



UNIVERSITY OF KERALA

Bachelor of Commerce (HI)

UNDER GRADUATE COURSE FOR STUDENTS WITH HEARING
IMPAIRMENT

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A. GENERAL OVERVIEW

The students with hearing impairment (HI) who undergo special school curriculum have no facilities for higher education as there is no special degree program. The HI students who manage to pass the plus two level through mainstream education are also unable to undergo the regular degree program due to their poor language capabilities caused by their handicap. Considering the absence of early interventions, their language skills lag behind those of the regular students and they are ill-equipped to study the regular degree courses which are taught in highly language-oriented-lecture environment. The HI students require a degree curriculum which is taught in an environment where alternate methods of teaching are employed and also the curriculum has to have extra emphasis on language development, especially written and expressive English. This calls for a special scheme, syllabus and assessment. However, the curriculum has to ensure that the core subject content remains the same and the degree level skill acquisition is ensured for the student.

Despite this very obvious need for specially tailored curriculum with additional language training and instruction methods, no successful programs have been conceived or implemented so far in India. The facilities provided by all agencies were aimed at helping them undergo regular curriculum which they are unable to pursue. This observation is based on the experience gained by teaching post secondary diploma and degree courses at the National Institute of Speech & Hearing.

The Degree Course in Commerce for Hearing Impaired students is an attempt to provide higher education facilities to hearing impaired students. The course provides

- Appropriate teaching environment
- Special scheme and syllabus
- Modified evaluation techniques
- Job oriented curriculum
- Computer aided teaching methods

The language and mathematical skills of the HI students seeking admission to the degree course are at a very dismal level. A HI student who attends degree

classes will find it very difficult to understand concepts and also write exams. The first step to rectify this defect is the addition of 2 preparatory semesters before the student is introduced to the core degree program. This period is to build a reasonably strong foundation in English language and basic mathematics and become competent to undergo the degree course. The preparatory semesters should build a foundation in the **three R's of education** – reading, writing and arithmetic. Once this foundation is built, the student will find it easier to assimilate subject content and the teaching faculty will find it easier to teach technical concepts.

Since the HI students lack a first language in the verbal mode, the knowledge of sign language will help them to understand concepts and also give them the ability to communicate with each other. Currently HI students use gestures and locally developed sign languages to communicate and the vocabulary of these local signs and gestures is limited. A standardized exposure to Indian Sign Language (ISL) will help them to be able to communicate more meaningfully. The students will be able to understand the teachers who use ISL to communicate in class. Hence the preparatory program contains courses in ISL.

Additionally through the degree curriculum there is a need to provide English language training and hence the modified curriculum will have additional courses in English language comprehension, grammar and writing.

The course will have equal emphasis on lecture sessions and lab. sessions to help the students have more practice time that will help them to assimilate the knowledge more easily.

B. REGULATIONS

1. Eligibility for Admission

- a. Candidates seeking admission to the Bachelor of Commerce (HI) should have passed the **Plus Two / Pre degree or its equivalent** from any Board or University in India, recognized as equivalent for admission to a degree course in the University of Kerala.
- b. Admission is restricted to the *Hearing Impaired*, as defined in 'The Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act 1995.' (Copy attached). Hearing Impairment means loss of 60dB or more in the better ear in the conversational range of frequencies.

2. Mode of Selection

Selection of eligible candidates shall be made on the basis of the marks obtained in the Aptitude test conducted by the Institute.

3. Duration and structure of the Course

The course span shall be *four academic years* consisting of eight semesters. Each academic year shall be divided into two semesters.

The first two semesters shall be **Preparatory Semesters**. Only candidates who secure a pass in the Preparatory Semesters shall be eligible to register for the third semester. A candidate should pass the Preparatory Semesters in a maximum of two successive attempts failing which the candidate will be required to discontinue the course. However, the performance in the Preparatory Semesters shall not be considered in the final grading of the candidates for the issue of Degree.

Each semester shall comprise of approximately 20 weeks of not less than 90 working days.

4. Course work

Each student shall pursue the course as is enclosed in the scheme of study.

5. Scheme of Evaluation

5.1. General Details.

The candidates shall be evaluated continuously through each semester. The evaluation for a subject shall involve – (1) Internal Assessment (IA) and (2) End Semester Examination (ESE). The final marks for each subject shall be calculated with the following weights:

Internal Assessment	:	25%
End Semester Examination	:	75%

5.1.1. Internal Assessment (IA)

A maximum of three Internal Assessments, each comprising of a quiz, assignment and test paper, shall be conducted in each semester. The best two marks (IA) from the three shall be considered. Internal assessment marks shall be computed based on following:

❖ Quiz	:	40% weightage
❖ Assignment	:	20% weightage
❖ Test paper	:	40% weightage

5.1.2. End Semester examination (ESE)

The examinations for the Preparatory Semesters, namely the first and second semesters, shall be conducted by the Head of the Institute/Principal of the college. The marks obtained in the Preparatory semesters shall in no way be considered for the final grading of students for the issue of degree.

End Semester examinations for the odd Semesters, namely the third, fifth and seventh semesters shall be conducted by the Head of the Institute/Principal of the college. The marks secured by the candidate in the End Semester examination conducted by the Head of the Institute/Principal of the college shall be forwarded to the University by the Head of the Institute/ Principal of the college and shall be recorded in the consolidated mark list issued to the candidate on completion of the course.

For the even semesters i.e.; the fourth, sixth and eighth semesters, the University of Kerala shall conduct the End Semester examination.

5.2. Syllabus for Examinations

For each End Semester examination only the syllabus of the current semester shall be followed.

5.3. Submission of record books for Computer practical examinations

Candidates appearing for practical examinations should submit bonafide Record Books prescribed for practical examinations, duly certified by the Head of the Department. Otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students could not submit the record books, they may be permitted to appear for the practical examinations, provided the concerned Head of the Department of the Institute certifies that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record books.

5.4. Criteria to Graduate from Course

5.4.1. Minimum Marks

A candidate will be declared to have passed the examination for each Semester if he/she secures for each subject in the Semester,

- i) a minimum of 40% in the End Semester Examination (ESE), and
- ii) a minimum of 50% for Internal Assessment (IA) and End semester examination (ESE) put together.

5.4.2. Failure and Supplementary Examination

If a student fails in one or more papers, he/she need re-appear only for the failed paper(s). He/she shall reappear for this in the examination conducted for the next subsequent batch(es) of students.

A candidate should pass all the papers of a particular semester in a maximum of three successive attempts failing which the candidate will be required to discontinue the course.

6. Requirements for Degree

6.1 Issue of Degree

The University of Kerala shall award the **Bachelor of Commerce (HI)** degree on successful completion of the requirements of the course.

6.2 Discontinuation of Course

If a candidate does not pass all the subjects prescribed in the scheme of study within 6 consecutive years after enrolment for the course, the candidate shall discontinue the course.

6.3 Classification of successful candidates

Aggregate of the marks secured in all the semesters, excluding the Preparatory semesters (the first and second semesters), shall be considered for final classification of results for award of the degree.

- i) Candidates who secure 80% or above in aggregate of the six semesters, i.e. third to eighth semesters, having passed all subjects at the first appearance and within the minimum duration of the course shall be declared to have passed the course in 'first class with distinction'.
- ii) Candidates securing 60% or above but less than 80% in the aggregate of the six semesters, i.e. third to eighth semesters, having passed all subjects at the first appearance and within the minimum duration of the course shall be declared to have passed the course in 'first class'.
- iii) All other successful candidates securing less than 60% in the aggregate of all subjects in the six semesters, i.e. third to eighth semesters, shall be declared to have passed in 'second class'.

6.4 Award of ranks

Ranks shall be awarded on the basis of the total marks secured in the six semesters from the third to the eighth.

Candidates who fail in one or more subjects during the course shall not be eligible for the award of ranks.

The candidates should have completed the course within the prescribed (minimum) number of years.

7. Project Work

The eighth semester shall include a project work that will involve the individual effort of the student to complete an assigned task under the guidance of a faculty

member. This project should provide exposure to current industry best-practices. Evaluation of the Project work shall be done by a common board of examiners consisting of two members one of whom shall be the concerned guide or the Head of the Department of the Institute and the other an examiner appointed by the University.

8. Minimum Attendance & Provision to Condone

Each candidate shall be permitted to register and appear for the End Semester examination only if the candidate has 80% attendance in theory as well as lab sessions in all subjects in that particular semester. Failure to meet the criteria will disqualify the candidate from attending the End Semester examination of the respective semester. The candidate shall have to repeat the semester, that is both theory and lab shall have to be repeated in toto.

Leave of absence shall be granted only on medical grounds. However, such leave shall be considered only for the purpose of granting condonation of shortage of attendance. Condonation shall be done by the University as per rules for other BSc courses.

9. Cancellation of Examinations

A student can cancel all the papers of any semester on the basis of the existing rules for cancellation as that for other B.Sc. courses.

10. Transitory Provision

a) For candidates who studied the BCom(HI) Degree Course under previous regulations and syllabus, and who could not pass some or all the subjects shall be permitted to take examinations under old regulations and syllabus for three consecutive chances after the last regular University examinations.

b) Candidates who satisfied the minimum attendance requirements in any semester under Old Regulations, but who are yet to pass some papers even after three consecutive chances as stated in (a) above, shall appear for the equivalent papers under Revised Regulations, as specified by the Chairman / Chairperson of the Board of Studies concerned.

C. SCHEME

Overview

The curriculum and syllabus for the Bachelor of Commerce for HI is prepared to suit the special needs of the hearing impaired. The hearing impairment results in significant language deficiency for the student. Some of the major issues of hearing impaired students which need to be addressed while preparing a syllabus for them include their:

- Poor language level
- Poor Writing, reading and comprehension skills, and
- Providing stress free education

This necessitates a preparatory program to lay reasonably strong foundation in comprehension as well as written and expressive English language. Further enhancement will have to be provided through additional courses in English throughout the curriculum. Not only suitable curriculum content but also appropriate method of content delivery is called for. Hence the normal syllabus has been adapted in full consideration of the unique needs of the hearing impaired to ensure effective degree education for the HI student.

The course aims at providing skills for meaningful employment in industry or government. It is felt that a few general subjects included in the normal degree curriculum are not particularly required for their future job career. Therefore, only such subjects that are essential have been included in the curriculum. The major bulk of the papers are those related to the subject. The scheme gives more time and exposure to subjects which are of definite ultimate use in their future career. Also extra lab hours are provided in the course curriculum to complement the lecture hours.

The detailed scheme and syllabus of the Course is included below. The curriculum consists of theory and lab in computer application areas, with more stress on lab sessions. The curriculum includes introductory level courses in Mathematics and English. Communicative English is taught throughout the seven semesters to improve their command of English to benefit them in their professional career. The remaining periods are entirely allotted for subject study.

Curriculum delivery

Innovative teaching techniques will be used in view of the severe communication problems in delivering content to the hearing impaired students. Teaching in class rooms shall be through sign language, speech, writing, lip reading and gestures. Use of visual media, mainly computers, will also be extensively used as an effective teaching aid. Computer aided Teaching learning materials (CA TLM) shall be developed for the different subjects included in the syllabus. They will offer a supportive environment for the special education needs of the hearing impaired. The main features of the CA-TLM packages are exposition of concepts through visuals and animation, highly interactive learning methods and inbuilt self evaluation programmes. TLMs will help the hearing impaired in concept development and aid them in repeatedly learning the lessons at their own pace.

Assessment and evaluation

Special consideration has to be given to the mode of evaluation. Parts of the questions shall be multiple choice or one word questions with emphasis on testing comprehension. Special consideration shall be given to the issue that these students are used to refer text books or reference books mentioned in the syllabus. However, the foundation course is expected to improve this situation. Special notes prepared by specialists for each subject of the special program shall also be considered as reference notes. Short answer questions shall be preferred to essay type questions that test the comprehension of the subject matter.

SCHEME

Preparatory Year: Semester I

Total Marks 600

Code	Subject	Assignment				Tests			ESE	Pass %	Max. MARK
		I	II	III	IV	I	II	III			
101	English Comprehension	25	25	25	25	25	25	25	25	40	200
102	English Writing & Grammar I	25	25	25	25	25	25	25	25	40	200
103	Elementary Mathematics I	25	25	25	25	25	25	25	25	40	200
104	Sign Language I	AUDIT									

Preparatory Year: Semester II

Total Marks 600

Code	Subject	Assignment				Tests			ESE	Pass %	Max. MARK
		I	II	III	IV	I	II	III			
201	Business English	25	25	25	25	25	25	25	25	40	200
202	English Writing & Grammar II	25	25	25	25	25	25	25	25	40	200
203	Elementary Mathematics II	25	25	25	25	25	25	25	25	40	200
204	Sign LanguageII	AUDIT									

Semester III**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
301 Communicative English I	25	75	30	100	50
302 Business Environment	25	75	30	100	50
303 Financial Accounting - I	25	75	30	100	50
304 Principles of management	25	75	30	100	50
305 Business Mathematics	25	75	30	100	50
306 Software for Office Management-I	25	75	30	100	50

Semester IV**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
401 Communicative English II	25	75	30	100	50
402 Business Finance & Policy	25	75	30	100	50
403 Forms of Business Organization	25	75	30	100	50
404 Principles of Marketing	25	75	30	100	50
405 Business Statistics	25	75	30	100	50
406 Fundamentals of Business Economics	25	75	30	100	50

Semester V**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
501 Communicative English III	25	75	30	100	50
502 Software for Office management-II	25	75	30	100	50
503 Human Resource Management	25	75	30	100	50
504 Financial Accounting - II	25	75	30	100	50
505 Entrepreneurship & Project management	25	75	30	100	50
506 Business Regulatory Framework	25	75	30	100	50

Semester VI**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
601 Communicative English IV	25	75	30	100	50
602 Auditing	25	75	30	100	50
603 Cost Accounting	25	75	30	100	50
604 Financial Services	25	75	30	100	50
605 E-Commerce	25	75	30	100	50
606 Computerized Accounting	25	75	30	100	50

Semester VII**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
701 Communicative English V	25	75	30	100	50
702 Methods & Techniques of Cost Accounting	25	75	30	100	50
703 Income Taxes - I	25	75	30	100	50
704 Practical Banking	25	75	30	100	50
705 Corporate Accounting	25	75	30	100	50
706 Organizational Study and Field Report	25	75	30	100	50

Semester VIII**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
801 Capital Market	25	75	30	100	50
802 Income Taxes - II	25	75	30	100	50
803 Management Accounting	25	75	30	100	50
804 Investment Management	25	75	30	100	50
805 Corporate Social Responsibility	25	75	30	100	50
806 Project Work	25	75	30	100	50

D. SYLLABUS DETAILS

Preparatory Year: Semester I and II

OBJECTIVE:

Hearing impaired students have very great difficulty learning language. Second language acquisition is rendered extremely difficult because HI students often do not have a first language.

This course is designed to help HI students reach a level of competence in English that will enable them to cope with the second language requirements for a degree course at any University.

Duration : Two semesters

Each semester shall have 90 working days and 325 hours of classroom instruction and guided activity, besides other allotted work.

Preparatory Year: Semester I

Total Marks 600

Code	Subject	Assignment				Tests			ESE	Pass %	Max. MARK
		I	II	III	IV	I	II	III			
101	English Comprehension	25	25	25	25	25	25	25	25	40	200
102	English Writing & Grammar I	25	25	25	25	25	25	25	25	40	200
103	Elementary Mathematics I	25	25	25	25	25	25	25	25	40	200
104	Sign Language I	AUDIT									

101 ENGLISH COMPREHENSION

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OBJECTIVE:

To teach students the basic building blocks of English.

Module I: Letters, words, basic vocabulary building

Module II: Simple reading: comprehension passages, magazines, newspaper reading, digest, stories, articles etc

102 ENGLISH WRITING AND GRAMMAR I

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Module I: Simple writing related with reading activities, paragraph writing, letter writing, make sentences, answering questions from passage etc.

Module II: Basic Grammar: Introduction to parts of speech, short module lessons on vocabulary and prose lessons.

NOTE: Hearing impaired students who seek admission to the degree course have often been exempted from studying English up till their 10th class. Moreover they have very poor recall of language already learned. Hence it is essential that the basics of language be taught and reinforced so that students internalise them. This will involve an enormous amount of repetition and reinforcement.

ASSESSMENT:

Three class tests and an end semester examination. Each test and end semester examination will be for 25 marks. Course work and continuous assessment through assignments will be for 25 marks in each module.

TEXTBOOK:

'Cambridge Express: English for Schools: Students Book 1'. (Only the prose lessons are included.)

103 - ELEMENTARY MATHEMATICS I

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OBJECTIVE:

Specific objectives of the course are:

- (a) to give an understanding of important mathematical concepts such as Fundamental operations, LCM, HCF, average, Theory of numbers, Arithmetic mean, Geometric mean, mensuration etc and to introduce students to mathematical techniques which are relevant to the real world;
- (b) to enhance those mathematical skills required for further studies in *mathematics*.

Module I:

Theory of numbers, Review of fundamental operations, exponentiation, Prime numbers, Factorisation, Arithmetic mean, Geometric mean, Compound interest, Simple Interest, Percentage, LCM, HCF, Unit and dimension, Average, complex numbers, separation into real and imaginary parts.

Module II:

Unitary method- time and distance, time and work, weights and measures, money, conversions, percentages, applications to simple and compound interest, profit and loss, ratio and proportion, variation.

ASSESSMENT:

There will be continuous assessment after each module. Internal assessment exams will be conducted for 25 marks and end semester exam for 25 marks.

104 – SIGN LANGUAGE I

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1. AIM:

To promote the use of Indian Sign Language since ISL is the medium of communication through which literature and subject matter is taught.

2. OBJECTIVES:

1. To acquire signs for a basic functional vocabulary of 400+ words.
2. To learn 100-150 conversational sentences including statements, questions and instructions.
3. Basic communicative competence in Indian sign language.

3. SYLLABUS:

Module I:

Basic functional vocabulary, Simple sentences, Greetings, Describing people and objects,

Pronouns, Family relationships, Common objects(clothing, household etc), Plants

Module II:

Question with question words, Interrogatives, Places, People, Professions, Actions, Numbers, and Time.

Module III:

Negative sentences & commands, Negative responses to offers /suggestions, Dialogue construction in different situations, Opposites, Finger spelling.

Module IV:

Story narration, Text, Colours, Calendar (week/month/year), Food (vegetables, fruits, Beverages, etc), Animals.

4. REFERENCES:

Ramakrishna Mission Vidyalaya(2001): The Indian Sign Language Dictionary

Zeshan, Ulrike(2001): Workbook for the Basic course in Indian Sign Language(Level A)

Zeshan, Ulrike(2002): Workbook for the Advanced course in Indian Sign Language(Level B)

Zeshan, Ulrike(forthcoming): Workbook for the Professional course in Indian Sign Language(Level C)

MadanVasishta, James Woodward & Susan deSantis:(I 950): An Introduction to Indian sign Language(Focus on Delhi). New Delhi: All India Federation Of The Deaf.

Video Materials:

Zeshan, Ulrike(2001): Workbook for the Basic course in Indian Sign Language(Level A)

Zeshan, Ulrike(2002): Workbook for the Advanced course in Indian Sign Language(Level B)

Zeshan, Ulrike(forthcoming): Workbook for the Professional course in Indian Sign Language(Level C)

Internet resources

www.indiansignlanguage.org

www.deafsigns.org

5. NOTE ON CURRICULAR TRANSACTIONS:

Hearing impaired children have very special educational needs. In many ways they require qualitatively different services from the hearing children, such as specific communication methods and teaching techniques, and a special curriculum for the purpose of development of concepts and a sound language foundation. Hearing children begin school with a well developed oral language system which is used as the medium for their instruction and which is the basis for development of reading and writing skills. As against this, for most deaf children, a primary overriding goal is to develop the basic language skills before they begin their formal academic education.

6. NOTE ON ASSESSMENT:

Since ISL cannot be written or spoken, assessment is to be done through activity. There are three criteria by which the students should be assessed.

1. Knowledge
2. Accuracy
3. Fluency

The assessment should be done in 3 levels. The first level will include testing of functional vocabulary, simple statement/questions, and negative sentences. The students will have to sign a story and participate in a dialogue wherein the situation will be provided, in the second level. In the third level, the students will have to sign a written paragraph.

Preparatory Year: Semester II

Total Marks 600

Code	Subject	Assignment				Tests			ESE	Pass %	Max. MARK
		I	II	III	IV	I	II	III			
201	Business English	25	25	25	25	25	25	25	25	40	200
202	English Writing & Grammar II	25	25	25	25	25	25	25	25	40	200
203	Elementary Mathematics II	25	25	25	25	25	25	25	25	40	200
204	Sign LanguageII	AUDIT									

201 – BUSINESS ENGLISH

=====

OBJECTIVE:

1. Ensure that the students have internalised the basics.
2. To read, understand and write simple English.

Module I: Words/ phrases related to business/office environment, greetings, introductions.

Making enquiries, conveying information, bidding good bye.

Module II: Formal Writing

Composing notes/memos, Composing formal letters.

202 ENGLISH WRITING AND GRAMMAR

=====

Module I: Introduction to phrases, clauses, sentences and grammar in detail.

Detailed writing: Letter writing, paragraph writing, answering questions, report writing etc.

Module II: Detailed reading from newspaper, magazines, comprehension passages, stories, articles, digest etc.

Short module lessons on complex vocabulary and prose lessons.

ASSESSMENT:

Three class tests and an end semester examination. Each test and end semester examination will be for 25 marks.

Course work and continuous assessment through assignments will be for 25 marks in each module.

TEXTBOOK:

'Cambridge Express: English for Schools: Students Book 2'. (Only the prose lessons are included.)

203 - ELEMENTARY MATHEMATICS II

=====

OBJECTIVE:

Specific objectives of the course are:

- (a) to give an understanding of important mathematical ideas such as Fundamental operations, LCM, HCF, average , Theory of numbers, Arithmetic mean, Geometric mean, mensuration etc and to introduce students to mathematical techniques which are relevant to the real world;
- (b) to enhance those mathematical skills required for further studies in *mathematics*.

Module I:

Quadratic equations, solving problems based on quadratic equations, Ratio and proportion, Basics of Accounting: Expenditure and Assets, credit and debit, profit and loss, balance sheet.

Module II:

Measurement - Areas of squares, rectangles, parallelograms, triangle and circle. Surface area and volume of cuboids, lateral surface and volume of right circular cones and cylinders, surface area and volume of spheres. Combination of Shapes

ASSESSMENT:

There will be continuous assessment after each module. Internal assessment exams will be conducted for 25 marks and ends semester exam 25 marks.

204 – SIGN LANGUAGE II

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1. AIM:

To promote the use of Indian Sign Language since ISL is the medium of communication through which literature and subject matter can be taught.

2. OBJECTIVES:

- To acquire signs and become fluent in sign usage.
- To develop a standard signing among the students
- To reinforce the signs learnt in subject code 103
- Basic communicative competence in Indian sign language.

3. SYLLABUS:

The basics learnt in 103 shall be revised and more communication activities shall be practiced.

4. REFERENCES:

- Ramakrishna Mission Vidyalaya(2001): The Indian Sign Language Dictionary
- Zeshan, Ulrike(2001): Workbook for the Basic course in Indian Sign Language(Level A)
- Zeshan, Ulrike(2002): Workbook for the Advanced course in Indian Sign Language(Level B)
- Zeshan, Ulrike(forthcoming): Workbook for the Professional course in Indian Sign Language(Level C)
- MadanVasishtha, James Woodward & Susan deSantis:(I 950): An Introduction to Indian sign Language(Focus on Delhi). New Delhi: All India Federation Of The Deaf.

Video Materials:

- Zeshan, Ulrike(2001): Workbook for the Basic course in Indian Sign Language(Level A)
- Zeshan, Ulrike(2002): Workbook for the Advanced course in Indian Sign Language(Level B)
- Zeshan, Ulrike(forthcoming): Workbook for the Professional course in Indian Sign Language(Level C)

Internet resources

- www.indiansignlanguage.org
- www.deafsigns.org

5. NOTE ON CURRICULAR TRANSACTIONS:

Hearing impaired children have very special educational needs. In many ways they require qualitatively different services from the hearing children, such as specific communication methods and teaching techniques, and a special curriculum for the purpose of development of concepts and a sound language foundation. Hearing children begin school with a well developed oral language system which is used as the medium for their instruction and which is the basis for development of reading and writing skills. As against this, for most deaf children, a primary overriding goal is to develop the basic language skills before they begin their formal academic education.

6. NOTE ON ASSESSMENT:

Since ISL cannot be written or spoken, assessment is to be done through activity. There are three criteria by which the students should be assessed.

4. Knowledge
5. Accuracy
6. Fluency

The assessment should be done in 3 levels. The first level will include testing of functional vocabulary, simple statement/questions, and negative sentences. The students will have to sign a story and participate in a dialogue wherein the situation will be provided, in the second level. In the third level, the students will have to sign a written paragraph.

Semester III**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
301 Communicative English I	25	75	30	100	50
302 Business Environment	25	75	30	100	50
303 Financial Accounting - I	25	75	30	100	50
304 Principles of management	25	75	30	100	50
305 Business Mathematics	25	75	30	100	50
306 Software for Office Management-I	25	75	30	100	50

301 - COMMUNICATIVE ENGLISH I

=====

1. AIM:

- 1) To build a basic vocabulary of a minimum 500 words.
- 2) To teach basic grammatical structures.
- 3) To enhance the student's ability to read and write the English used in daily life.
- 4) To familiarize students to write in academic, social and work related situations

2. OBJECTIVES:

On completion of this course, the students should be able to

- Understand the use of English in everyday life.
- Respond to communication in English in different contexts.

3. SYLLABUS:

Module I:

Vocabulary building (Professions, Common things, Relations, Furniture, Food, Things on the road, Flowers, Technical terms, Ornaments, Garments, Colours, Animals, Birds, Vehicles, Trees, Fruits, Musical instruments, Insects, Body parts, Dishes, Aquatic animals, etc); Numerals (Roman letters, number names, figures etc); Calendar.

The SENTENCE: Subject and Predicate; Parts of Speech – NOUN

Module II:

Prose : 1 Chapter, NOUNS: Types and Use

Singular and plural; Use of This, That, These, Those etc, Gender – Types

Articles; PRONOUNS (Basics)

Module III:

Prose : 1 Chapter, VERBS: Main and Auxiliary verbs

Tenses: Simple and continuous form of present, past and future

ADJECTIVES: Types and Uses

ADVERBS: Types and Uses

PREPOSITIONS: General rules regarding usage, prepositions used with certain adjectives and nouns.

PUNCTUATIONS : (BASICS 1)

Module IV:

CONJUNCTIONS: joining words and sentences.

Comprehension passages, Letter Writing - Personal and Formal

SENTENCE: Definition, Sentence construction patterns, SVO and SV (Intransitive). Arranging sentences in order

4. REFERENCES

4.1 Core Reference

Raymond Murphy, Essential Grammar in use (2nd Edition), ISBN-13 978-0-521
Cambridge Uni press 133393-7

Raymond Murphy, Essential Grammar in use (3rd Edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Wren and Martin, High school English Grammar and Composition

S.Chand and Company Ltd. ISBN: 81-219-2197-X Rs: 215

4.2 Additional References

Improve your child's grammar level (1-5) Martin Gilmartin Cescent News (K.L)
SDN.BHD

IELTS & TOEFL Made Easy; George John, B-Ghud

4.3 Internet Resources

www.englishpage.com

www.englishgrammar101.com

www.ego4u.com

www.usingenglish.com

www.grammarbook.com

www.learn4good.com

www.englishclub.com

5. NOTE ON CURRICULAR TRANSACTION:

Language teaching to hearing children is based on pedagogies reliant on speaking and listening. It is fruitless to use such techniques with HI children. These facts have shaped our choice of materials, our teaching methodologies and our methods of testing. Even our aims and objectives are different for the differently abled. The syllabus, the materials chosen and teaching and testing methods all reflect this. An appreciation of this essential difference is imperative to the success of any attempt to frame a syllabus for hearing-impaired children. We can use special communication methods like Sign language, Gestures, lip reading,

speech, writing etc. Innovative teaching techniques shall be used in view of the severe communication problems of the students with hearing impairment. Use of visual media, mainly computers, smart boards shall also be extensively used as an effective teaching aid.

6. NOTE ON ASSESSMENT:

6.1. Internal Assessment:

The course shall be continuously assessed through 3 Internal Assessments, each consisting of

- i) A Quiz with 40% weightage,
- ii) An Assignment with 20% weightage and
- iii) A Test paper with 40% weightage.

6.1.1. Quiz

The quiz shall contain at least 10 questions. The questions should be of mostly of multiple choice type.

6.1.2. Assignment

The assignment should consist of carefully chosen activities where students can refer internet or the notes given. All assignments should be preceded by assessment guidelines and submission policy. It should contain sufficient guidelines on the effort expected from the students.

6.1.3. Test

Special consideration is to be given even to the mode of written examination. Considering the students' inadequate language ability due to their particular handicap, there is no meaning in testing their writing skills. Essay type questions shall be avoided. Instead more problems for working out shall be given. More of multiple choice questions and fill up the blank type questions has to be given. The special lecture notes prepared according to the syllabus by experts should be used as reference. This could be of the same pattern as the End Semester question paper.

6.2. End Semester Assessment:

The End Semester examination must be of maximum 3 hours duration.

Sample Questions

I. Underline the Nouns in the following sentences

The cat killed the rat.

Our class consists of twenty students.

The teacher is teaching grammar.

The elephant has great strength.

Jawaharlal Nehru was the first Prime Minister of India.

II. Fill in the blanks with a or an or the as may be suitable

a) Copper is.....useful metal.

b) He is not honorable man.

c) Do you seeblue sky?

d) Varanasi is.....city.

e) Sun shines brightly.

III. Pick out all the adjectives in the following sentences.

a) Every dog has his day.

b) Abdul won the second prize.

c) I ate some rice.

d) The hand has five fingers.

e) He was absent last week.

IV. Read the following passage and answer the questions given below.

Once there lived an honest gentle man. He had a wife who was a very good woman. They had a daughter. This girl was a sweetest child. She was called Cinderella. After some time Cinderella's mother died. Then her father married for a second time. The second wife was a proud and wicked woman. She had two girls. They were selfish and wicked like their mother. They made Cinderella do all the hard works in the house. Cinderella's father was ruled by his second wife. So he did not complain to him.

a)What kind of a man was Cinderella's father?

b) What sort of a woman was his first wife?

c) Why did he marry for a second time?

d) How did the second wife treat Cinderella?

302 – BUSINESS ENVIRONMENT

=====

1. SYLLABUS:

Module I

Business Environment – Concept – importance - macro environment – micro environment – inter relationship between environment and entrepreneur.

Module II

Types of Environment - Economic and Social Environment – Stake holders in the operating environment, - customers, financiers, suppliers, etc.,

Module III

Factors influencing the macro environment – economic factors, political factors, social factors, legal factors, demographic factors and technological factors. – impact on micro environment.

Module IV

Environment Threat Opportunity Profile- profiling for Micro, Small and Medium Enterprises, profiling for large scale enterprises, - factors influencing environmental scanning.

Module V

Business environment and entrepreneurship – Government support, Industrial Policy of the Central and the State. Liberalisation, Privatization and Globalization.

2. REFERENCES:

1. Francis Cherunilam . *Business Environment*, Himalaya Publishing House, Mumbai.
2. Aswathappa K. *Essentials of Business Environment*, Himalaya Publishing House, Mumbai.
3. Raj Agrawal and Parag Diwan .*Business Environment*, Excell Books, New Delhi.
4. Aswathappa K. *Legal Environment of Business*, Himalaya Publishing House, Mumbai.
5. Ved Prakash “Business Environment”.

303- FINANCIAL ACCOUNTING- I

=====

1. AIM:

To impart knowledge and understanding of the principles and concepts of financial accounting and develop the skill required for the preparation of financial statements.

2. OBJECTIVES:

1. To familiarise the students with the principles of accounting
2. To equip the students to prepare the final accounts of special business areas.

3. SYLLABUS:

Module I

Accounting Principles - Concepts and Conventions- Indian Accounting Standards- International Accounting Standards- Procedure for setting various Accounting Standards-(basic concepts only) - Final Accounts of sole trader(with advanced adjustments)

Module II

Sectional and Self Balancing Ledgers - Introduction- The Three Ledgers- Sectional Ledgers- Total Debtors Account- Total Creditors Account- Self Balancing Ledgers- Scheme of entries- Transfers from one ledger to another ledger- contra balances in ledgers. Distinction between Self balancing and Sectional balancing system- Advantages and disadvantages of Sectional and Self balancing Ledgers

Module III

Accounts from incomplete records – meaning – defects – distinction between single entry and double entry system – ascertainment of profit or loss- Statement of Affairs method and conversion method – calculation of missing figures – preparation of final accounts.

Module IV

Accounts of Non- profit Organisations –features- preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Module V

Government Accounts in India – General Principles – Indian Audit and Accounts Department – Comptroller and Audit General and Public Accounts Committee – Compilation of Accounts.

4. REFERENCES:

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

304 PRINCIPLES OF MANAGEMENT

=====

1. AIM :

To give an understanding on the conceptual framework of management and organizational behavior.

2. OBJECTIVES:

1. To provide basic knowledge of the principles of management.
2. To acquaint the students with the functions of management.

3. SYLLABUS:

Module I

Nature and Process of Management – Schools of Management Thought – Management Process School, Human Behavioural School, Decision Theory School, Systems Management School, Contingency School – Managerial Role – Basis of Global Management.

Module II

Planning – objectives – Types of plans - single use plan and repeated plan – MBO, MBE – strategic planning and formulation. Decision making - types and process of decision making – forecasting.

Module III

Organising – Types of organisation - formal and informal, line and staff, functional –organisation structure and design – span of control, delegation and decentralisation of authority and responsibility – organisational culture and group dynamics

Module IV

Staffing – Systems approach to HRM – Performance appraisal and career strategy – HRD - meaning and concept.

Module V

Directing and Controlling – Motivation – meaning - need for motivation. Theories of motivation - Herzberg and McGregor. Leadership- importance – styles of leadership, Managerial Grid by Blake and Mounton, Leadership as a Continuum

by Tannenbaum and Schmidt, Path Goal Approach by Robert House (in brief) – Methods of establishing control.

5. REFRENCES:

1. Moshal.B.S . *Principles of Management*, Ane Books India,New Delhi.
2. Bhatia R.C. *Business Organization and Management*, Ane Books Pvt. Ltd., New Delhi.
3. Richard Pettinger. *Introduction to Management* , Palgrave Macmillan, New York.
4. Koontz and O'Donnel. *Principles of Management* ,Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
5. Terry G.R. *Principles of Management*, D.B.Taraporevala Sons & Co.Pvt.Ltd., Mumbai.
6. Govindarajan. M and Natarajan S. *Principles of Management*, PHI, New Delhi.
7. Meenakshi Gupta . *Principles of Management*, PHI, New Delhi.

305 BUSINESS MATHEMATICS

=====

1. AIM:

To explore the Fundamental Concepts of Mathematics in Business.

2. OBJECTIVES:

Specific objectives of the course are:

- (a) To give an understanding of important mathematical concepts such as Fundamental operations, Sets , logarithm, binomial algebra, permutation, combination, probability Statistics etc, and to introduce students to mathematical techniques which are relevant to the real world;
- (b) To enhance those mathematical skills required for further studies in *Mathematics*.

3. SYLLABUS:

Module I

Set Theory:- Definition of Set ; Presentation of Sets; Different types of Sets- Null Set , Finite and Infinite Sets , Universal Set , Subset , Power Set etc.; Set operations ; Laws of algebra of Sets .

Module II

Logarithm – Definition, Base and index of logarithm, general properties of logarithm, Common problems

Module III

Binomial Theorem – Statement of the theorem for positive integral index, General term, Middle term, Equidistant terms, Simple properties of binomial coefficient.

Module IV

Permutations – Definition, Factorial notation; Theorems on permutation, permutations with repetitions; Restricted permutations.

Combinations – Definition; Theorems on combination; Basic identities; Restricted Combinations

Probability Theory – Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events; (excluding Bayes' Theorem).

Module V

Compound Interest and Annuities: Different types of interest rates; Concept of Present value and amount of sum; Types of annuities; Present value and amount of an annuity; including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds

4. REFERENCES:

1. M. Raghavachari, Mathematics for Management, Tata McGraw-Hill
- 2 S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
- 3 R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books
- 4 P. K. Giri and J. Bannerjee, Introduction to Business Mathematics, Academic Publishers
- 5 R.G. D. Allen, Mathematical Analysis for Economists, Macmillan
- 6 S. N. Dey, Business Mathematics and Statistics, Chhaya Prakashani
- 7 J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern
- 8 V. K. Kapoor Essentials of Mathematics for Commerce and Economics, Sultan Chand
- 9 D.C. Sancheti and V. K. Kapoor, Business Mathematics, Sultan Chand and Sons
- 10 Akhilesh and Balasubrahmanyam, Mathematics and Statistics for Management, (Vikash Publishing House Pvt.Ltd.)
- 11 G. C. Beri, Business Statistics, Tata McGraw Hill
- 12 J K Sharma, Business Statistics, Pearson Education
- 13 Shenoy and Pant, Statistical Methods in Business and Social Science, Macmillan
- 14 Goon, Gupta and Dasgupta, Fundamentals of Statistics, The World Press
- 15 R. I. Levin and D.S. Rubin, Statistics for Management, Prentice Hall
- 16 S.C.Gupta, Fundamentals of Statistics, Himalaya Publishing House
- 17 N.G. Das, Statistical Methods in Commerce, Accountancy & Economics, TMH
- 18 S.P.Gupta, Statistical Methods, Sultan Chand and Sons
- 19 Priyotosh Khan, Statistics for Management, Economics and Computer, Everest Publishing House

306 – SOFTWARE FOR OFFICE MANAGEMENT-I

=====

1. AIM:

To gain hands-on knowledge of standard application software and utilities

2. OBJECTIVES:

After the completion of this course, the student should be able to:

- Use a standard word processing package exploiting popular features.
- Use a standard desktop publishing software package exploiting popular features.
- Use popular utilities on a PC such as file compressor, CD writer, Media Player etc.
- Browse the internet and search for required information successfully.

6. SYLLABUS:

1. Lab Sessions to Practice the following features of Windows Operating System

WINDOWS: Basic features of GUI OS, Difference between command interface and GUI terminology, Windows: icons, menus, MS Windows parts, use of buttons, folder creation, deletion, mouse operations: click, double click, drag and drop, Windows components: program manager, file manager, clip board, print manager, accessories, Customizing desktop, creating short cuts, Recycle Bin, System Restore Advantages of GUI OS

Comparison of Different OS; Operating System installation, disk partitioning, formatting, Plug and Play, Utilities and their use: File compression: ZIP, Unzip, CD Burning, Paint, Text Editors (Names only)

Computer viruses and protection: What is a Virus, its effect; how to protect the PC, What are Firewalls.

2. Lab Sessions to Practice the following features on a selected Word Processor (depending on availability):

General: Menus, Shortcut menus, Toolbars, Customizing toolbars, Creating and opening documents, Saving documents, Renaming documents, Working on multiple documents, Close a document ; Working With Text :Typing and inserting

text, Selecting text, Deleting text, Undo, Formatting toolbar, Format Painter, Formatting Paragraphs: Paragraph attributes, Moving, copying, and pasting text, The clipboard, Columns, Drop caps; Styles : Apply a style, Apply a style from the style dialog box, Create a new styles from a model, Create a simple style from the style dialog box, Lists : Bulleted and numbered lists, Nested lists, Formatting lists Tables :Insert Table button, Draw a table, Inserting rows and columns, Moving and resizing a table, Tables and Borders toolbar, Table properties Graphics :Adding clip art, Add an image from a file, Editing a graphic, AutoShapes; Spelling and Grammar: AutoCorrect, Spelling and grammar check, Synonyms, Thesaurus; Page Formatting: Page margins, Page size and orientation, Headers and footers, Page numbers, Print preview and printing;

3. Lab Sessions to Practice the following features on a selected Browser(depending on availability):

Standard Tool Bars: Basic Browsing Buttons: forward, backward, home, favorites, adding to favorites, stop, save, save as, Saving an Image from the Web, printing, Specifying a Home Page, Browsing: Using Web URLs, Signing up for email service

4. INTERNET RESOURCES:

www.fgcu.edu/support/office2000
www.openoffice.org Open Office Official web site
www.microsoft.com/office MS Office web site
www.lgta.org Office on-line lessons
www.learnthenet.com Web Primer

5. NOTE ON CURRICULAR TRANSACTIONS:

Students should be presented with 5-10 exercises for each application where they should practice various facilities and tools provided by the application. Students shall be supplied with handouts for each exercise.

6. NOTE ON ASSESSMENT:

6.1. Internal Assessment:

The course shall be continuously assessed through 3 Internal Assessments, each consisting of

- A Quiz with 40% weightage,
- A Test with 40% weightage and
- Lab Record with 20% weightage.

6.1.1. Quiz

The quiz shall contain at least 10 questions. The questions should be mostly of multiple choice types.

6.1.2. Test

The test shall consist of an assigned task which the students shall perform on the computer.

6.2. End Semester Assessment:

The End Semester examination must be of maximum 3 hours duration. The End Semester Assessment shall be based on the following:

- i) 70% for successful conduct of assigned tasks/experiments
- ii) 15% for a Quiz
- iii) 15% for Lab Record

Sample Questions:

1. Create a new folder named IA1 in D drive.
2. Type the given text and save it in IA1 with the name PCS_test
3. Insert 'Date and time' at the end of the document.
4. Change the line spacing to double
5. Apply a suitable page border
6. Change the font style of questions under 'Fill up the Blanks' to Times New Roman.
7. Change the font size of this to 16
8. Image to be inserted is found from the given CD
9. Save the document in a CD
10. Print the document in draft mode and submit

Sample Text:

Henry Moore

✓ Fill up the blanks

- a) _____ is used for firing clay.
- b) Hollow built, dried and fired clay is called _____

✓ Name the following

- ❖ Name 4 different types of kiln
- ❖ Name 5 Power tools

✓ **Match the following**

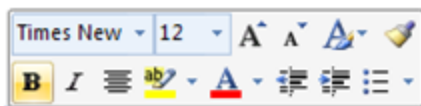
A	B
Power tool	Terracotta
Henry Moore	Chisel
Fired clay	Earth
Hand tool	Clay
Sculpture Medium	Drilling Machine

✓ **Fill the table**

Sl No	Work	Year
1	Mother and child	1880
2	Family	1789
3	Falling warrior	1608



Sample Quiz _____ Max: 10 marks



1. Name this toolbar
2. Name the screen you get after loading MS WORD
- 3.



4. ----- shows list of pages in the publication
5. Layout in ----- applies to all pages in the document.

NOTE: Students should be provided with least set of 5 questions to choose from at random. If they want to change the question, they can do so with a 10% penalty in total marks in each case. Program output will not be the sole criteria for assessment. Debugging and logical opportunity will be extended to students

even if they do not complete programming tasks successfully. In short, every opportunity must be given to the student to express his knowledge and skills.

NB: Both MS Office and Open Office tools shall be familiarized. The student may opt to do the semester examination using either of these tools depending on availability.

Semester IV**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
401 Communicative English II	25	75	30	100	50
402 Business Finance & Policy	25	75	30	100	50
403 Forms of Business Organization	25	75	30	100	50
404 Principles of Marketing	25	75	30	100	50
405 Business Statistics	25	75	30	100	50
406 Fundamentals of Business Economics	25	75	30	100	50

401 - COMMUNICATIVE ENGLISH II

=====

1. AIM:

- To build a basic vocabulary of a minimum of 500 words.
- To teach grammatical structures.
- To enhance the student's ability to read and write the English used in daily life.
- To familiarize students to write in academic, social and work related situations.

2. OBJECTIVES:

On completion of this course, the students should be able to

- Understand the usage of English in everyday life
- Respond to communication in English in different contexts

3. SYLLABUS:

MODULE I:

Prose: 1 chapter; Sentence construction, KINDS OF SENTENCES: Declarative, interrogative, imperative, exclamatory, uses, How to change from one sentence to another. Pronouns – types and forms, Preposition

Module II:

Prose: 1 chapter; SENTENCE PATTERN: S+ V+ O, S+V+DO S+V+IO+DO, S+V+A, S+V,

Write the sentences in a particular pattern.

ADJECTIVES; Tenses- Simple, Continuous forms of tenses- (Perfect and perfect continuous), Past, present, future

Module III:

Prose: 1 Chapter; Verbs – Types, Concord;

LETTER WRITING: Personal, Formal; Paragraph writing

Module IV:

COMPREHENSION PASSAGES; arranging the sentences of a paragraph in order;

Punctuations (basics2); Adverbs- Types.

Form sensible sentences from jumbled sentences.

4. REFERENCES:

4.1. Core Reference

Raymond Murphy, Essential Grammar in use (2nd edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Raymond Murphy, Essential Grammar in use (3rd edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Wren and Martin, High school English Grammar and Composition

S.Chand and CompanyLtd. ISBN:81-219-2197-X Rs:215

4.2. Additional References

Improve your child's grammar level (1-5) Martin Gilmartin, Cescent News (K.L)
SDN.BHD

IELTS &TOEFL Made Easy, George John B-Ghud

4.3. Internet Resources

www.englishpage.com

www.englishgrammar101.com

www.ego4u.com

www.usingenglish.com

www.grammarbook.com

www.learn4good.com

www.englishclub.com

5. NOTE ON CURRICULAR TRANSACTIONS:

Language teaching to hearing children is based on pedagogies reliant on speaking and listening. It is fruitless to use such techniques with HI children. These facts shape our choice of materials, our teaching methodologies and our methods of testing. Even our aims and objectives are different for the differently-abled. The syllabus, the materials chosen and teaching and testing methods all reflect this. An appreciation of this essential difference is imperative to the success of any attempt to frame a syllabus for differently-abled children. We can use special communication methods like Indian Sign language, Gestures, lip reading, speech, writing etc. Innovative teaching techniques should be used in view of the severe communication problems of the hearing impaired students. Use of visual media, mainly computers, smart boards will also be extensively used as an effective teaching aid.

6. NOTE ON ASSESSMENT:

6.1. Internal Assessment:

The course shall be continuously assessed through 3 Internal Assessments, each consisting of

- iv) A Quiz with 40% weightage,
- v) An Assignment with 20% weightage and
- vi) A Test paper with 40% weightage.

6.1.1. Quiz

The quiz shall contain at least 10 questions. The questions should be of mostly of multiple choice types.

6.1.2. Assignment

The assignment should consist of carefully chosen activities where students can refer internet or the notes given. All assignments should be preceded by assessment guidelines and submission policy. It should contain sufficient guidelines on the effort expected from the students.

6.1.3. Test

Considering the students inadequate language ability due to their particular handicap, long essay type questions have to be avoided for written exams. More of multiple choice questions and fill up the blank type questions has to be given. Questions should be in such a way to measure the level of student's ability in understanding the concepts. There are prescribed text books. The special lecture notes prepared by experts according to the syllabus should be used as reference. The test could be of the same pattern as the End Semester question paper.

6.2. End Semester Assessment:

The End Semester examination must be of maximum 3 hours duration.

Sample Questions

I. Underline the most suitable Adjectives in the brackets.

1. Mr.Smith bought a (gold, red) Necklace for his wife.
2. The strong man lifted the (heavy, brown) weights easily.
3. People wear (pink, fur) coats in winter because of the cold weather

II. Identify the sentences.

1. The cow is a domestic animal.
2. Where do you live?
3. Have mercy upon.
4. How cold the night is!

III. Write a paragraph about:

(a) Your best friend

OR

(b) Your family

402 – BUSINESS FINANCE AND POLICY

=====

1. AIM:

To provide conceptual and analytical insights to make financial decisions skilfully.

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

Introduction – Meaning – importance - scope – objectives – profit maximization wealth maximization – finance function – time value of money.

Module II

Investment Decision – Capital budgeting – determination of cash flows – evaluation methods – non discounted and discounted - pay back – ARR –NPV – IRR – Profitability Index-

Module III

Financing Decision – Sources of finance – Equity, debt, institutional finance (Indian and overseas)- cost of capital – cost of debt – cost of preference capital – cost of equity – cost of retained earnings – composite cost of capital –

Module IV

Capital structure – factors determining capital structure – capital gearing – operating leverage – financial leverage.

Module V

Dividend Decision and Liquidity decision – Dividend policy – conservative vs liberal policy – ploughing back of profits and dividend – factors determining

dividend policy. –Working capital management- types and factors determining working capital.

4. REFERENCES:

1. Shashi. K. Gupta and Sharma R.K. *Financial Management* ,Kalyani Publiehers, NewDelhi.
2. Pandey.I.M. *Financial Management*, Vikas Publishing House, New Delhi.
3. Prasanna Chandra . *Financial Management*, Tata McGraw-Hill Publishing Co.Ltd.,New Delhi.
4. Khan.M.Y and Jain.P.K. *Financial Management: Text and Problems*, Tata McGraw-Hill Co. Ltd.,New Delhi.
5. Srivastava.R.M. *Financial Management*, Pragati Prakashan, Meerut.
6. Bhabatosh Banarjee. *Fundamentals of Financial Management* ,PHI, New Delhi.
7. James C Van Horne. *Fundamentals of Financial Management*, PHI, New Delhi.
8. Preeti Singh. *Fundamentals of Financial Management* ,Ane Books Pvt.Ltd. New Delhi.
9. Kulshestia.R.S. *Financial Management*, Sahitya Bhawan Publications, Agra.
10. Sharan.V. *Fundamentals of Financial Management*, Pearson Education
11. Viswanath.S.R. *Financial Management*, Sage Publications, New Delhi.

403 FORMS OF BUSINESS ORGANISATION

=====

1.SYLLABUS

Module I

Business organisation, Nature of business, characteristics., growth of different types of business, industry , firm and business, Business in different sectors- manufacturing and trading.

Module II

Sole Trading concern – Nature, characteristics, merits, and limitations.

Module III

Partnership form of business- Meaning, characteristics, different types of partners, Indian Partnership Act.- rights and duties of a Partner. Registration and dissolution.- Limited liability partnership.

Module IV

Joint stock Companies- Meaning, characteristics, Indian Companies Act. – Private limited company, different private limited company, formation, registration and documents- issue of shares, rights of members, liquidation.

Module V

Other forms of business organisations- Co operative societies- formation and characteristics. State enterprises- central and state.

2. REFERENCES:

- 1.

404 PRINCIPLES OF MARKETING

=====

1. AIM:

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

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

Introduction– meaning – definition – scope – modern marketing – concept – functions of marketing – marketing mix – Product, Promotion, Price and Distribution –Market segmentation.

Module II

Product: meaning – innovation – product development – stages –product mix – product life cycle – standardization.

Module III

Promotion: Advertisement, Personal selling –publicity – sales promotion techniques. – branding – trademark – brand equity

Module IV

Pricing – significance – factors affecting price determination – pricing strategies of products and services

Module V

Channels of Distribution –meaning and types –factors affecting choice of a distribution channel.

Note:

Students to collect products of daily use like soap, tooth paste etc and identify brands, contents in the label, form of packaging, price details, promotional message etc.

4. REFERENCES:

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

405 - BUSINESS STATISTICS

=====

1. AIM:

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

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

Introduction- meaning, definition, functions, objectives and importance of statistics. Collection, classification, tabulation and presentation of data.

Module II

Measures of central tendencies and Measures of dispersion (Review only)- Their relevance and application in business.

Module III

Correlation-meaning and definition-Karl Pearson's co-efficient of correlation, Spearman's rank correlation- Concurrent deviation- Probable error-Regression analysis- Regression lines- Regression equation under Algebraic method and their application in business.

Module IV

Index numbers- meaning and importance-Problems in construction of index numbers- Methods of constructing of index numbers- Simple aggregative, Average of Price relatives, Laspeyer's, Paasche's and Fisher's Ideal index numbers- Cost of living Index and its use in determination of wages

Module V

Time series analysis- Meaning and definition- components- Measurement of long term trend- Moving average method- Method of Least squares- Application in business.

4. REFERENCES:

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

406 FUNDAMENTALS OF BUSINESS ECONOMICS

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1. AIM:

To acquaint the students with the application of economics in the context of managerial decision making.

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

Introduction – Economics – managerial economics – distinction between managerial economics and traditional economics – characteristics of managerial economics – scope of managerial economics – Application of economic theories in business decisions – role and responsibility of a managerial economist

Module II

Demand Estimation – Demand– elasticity of demand – price – income – advertisement cross – uses – measurement. Demand forecasting – short term and Long term forecasting –methods of forecasting – forecasting the demand for new products.

Module III

Theory of Production – Production function – Cobb Douglas Production function –Laws of production–Law of Diminishing Returns–Law of returns to scale–Economies and diseconomies of scale–Isoquant curve – Iso cost curve–optimum combination of inputs.

Module IV

Pricing Policy and Practices – objectives – role of cost in pricing – demand factor in pricing – factors to be considered when formulating a pricing policy – cost plus pricing –marginal cost pricing – going rate pricing – Breakeven point

pricing –Product Line pricing – Pricing of a new product – Pricing over the life cycle of a product.

Module V

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

Notes:

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

4. REFERENCES:

1. Maheswari.K.L and Varshney. *Managerial Economics* ,Sultan Chand &Sons, NewDelhi.
2. Mote V.L, Samuel Paul and Gupta G.S. *Managerial Economics*, Tata McGraw-HillPublishing Co. Ltd., New Delhi.
3. Gupta G.S. *Managerial Economics*, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
4. Dwivedi N.D. *Managerial Economics*, Vikas Publishing House, New Delhi.
5. Reddy P.N and Appanniah. H.R. *Principles of Business Economics*, S. Chand &Co.Ltd. New Delhi.

Semester V**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
501 Communicative English III	25	75	30	100	50
502 Software for Office management-II	25	75	30	100	50
503 Human Resource Management	25	75	30	100	50
504 Financial Accounting - II	25	75	30	100	50
505 Entrepreneurship & Project management	25	75	30	100	50
506 Business Regulatory Framework	25	75	30	100	50

501 - COMMUNICATIVE ENGLISH III

=====

1. AIM:

- 1) To build a basic vocabulary of a minimum of 500 words.
- 2) To teach some grammatical structures.
- 3) To enhance the student's ability to read and write the English used in daily life.
- 4) To familiarize students to write in academic, social and work related situations.

2. OBJECTIVES:

On completion of this course, the students should be able to

- Understand the use of English in everyday life.
- Respond to communication in English in different contexts.

3. SYLLABUS:

MODULE I:

PROSE: 1 CHAPTER

Conjunction, Preposition, Sentence pattern, Tenses – All forms.

COMPLEMENT: Definition, uses, patterns, S+V+C, S+ to be +C, ACTIVE AND PASSIVE VOICE

MODULE II:

PROSE: 1 CHAPTER

Sequencing of sentences /events, forming sensible sentences, Spot the errors, Dialogue construction, Preposition, Conjunction

MODULE III:

PROSE: 1 CHAPTER

Negative sentence, Phrase and Clause, Comprehension Passage, Outline story, Paragraph writing

MODULE IV:

Question Tags - Definition, uses, general rules regarding usage, forming sensible sentences.

QUESTIONS: Types, Wh Questions, Yes/No Questions, FRAMING QUESTIONS

RELATIVE PRONOUNS: Use of who, whose, which, that, omission of relative pronouns.

MODULE V:

LETTER WRITING: Company correspondence, trade enquiry and reply , orders, execution and cancellations , complaints etc.

4. REFERENCES

4.1 Core Reference

Raymond Murphy, Essential Grammar in use(2nd edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Raymond Murphy, Essential Grammar in use(3rd edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Wren and Martin , High school English Grammar and Composition
S.Chand and CompanyLtd. ISBN:81-219-2197-X Rs:215

4.2 Additional References

Improve your child's grammar level (1-5) Martin Gilmartin

Cescent News (K.L) SDN.BHD

IELTS &TOEFL Made Easy

George John B-Ghud

4.3 Internet Resources

www.englishpage.com

www.englishgrammar101.com

www.ego4u.com

www.usingenglish.com

www.grammarbook.com

www.learn4good.com

www.englishclub.com

5. NOTE ON CURRICULAR TRANSACTIONS

Language teaching to normal children is based on pedagogies reliant on speaking and listening. It is fruitless to use such techniques with HI children. These facts shape our choice of materials, our teaching methodologies and our methods of testing. Even our aims and objectives are different for the differently abled. The syllabus, the materials chosen and teaching and testing methods all reflect this. An appreciation of this essential difference is imperative to the success of any attempt to frame a syllabus for differently abled children. We can use special communication methods like Sign language, Gestures, lip reading, speech, writing etc. Innovative teaching techniques should be used in view of the severe communication problems of the hearing impaired students. Use of visual media,

mainly computers, smart boards will also be extensively used as an effective teaching aid.

6. NOTE ON ASSESSMENT:

6.1. Internal Assessment:

The course shall be continuously assessed through 3 Internal Assessments, each consisting of

- i) A Quiz with 40% weightage,
- ii) An Assignment with 20% weightage and
- iii) A Test paper with 40% weightage.

6.1.1. Quiz

The quiz shall contain at least 10 questions. The questions should be of mostly of multiple choice types.

6.1.2. Assignment

The assignment should consist of carefully chosen activities where students can refer internet or the notes given. All assignments should be preceded by assessment guidelines and submission policy. It should contain sufficient guidelines on the effort expected from the students.

6.1.3. Test

Special consideration is to be given even to the mode of written examination. Considering the students inadequate language ability due to their particular handicap, there is no meaning in testing their writing skills. Essay type questions shall be avoided. Instead more problems for working out shall be given. More of multiple choice questions and fill up the blank type questions has to be given. The special lecture notes prepared according to the syllabus by experts should be used as reference. This could be of the same pattern as the End Semester question paper.

6.2. End Semester Assessment:

The End Semester examination must be of maximum 3 hours duration.

Sample Questions

- I. Change the Voice.
 - a) Sita loves Savitri.

- b) The mason is building the wall.
- c) The peon opened the gate.
- d) He will finish the work in a week.
- e) The cat killed the mouse.

II. Add suitable question tags

- a) You have eaten
- b) They are in the library.
- c) Lisa likes fruits.
- d) He was a teacher.
- e) She didn't answer all the questions.

III. Make questions to get the underlined words as answers.

- a) I am 20 years old.
- b) Yes, I have a sister.
- c) This is my car.
- d) My father is a doctor.
- e) My mother gave me this pen.

IV. Write a letter to the railway company, complaining that your furniture has been damaged in transit, and claiming damages

502 –SOFTWARE FOR OFFICE MANAGEMENT II

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1. AIM:

To gain hands on knowledge in standard application software and its utilities.

2. OBJECTIVES:

After the completion of this course, the student should be able to

- Use a standard spreadsheet processing package exploiting popular features.
- Use a standard presentation package exploiting popular features.
- Use a standard database package exploiting popular features.

3. SYLLABUS:

SPREADSHEET: Creating a Workbook: Entering of data: text, value, formula; Work in cells and ranges: Copying data, Deleting data, Formatting data ; Undo; Use of short cut menu; Entering data automatically, Modifying data; Insert cells; Tabulation; Graph; plotting; Spreadsheet application using formulas; Sorting, Filter

PRESENTATION SOFTWARE : Introduction: Presentation, Slide, Slideshow; Starting PowerPoint, First Screen, Changing Font, font size, moving frame and inserting Clip Art, Inserting Picture, Inserting New Slide, Copying picture from previous slide, Moving the text, Inserting Text, Sizing Box, Text styling, send to back, Giving Animation effect to presentation, Saving a Presentation, Running a Presentation

DATABASE TOOLS: Introduction - DBMS, Table, Records, Fields, Primary Key, Database design; Tables, Datasheet view, Design view, Adding records, Modifying Table design – Inserting fields, Renaming fields, Deleting fields, Moving Fields, Navigating datasheets, Sorting and filtering data, Query Basics - Introduction to SQL, Creating a query – Query wizard, Design view, Form Basics - Creating form, Using form window, Reports – Creating reports with Autoreport

NB: MS Office or Open Office tools shall be familiarized according to availability. The student may opt to do the semester examination using either of these tools depending on availability.

The laboratory work will consist of 10-15 experiments

1. SPREADSHEET - Creating a Workbook: Entering of data: text, value, formula; Work in cells and ranges

2. SPREADSHEET - Copying data, Deleting data, Formatting data ; Undo; Use of short cut menu; Entering data automatically, Modifying data
3. SPREADSHEET -Insert cells; Tabulation; Graph; plotting; Spreadsheet application using formulas; Sorting, Filter
4. PRESENTATION- Introduction: Presentation, Slide, Slideshow; Starting PowerPoint, First Screen, Changing Font, font size, moving frame and inserting Clip Art, Inserting Picture
5. PRESENTATION - Inserting New Slide, Copying picture from previous slide, Moving the text, Inserting Text, Sizing Box, Text styling, send to back
6. PRESENTATION - Giving Animation effect to presentation, Saving a Presentation, Running a Presentation
8. DATABASE - Introduction - DBMS, Table, Records, Fields, Primary Key, Database design;
9. DATABASE – Table Design
10. DATABASE - Datasheet view, Design view, Adding records, Modifying Table design – Inserting fields, Renaming fields, Deleting fields, Moving Fields, Navigating datasheets
11. DATABASE - Query Basics - Introduction to SQL, Creating a query – Query wizard, Design view
12. DATABASE - Form Basics - Creating form, Using form window
13. DATABASE - Reports – Creating reports with Auto report

4. REFERENCES:

4.1 Core References

Learning MS OFFICE 2007 - Ramesh Bangia

Learning MS EXCEL 2007 - Ramesh Bangia

Learning MS POWERPOINT 2007 - Ramesh Bangia

Learning MS ACCESS 2007 - Ramesh Bangia

4.2 Internet resources

<http://www.baycongroup.com/el0.htm>

<http://www.baycongroup.com/access2007/index.html>

<http://www.baycongroup.com/powerpoint2007/index.htm>

<http://www.gcflearnfree.org/office2007>

5. NOTE ON CURRICULAR TRANSACTIONS:

Students should be presented with 5-10 questions for each experiment where they should guess the outcome of a modification in the program and then test it out and discuss the results. Students shall be given handouts for each exercise.

6. NOTE ON ASSESSMENT:

6.1. Internal Assessment:

The course shall be continuously assessed through 3 Internal Assessments, each consisting of

- i) A Quiz with 40% weightage,
- ii) A Test with 40% weightage and
- iii) Lab Record with 20% weightage.

6.1.1. Quiz

The quiz shall contain at least 10 questions. The questions should be mostly of multiple choice types.

6.1.2. Test

The test shall consist of an assigned task which the students shall perform on the computer.

6.2. End Semester Assessment:

The End Semester examination must be of maximum 3 hours duration. The End Semester Assessment shall be based on the following:

- i) 70% for successful conduct of assigned tasks/experiments
- ii) 15% for a Quiz
- iii) 15% for Lab Record

Sample Quiz:

1. Name the database object used to get information from tables.
2. Name the database management software in MS Office.
3. The _____ key is used to uniquely identify a record.
4. _____ is the database object used to input data or view data
5. Name the data type in MS Access used to input string or character names.
6. Another name for rows in MS Access is _____
7. Large text values can be stored in _____ data type.
8. _____ is the database object used to print data information
9. Name the database management software in OpenOffice.org.
10. Fields are also called _____ in MS Access

NOTE: Students should be provided with least set of 5 questions to choose from at random. If they want to change the question, they can do so with a 10% penalty in total marks in each case. Program output will not be the sole criteria for assessment. Debugging and logical opportunity will be extended to students even if they do not complete programming tasks successfully. In short, every opportunity must be given to the student to express his knowledge and skills.

503 HUMAN RESOURCES MANAGEMENT

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1. OBJECTIVES:

To convey a basic understanding on concepts and fundamental theories

2. SYLLABUS:

Module I

HRM- meaning and objectives- Personnel management and HRM- processes involved- Job Design Manpower planning – techniques- recruitment Sources of recruitment

Module II

Selection Process-steps involved – Tests and interviews- Induction

Module III

Training and Development-- On- the- job and off- the- job training methods- performance evaluation techniques

Module IV

Motivation- meaning and features theories of Motivation – Maslow’s need hierarchy- ERG model- theory X and Theory Y- Herzberg Model- counseling and mentoring

Module V

Learning- meaning and theories – behavioral modification and personality

3. REFERENCES:

1. Personnel management Edwin B Flippo
2. Human Resources Management mirza S Saiyadain Tat M cGraw hill

504 FINANCIAL ACCOUNTING II

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1. SYLLABUS:

Module I

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

Module II

Partnership Accounts – Introduction – features – fixed and fluctuating capitals –distribution of profits/ losses – final accounts.

Module III

Partnership Accounts – Admission of a Partner – calculation of new profit sharing ratio - revaluation of assets and liabilities – adjustment of undistributed profits and losses – treatment of goodwill – adjustment of capitals – preparation of new Balance Sheet.

Module IV

Partnership Accounts- Retirement and Death of a Partner – calculation of new profit sharing ratio – revaluation of assets and liabilities – adjustment of undistributed profits and losses – treatment of goodwill – adjustment of capitals – settlement of the amount due to the retiring partner and the deceased partner – preparation of new Balance Sheet.

Module V

International Accounting Standards- Indian GAAP vs IFRS.

2 REFERENCES:

1. Gupta R.L. and Radhaswamy. M. *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.
2. Shukla M.C.,Grewal T.S and Gupta S.C. *Advanced Accounts*, S. Chand & Co. Ltd.,New Delhi.

3. Jain S.P. and Narang. K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
4. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. *Fundamentals of Financial Accounting Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
5. Maheswari S.N. and Maheswari S.K. *Advanced Accountancy*, Vikas Publishing House, New Delhi.

505. ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

=====

1. AIM:

To inculcate interest among the students to develop entrepreneurial skills so as to preparing them to set up and manage small scale enterprises.

2. OBJECTIVES:

1. To provide an insight into the entrepreneurial qualities and skills required for formation of an enterprise and to give awareness about the support systems available to the entrepreneurs.
2. To facilitate understanding on identification, appraisal and execution of projects.

3. SYLLABUS:

Module I

Entrepreneur and entrepreneurship –entrepreneur- meaning and definition - characteristics- qualities and skills- functions- types of entrepreneurs. Entrepreneurship –meaning – characteristics- entrepreneur vs intrapreneur- entrepreneurship and innovation -Entrepreneurship development programmes .

Module II

Small and medium enterprises– Meaning– definition– classification– features– objectives– procedure for starting SMEs

Module III

Institutional support and incentives to entrepreneurs – support systems– DIC –Department of Industries and commerce - KVIC - KFC- KINFRA – SISI – SIDBI – KITCO –Techno Park - industrial estates. Incentives– Green channel – single window system –infrastructure development – tax holiday

Module IV

Project management – meaning of project – project identification – project appraisal –market feasibility – technical feasibility – financial feasibility – feasibility report

Module V

Project planning and execution – resources of the project – project execution – project net work techniques – risk analysis and contingency planning – project evaluation and reporting.

4. REFERENCES:

1. Shukla M.B. *Entrepreneurship and Small Business Management*, Kitab Mahal, Allahabad.
2. Sangram Keshari Mohanty . *Fundamentals of Entrepreneurship*, PHI, New Delhi.
3. Nandan H . *Fundamentals of Entrepreneurship*, PHI, New Delhi.
4. Nagarajan K . *Project Management*, New Age International Pvt. Ltd., New Delhi.
5. Vasanth Desai . *Project management*, Himalaya Publishing House, Mumbai.
6. Bhavesh M. Patel. *Project Management*, Vikas Publishing House, New Delhi.

506 - BUSINESS REGULATORY FRAMEWORK

=====

1. AIM:

To acquaint the students with the legal framework influencing business operations.

2. OBJECTIVES:

1. To provide a brief idea about the framework of Indian Business Laws.
2. To enable the students to apply the provisions of business laws in business activities.

3. SYLLABUS:

Module I

Law of Contracts - The Indian Contract Act, 1872 – definition of contract - Law of contracts – nature of contract – classifications – essential elements of a contract – offer and acceptance, consideration, capacity of parties, free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract.

Module II

Special Contracts - *Bailment and Pledge* – Bailment – definition – essential elements – rights and duties of bailor and bailee – finder of lost goods. Pledge – essentials – rights and duties of pawner and pawnee. *Indemnity and Guarantee*- Indemnity-definition,nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. Law of Agency - essentials,kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency.

Module III

Sale of Goods Act, 1930 – Formation of contract of sale - essentials of contract of sale goods and their classification – condition on warranties – transfer of property in goods –performance of contract of sale – unpaid seller and his rights.

Module IV

Regulatory Authorities - Salient features and functions, IRDA, TRAI.

Module V

Consumer Protection Act, 1986 –Rights of a consumer – filing of appeals at the district level, state level and national level. Intellectual Property Rights– meaning– patent rights trademarks – copyrights – plagiarism. Right to Information Act – Rights to access information on specific issues – banking transactions – insurance transactions – Government dealings and related services.

4. REFERENCES:

1. Kapoor. N.D. *Business Law*, Sultan Chand & Sons, New Delhi.
2. Chandha.P.R . *Business Law*, Gajgotia ,New Delhi.
3. Garg K.C.,V.K .Sareen, Mahesh Sharma and Chawla R.C. *Business Regulatory Framework*, Kalyani Publishers, New Delhi.
4. Tulsian P.C. *Business Laws*, Tata McGraw- Hill Publishing Co. Ltd., New Delhi.
5. B.S.Moshal. *Modern Business Law*, Ane Books India, New Delhi.
6. BARE Acts : *Contract Act, Sale of goods Acts, Consumer Protection Act, Right to Information Act, IRDA, TRAI.*

Semester VI**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
601 Communicative English IV	25	75	30	100	50
602 Auditing	25	75	30	100	50
603 Cost Accounting	25	75	30	100	50
604 Financial Services	25	75	30	100	50
605 E-Commerce	25	75	30	100	50
606 Computerized Accounting	25	75	30	100	50

601 - COMMUNICATIVE ENGLISH IV

=====

1. AIM:

- To build a basic vocabulary of a minimum of 500 words.
- To teach some grammatical structures.
- To enhance the student's ability to read and write the English used in daily life.
- To familiarize students to write in academic, social and work related situations.

2. OBJECTIVES:

On completion of this course, the students should be able to

- Understand the use of English in everyday life.
- Respond to communication in English in different contexts.

3. SYLLABUS:

MODULE I:

PROSE : 1 CHAPTER

TENSES : All forms (Revision)

DIRECT AND INDIRECT SPEECH: Statements, questions, imperatives, exclamations.

GERUND: Definition, uses, patterns, S+V+ Gerund, Gerund+ to be+C,

INFINITIVE : Definition , uses , changing gerund into infinitive , different patterns

MODULE II:

PROSE: 1 CHAPTER

DEGREES OF COMPARISON: Positive, Comparative, Superlative, change the degrees of comparison.

TYPES OF SENTENCES: Simple, compound, complex, Definition

TRANSFORMATION OF SENTENCES: Interchange of simple, compound and complex sentences,

COMPREHENSION PASSAGES

MODULE III:

PROSE: 1 CHAPTER; PARAGRAPH WRITING; OUTLINE STORY

MODULE IV:

LETTER WRITING: BUSINESS AND OFFICIAL LETTERS, APPLICATION FOR JOB:
Preparing resume, SENTENCE ORDER, FORM SENSIBLE SENTENCES

4. REFERENCES:

4.1. Core References

Raymond Murphy, Essential Grammar in use(2nd edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Raymond Murphy, Essential Grammar in use(3rd edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Wren and Martin , High school English Grammar and Composition
S.Chand and CompanyLtd. ISBN: 81-219-2197-X Rs:215

4.2. Additional References

Improve your child's grammar level (1-5) Martin Gilmartin Cescent News (K.L)
SDN.BHD

IELTS &TOEFL Made Easy, George John B-Ghud

4.3. Internet Resources

www.englishpage.com

www.englishgrammar101.com

www.ego4u.com

www.usingenglish.com

www.grammarbook.com

www.learn4good.com

www.englishclub.com

5. NOTE ON CURRICULAR TRANSACTIONS

Language teaching to normal children is based on pedagogies reliant on speaking and listening. It is fruitless to use such techniques with HI children. These facts shape our choice of materials, our teaching methodologies and our methods of testing. Even our aims and objectives are different for the differently abled. The syllabus, the materials chosen and teaching and testing methods all reflect this. An appreciation of this essential difference is imperative to the success of any attempt to frame a syllabus for differently abled children. We can use special communication methods like Sign language, Gestures, lip reading, speech, writing etc. Innovative teaching techniques should be used in view of the severe

communication problems of the hearing impaired students. Use of visual media, mainly computers, smart boards will also be extensively used as an effective teaching aid.

6. NOTE ON ASSESSMENT:

6.1. Internal Assessment:

The course shall be continuously assessed through 3 Internal Assessments, each consisting of

- i) A Quiz with 40% weightage,
- ii) An Assignment with 20% weightage and
- iii) A Test paper with 40% weightage.

6.1.2. Assignment:

The assignment should consist of carefully chosen activities where students can refer internet or the notes given. All assignments should be preceded by assessment guidelines and submission policy. It should contain sufficient guidelines on the effort expected from the students.

6.1.3. Test:

Special consideration is to be given even to the mode of written examination. Considering the students inadequate language ability due to their particular handicap, there is no meaning in testing their writing skills. Essay type questions shall be avoided. Even short answer questions should be limited to two or three sentences. More of multiple choice questions and fill up the blank type questions has to be given. The special lecture notes prepared according to the syllabus by experts should be used as reference. This test paper could be of the same pattern as the End Semester question paper.

6.2. End Semester Assessment:

The End Semester examination must be of maximum 3 hours duration.

SAMPLE QUESTIONS

I. Turn the following into indirect speech.

- a) He said to me" I have often told you not to play with fire"
- b) "What do you want?" He said to her.
- c) "Are you coming home with me?" the boy asked.
- d) "Do you really come from China?"said the prince.
- e) The poor man exclaimed," Will none of you help me"?

II. Change the following into Compound Sentences.

- a) It is too heavy to lift.
- b) Being clever she is happy.
- c) As she is clever, she is happy.
- d) When he went to school, the school was closed.

III. Classify the following sentences into simple, compound and complex.

- a) As he works hard, he became rich.
- b) Though he practiced dance, she become famous.
- c) Though she is rich, she is simple.
- d) I went home and I took rest.
- e) She was active, so everyone liked her.

IV. Develop the outline story

Ant fell water..... Dovetree nearby seesthis.....drops into a leaf..... To help it..... Another day..... Hunter aims..... arrow..... ant.....bites.....dovesaved

602– AUDITING

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1. AIM:

To understand the principles and practice of auditing and enable the students to acquire professional skill in auditing.

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

Introduction - Meaning and objectives of auditing –Types of audit- Audit programme -Audit Note Book – working papers -evidences- considerations before commencing an audit routine checking and test checking.

Module II

Internal control- Internal check and internal audit - Audit Procedure. Vouching requirements of a voucher –vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings – duties of an auditor. Verification and valuation of assets and liabilities –methods –duties of an auditor.

Module III

Audit of limited companies – Company auditor – qualifications – disqualifications appointment– rights, duties and liabilities – Removal. Share capital and share transfer audit –Audit Report – contents and types.

Module IV

Investigative Audit- Distinction between audit and investigation – Types of investigative audit where fraud is suspected- on acquisition of a running business.

Module V

Recent trends in Auditing- Nature and significance of Cost audit – Tax audit –

Management audit- Social audit- Government audit- Auditing in EDP (Electronic Data Processing) environment.

4. REFERENCES:

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

603 COST ACCOUNTING

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1. AIM:

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

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

Introduction to Cost Accounting – Meaning and definition – cost concepts – cost centre, cost unit, profit centre, cost control, cost reduction – objectives – Distinction between financial accounting and cost accounting – Methods and Techniques of costing – advantage of cost accounting – limitations of cost accounting – Installation of costing system.

Module II

Accounting and control of material cost- Documentary Design- EOQ levels of inventory. Methods of pricing of issues. ABC, VED and FSN analysis – perpetual and periodical inventory system – continuous stock taking

Module III

Accounting and control of labour cost – time keeping – time booking – systems of wage payment – incentive plans – idle time – overtime and their accounting treatment – labour turn over .

Module IV

Accounting for overheads – classification – departmentalisation (allocation and apportionment) – absorption – determination of overhead rates – under / over absorption and their accounting treatment – allocation of overheads.

Module V

Unit costing – preparation and presentation of cost sheets.

4. REFERENCES:

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

604 FINANCIAL SERVICES

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1. AIM:

To provide knowledge of financial services sector in India.

2. OBJECTIVE:

1. To provide the students with an overall idea of financial services available in the country.
2. To create an understanding about recent trends in financial services sector.

3. SYLLABUS:

Module I

Introduction- Meaning- types- fund based financial services, fee based financial services. Merchant Banking- functions- regulation of merchant bankers. Insurance- types of insurance- schemes- modern trends in insurance.

Module II

Venture Capital- Features- types- stages of venture capital finance- venture capital process- structure of Venture Capital Funds- Analyzing products and services of venture capital funds.

Module III

Leasing & Hire Purchasing- Essentials- types- advantages- limitations - leasing vs owning. Hire purchase features- Hire Purchase Agreement.

Module IV

Housing Finance- Importance- fixed and flexible rate of interest- EMI- Procedure for granting loans- Role of National Housing Bank - Commercial Banks and other housing financial institutions.

Module V

Other Financial Services- . Factoring- objectives-features-types of factoring- forfaiting (concepts only).Credit Rating- objectives- credit rating factors importance- Agencies in credit rating .

4. REFERENCES:

1. Gupta N.K and Monika Chopra . *Financial Markets, Institutions and Services*, Ane Books India, New Delhi.
2. Yogesh Maheswari . *Investment Management*, PHI, New Delhi.
3. Kevin S. *Security Analysis and Portfolio Management*, PHI, New Delhi.
4. Avadhani V.A . *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.
5. Donald M. Fischer and Ronald J. Jordon. *Security Analysis and Portfolio Management*, PHI, New Delhi.
6. Bhole L.M . *Financial Markets and Institutions*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
7. Bharathi. V. Pathak. *Indian Financial System*, Pearson Education, New Delhi.
8. Vasanth Desai . *Indian Financial System*, Himalaya Publishing House, New Delhi.
9. Khan M.Y. *Financial Services*, Tata McGraw-Hill Publishing Co. Ltd., New Del

605 E - COMMERCE

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1. AIM:

To familiarise the students with the emerging developments in commerce and industry.

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

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

Module II

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

Module III

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

Module IV

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

Module V

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

4. REFERENCES:

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

606 COMPUTERISED ACCOUNTING

1. AIM:

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

2. OBJECTIVE:

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

3. SYLLABUS:

Module I

Company creation and set-up of accounts in Tally (7.2 or higher version)

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

Module II

Accounting vouchers and its advanced usages - Vouchers, Types of Vouchers used in Tally, Creation of Voucher type, Types of accounting Vouchers , Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Reversing journals and optional voucher, Memorandum Voucher - Inventory vouchers – delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, Stock category, bill-wise details, multiple Godowns, different and actual bill quantity

Module III

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

Module IV

Financial Management - TDS, Generation and Reconciliation of TDS Challans, Filing e-TDS return, Calculation of VAT in Tally - Fund flow, receivables turnover, budgeting and controls, variance analysis, ratio analysis, calculating key financial ratios.

Module V

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

Recommended Practicals:

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

Semester VII**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
701 Communicative English V	25	75	30	100	50
702 Methods & Techniques of Cost Accounting	25	75	30	100	50
703 Income Taxes - I	25	75	30	100	50
704 Practical Banking	25	75	30	100	50
705 Corporate Accounting	25	75	30	100	50
706 Organizational Study and Field Report	25	75	30	100	50

701 - COMMUNICATIVE ENGLISH V

=====

1. AIM:

- To teach grammatical structures.
- To enhance the student's ability to read and write the English used in daily life.
- To familiarize students to write in academic, social and work related situations.

2. OBJECTIVES:

On completion of this course, the students should be able to

- Understand the use of English in everyday life.
- Respond to communication in English in different contexts.

3. SYLLABUS:

Module I:

Prose : 1 Chapter

Dialogue Construction, Common Errors in English

Module II:

Prose: 1 Chapter

Comprehension Passage

Outline Story

Module III:

Prose: 1 Chapter

Direct, Indirect Speech (Revision)

Active and Passive Voice (Revision)

Module IV:

Prose: 1 Chapter

Letter Writing, Paragraph Writing

4. REFERENCES:

4.1. Core References

Raymond Murphy, Essential Grammar in use(2nd edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Raymond Murphy, Essential Grammar in use(3rd edition) , ISBN-13 978-0-521
Cambridge Uni press 133393-7

Wren and Martin , High school English Grammar and Composition
S.Chand and CompanyLtd. ISBN: 81-219-2197-X Rs:215

4.2. Additional References

Improve your child's grammar level (1-5) Martin Gilmartin Cescent News (K.L)
SDN.BHD

IELTS &TOEFL Made Easy, George John B-Ghud

4.3. Internet Resources

www.englishpage.com

www.englishgrammar101.com

www.ego4u.com

www.usingenglish.com

www.grammarbook.com

www.learn4good.com

www.englishclub.com

5. NOTE ON CURRICULAR TRANSACTIONS

Language teaching to normal children is based on pedagogies reliant on speaking and listening. It is fruitless to use such techniques with HI children. These facts shape our choice of materials, our teaching methodologies and our methods of testing. Even our aims and objectives are different for the differently abled. The syllabus, the materials chosen and teaching and testing methods all reflect this. An appreciation of this essential difference is imperative to the success of any attempt to frame a syllabus for differently abled children. We can use special communication methods like Sign language, Gestures, lip reading, speech, writing etc. Innovative teaching techniques should be used in view of the severe communication problems of the hearing impaired students. Use of visual media, mainly computers, smart boards will also be extensively used as an effective teaching aid.

6. NOTE ON ASSESSMENT:

6.1. Internal Assessment:

The course shall be continuously assessed through 3 Internal Assessments, each consisting of

- i) A Quiz with 40% weightage,
- ii) An Assignment with 20% weightage and
- iii) A Test paper with 40% weightage.

6.1.2. Assignment:

The assignment should consist of carefully chosen activities where students can refer internet or the notes given. All assignments should be preceded by assessment guidelines and submission policy. It should contain sufficient guidelines on the effort expected from the students.

6.1.3. Test:

Special consideration is to be given even to the mode of written examination. Considering the students inadequate language ability due to their particular handicap, there is no meaning in testing their writing skills. Essay type questions shall be avoided. Even short answer questions should be limited to two or three sentences. More of multiple choice questions and fill up the blank type questions has to be given. The special lecture notes prepared according to the syllabus by experts should be used as reference. This test paper could be of the same pattern as the End Semester question paper.

6.2. End Semester Assessment:

The End Semester examination must be of maximum 3 hours duration.

SAMPLE QUESTIONS

I. Turn the following into indirect speech.

- a) He said to me" I have often told you not to play with fire"
- b) "What do you want?" He said to her.
- c) "Are you coming home with me?" the boy asked.
- d) "Do you really come from China?"said the prince.
- e) The poor man exclaimed," Will none of you help me"?

II. Develop the outline story

Ant fell water..... Dovetree nearby seesthis.....drops into a leaf..... To help it..... Another day..... Hunter aims..... arrow..... ant.....bites.....dovesaved

III.Change the Voice.

- a) Sita loves Savitri.
- b) The mason is building the wall.
- c) The peon opened the gate.
- d) He will finish the work in a week.
- e) The cat killed the mouse.

IV. Write a letter to the railway company, complaining that your furniture has been damaged in transit, and claiming damages.

702 METHODS AND TECHNIQUES OF COST ACCOUNTING

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1. AIM:

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

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

Contract costing – meaning – determination of profit or loss on contract – incomplete contracts, work certified and uncertified – work in progress account – cost plus contract.

Module II

Process Costing – Process Accounts – Process Losses – Abnormal gain and their treatment – Joint products and By products – methods of apportioning- joint cost.

Module III

Marginal Costing – Break Even Analysis – Cost Volume Profit analysis – Decision making under normal key factor environments including pricing decisions.

Module IV

Standard Costing – Meaning – concept – standard cost – estimated cost – historical costing vs standard costing. Components of standard cost. Variance Analysis – Material Variances only – quantity, price, cost, mix and yield.

Module V

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

4. REFERENCES:

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

703- INCOME TAXES – I

=====

1. AIM:

To understand the provisions of Income Tax Act 1961 for the computation of taxable income.

2. OBJECTIVES:

1. To familiarise the students with the basic concepts of taxation.
2. To enable the students to compute taxable income under different heads.

3. SYLLABUS:

Module I

Introduction- Basic concepts and definitions – Distinction between Direct and Indirect Tax, Residential status and incidence of tax, incomes exempt from tax-treatment of agricultural income- Heads of income.

Module II

Salaries – chargeability – allowances – perquisites – profits in lieu of salary – deductions from salaries – computation of income from salaries.

Module III

Income from House Property – Basis of charge – exemptions – annual value – determination of annual value – deductions – computation of income from House Property.

Module IV

Profits and Gains of Business or Profession – chargeability – deductions expressly allowed – general deductions – expenses expressly disallowed – expenses or payment not deductible in certain circumstances – computation of Profits and Gains of Business or Profession.

Module V

Capital Gains and Income from Other Sources – Basis of charge – capital assets – kinds of capital assets – exemptions – computation of Capital Gains.

Income from Other Sources: General chargeability – specific chargeability – deemed profit – deductions – disallowed expenses – computation of income from Other Sources.

4. REFERENCES:

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

704 PRACTICAL BANKING

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1. AIM:

To expose the students to the emerging scenario of banking in India.

2. OBJECTIVES:

1. To provide basic knowledge of the theory and practice of banking.
2. To provide skill in operating banking transactions.

3. SYLLABUS:

Module I

Banking – Meaning and definition –role of banks in business – structure of commercial banking in India – Public sector and private sector banks – scheduled banks – foreign banks – new generation banks – functions of commercial banks – primary and secondary functions – creation of credit.

Module II

Central banking – origin – functions – note issue – systems of note issue- bankers bank – banker to Government – Lender of last resort – custodian of nations reserves – Central Clearing agency – credit control – methods of credit control – monetary policy by Central bank – functioning of RBI as Central Bank.

Module III

Banking Practice – Banker – Customer – definition – relationship between banker and customer – general and special relationship – cheque – definition – essentials of a valid cheque – crossing – types of crossing – general and special crossing – dishonour of cheque – liabilities of wrongful dishonour – collecting banker and paying banker – statutory protection to collecting banker and paying banker – opening and operation of accounts by special types of customers operation of accounts and settlement of transactions using internet banking.

Module IV

E-Banking – Tele Banking – Centralised Online Real Time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Society for World wide Inter bank Financial Telecommunications (SWIFT) –E-

Cheque –Any Time Money –ATMs –Credit Cards –Debit Cards – Smart Cards – Internet Banking.

Module V

Changing scenario of Indian Banking –social control – Nationalization of banks – social banking – Lead Bank Scheme – Priority sector lending – service area approach – micro credit – banking sector reforms – management of Non – Performing Assets (NPAs) – Prudential norms – Basel Norms – Capital Adequacy norms – Universal banking – maintaining customer relationship – Know Your Customer (KYC) – Right to information.

4. REFERENCES:

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

705 CORPORATE ACCOUNTING

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1. AIM:

To expose the students to the accounting practices prevailing in the corporate.

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

Accounting standards applicable to corporate – AS 1, 2, 3, 6, 7, 9, 14, 21

Module II

Issue of shares and debentures – procedures – forfeiture and reissue of shares – underwriting – Redemption of Preference shares and debentures - Final Accounts of Companies– company statutory records – Preparation of Final Accounts – Form and contents of Balance Sheet, Profit and Loss Account (Vertical Form) – Profits Prior to incorporation.

Module III

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

Module IV

Internal Reconstruction – Reorganization of capital – consolidation and sub-division of share capital – post reconstruction Balance Sheet.

Module V

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

4. REFERENCES:

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

706 ORGANIZATIONAL STUDY AND FIELD REPORT

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1. Guidelines on OS:

The Organizational study (OS) is to be undertaken through visit and personal experiencing of the processes at work in an identified organization. Each student is to identify his or her learning organization

Students to spend seven days in the organization acquainting themselves on :

A Status of the organization

The nature of the organization

Management and control

Products or services

Position in the industry

B SWOT Analysis

Identification of strengths and weaknesses

Opportunities and emerging threats

The OS would be under dual supervision:

An officer from the organization

A Faculty from the Institute

At the end of the OS, students would submit a report on their study in two parts, viz: the status reporting and the SWOT analysis . Evaluation of the Os would be based on the end report with a weightage of 75% marks and a OS Viva to carry 25% marks.

Semester VIII**Total Marks 600**

Subject Code and Name	IA Max.	ESE Max.	ESE Min. Pass	Total Marks	Min. Pass
801 Capital Market	25	75	30	100	50
802 Income Taxes - II	25	75	30	100	50
803 Management Accounting	25	75	30	100	50
804 Investment Management	25	75	30	100	50
805 Corporate Social Responsibility	25	75	30	100	50
806 Project Work	25	75	30	100	50

801 CAPITAL MARKET

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1. AIM:

To provide a comprehensive knowledge of the working of financial markets in India.

2. OBJECTIVES:

1. To give the students an overall idea about Indian financial markets.
2. To familiarise the students with financial market operations in India.

3. SYLLABUS:

Module I

Financial Market – structure – money Market – capital Market – market for mortgages –market for financial guarantees – foreign exchange market.

Module II

Capital Market - structure – primary market – meaning – methods and procedure of public issue – book building process – role of intermediaries.

Module III

Secondary Market- functions of stock exchanges – securities traded in the stock exchange – major stock exchanges in India – BSE, NSE – trading procedure – online trading dematerialization of securities – depositories – rolling settlement – types of investors – speculation – insider trading

Module IV

Regulator of the Indian stock market- SEBI- role of SEBI in regulating capital market –Investor protection measures

Module V

Stock market indices BSE sensex, NSE Nifty- stock market quotations, Practicals on trends in stock price movements using identified scripts.

Note:

1. Students to prepare a chart showing movements in stock market indices (BSE, NSE) for at least two weeks and prepare a brief report on the causes for the movements. Identify the major gainers and losers in the stock market during the trading period.

4. REFERENCES:

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

802 INCOME TAX – II

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1. AIM:

To equip the students with the knowledge tax management and administration in India.

2. OBJECTIVES:

1. To enable the students to understand the provision of Income Tax Act for computing taxable income of individuals, firms and companies.
2. To familiarise the students with the procedures of income tax assessment.

3. SYLLABUS:

Module I

Clubbing of Income- Set off and carry forward of losses.

Module II

Computation of Total Income - Gross Total Income – deductions u/s 80 – Total Income.

Module III

Assessment of Individuals, and Companies.

Module IV

Assessment Procedure – Types of Assessment,- filing Return of Income – PAN – TAN –

Module V

Income Tax Authorities and their Powers

4. REFERENCES:

1. Mahrothra H.C and Goyal S.P. *Income tax Law and Practice*, Sahitya Bhawan Publications, Agra.
2. Vinod K. Singhania and Kapil Singhania . *Direct Taxes Law and Practice*, Taxmann Publications Pvt.Ltd., New Delhi.

3. Gaur V.P. and Narang D.B. *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.
4. Lal B.B. *Income Tax Law and Practice*, Konark Publications, New Delhi.
5. Mahesh Chandra, Goyal S.P and Shukla D.C. *Income Tax Law and Practice*, Pragati Publications, New Delhi..

803 MANAGEMENT ACCOUNTING

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1. AIM:

To develop professional competence and skill in applying accounting information for decision making.

2. OBJECTIVES:

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

3. SYLLABUS:

Module I

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

Module II

Analysis and interpretation of financial statements - Presentation of financial statements- Vertical and Horizontal- Parties interested in financial statements. Tools and techniques of financial statement analysis- Preparation of Comparative Financial Statements- Common size Financial Statements-

Module III

Ratio analysis-classification of ratios, liquidity- solvency- efficiency- profitability. Computation of Ratios and Interpretation-

Module IV

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

Cash Flow Statement and Fund Flow Statement- Preparation of Cash Flow Statement.

Module V

Reporting to Management – Introduction – essentials of a good financial report – methods and types of reports.

4. REFERENCES:

1. Man Mohan, Goyal S.N. *Principles of Management Accounting*, Sahitya Bhawan Publications, Agra.
2. Shashi K.Gupta and Sharma R.K . *Management Accounting*, Kalyani Publishers, New Delhi.
3. Gupta S.P and Sharma R.K. *Management Accounting*, Sahitya Bhawan Publications, Agra.
4. Kulshustia and Ramanathan. *Management Accounting*, Sultan Chand & Sons, New Delhi.
5. Maheswari S.N. *Management Accounting and Financial Control*, Sultan Chand & Sons, new Delhi.
6. Pandey I.M *Principles of Management Accounting*, Vikas Publishing House, New Delhi.

804 INVESTMENT MANAGEMENT

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1. SYLLABUS:

Module I

Investment – Meaning, Characteristics and Objectives- Investment Process - Investment vs. Speculation – Types of Investors – Investment Avenues – Investment objectives -Physical Assets and Financial Assets.

Module II

Investment in Physical Assets – Land, Building, Gold and Other precious metals, Jewellery – Inflation and investment

Module III

Financial Assets – Meaning, Characteristics and Importance, Types – Bank Deposit, Provident fund and Pension Funds, Life Insurance, Post office savings schemes, Chit funds, Government Securities and Corporate Securities.

Module IV

Corporate Securities – Meaning and Importance, Shares – Preference and Equity Shares, Debentures and Bonds, Types, Mutual Funds – Merits and Demerits – Investment decisions based on the principles of return, risk, liquidity and safety –.

Module V

Portfolio Management – Meaning and Importance, Phases of portfolio management – Risk and Return – Elements of Risk – Systematic and Unsystematic risk – Measurement of Risk – Calculation of Expected Return.

2. REFERENCES:

1. Donald E Fischer and Ronald J Jordan, Security Analysis and Portfolio Management, Prentice Hall of India.
2. Frank K Reilly and Keith C Brown, Investment Analysis and Portfolio Management, Thomson.
3. Sudhindra Bhat, Security Analysis and Portfolio Management, Excel Books.
4. Kevin S, Security Analysis and Portfolio Management, Prentice Hall of India.
5. Preeti Singh, Investment Management, Himalaya Publishing House.

805 CORPORATE SOCIAL RESPONSIBILITY

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1. OBJECTIVE:

To convey the concepts of CSR and create and awareness on Indian working models

2. SYLLABUS:

Module I

Corporate Governance- meaning and evolution- stakeholders for Business- customers, financiers, suppliers, government and the society- Business and protection of natural environment- right governance and the role of independent directors

Module II

CSR –meaning and evolution- global experiences - Business and the society- concern for natural resources and efforts to promote equity and justice

Module III

Role of business in promoting Health and education for the masses - Industry and poverty alleviation Business and NGOs and charitable institutions-

Module IV

Role of corporate in rural development- Industry and rural growth- government initiatives to support development of backward areas and backward communities – industrial policy initiatives and tax concessions

Module V

CSR Models from the industry- (Students to draw at least four cases of CSR initiatives form the Indian context and report on its achievements and limitations)

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806 PROJECT WORK

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1. Guidelines on Project Work:

The project work is essentially a research piece based on a specific problem emerging from the business environment. It should focus on a core issue or problem that is approachable from the student's perspective in terms of basic back ground knowledge and understanding. In short the project should be based on a live problem that the student is competent to analyze and draw inferences. By the end of the seventh semester students should submit a synopsis on their project work giving the key problem, objectives of the study, the plan of work with the design and methodology. Student to make a presentation of their synopsis where they defend their work under critical perspectives. The work to be executed through collection of data, summarizing, analysis, interpreting and final reporting.

Final evaluation to be based on the Report(75 marks) and the project Viva (25 marks).

2. Undertaking the project work:

After successful defiance and corrections suggested, if any, in the synopsis presentation, students are to pursue the project work parallel with the courses in the eighth semester and final evaluation to take place after the eighth semester.

The project report shall be subject to internal and external evaluation followed by a Viva-voce.

Internal Evaluation is to be done by the supervising teacher and external evaluation is to be done by an examiner appointed by the University along with the Head of the Department or his nominee.

A viva voce related to the project work will also be conducted by the external evaluation board and students have to attend the viva voce individually