

## **Semester - I**

### **Core Papers**

#### **CC 101 Fundamentals of Business Economics - I**

**Objectives:** The main objective of this paper is to introduce the students of commerce to the basic concepts and tools of microeconomics.

**Outcome:** The students after studying this paper, will get a clear understanding of various basic concepts used in economics. He will also get an understanding of the demand and supply and factors affecting them and how the price is determined in different types of markets.

##### **Unit :1 Basic Concepts and Definitions**

Utility, Goods and Services, Money and Wealth, Value and Price, Wealth and Welfare, Real Income and Monetary Income, Micro economics and Macro Economics, Positive Economics and Normative Economics, Consumer surplus, Scarcity of Resources and Problems of Choice- Economic Policy, Economic Regulation and Economic Law- Prof. Marshall and Prof. Samuelsons' Definitions of Economics, Demand function-Law of Demand- Determinants of Demand, Derivation of Demand through Indifference curve - Elasticity of Demand and its types – Methods for calculating Elasticity of Demand.

##### **Unit : 2 Demand Analysis and Consumer Behavior**

Types of Demand- Individual Demand and Market Demand, Industry Demand and Firm Demand. Demand for consumers goods and Demand For Producers Goods, Rational Demand, Demand for Durable and Demand for Perishable Goods. Estimation of Demand only on the basis of Price and Income and Basic survey and statistical methods for Demand forecasting- (*Mathematical Approach is Required*) *Seven Marks for mathematical Approach*

##### **Unit : 3 Production, Cost and Revenue Analysis**

Production and Short run and Long run Production Function- Transformation Curve (Production Possibility Curve) Iso-quants and Iso-cost and equilibrium of firm – Basic Concepts of Economies and Diseconomies of Scale-Cost analysis Total Fixed Cost, Total Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost- Relationship between Average Cost and Marginal Cost,, Real cost, Sunk Cost, Opportunity Cost, Implicit Cost, Accounting cost, Money cost, Explicit cost- Basic concepts of Revenues i.e Total

Revenue, Marginal Revenue and Average Revenue-Relationship between Average Revenue and Marginal Revenue.

#### **Unit:4 Imperfect competition, Product Pricing & Factor Pricing**

Concept of Perfect Competition- Monopoly and Control of Monopoly-Price Discrimination and Dumping - Monopolistic Competitions- Price Determination in Monopolistic Competition-Selling cost and its Impacts -Concepts of Duopoly and Oligopoly- Collusive Oligopoly,-Price Leadership Model and Kinked Demand Curve- Two persons zero sum Game Theory -Theory of Rent (Ricardian and Modern) – Rent and Quasi Rent- Profit Innovations and Risk and Uncertainty theories of Profit.

#### **Recommended Reading :**

- H.L.Ahuja, “Modern Micro Economics”, S. Chand Publication
- K.K. Dewett, “Micro economics”, S. Chand Publication
- M. C. Vaish, “Micro economics”,
- Paul Samuelson, “Economics”
- M. L. Sheth, “Micro Economics”
- Mishra and Puri, “Principles of Micro Economics”, Himalaya Publication House, 2009
- D. M. Mithani, “Modern Micro Economics” , Himalaya Publication House, 2006
- D. M. Mithani, “Micro Economics” , Himalaya Publication House, 2009
- Jhon Canedy, “Micro Economics” , Himalaya Publication House, 2010
- Jhingan, “Micro Economics”, Vrinda Publishing
- Mari Muthu and D.Bose , “An Introduction to Micro Economics” , Himalaya Publication House, 2011
- K. K. Dewette, “An Introduction to Economics”, S. Chand Publication
- K.K. Dewette, “An Introduction to Economics” S. Chand Publication
- Robert S. Pindyck, Daniel L. Rubinfeld, “Microeconomics (6th Edition)” Prentice-Hall Series in Economics

## **CC 102 Human Resource Management**

**Objective :** The objective of this syllabus is to provide conceptual and procedural knowledge of functional areas of Human resource management

**Note: All units carry equal weightage of marks**

**Unit:1 (1) Human Resource Management:** meaning-Features-Difference between Personal Management and Human resource Management – Objectives of HRM-Importance of HRM- Operative functions of HRM- Importance of HRM- Qualities of H.R. Manager-Roles of H.R. Manager

**(2) Human Resources Planning in a Corporate Sector :** Meaning, objectives, factors affecting, process of H.R. Planning – Benefits and Limitations of H.R. Planning.

**Unit : 2 Recruitment :** Meaning of Scientific Recruitment – Sources of Recruitment – Modern selection procedure and its advantages.

**Training :** Meaning, needs, objectives – procedure of Training – Advantages and Limitations – Development : Meaning, needs, objectives and its advantages.

**Human Resource Development :** Meaning and Characteristics, need for HRD – functions of HRD – Techniques or methods of HRD.

**Unit : 3 Performance Appraisal :** Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal.

**Promotion :** Meaning, basis of Promotion i.e. seniority and efficiency base – its merits and demerits.

**Transfer ;** Meaning, causes and guiding principles.

**Demotion :** Meaning, causes and guiding principles.

**Morale :** Meaning, factors affecting – sign of low morale and its preventive measures – Factors contributing High Morale. Importance of Industrial morale.

**Unit : 4 Job Design :** Meaning, approaches of Job Design, Brief idea of Job Rotation, Job Enlargement, Job enrichment – Factors affecting Job Design – Importance of Job Design.

**Quality of work Life :** Meaning – conditions Q.W.L. specific issues in Q.W.L. H.R. activity and its effects on Q.W.L.

**Quality Circles :** Meaning – Objectives, Organizational Structure of Quality Circle – Advantages and Problems of Quality Circles.

**Note :** 20% weightage is to be given to objective questions (except M. C. Q.) covering entire syllabus.

**Recommended Reading :**

1. Personnel Management – Jucious Michel – R.D. Irwin – Homewood.
2. Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.

3. Personnel and Human Resources Management – P. Subha Rao – Himalaya Publishing House.

### **CC 103 Accountancy - I**

<b>Unit</b>	<b>Particulars</b>	<b>Marks</b>
<b>Unit - 1</b>	Consignment	25%
<b>Unit - 2</b>	Branch Accounts.(excluding Foreign Branch)	25%
<b>Unit - 3</b>	Insurance Claims: Claims for loss or stock & fixed assets; claim for profit or consequential loss.	25%
<b>Unit - 4</b>	Accounts from Incomplete Records: Conversion Method only (Use of ratios to find out missing data is not expected)	25%

#### **Recommended Reading :**

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

### **CC 104 Communications In Business**

<b>Unit</b>	<b>Topic</b>
<b>01</b>	1. Introduction to Communication. 2. Definition of Communication 3. Forms of Communication.
<b>02</b>	1. Process of Communication 2. Objectives of Communication

	3. Difference between Oral & Written Communication.
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<b>03</b>	1. Uses and Limitations of Verbal and Non verbal Communication 2. Barriers of communication 3. tips for attending Interview and personal meetings
<b>04</b>	Words often confused Précis writing

### Assignments:

1. Preparation of Chart of process of Communication
2. Creation of individual E Mail id
3. Preparation of List of five Financial/ economic news papers in India (Any language)
4. Preparation of list of five economic/ financial magazines India (Any language)

## CC 105 General English: Text & Composition

(For Gujarati medium)

### Paper 101: General English: Text & Composition

Unit	Author / Topic	Text
<b>01</b>	poetry: Chapter No. 3,6,9,12,15	<i>Chinar: An Anthology of Prose and Poems, Foundation Books</i>
<b>02</b>	Western Writings: Chapter No 1,10,11,18	<i>Chinar: An Anthology of Prose and Poems, Foundation Books</i>
<b>03</b>	Indian Writings: Chapter No 5, 8, 13, 14	<i>Chinar: An Anthology of Prose and Poems, Foundation Books</i>
<b>04</b>	Text based vocabulary, Paragraph Writing, Comprehension of unseen passage	

(For English Medium)

### Paper 101: General English: Text & Composition

Unit	Author / Topic	Text
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<b>01</b>	Stories: Chapter No. 1,5,9,10	<i>Prose and Poetry for Young reader, Macmillan</i>
<b>02</b>	Non Fictional Writings: Chapter No 2,,7,8,11	<i>Prose and Poetry for Young reader, Macmillan</i>
<b>03</b>	Poems: : No : 1,3,5,8,11	<i>Prose and Poetry for Young reader, Macmillan</i>
<b>04</b>	Text based vocabulary, Comprehension of unseen passage	

## Core Elective Papers

### CE 101 A Financial Accounting - I

Unit	Particulars	Marks
<b>Unit - 1</b>	(A) Piecemeal Distribution of Cash (B) Profit prior to incorporation	10% 15 %
<b>Unit - 2</b>	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (B) Book Building Process, Bid and Buy back	20% 5%
<b>Unit - 3</b>	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year	25%
<b>Unit - 4</b>	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)	25%

#### Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.

7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## **CE 101 B Basic Statistics - I**

**Objective:** - Students should be acquainted with the initial requirements of applied statistical tools.

### **1. Linear Correlation and Association of Attributes : [25%]**

Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient( $r$ ), its properties, and interpretation of values of  $r$ , Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of  $2 \times 2$  contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule's method and its interpretations, Example on  $2 \times 2$  problems only.

### **2. Business Forecasting : [25%]**

Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.

### **3. Demographic Statistics : [25%]**

Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR

### **4. Matrix Algebra : [25%]**

Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of ad-joint of a matrix, inverse of a matrix and its uses to solve simultaneous linear

equations (up to three variables only), Use of matrix in simple business applications.

**Recommended Reading :**

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivatava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

**CE 101 C Sales Management**

**UNITS WEIGHTAGE**

1. Sales Management strategies 25%
2. Sales Organization 25%
3. Recruitment and selection 25%
- 4 Sales promotion strategies 25%

Units	Modules / Sub - Modules	Weightage
1	<b>Sales Management Strategies</b> <ul style="list-style-type: none"><li>• Introduction</li><li>• Selling &amp; Buying Styles</li><li>• Selling Situations</li><li>• Selling Skills</li></ul>	25%
2	<b>Sales Organisation</b> <ul style="list-style-type: none"><li>• Sales Organisation</li><li>• Factors affecting sales organisation design &amp; size</li><li>• Types of Sales organisation</li><li>• Methods determining number of salespeople: Affordability Method, Incremental Method &amp; Workload Method</li></ul>	25%
3	<b>Recruitment &amp; Selection</b> <ul style="list-style-type: none"><li>• Hiring Process</li><li>• Challenges in sales force selection</li><li>• Planning for recruitment</li><li>• Sales Force Recruitment</li><li>• Selection of a salesperson.</li></ul>	25%
4	<b>Sales Promotion Strategies</b> <ul style="list-style-type: none"><li>• Definition of Sales Promotion</li></ul>	25%



	<ul style="list-style-type: none"> <li>• Trade Promotion tools</li> <li>• Consumer Promotion tools</li> </ul>	
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### **Text Books:**

- 1) Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

### **Recommended Reading :**

- 1) Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
- 2) Channel Management: By Ansaree, PHI (EEE)
- 3) Sales Management by Pradipkumar Mallik, Oxford University Press.

## **CE 101 D Internet and Web Page Development Using HTML**

### **Objectives:**

The purpose of this course is

- To expose students to basics of Internet & its applications.
- To enable students to gain knowledge of designing and developing web page using HTML.

**Prerequisites:** None

### **Contents:**

#### **1. Introduction to Internet**

History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.

#### **2. Applications of Internet**

Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.

#### **3. Introduction to HTML**

Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.

#### **4. Web Page Development Using HTML**

Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.

#### **Recommended Reading :**

- 1) **Internet Technology and Web Design**, ISRD Group, TMH Publication
- 2) **Internet and Web Design**, Doeacc "O" Level, Firewall Media.
- 3) **Designing Interactive Websites**, by James L Mohler & Jon M Duff, CENGAGE
- 4) **World Wide Web design with HTML**, by C. Xavier, TMH Publication.
- 5) **Computer Fundamentals and Information Technology**, by Bharat & Co.
- 6) **Internet the Complete Reference**, by Young.
- 7) **Internet for Every One Techworld**, by Leon.
- 8) **Computer Application**, by Vimal Pandya & Dr. G. N. Jani, Akshar Publication.
- 9) **Computer Application – II**, by Vimal Pandya, HK Arts College Publication.

#### **Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Use internet for information retrieval & data transfer.
- Design web pages / web sites using HTML

#### **List of Practical (Sample Guide line):**

Write the HTML code at least with 30 lines which make use of following tags:

Italics tag, center tag, paragraph tag, Break tag, font tag and its attributes.

Create the HTML file name Assignment.htm with the given text and below specification:

#### **Welcome to ABC Institution**

ABC was founded in 1988 to offer distance learning programs. The privately owned independent college once named, "Gujarat Institute for Computer Sciences," changed its name to reflect accomplishment of students with distance education. A typical student at ABC is 26 to 40 years old and many of them work in a tech-related field. All of them want to better themselves by getting the college degree they need to progress up the career ladder.

- a) Specify the title/Header '**Welcome to ABC Institute**' at the top of file.
- b) Centre the above title and change font size to ARIAL, 14.
- c) Give three lines spacing after the title.
- d) Apply BOLD, UNDERLINE and ITALIC effect to it.
- e) Select appropriate BACKGROUND and BGCOLOR attributes.

- f) Use text formatting command using paragraph break and line breaks.
- g) Emphasize document context using Align, Size and Width tags.

Looking at the screen given below write the HTML code making use of following tags.

Text Content

**Example on Unordered list**

- Sports Car
- Business Car
- Economy Car

**Example on Ordered list**

Sports Car  
Business Car  
Economy Car

**Example on Definition list**

- Sports Car
  - Ferrari
- Business Car
  - Tata Sumo
- Economy Car
  - Maruti

Design a web page using the image files 'XYZ.GIF', 'PQR.GIF' and 'DEF.GIF' according

to the following specifications. (Use an appropriate Text content)

- ◆ Use a Border for 'XYZ.GIF'.
- ◆ Resize the width and Height 'PQR.GIF' and 'DEF.GIF' to 100 pixels each.
- ◆ Align the text with respect to the images so as to obtain the desired output.

Create a web page giving the following Flight details in a tabular format.

- ◆ Flight Name
- ◆ Starting and destination Place
- ◆ Arrival and departure time
- ◆ Class
- ◆ Fare

a) Place a border for the table and use all padding to present the cell data with clarity.

b) Align the table in the center of the screen. Use a caption saying 'Schedule for flights'.

- c) Change font style, color, and size of title 'Schedule for flights' to ARIAL '15 & line spacing 2.5 to the table data.
- d) Use the appropriate background color for data of table.
- e) Save the file with 'FLIGHT.HTM'

Create a document with two links to an external document. The first link should lead to the beginning of the external document. The second link should lead to a particular section in the external document. In the external document specify a link that will lead to a particular section within it.

### Text content

#### Welcome to our Home page

This page has been linked to the website at our Institute. For further information click on any of the following:

#### ♦ About our University

Over 9,000 students and alumni in over 120 countries are enjoying the flexibility ABC provides; working on their own timetable and at their own pace. Anywhere is a classroom with ABC. Our students almost all work full-time. Most of them are making house payments, raising families and doing their best to make life better. ABC gives them the opportunity to earn a degree in one of the fastest-growing fields today - computer and information sciences - a degree that will provide them entry into a job with potential and a good paycheck.

#### ♦ Contact Information

**AMERICAN COLLEGE OF COMPUTER & INFORMATION SCIENCES**  
2101 MAGNOLIA AVENUE, SUITE 200, BIRMINGHAM, AL 35205

An advisor: 1-800-729-2427

**sstephens@accis.edu**

Financial staff: 1-800-829-2427

**accounting@accis.edu**

Faculty member: 1-800-749-2427

**faculty@accis.edu**

Fax number: 1-205-328-2229

Fax number: 1-205-326-3822

Create a specimen of a corporate web page. Divide the browser screen into two frames.

The frame on the left will be a menu consisting of hyper links. Clicking on any one of

these links will lead to a new page, which must open in the target frame, which is on the right hand side.

Create two links the first link that will open a page that displays the company profile, its business and its products. The second link will display the contact address of the company.

## **CE 101 E Fundamentals of Banking - I**

### **Objectives:**

The main objective of this course is to introduce the student to the basic concept of banking as a financial intermediation service and bank as a financial institution.

### **Outcome:**

After this course the students would have the fundamental knowledge of banking as a service and bank as an institution which would form the basis for courses related to more areas of banking and insurance in following semesters.

### **Unit 1**

Financial transactions and need for financial intermediation, definition of a bank as a financial intermediary, banking as a financial service, history of banking, brief history of evolution of banking in India, basic idea of different types of banks: commercial bank, savings and loans institutions, universal banks, merchant and investment banks, cooperative banks, regional rural banks.

### **Unit 2**

Definition of a bank customer, different types of banks accounts, their main features, process of opening of accounts of individuals, partnership firm, joint stock companies, HUFs, institutions, single holder and joint holders, trusts, cooperative societies, government and other public bodies.

### **Unit 3**

Traditional functions of a bank, deposits, forms of deposits in current accounts, savings accounts, fixed deposits, call deposits, recurring deposits, re-investment plans, flexi-deposits, basic of KYC norms, credit creation function of banks, loans and advances, types of credit facilities, overdraft, cash credit, demand loan, term loan, purchase/discount of bills, letters of credit, letters of guarantee, personal loans, housing loans, educational loans and vehicle loans.

### **Unit 4**

Instruments of bank transactions, concept of negotiable instruments, characteristics of negotiable instruments, promissory notes, bills of exchange and cheques and their salient features, main features of cheques as negotiable instruments, , payment through cheques, liabilities of paying and collecting

banks, crossing of cheques, effects of forgery, bouncing of cheques, cancellation of cheques, endorsements on negotiable instruments.

**Recommended Reading :**

1. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing House.
2. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
3. Banking Theory Law and Practice, Gordon-Natarajan, Himalaya Publishing House
4. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publications
5. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

**CE 101 F Fundamentals of Banking - I (Banking & Insurance)**

**Objectives:**

The main objective of this course is to introduce the student to the basic concept of banking as a financial intermediation service and bank as a financial institution.

**Outcome:**

After this course the students would have the fundamental knowledge of banking as a service and bank as an institution which would form the basis for courses related to more areas of banking and insurance in following semesters.

**Unit 1**

Financial transactions and need for financial intermediation, definition of a bank as a financial intermediary, banking as a financial service, history of banking, brief history of evolution of banking in India, basic idea of different types of banks: commercial bank, savings and loans institutions, universal banks, merchant and investment banks, cooperative banks, regional rural banks.

**Unit 2**

Definition of a bank customer, different types of banks accounts, their main features, process of opening of accounts of individuals, partnership firm, joint stock companies, HUFs, institutions, single holder and joint holders, trusts, cooperative societies, government and other public bodies.

**Unit 3**

Traditional functions of a bank, deposits, forms of deposits in current accounts, savings accounts, fixed deposits, call deposits, recurring deposits - investment

plans, flexi-deposits, basic of KYC norms, credit creation function of banks, loans and advances, types of credit facilities, overdraft, cash credit, demand loan, term loan, purchase/discount of bills, letters of credit, letters of guarantee, personal loans, housing loans, educational loans and vehicle loans.

#### **Unit 4**

Instruments of bank transactions, concept of negotiable instruments, characteristics of negotiable instruments, promissory notes, bills of exchange and cheques and their salient features, main features of cheques as negotiable instruments, , payment through cheques, liabilities of paying and collecting banks, crossing of cheques, effects of forgery, bouncing of cheques, cancellation of cheques, endorsements on negotiable instruments.

#### **Recommended Reading :**

1. Basics of Banking and Finance, K.M.Bhattacharya and O.P.Agarwal, Himalaya Publishing House.
2. Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House
3. Banking Theory Law and Practice, Gordon-Natarajan, Himalaya Publishing House
4. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publications
5. Principles of Banking, Indian Institute of Banking and Finance, Macmillan India Ltd.

### **CE 101 G Fundamentals of International Business**

#### **Objectives:**

The main objective of this course is to introduce the students to the area of international business. In the current scenario of increasing globalization, it is essential that a student of commerce understands the various dimensions of international business.

#### **Outcome:**

At the end of the course the student would have enough knowledge to understand the various dimensions of international business, how it is different from domestic business and the basic reasons for its growing importance.

#### **Unit 1**

Identification of international business transactions, differences between domestic and international business, globalization and increase in international business, brief history of evolution and development of international business, factors leading to increases in international business.

**Unit 2**

Modes of international business, trade, contractual entry modes, foreign investment – direct and portfolio, strategic alliances, franchisee model, licensee model.

**Unit 3**

Various dimensions of international business – economic dimension, financial dimension, political and legal dimension, social and cultural dimensions. Activities involved in international business – planning, production, marketing, financial management.

**Unit 4**

Brief history of regulations of international business, need for regulation, methods of regulations role of WTO in regulation of international business.

**Recommended Reading :**

1. International Business Concepts Environment and Strategy, Vyaptakesh Sharan, Pearson.
2. International Business Text and Cases, P. Subba Rao, Himalaya Publishing House,
3. International Business, O.P. Agarwal, Himalaya Publishing House
4. International Business, Roger Bennett, second edition, Pearson Education.

## **CE 101 H Principles of Marketing**

**Objective**

The objective of this course is to help students to understand the concept of marketing and its applications.

**Course Contents**

**Unit 1 : Introduction** : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs, marketing; Marketing mix; Marketing environment.

**Consumer Behaviour and Marketing Segmentation** : Nature, scope, and significance of consumer behaviour; Marketing segmentation - concept and importance; Bases of market segmentation.

**Unit 2 : Product** : Concept of product, consumer, and industrial goods; Product planning and development; Packaging - role and functions; Brand name and trade mark; After - sales service; Product life cycle concept.



**Price** : Importance of price in the marketing mix; Factors affecting price of a products / service; Discounts and rebates.

**Unit 3 : Distributions Channels and Physical Distribution** : Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and Wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.

**Unit 4 : Promotion** : Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman.

**Recommended Reading :**

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William M. Pride and O.C. Ferrell; Marketing : Houghton - Mifflin Boston.
3. Stanton W. J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw - Hill, New York.
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing; South - Western - Publishing, Cincinnati, Ohio.
5. Cravens David W., Hills Gerald E., Woodruff Robert B; Marketing Management; Richard D. Irwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary, Principles of Marketing, Prentice - Hall of India, New Delhi.

## SE 101 A Financial Accounting - I

Unit	Particulars	Marks
<b>Unit - 1</b>	(A) Piecemeal Distribution of Cash (B) Profit prior to incorporation	10% 15 %
<b>Unit - 2</b>	(A) Issue and forfeiture of shares (Pro-rata) Concepts of Potential Equity Shares, sweat equity Shares, (B) Book Building Process, Bid and Buy back	20% 5%
<b>Unit - 3</b>	Redemption of Redeemable preference shares under section 80 of Companies Act 1956 and issue of Bonus Shares as per statutory provisions in force on 31 <sup>st</sup> March of the immediate preceding academic year	25%
<b>Unit - 4</b>	Company Final Accounts (Only vertical Presentation, Calculation of Managerial remuneration is expected)	25%

### Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
7. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I & II : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

## SE 101 B Basic Statistics - I

**Objective:** - Students should be acquainted with the initial requirements of applied statistical tools.

### 1. Linear Correlation and Association of Attributes : [25%]

Concept of bivariate data, Definition and types of correlation, Definition of correlation coefficient( $r$ ), its properties, and interpretation of values of  $r$ , Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non repeated ranks. Concept of qualitative data and the association between them, Meaning and interpretation of  $2 \times 2$  contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule's method and its interpretations, Example on  $2 \times 2$  problems only.

## **2. Business Forecasting : [25%]**

Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.

## **3. Demographic Statistics : 25%]**

Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR

## **4. Matrix Algebra : [25%]**

Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of adjoint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.

## **Recommended Reading :**

1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore
2. J. K. Sharma, Business Statistics, Pearson, New Delhi.
3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi.
4. Srivastava O.S.: A Text Book of Demography, Vikas publishing.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

## **SE 101 C Internet and Web Page Development Using HTML**

### **Objectives:**

The purpose of this course is

- To expose students to basics of Internet & its applications.
- To enable students to gain knowledge of designing and developing web page using HTML.

**Prerequisites:** None

### **Contents:**

#### **1. Introduction to Internet**

History of Internet, Internet services, Intranet, Internet Vs Intranet, Governance on Internet, Internet Technology and Protocol - OSI Reference model, TCP/IP Protocol, Network protocols, Network components – switches, routers, gateways, Types of Internet connectivity & ISP.

#### **2. Applications of Internet**

Internet Tools and Multimedia, WWW, Evolution of Web, Elements of WWW, Web browsers, Search engine, search criteria, E-mail – concepts, structure, protocols, addresses, security & netiquettes.

#### **3. Introduction to HTML**

Introduction of HTML & SGML, Skeleton of HTML, Tools required for HTML, HTML tags & attributes – Basics, Formatting, List, Anchor tag & Hyperlinks, Images and Image map, Tables.

#### **4. Web Page Development Using HTML**

Frames and Floating Frames, Forms, Style Sheets, URL Anatomy.

### **Recommended Reading :**

1. Internet Technology and Web Design, ISRD Group, TMH Publication
2. Internet and Web Design, Doeacc “O” Level, Firewall Media.
3. Designing Interactive Websites, by James L Mohler & Jon M Duff, CENGAGE
4. World Wide Web design with HTML, by C. Xavier, TMH Publication.
5. Computer Fundamentals and Information Technology, by Bharat & Co.
6. Internet the Complete Reference, by Young.
7. Internet for Every One Techworld, by Leon.
8. Computer Application, by Vimal Pandya & Dr. G. N. Jani, Akshar Publication.

9. Computer Application – II, by Vimal Pandya, HK Arts College Publication.

### **Accomplishments of the student after completing the course:**

At the end of the work student will be able to

- Use internet for information retrieval & data transfer.
- Design web pages / web sites using HTML

### **List of Practical (Sample Guide line):**

Write the HTML code at least with 30 lines which make use of following tags: -  
Italics tag, center tag, paragraph tag, Break tag, font tag and its attributes.  
Create the HTML file name Assignment.htm with the given text and below specification:

#### **Welcome to ABC Institution**

ABC was founded in 1988 to offer distance learning programs. The privately owned independent college once named, "Gujarat Institute for Computer Sciences," changed its name to reflect accomplishment of students with distance education. A typical student at ABC is 26 to 40 years old and many of them work in a tech-related field. All of them want to better themselves by getting the college degree they need to progress up the career ladder.

- A. Specify the title/Header '**Welcome to ABC Institute**' at the top of file.
- B. Centre the above title and change font size to ARIAL, 14.
- C. Give three lines spacing after the title.
- D. Apply BOLD, UNDERLINE and ITALIC effect to it.
- E. Select appropriate BACKGROUND and BGCOLOR attributes.
- F. Use text formatting command using paragraph break and line breaks.
- G. Emphasize document context using Align, Size and Width tags.

Looking at the screen given below write the HTML code making use of following tags.

### **Text Content**

#### **Example on Unordered list**

- Sports Car
- Business Car
- Economy Car

#### **Example on Ordered list**

Sports Car  
Business Car  
Economy Car

#### **Example on Definition list**

- Sports Car
- Ferrari
- Business Car
- Tata Sumo
- Economy Car
- Maruti

Design a web page using the image files 'XYZ.GIF', 'PQR.GIF' and 'DEF.GIF' according to the following specifications. (Use an appropriate Text content)

- ◆ Use a Border for 'XYZ.GIF'.
- ◆ Resize the width and Height 'PQR.GIF' and 'DEF.GIF' to 100 pixels each.
- ◆ Align the text with respect to the images so as to obtain the desired output.

Create a web page giving the following Flight details in a tabular format.

- ◆ Flight Name
- ◆ Starting and destination Place
- ◆ Arrival and departure time
- ◆ Class
- ◆ Fare

A. Place a border for the table and use all padding to present the cell data with clarity.

B. Align the table in the center of the screen. Use a caption saying 'Schedule for flights'.

C. Change font style, color, and size of title 'Schedule for flights' to ARIAL '15 & line spacing 2.5 to the table data.

D. Use the appropriate background color for data of table.

E. Save the file with 'FLIGHT.HTM'

Create a document with two links to an external document. The first link should lead to the beginning of the external document. The second link should lead to a particular section in the external document. In the external document specify a link that will lead to a particular section within it.

### Text content

#### Welcome to our Home page

This page has been linked to the website at our Institute. For further information click on any of the following:

#### ◆ About our University

Over 9,000 students and alumni in over 120 countries are enjoying the flexibility ABC provides; working on their own timetable and at their own pace. Anywhere is a classroom with ABC. Our students almost all work full-time. Most of them are making house payments, raising families and

doing their best to make life better. ABC gives them the opportunity to earn a degree in one of the fastest-growing fields today - computer and information sciences - a degree that will provide them entry into a job with potential and a good paycheck.

♦ **Contact Information**

**AMERICAN COLLEGE OF COMPUTER & INFORMATION SCIENCES**  
2101 MAGNOLIA AVENUE, SUITE 200, BIRMINGHAM, AL 35205

An advisor: 1-800-729-2427  
**sstephens@accis.edu**  
Financial staff: 1-800-829-2427  
**accounting@accis.edu**  
Faculty member: 1-800-749-2427  
**faculty@accis.edu**  
Fax number: 1-205-328-2229  
Fax number: 1-205-326-3822

Create a specimen of a corporate web page. Divide the browser screen into two frames. The frame on the left will be a menu consisting of hyper links. Clicking on any one of these links will lead to a new page, which must open in the target frame, which is on the right hand side.

Create two links the first link that will open a page that displays the company profile, its business and its products. The second link will display the contact address of the company.

## **SE 101D Secretarial Practice - I**

**Note: All units carry equal weightage of marks.**

**Unit:1. (1) Secretary:** Meaning-Types of Secretary-general and legal qualification of Company Secretary-Pre-incorporation and post incorporation duties of Company Secretary-powers and responsibilities of Company Secretary.

**(2) Company and its Characteristics:** Meaning and characteristics-Types of Company-Foreign Company-Multinational Company-Illegal association-Advantages and Limitations of Public Limited Company-Private Limited Company: Meaning and Characteristics-privileges and restrictions on it-procedure to convert Private Limited Company into Public Limited Company and Public Limited Company into Private Limited Company.

**Unit:2. (1) Promoters of public Limited Company :** Meaning-Functions of Promoters-Preliminary Contract-Liabilities of Promoters.

**(2) Allotment of Shares:** Meaning-Procedure-regular and irregular allotment – secretary's duties regarding allotment of shares –procedure of allotment when shares are over subscribed-private placement of share/debenture.

**Unit:3. (1) Listing Securities:** Meaning-legal provisions for listing of securities-Documents required for listing of securities-Advantages of listing of securities.

**(2)Calls and Forfeiture of shares:** Meaning of calls –Provisions of Company Law regarding share calls-procedure of demanding call of share.

**(3)Forfeiture of Shares:** Meaning-legal provisions for forfeiture of shares-procedure of forfeiture of share-effects of forfeiture of share-procedure of reissue of forfeited shares-secretary's duties

**Unit :4. Office Management:** meaning and Characteristics-functions procedure of inward and outward letters-Importance of Correspondence-Brief idea of modern office equipments-Importance of Office Management

**Note: 20% Weightage is to be given to objective questions (except M.C.Q.) covering whole syllabus.**

**Recommended Reading :**

1. Secretarial Practice-M.C.Kuchal-Vikas Publication
2. Manual of Secretarial Practice - B.N.Tondon-S.Chand & Co.
3. A Taxbook of Company Law-P.P.S. Gogna-S.Chand & Co.
4. Office Management – R.K.Chopra –Himalaya Publishing House.
5. A Taxbook of Office Management –William H. Leffingwell abd Edwin Robinson-Tata McGraw Hill.

## **SE 101 E Sales Management**

### **UNITS WEIGHTAGE**

1. Sales Management strategies 25%
2. Sales Organization 25%



3. Recruitment and selection 25%  
 4 Sales promotion strategies 25%

Units	Modules / Sub - Modules	Weightage
1	<b>Sales Management Strategies</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Selling &amp; Buying Styles</li> <li>• Selling Situations</li> <li>• Selling Skills</li> </ul>	25%
2	<b>Sales Organisation</b> <ul style="list-style-type: none"> <li>• Sales Organisation</li> <li>• Factors affecting sales organisation design &amp; size</li> <li>• Types of Sales organisation</li> <li>• Methods determining number of salespeople: Affordability Method, Incremental Method &amp; Workload Method</li> </ul>	25%
3	<b>Recruitment &amp; Selection</b> <ul style="list-style-type: none"> <li>• Hiring Process</li> <li>• Challenges in sales force selection</li> <li>• Planning for recruitment</li> <li>• Sales Force Recruitment</li> <li>• Selection of a salesperson.</li> </ul>	25%
4	<b>Sales Promotion Strategies</b> <ul style="list-style-type: none"> <li>• <b>Definition of Sales Promotion</b></li> <li>• <b>Trade Promotion tools</b></li> <li>• <b>Consumer Promotion tools</b></li> </ul>	25%

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**Text Books:**

1. Sales & Distribution Management: By Dr. S. L. Gupta Excel Book

**Recommended Reading :**

1. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
2. Channel Management: By Ansaree, PHI (EEE)
- 3) Sales Management by Pradipkumar Mallik, Oxford University Press.

## **FC 101 A Time management**

## **FC 101 B Growth of Indian Industries**

## **FC 101 C Human Right**

## **FC 101 D Tally Accounting 9.0 ERP**

### **Objectives:**

Accounting is of critical importance in the current world in providing information to businesses. This course will enable student to know each and every aspect of the computerized account.

**Prerequisites:** None

### **Contents:**

#### **a. Fundamentals of Tally**

Overview of Computerized Accounting System, Benefits of Computerized Accounting, Future of Tally, Features of Tally, Creating Company, Configure Tally.

#### **b. Finalization in Tally**

Processing Transaction in Tally - Ledgers and Groups & Accounting Vouchers, Generating Printing of Accounting Voucher - Financial Reports in Tally.

#### **c. Purchase & Sales Module in Tally**

Cash and credit Purchases, Cash and Credit Sales, Purchase Returns, Sales Returns, Bill of exchange, Revenue Recognition Principles, Master Configuration, Voucher Configuration.

#### **d. VAT, TDS & Inventory in Tally**

Accounting & Inventory Reports in Tally, Accounting Reports, Inventory Reports, Printing Reports.

### **Recommended Reading :**

- 1) Tally. ERP9 (H. K. Computer) (Gujarati Version)
- 2) Learning Tally. ERP9 (Tally Champ Club) (English Version)
- 3) Accounting with Tally Part I and Part II , Tally Solutions Pvt Ltd. Bangalore.
- 4) Account made simple with Tally 9.0 ERP, Akshar Publication
- 5) Tally ERP 9.0, Computer World.
- 6) Tally - Accounting Software
- 7) Complete Tally, BPB Publications

### **Accomplishments of the student after completing the course :**

At the end of the work student will be able to

- Know accounting is essential to planning and decision - making.
- facilitating accounts using technology.
- make their own financial project.

### **List of Practicals (Sample Guide line) :**

Create a company.

Create a Ledgers / Voucher.

Create ledgers for VAT/TDS

Create vouchers for VAT/TDS

Create inventory details

Write one company account [At least 20 transaction]

### **Examples of Transaction :**

- a) Purchase 400 pants from Mr. Amit at the rate of Rs. 375
- b) Sales 500 Unit of pants at the rate of rs. 400 to Mr. Bakul
- c) Cash Purchase to Mr. Cable, 500 pants @ Rs. 475
- d) Cash Sales 550 unit of shirts @ 385
- e) Rajesh started his business with Cash 1,00,000 rs. And 1,50,000-00 Bank balance.
- f) Rs. 1,00,000 purchases with 15% Vat.
- g) Ashish sales Rs. 50,000 and output vat rate is 12.5%
- h) Amount Paid by Mr.Ashish by Cheque.
- i) Salary pay by cheque to munimjee Rs. 12,000
- j) Miscellaneous Expenses Pay Rs. 1,500
- k) Purchase a computer from e-bay stores worth rs. 30,000
- l) Calculate depreciation on computer at the rate is 5% annual
- m) Purchase Goods worth Rs. 40,000 from Mr. Chintan.
- n) Purchase Goods Return Worth Rs. 15000 to Mr. Chintan,
- o) Take a Home Loan from HDFC Bank at the rate of 12% Rs. 1,50,000
- p) Adjustment Pay to Mr. Chintan
- q) Adjustment of Vat Entry By Cheque.
- r) Commission Receive Rs. 1,500 from Raj & Sons.
- s) Received Cheque to E-bay Stores.

**FC 101 E Yoga & Meditation**

**FC 101 F Life Insurance Services**

**SS 101 A Personality Development**

**SS 101 B Indian constitution I**

**SS 101 C Stress Management**

**SS 101 D National Ethics**

**SS 101 E Indian Culture & Heritage**