McGraw Hill Education, 2017

Course Code	Title of the Course
12362/12862	**Supply Chain Management**

Learning Objectives:

1. Understand fundamental supply chain management concepts
2. Apply knowledge to evaluate and manage an effective supply chain
3. Understand the foundational role of logistics as it relates to transportation and warehousing
4. How to align the management of a supply chain with corporate goals and strategies
5. Analyze and improve supply chain processes

BLOCK I: CONCEPT OF SCM & ROLE OF IT

UNIT - I: Concept of supply chain - integrated supply chain - Growth of Supply chain - Strategic decision in supply chain.

UNIT - II: Scope of Supply Chain Management - Scope - Supply Chain Management as a Management Philosophy - Function of SCM - Why Supply Chain Management - Value chain for Supply Chain Management.

UNIT - III: SCM Strategies Performance - Supply chain strategies - achieving strategic fit - value chain - Supply chain drivers and obstacles - Strategic Alliances and Outsourcing - purchasing aspects of supply chain - Supply chain performance measurement - The balanced score card approach - Performance Metrics - Planning demand and supply - Demand forecasting in supply chain - Aggregate planning in supply chain - Predictable variability.

UNIT - IV: The role of IT in Supply chain - Uses of IT in inventories - transportation & facilities within a supply chain - The Supply Chain It frame Work-macro Processes - Advent of internet business technologies.

UNIT - V: Supply chain information System Design - Planning - Capacity - Performance requirement - manufacturing requirement - Operation - Transportation - Inventory development - E-Business - Role in Supply chain - Framework - Impact on Cost.

UNIT - VI: Integrating Impact of IT integrated SCM: Infrastructure - impact of e-commerce - framework for IT integrated SCM - Impact of integrating IT with SCM.

UNIT - VII: Decision support systems for SCM - DSS - Components - types - processing information - specific types of DSS - Information Technology (IT) Support System for Effective Supply Chain Decision Making.

BLOCK II: CUSTOMER RELATIONSHIP MANAGEMENT & SUPPLY CHAIN
UNIT - VIII: Customer and Service Management - Utilizing CRM to Drive value to the customer - Creating the customer - centric supply chain - Applying technology to CRM - CRM and the supply chain - New concepts in customer management technologies.

UNIT - IX: Manufacturing and supply chain planning - Manufacturing in the age of the global enterprise - Impact of technology on manufacturing - supply chain optimization tools.

UNIT - X: Supply chain and Inventory management - Overview - benefits - key features - warehouse and inventory control - purchasing and vendor management - Optimized manufacturing process.

BLOCK III: LOGISTICS RESOURCE MANAGEMENT & SRM BASICS

UNIT - XI: Logistics Resource Management - Utilizing technology to enhance logistics competitive advantage - Defining LRM - Defining LRM in the age of the global internet - Understanding third party logistics network.

UNIT - XII: Supplier Relationship Management - Integrating suppliers into the value chain - Defining purchasing and SRM - Internet driven SRM environment - implementation of e-SRM.

BLOCK IV: COST MANAGEMENT IN SUPPLY CHAIN & FUTURE OF IT
UNIT - XIII: Strategic Cost Management in Supply Chain - The financial impacts - Volume leveraging and cross docking - global logistics and material positioning - global supplier development - target pricing - cost management enablers - Measuring service levels in supply chains - Customer Satisfaction/Value/Profitability/Differential Advantage.

UNIT - XIV: The future of IT in the Supply Chain - Internal Supply Chain management- Supply relationship management - The Transaction Management Foundation - Data mining - Methods application area in supply chain.

REFERENCE BOOKS:
1. Sunil Chopra, Supply Chain Management, Pearson Prentice Hall, 2015.

2. Anand Sharma, Supply Chain Management, Himalaya Publishing House Pvt. Ltd, Mumbai.

Course Code	Title of the Course
12363/12863	**Entrepreneurship Development**

Learning Objectives:

1. Ability to recognize a business opportunity that fits the individual student

2. Demonstrate the understanding of how to launch the individual's entrepreneurial career

BLOCK I: BASIC CONCEPT OF ENTREPRENEURSHIP
UNIT – I: Concept of entrepreneurship - Definition Nature and characteristics of entrepreneurship – Function and type of entrepreneurship - Phases of EDP - Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

UNIT – II: Factors influencing entrepreneurship – Internal factors – External factors – Institutional Finance to entrepreneurs – Functions of DICs – NSIC – SIDO – SISIs – KVIC – IFCI.

UNIT – III: Business idea generation technique – Sources of business idea – Methods of generating ideas – Method of evaluating ideas.

UNIT – IV: Identification of business opportunities – Meaning – Sources of entrepreneurial opportunities – Opportunity analysis.

BLOCK II: MARKETING AND TECHNICAL ANALYSIS
UNIT – V: Marketing feasibility – Phases of feasibility study – Marketing strategies – Specialist roles open to market Nichers – Financial and Economic feasibilities – Classification of sources of finance.

UNIT – VI: Technical and locational feasibilities – technical analysis – Locational feasibility – Selection of site – plant lay out – Size of the business firm.

UNIT – VII: Managerial and legal feasibility – Characteristics of a company – Types of companies.

UNIT – VIII: Project appraisal – Classification of the project – Marketing risk – Process of risk management – Types of risk.

BLOCK III: PROJECT AND ECONOMIC DEVELOPMENT
UNIT – IX: Project report – Meaning – Purposes of project report – Formulation of business plan – Characteristics of a successful business plan.

UNIT – X: Role of entrepreneur in economic development – Role of entrepreneurs – Small scale entrepreneurs – Importance of SSIs – Problems of small industries in India.

UNIT – XI: Creativity and innovation – Characteristics of innovation – Sources of innovation – Forms of innovation – Importance of creativity and innovation – Global and Indian innovations.

BLOCK IV: SMALL ENTERPRISES AND RECENT DEVELOPMENT
UNIT – XII: Family enterprises – Stages of transformation – Family management practices in India – Issues in family business – Planning process – Future of family business.

UNIT – XIII: Recent development in small enterprises in India – Government rules and regulations – Industrial sickness in India – Reasons for sickness – Causes – Consequences.

UNIT – XIV: Franchising – Types – Advantages – Disadvantages – Evaluation of franchise arrangement – Rural entrepreneurship – Need for rural entrepreneurship – Problems – SHGs and rural development.

REFERENCE BOOKS:
1. Gupta C.B. and Srinivasan, N. P., Entrepreneurial Development, Kalyani Publishers.

2. S. S. Khanka, 2013, Entrepreneurial Development (Fourth Revised & Millennium Edition) Sultan Chand & Sons Publishers. New Delhi.

3. Mohanty K. S., Fundamentals of Entrepreneurship, Prentice Hall of India.

4. Vasant Desai, 1997, Management of Small Scale Industries, Himalayan Publishing House.

5. Radha, Entrepreneurial Development, Prasanna Publishers, Chennai.

Course Code	Title of the Course
12364/12864	**Auditing**

<u>Learning Objectives:</u>

1. To discuss the philosophy and environment of auditing.

2. To Examine the CPA's legal liability to clients and third parties.

3. To analyze the concept of materiality in an audit.

BLOCK I: INTRODUCTION OF AUDITING
UNIT – I: Auditing – Definitions – Features – Accountancy and auditing – Scope of auditing – Objectives of independent audit – Efficiency audit – Cost audit – techniques of audit – Audit evidence.

UNIT – II: Internal check – Internal control – Internal audit – Procedure for implementing accounting control – Limitations of internal control – Comparison of internal audit and independent financial audit – Operational audit.

UNIT – III: Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger – Cash transactions – Verification of documentary evidence – Methods of window dressing.

UNIT – IV: Audit evidence and sampling – Nature of evidence – Procedures – Methods – Audit sampling – Test checking – Limitations of test checking – Statistical sampling.

BLOCK II: AUDIT OF LEDGER VERIFICATION AND COMPANY AUDIT
UNIT – V: Audit of ledgers – Role of auditor – General ledger - Derivatives: Financial or speculative - Price risk and exchange rate financial instruments like derivatives.

UNIT – VI: Verification and valuation of assets and liabilities – auditors position regarding the valuation and verifications of assets and liabilities – depreciation – reserves and provisions – secret reserves.

UNIT – VII: Company audit – Appointment of auditors – Auditor's remuneration – Removal of auditors – Procedure for removal.

UNIT – VIII: Company audit – Powers and duties of auditors – Auditor's report – Maintenance of books and records – Types of audit report.

BLOCK III: SHARE CAPITAL, BRANCH, COST AUDITS

UNIT – IX: Audit of share capital – Steps involved in issue of shares – Verification of allotment and money received on allotment – Verification of calls – Alteration of share capital.

UNIT – X: Branch audit – Special audit – Joint audit – Continuous audit – Statutory audit – Management audit – Scope – Objectives – Advantages and disadvantages.

UNIT – XI: Cost audit – Appointment of cost auditor – Powers of cost auditor – Cost audit report – Approach to EDP auditing – Auditing with the computer – Administrative control – Procedural control.

BLOCK IV: AUDIT OF SPECIAL INSTITUTION AND INVESTIGATION
UNIT – XII: Audit of special institutions – Role of an auditor on verification of reports – Audit of club – Audit of cinema – Audit of hostels – Audit of hospitals.

UNIT – XIII: Liabilities of an auditor – Professional negligence – Damages – Civil liabilities – Professional ethics – Qualities of good auditor – Procedure for enquiry.

UNIT – XIV: Investigation - Objectives of Investigation - Audit of Computerized Accounts – Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.

REFERENCE BOOKS:

1. Tandon B.N, 2005, "Practical Auditing", S. Chand Company Ltd, New Delhi.

2. Pagare Dinkar, 2014, "Principles & Practice of Auditing", Sultan Chand & Sons, New Delhi.

3. Kishnadwala V.H and Kishnadwala N.H, "Principles and Practice of Auditing", Sultan Chand & Sons, New Delhi.

4. Jagdish Prakash, 2014, "Auditing- Principles, Practices and Problems", Kalyani Publishers, New Delhi.

Duration of the Programme: The programme for the degree of Bachelor of Commerce with computer applications consists of three academic / calendar years divided into six semesters. Each semester is having four core papers carries four credits each. The duration of course covers 96 credits which are divided equally twenty four credits into four semesters.

Faculty and Support Staff Requirements: The programme for the degree of **Bachelor of Commerce with computer applications** requires the following faculty and supporting staff:

Staff Category	Required
Core Faculty	3
Faculty for Specialization	2
Clerical Assistant	1

Instructional Delivery Mechanisms:

- Self Learning Materials
- Web based Teaching and Learning
- Electronic study materials

6. Student Support Services: The student support services will be facilitated by the head quarter i.e., Directorate of Distance Education, Alagappa University, Karaikudi and its approved Learning Centres located at various parts of Tamil Nadu. The pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods will be explained by the staff at head quarter and Learning Centres. The post-admission student support services like issue of identity card, study materials, etc. will be routed through the Learning Centres. The face to face contact programme for theory courses will be held at the university campus. The conduct of end-semester examinations, evaluation and issue of certificates will be done by office of the controller of examinations, Alagappa University, Karaikudi.

Procedure for Admission, curriculum transaction and evaluation:

f. 1. Procedure for Admission

A pass in Higher Secondary School (HSC) or Three year Diploma.

Lateral Entry to II year B.Com (CA): Three Year Diploma in Modern Office Practice / Commercial Practice.

f. 2. Curriculum Transactions:

The classroom teaching would be lecture method by using electronic devices. The face to face contact classes cover group discussion, seminars and paper presentation.

The face to face contact classes will be conducted in following durations;

Course Type	Face to Face Contact Classes Per Semester (in Hours)
Theory Courses (4 courses with 4 credits each)	64

4. Evaluation:

The examinations shall be conducted separately for theory and practical's to assess the knowledge acquired during the study. There shall be two systems of examinations viz., internal and external examinations. In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via. Student assignments preparation and seminar, etc. The internal assessment shall comprise of maximum 25 marks for each course. The end semester examination shall be of three hours duration to each course at the end of each semester. In the case of Practical courses, the internal will be done through continuous assessment of skill in demonstrating the experiments and record or report preparation. The external evaluation consists of an end semester practical examinations which comprise of 75 marks for each course.

Question Paper Pattern:

Answer all questions (one question from each unit with internal choices

Time: 3 Hours; Maximum Marks: 75

Part A - 10 x 2 Marks = 20 Marks

Part B - 5 x 5 Marks = 25 Marks

Part C - 3 x 10 Marks = 30 Marks

Distribution of Marks in Continuous Internal Assessments

The following procedure shall be followed for awarding internal marks for the courses

Component	Marks
Assignments (per course)	25

Passing Minimum:

- For internal Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (25) prescribed for UG and PG Courses.

- For External Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (75) prescribed for UG and PG Courses.

- In the aggregate (External + Internal), the passing minimum shall be 40% for UG and 50% for PG courses.

Marks and Grades:

The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B+	Average
40-49	4.0-4.9	B	Below Average
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

C_i = Credits earned for the course i in any semester
G_i = Grade Point obtained for course i in any semester.
n refers to the semester in which such courses were credited

For a semester;

Grade Point Average [GPA] = $\sum_i C_i G_i / \sum_i C_i$

> Grade Point Average = <u>Sum of the multiplication of grade points by the credits of the courses</u>
> Sum of the credits of the courses in a semester

Cumulative Grade Point Average [CGPA] = $\sum_n \sum_i C_{ni} G_{ni} / \sum_n \sum_i C_{ni}$

> CGPA = <u>Sum of the multiplication of grade points by the credits of the entire programme</u>
> Sum of the credits of the courses for the entire programme

CGPA	Grade	Classification of Final Result
9.5-10.0	O+	First Class- Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	
8.0 and above but below 8.5	D+	First Class with Distinction*
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	
6.5 and above but below 7.0	A+	First Class
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+++	
5.0 and above but below 5.5	B++	
4.5 and above but below 5.0	B+	Second Class
4.0 and above but below 4.5	B	
0.0 and above but below 4.0	U	Re-appear

*The candidates who have passed in the first appearance and within the prescribed semester of the UG Programme are eligible.

Maximum duration for the completion of the course: The maximum duration for completion of B.Com (CA) Degree programme shall not exceed ten semesters from their sixth semester.

Commencement of this Regulation: These regulations shall come into force from the academic year 2018 - 2019 (June session) i.e., for students who are to be admitted to the first year of the course during the academic year 2018 - 2019 (June session) and thereafter.

Fee Structure: The programme has the following Fee Structure:

Sl. No.	Fees Detail	Amount in Rs.		
		First Year	Second Year	Third Year
1.	Admission Processing Fees	100.00	-	-
2.	Course Fees	4400.00	4400.00	4400.00
3.	ICT Fees	150.00	150.00	150.00
	Total	**4650.00**	**4550.00**	**4550.00**

The above mentioned fee structure is exclusive of Exam fees.

Requirement of the laboratory support and Library Resources: Alagappa University, Karaikudi having well established Library facility with adequate number of copies of books in relevant titles for Commerce (Computer applications) programme.

Cost estimate of the programme and the provisions:

The cost estimate of the programme and provisions for the fund to meet out the expenditure to be incurred in connection with B.Com., (CA) degree Programme are as follows:

Sl. No.	Expenditure Heads	Approx. Amount in Rs.
1.	Programme Development (Single Time investment)	10,00,000/-
2.	Programme Delivery (Per Year)	20,00,000/-
3.	Programme Maintenance	3,00,000/-

Quality Assurance Mechanism and Expected Programme Outcomes: Separate Internal Quality Assurance Cell (IQAC) has been established with certain parameters in the Directorate of Distance Education in order to provide quality teaching to the stakeholders.

University Motto: 'Excellence in Action'

University Vision Statement: Achieving Excellence in all spheres of Education, with particular emphasis on **"PEARL"-** Pedagogy, Extension, Administration, Research and Learning.

University Objectives: Providing for Instructions and Training in such Branches of Learning as the University may determine. Fostering Research for the Advancement and Dissemination of Knowledge

University Quality Policy: Attaining Benchmark Quality in every domain of **'PEARL'** to assure Stakeholder Delight through Professionalism exhibited in terms of strong purpose, sincere efforts, steadfast direction and skillful execution.

University Quality Quote: Quality Unleashes Opportunities towards Excellence **(QUOTE).**

Minutes of the Meeting of the Board of Studies in Commerce [For B.Com., (Computer Applications) Programme to be offered through ODL Mode] held at the Directorate of Distance Education, Alagappa University, Karaikudi – 630 004, on 04.09.2017 (Monday), at 10:25 a.m.

Members Present:

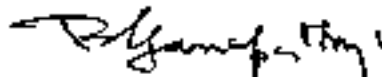|		
1. Dr. T. R. Gurumoorthy	-	Chairman
2. Dr. S. Ganapathy	-	Member
3. Dr. A. Muthusamy	-	Member
4. Dr. R. Ganapathi	-	Member

After the deliberation and discussion the board resolved the following:

1. The board considered the curriculum design and detailed syllabi of B.Com., (Computer Applications) programme, prepared as per the norms by the Chairman and the Board Members, scrutinized and suitably modified the same.

2. The board resolved to approve curriculum design, detailed syllabi and other regulations for the B.Com., (Computer Applications) programme to be offered by the Directorate of Distance Education of Alagappa University are given in Annexure - 1.

Dr. T. R. Gurumoorthy

Dr. S. Ganapathy

Dr. A. Muthusamy

Dr. R. Ganapathi