BACHELOR OF COMMERCE (HI)
UNDER GRADUATE COURSE FOR STUDENTS WITH HEARING IMPAIRMENT
AFFILIATED TO UNIVERSITY OF KERALA

(Revision 2019)

Under Credit Based Semester System

NATIONAL INSTITUTE OF SPEECH & HEARING (NISH)
THIRUVANANTHAPURAM

A. GENERAL OVERVIEW

Access to higher education improves skills and provides opportunities for a successful career. It will give an equal space to individuals in this competing world. The Students with hearing impairment (HI) who manage to pass the plus two level through mainstream or special education experience many barriers in undergoing the mainstream degree program due to their deficient language capabilities caused by their disability or speech & hearing impairment. Considering the absence of early intervention, their language skills lag behind those of the regular students and they are not sufficiently equipped to study the regular degree programmes 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 continued emphasis on language development, especially written and expressive English. This calls for a special scheme, syllabus and assessment. Nevertheless, it is to be ensured that the core course content in the curriculum remains the same and the degree level skill acquisition is ensured for the student.

The Degree programme in Commerce for Hearing Impaired students was envisaged as an attempt to provide higher education facilities to hearing impaired students by providing an appropriate and accessible teaching environment. The degree programme aims:
- To prepare these students to become competent professionals and equip them to meet the industrial need
- To develop the skills needed for a career in application development
- To train & equip the students to meet the requirements of the Software Industry

The programme shall provide
- Special scheme and syllabus
- Modified evaluation techniques
- Computer-aided teaching methods
- Accessible pedagogy
- Job-oriented curriculum

The scheme of the programmewas first prepared and implemented in 2013. The radical changes in the subject, and their ever increasing adaptation to newer areas of application, demand updating of the curriculum so that the students can rise to the expectation of the Industry. Extensive reviews by experts and faculty have resulted in recommending revisions to the curriculum so as to improve the knowledge acquisition at-par with the regular hearing students.

A degree programme for the HI students calls for some special consideration in the courses taught, the mode of evaluation and assessments. Not everyone who applies for the degree program is ready for higher education. The skill sets of the students enrolling for the degree programs are not up to that expected of a student who has passed plus two level. There are severe shortfalls in the language and mathematical skills of the HI students seeking admission to the degree program. This makes it very difficult for them to follow and comprehend concepts and to write exams. The Preparatory Year is included to develop the readiness and 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 the course 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 required for academic transaction is limited. An exposure to standardized Indian Sign Language (ISL) will help them to be able to assimilate academic content more meaningfully. The students will be able to understand the teachers who use ISL to communicate and teach in class. Hence, the Preparatory Semesters contains courses in ISL.

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

The programme will have theory and lab sessions with more stress on lab sessions. This will help the students have more hands-on practice time that will help them to assimilate the knowledge more easily.

B. REGULATIONS

1. Eligibility for Admission

a. Candidates seeking admission to the B.Sc. (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 those who are deaf/hard of hearing, as defined in "Rights for Persons with Disabilities (RPWD) Act 2016".
(a) "deaf" means persons having 70DB hearing loss in speech frequencies in both ears;
(b) "hard of hearing" means persons having 60DB to 70DB hearing loss in speech frequencies in both ears;

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. Strength and Reservation of seats

Number of seats for the programme shall be 30.
Reservation for SC/ST shall be as per rules for admission followed by the University of Kerala from time to time. No other reservations shall be given.

4. Duration of the programme

The normal duration of the Programme shall be four years consisting of eight semesters. Each semester shall comprise of at least 90 working days.

The first and second semesters are Preparatory Semesters. Only students who secure a pass in the Preparatory Semesters shall be eligible to register for the third semester. A Student must pass the Preparatory Semesters in a maximum of two successive attempts failing which the student will be required to discontinue the Degree programme. However, the performance in the Preparatory Semesters shall not be considered in the final grading of the students for the issue of Degree.

The maximum period for completing the Degree programme shall be six years from the year of admission (inclusive of the year of admission) to the programme. A student who fails to complete the programme and does not successfully pass all Courses within six (6) years since his/her first admission to the programme will not be allowed to continue. Further, a student

must successfully pass all Courses in a particular Semester in a maximum of five (5) successive attempts.

5. Programme Structure

5.1 The Courses of study shall be in accordance with the scheme and syllabus prescribed.

5.2 The student shall secure the Credits assigned to a Course on successful completion of the Course. The students shall be required to earn a minimum of 120 Credits as indicated below within a minimum period of 8 Semesters for the award of the Degree.

5.3 No Course shall carry more than 4 Credits, except for Major Project. Audit only Courses will carry Zero Credit.

5.4 The Preparatory Semesters carry no credits and shall not be considered in the final grading for the issue of Degree.

5.5 Attendance: Students who secure a minimum of 75% attendance in the aggregate for all the Courses of a semester taken together alone will be allowed to appear for End Semester Examination. Others shall have to repeat the semester along with the next batch, unless they could make up the shortage of attendance through condonation. However, the award of Grade for attendance in CE shall be made course-wise.

Condonation of shortage of attendance shall be as per existing University rules. This condonation shall not be considered for awarding marks for CE. Benefits of attendance shall be granted to students who participate/attend University Union activities, meetings of the University Bodies and Extra-Curricular Activities, on production of participation/attendance certificate by the University Authorities/Principals as the case may be. In such cases condonation will be considered for award of marks for CE.

Students with shortage of attendance beyond condonable limit will not be eligible to register for the End Semester Examination. In such cases the student shall be given one chance to repeat the semester along with the subsequent batch of students after obtaining re-admission, subject to provision contained in clause 4 and they will have to repeat the CE for all Courses.

6. Outline of the Credit Based Semester System (CBSS)

'Programme' means the entire course of study and examinations for the award of a degree as per the given Scheme and Examinations.

'Semester' means a term consisting of a minimum of 90 working days distributed over a period of approximately 18 weeks.

'Course' comprises 'Paper(s)' which will be taught and evaluated within a programme.

'Language Courses' are Courses in English and an additional language viz. Indian Sign Language.

'Core Course' means a compulsory course related to the Commerce discipline.

'Complementary Course' means a course which is generally related to the core course.

'Audit Course' means a Course without earning Credits (Zero Credit Course). It is one in which the student attends classes, does the necessary assignments, takes exams. However, the arrangement will be between the instructor and the student. An Audit Course will be graded Satisfactory/Non-satisfactory (S/NS)). A student needs to secure a Satisfactory (S) in the exams for pass in the semester. Such a course does not count towards credits required for the degree

'Elective Course' means a Specialized Course from the frontier area of the Core Subject, and is generally a course that can be chosen from a pool of courses.

'Credit' (C) of a Course is a measure of the weekly unit of work involving lecture or lab session or seminar or similar activity assigned to the Course.

'Grade' indicates the level of performance of a student in a Course.

'Grade Point' is an integer indicating the numerical equivalent of the broad level of performance of a student in a Course. The product of Grade Point and the Credit of a Course is called 'Credit Point'.

'Semester Credit Point Average' (SCPA) is an index of the overall performance of a student at the end of a semester. It is obtained by dividing the sum of the Credit Points obtained by a student at the end of a semester by the sum of the Credits of Courses in the semester.

'Cumulative Credit Point Average' (CCPA) indicates the broad academic level of performance of the student in a Programme. It is obtained by dividing the sum of the Credit Points in all the Courses taken by the student for the entire Programme by the total number of Credits.

The Degree programme in B.Com (HI) programme shall include:
1. Language courses which includes English and an additional language course in Indian Sign Language [ISL].

2. Core courses

3. Complementary courses (Mathematics)

4. Elective courses

5. Audit Courses

6. Project

Each course shall have a unique alphanumeric code number, starting with three alphabets representing name of the programme, followed by four digits starting with 1, which indicates Degree programme. The second digit is from 1 to 8, indicating the corresponding semester in which the course is offered. The third numeral indicates the type of course as follows:

Number	:	Representing Course
0	:	Audit course
1	:	Language/Additional Language Course
2	:	Foundation course
3	:	Complementary course
4	:	Core course
5	:	Open Course
6	:	Elective Course

The last digit indicates the order of the course (1, 2, etc.) in the semester. For example, BCM 1541 represents,

BCM - Bachelor in Commerce

1 - Indicates Degree programme

5 - Fifth Semester

4 - Shows Core Course

1 - First core course in that semester

In addition, the following coding are also used which represents:

EHI - English for the Hearing Impaired (HI)

MHI - Maths for the Hearing Impaired (HI)

ISL - which is an Additional Language, namely Indian Sign Language (ISL)

ENS – Environmental Studies

Each course shall have certain credits. Credit is a unit of academic input measured in terms of weekly contact hours/course contents assigned to a course. For passing the degree programme, the students are required to achieve a minimum of 120 credits as detailed below.

Language courses   : 20 credits (for English courses).
Core courses   : 94 credits
Complementary courses   : 6 credits (for Mathematics and Environmental Studies)

7. Evaluation and Grading

7.1 General

The students shall be evaluated continuously through each semester. The evaluation for a Course shall involve – (1) Continuous Assessment (CA) and (2) End Semester Examination (ESE).

For all courses (Theory & Lab), the marks distribution for ESE and CA shall be:

        a) Marks of End Semester Examination (ESE)   :   80
        b) Marks of Continuous Assessment (CA)   :   20

        Total Marks (ESE+CA)   **:**   **100**

7.1.1 Continuous Assessment (CA)

A maximum of three Continuous Assessments, each comprising of an assignment and test paper, shall be conducted for each Course. The best two marks from the three shall be considered for consolidating CA.

7.1.1.1 Assignments

Each student shall be required to do at least two assignments. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Assignments received after the due date may not be accepted or evaluated.

7.1.1.2 Tests

The test papers shall be of 1 hour duration carrying 25 marks (which shall be consolidated to 10 marks as mentioned below in clause 7.1.1.4).

7.1.1.3 Attendance

Percentage of attendance shall be calculated at the end of the Semester for each Course individually. The attendance shall be graded as given below.

% of attendance	Marks
91 - 100	5
81 – 90	4

71- 80	3
61-70	2
51 – 60	1
<51	0

(Decimals are to be rounded to the next higher whole number)

7.1.1.4Final consolidated CA

Final consolidated CA shall have a maximum of 20 marks. The marks of CA shall be consolidated by adding the marks of Attendance, two Assignments and two Test papers respectively for a particular Course.

The faculty member concerned shall do the Continuous Assessment (CA) for each Course.

Components of Continuous Assessment	Marks
Attendance	5
Assignment (2 x 2.5 = 5)	5
Test papers (2 x 5 = 10)	10
Total	**20**

7.1.2. End Semester Examination (ESE)

There shall be a final examination at the end of every semester in each theory and lab course. The end semester examinations shall be of 3 hours duration. The maximum mark for ESE for a Course shall be 80.

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. It is mandatory for the students to pass the Preparatory Semesters to register for the third semester. However, 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 students in the End Semester examination conducted by the Head of the Institute/Principal of the college shall be forwarded to the University and shall be recorded in the consolidated mark list issued to the student on completion of the programme.

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

Students who secure a minimum of 75% attendance in the aggregate for all the Courses of a semester taken together alone will be allowed to register for End Semester Examination. Others shall have to repeat the semester along with the next regular batch, unless they could make up the shortage of attendance through condonation.

7.2. Syllabus for Examination

For each End Semester Examination only the syllabus of the current semester shall be followed. All modules may be given equal weightage.

7.3. Submission of record books for Lab examinations

Students appearing for the Lab examinations should submit bonafide Record Books prescribed for lab examinations, duly certified by the Head of the Department. Otherwise the students will not be permitted to appear for the Lab examination. However, in genuine cases, the student may be permitted to appear for the lab examination, provided the concerned Head of the Department certifies that the student has completed the exercises prescribed for the Course. For such students zero (0) marks will be awarded for record books.

7.4. Mini Project

The fourth, fifth, sixth and seventh semesters include a Mini Project each, which shall be a group work. Team size shall preferably be three. Individual projects may be permitted in exceptional cases, for valid reasons. Mini Projects shall be purely internal in nature. The Mini Project should be done by the students based on concepts of the tools/platform/language taught in the particular semester.

The following shall be the components for internal evaluation of the Mini Project:

Presentation of the work	- 5 marks
Individual involvement & team work	- 5 marks
Timely submission & creativity	- 5 marks
Attendance	- 5 marks
Total	- **20 marks**

7.5. Major Project

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. External evaluation of the Project work shall be done by an examiner(s) appointed by the University. Internal evaluation of the Project work shall be done by the Faculty Guide and/or other faculty members. The work shall be reviewed at least twice during the Semester and shall be considered as CA marks.

7.6 Criteria for Grading

For all Courses (Theory and Lab), Grades are given on a 7-point scale based on the total percentage of marks as given below.

Percentage of marks	ESE + CA	Letter Grade	
90 and above	9 and above	A+	Outstanding
80 to < 90	8 to<9	A	Excellent
70 to <80	7 to <8	B	Very Good
60 to < 70	6 to < 7	C	Good
50 to < 60	5 to < 6	D	Satisfactory
35 to < 50	3.5 to < 5	E	Adequate
Below 35	<3.5	F	Failure

7.7. Criterion for Passing

A candidate will be declared to have passed a Course if he/she secures
   i.   a minimum of 35% in the End Semester Examination (ESE), and
   ii.   a minimum of 40% for Continuous Assessment and End Semester Examination (CA +ESE) put together

7.8. Consolidation of SCPA (Semester Credit Point Average):

SCPA is obtained by dividing the sum of Credit Points (CP) obtained in a semester by the sum of Credits (C) in that semester. After the successful completion of a semester, Semester Credit Point Average (SCPA) of a student in that semester shall be calculated.

Suppose there are four Courses each of 4 Credits and two Courses each of 2 Credits in a particular semester, after consolidating the Grade for each Course.

SCPA has to be calculated as shown in the example given below: **Consolidation of SCPA**						
Course Code	Title	Credit(C)	Marks(M)	Grades	Grade Points(G=M/10)	Credit Point CP=C*G
01	....	4	82	A	8.2	32.8
02	....	4	60	C	6.0	24.0
03	....	4	50	D	5.0	20.0

04	....	4	45	E	4.5	18.0
05	....	2	75	B	7.5	15.0
06	....	2	40	E	4.0	8.0
Total		20				119.8
SCPA = Total Credit Points/Total Credits =119.8/20 =5.99 = D Grade						

For the successful completion of a semester, a student has to score a minimum SCPA of 4.00 (E Grade). However, a student is permitted to move to the next semester irrespective of his/her SCPA.

7.9. Consolidation of CCPA (Cumulative Credit Point Average):

An overall letter Grade (Cumulative Grade) for the whole Programme shall be awarded to the student based on the value of CCPA using a 7- point scale, as given below. It is obtained by dividing the sum of the Credit Points in all the Courses taken by the student, for the entire Programme by the total number of Credits.

Consolidation of CCPA		
Semester	SCPA Credit Point(CP)	SCPA Credit(C)
1	119	4
2	120	4
3	110	4
4	105	4
5	100	2
6	120	2
Total	674	120
CCPA = Total Credit Points of all semesters/Total Credits of all semesters = 674/120 = 5.62 = D Grade		

Overall Grade in a Programme

Percentage of marks	ESE + CA	Letter Grade	
90 and above	9 and above	A+	Outstanding
80 to < 90	8 to<9	A	Excellent
70 to <80	7 to <8	B	Very Good

60 to < 70	6 to < 7	C	Good
50 to < 60	5 to < 6	D	Satisfactory
35 to < 50	3.5 to < 5	E	Adequate
Below 35	<3.5	F	Failure

For the successful completion of the Programme and award of the Degree, a student must pass all Courses and must score a minimum CCPA of 4.00 or an overall grade of E

7.10. Re-appearance of Failed Students

If a student fails in one or more Courses, he/she need re-appear only for the failed Courses(s). He/she shall reappear for these Courses in the examination conducted for the next regular batch of students. A student is required to pass all the Courses of a particular Semester in a maximum of five (5) successive attempts and the same has to be done within a period of twelve (12) continuous semesters including the semester in which they have first appeared.

Students who fail to secure SCPA of 4.00 have to reappear for the ESE with the next regular batch of students for such courses for which they have secured the least Grade for improving the SCPA. Here also the number of appearance is limited to 5 and the same has to be done within a period of 12 continuous semesters including the semester in which they have first appeared.

8. Issue of Degree

The University of Kerala shall award the Bachelors in (Commerce) (HI) degree on successful completion of the requirements of the Programme. The Students should have completed the course within the prescribed number of years.

9. Assessment

Special consideration shall 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 not used to referring text books or reference books mentioned in the syllabus. However, the preparatory semesters is expected to improve this situation. Notes prepared by specialists for each subject of the special programme shall also be considered as reference notes. Short answer questions that test the comprehension of the subject matter shall be preferred to long essay type questions.

9.1. Pattern of Questions for Theory Courses (Core)

Section	Question Type	Total number of Questions	Number of Questions to be answered	Marks for each Question	Total Marks
A	Objective Questions : Multiple choice/ True or False/Match the columns/Fill in the blanks	20	20	1	20
B	Very short answer type, Declaration statements, (One word to Maximum of 2 sentences)	10	10	1	10
C	Short answer	14	10	2	20
D	Long Answer	8	5	3	15
E	Short essay / practical problems	5	3	5	15
	Total Marks				**80**

9.2. Pattern of Questions for Lab Courses

Section	Question Type	Total Marks
A	Program 1 – Easy to Medium level (Logic – 10 marks, Successful compilation – 10 marks, Output – 5 marks)	25
B	Program 2 – Difficult level (Logic – 15 marks, Successful compilation – 10 marks, Output – 5 marks)	30
	Quiz / Viva Voce	10
	Lab Record	10
	Total Marks	**80**

10. Note

The regulations for regular B.Com programme shall be followed in all situations except in cases mentioned above.

C. SCHEME

Preparatory Year: Semester I

Course Code & Name		Hrs per week		CA Max	ESE Max	ESE Min. Pass	Total Marks	Min. Pass [CA + ESE]
		L	P					
PY 1.1	Reading & Writing English – Basics	12	-	20	80	28	100	40
PY 1.2	Mathematics – I	8	-	20	80	28	100	40
PY 1.3	Indian Sign Language – I (Audit Only)	4	-	-	-	-	-	S/ NS
PY 1.4	Office Automation Software Lab – I	-	6	20	80	28	100	40
Total:		**30 hrs.**		**60**	**240**	**-**	**300**	**-**

Preparatory Year: Semester II

Course Code & Name		Hrs per week		CA Max	ESE Max	ESE Min. Pass	Total Marks	Min. Pass [CA + ESE]
		L	P					
PY 2.1	Reading & Writing English – Intermediate	12	-	20	80	28	100	40
PY 2.2	Mathematics – II	8	-	20	80	28	100	40
PY 2.3	Indian Sign Language – II (Audit Only)	4	-	-	-	-	-	S/ NS
PY 2.4	Office Automation Software Lab – II	-	6	20	80	28	100	40
Total:		**30 hrs.**		**60**	**240**	**-**	**300**	**-**

[Note: Preparatory year carries zero (0) credits.]

Semester III   Total Marks 600

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1311	Communicative English – I	5	4	20	80	28	100	40
MHI 1331	Mathematics – III	5	2	20	80	28	100	40
BCM1341	Fundamentals of Financial Accounting	5	4	20	80	28	100	40
BCM1342	Principles of Marketing	5	4	20	80	28	100	40
BCM1343	Principles of Management	5	4	20	80	28	100	40
ENS 1332	Environmental studies	5	4	20	80	28	100	40
Total		30	22	120	480		600	

Semester IV   Total Marks 600

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1411	Communicative English – II	5	4	20	80	28	100	40
BCM1441	Business Finance and Policy	5	4	20	80	28	100	40
BCM1442	Business Statistics	5	4	20	80	28	100	40
BCM1443	Financial Accounting	5	4	20	80	28	100	40
BCM 1444	Fundamentals of Business Economics	5	4	20	80	28	100	40
BCM 1445	Computerized Accounting	5	2	20	80	28	100	40
Total		30	22	120	480		600	

Semester V   **Total Marks 600**

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1511	Communicative English – III	5	4	20	80	28	100	40
BCM1541	Fundamentals of Income Tax	5	4	20	80	28	100	40
BCM1542	Advanced Financial Accounting	5	4	20	80	28	100	40
BCM1543	Entrepreneurship and Project Management	5	4	20	80	28	100	40
BCM1544	E-Commerce	5	2	20	80	28	100	40
BCM1545	Business Regulatory Framework	5	4	20	80	28	100	40
	Total	30	22	120	480		600	

Semester VI   **Total Marks 600**

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1611	Communicative English – IV	5	4	20	80	28	100	40
BCM1641	Auditing	5	4	20	80	28	100	40
BCM1642	Cost Accounting	5	4	20	80	28	100	40
BCM1643	Financial Service	5	2	20	80	28	100	40
BCM1644	Income Tax Law and Practice	5	2	20	80	28	100	40
BCM1645	Practical Banking	5	4	20	80	28	100	40
	Total	30	20	120	480		600	

Semester VII   Total Marks 600

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1711	Communicative English – V	6	4	20	80	28	100	40
BCM1741	Applied Costing	6	4	20	80	28	100	40
BCM1742	Goods and Service Tax	6	2	20	80	28	100	40
BCM1743	Corporate Accounting	6	4	20	80	28	100	40
BCM 1744	Human Resource Management	6	2	20	80	28	100	40
BCM 1745	Organizational Study and Field Report		2	20	80	28	100	40
	Total	30	18	120	480		600	

Semester VIII   **Total Marks 600**

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1181	Communicative English – VI	6						
BCM 1841	Capital Market	6	4	20	80	28	100	40
BCM 1842	Investment Management	6	4	20	80	28	100	40
BCM 1843	Business Environment and Ethics	6	2	20	80	28	100	40
BCM 1844	Management Accounting	6	4	20	80	28	100	40
BCM 1845	Project Work		2	20	80	28	200	80
	Total	30	16	120	480		600	

D. SYLLABUS DETAILS

Preparatory Year: Semester I

Course Code & Name		Hrs per week		CA Max	ESE Max	ESE Min. Pass	Total Marks	Min. Pass [CA + ESE]
		L	P					
PY 1.1	Reading & Writing English – Basics	12	-	20	80	28	100	40
PY 1.2	Mathematics – I	8	-	20	80	28	100	40
PY 1.3	Indian Sign Language – I (Audit Only)	4	-	-	-	-	-	S/ NS
PY 1.4	Office Automation Software Lab – I	-	6	20	80	28	100	40
Total:		**30 hrs.**		**60**	**240**	**-**	**300**	**-**

PY 1.1   READING & WRITING ENGLISH – Basics

1. AIM
- To build a basic vocabulary of a minimum of 500 words.
- To familiarize students with various grammatical elements.
- To enhance the student's ability to read and write the English used in daily life.

2. OBJECTIVES:
On completion of this course, the student will be able to:
- understand simple written English.
- follow instructions given in simple English.
- use the basic sentence patterns.
- read and understand the meaning of sentences.
- learn to use nouns and adjectives.
- learn to use simple present tense.

3. SYLLABUS:

MODULE I:

Vocabulary:	Introducing Types of Vocabulary – Professions; food - fruits, vegetables, spices, nuts, meat; common things - stationery, furniture, household items, flowers, plants, trees, animals - cries, homes, young ones - birds, insects, vehicles, ornaments, garments, things on the road, musical instruments; body parts.
Structure:	Punctuation – capitalization, question mark, comma, full stop; articles; verbs (introduction); nouns - countable, uncountable - singular-plural; gender; determiners - this, that, those, these.
Composition:	Signboard interpretation.

MODULE II:

Prose Chapter:	The Apple Tree.
Structure:	Adjectives & quantifiers; adverbs; pronouns - subject, object & possessive; tense – simple present tense; time and telling time.
Discourse:	Telling time from the clock.
Composition:	Comprehension passage; factual description.

MODULE III:

Structure: Types of Sentences – declarative, interrogative, imperative & exclamatory; tense – present, past & future; articles; sentence patterns - SV, SVO, SVA, SVC, SVDOPIO, SVIODO; frame questions.

Composition: Picture comprehension; jumbled sentences.

MODULE IV:

Prose Chapter: Other People's Houses.

Structure: Degrees of comparison - positive, comparative & superlative; adverbs - time, place, manner & frequency.

Composition: Diary Entry.

4. REFERENCES

4.1 Core
- Sasikumar,V. (2018). New Gul Mohar Reader 2, 8th Edition, Orient Blackswan. ISBN: 987-81-250-5631-7.

4.2 Additional
- Murphy, R. (2011). Essential Grammar in Use (2nd edition), Cambridge University Press. ISBN-13 978-81-7596-029-9.
- Lott, H. (2010). Real English Grammar – Pre-Intermediate. Marshall Cavendish Ltd. ISBN 978-81-309-0878-6.
- Murphy, R. (2007). Essential Grammar in Use (3rd edition), Cambridge University Press., ISBN 978-0-521-13393-7.
- Hewings, M. (2006). Advanced English Grammar. Cambridge University Press, ISBN 81-7596-067-1.
- Murphy, R. (2010). Murphy's English Grammar (3rd edition), Cambridge University Press., ISBN 978-0-521-61662-1.

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

PY 1.1   READING AND WRITING ENGLISH - Basics

Pages: 4

Time: 3 hours   **Maximum Marks: 80**

(*Instructions: Write all the answers in full sentences.*)

Section A

Punctuate the following sentences.   **(5 x 1 = 5)**
1. what are you doing next weekend
2. rome is the capital of italy.
3. She was young beautiful and intelligent.
4. Ajay and veena are friends
5. are you good at physics

Make two sentences using each of the following words; one with the word as noun and the other with the word as verb.   **(5 x 1 = 5)**
6. train
7. smell
8. sleep
9. watch
10. plant

Rewrite the following sentences by changing the nouns and pronouns to their plural forms.
(5 x 1 =5)
11. The thief killed the ox with his knife.
12. The teacher kept the book and the pen on the shelf.
13. The child had a baseball in this hand.
14. I cut the orange in half and ate it.
15. She is staying with her friend.

Frame questions so that you will get the underlined words as answers.   **(5 x 1 = 5)**
16. I eat <u>eggs</u> for breakfast.
17. We will go to <u>Switzerland</u> next year.
18. I visited <u>my grandparents</u> last week.
19. He finished his studies in <u>2003</u>.
20. David likes cats <u>because they are nice</u>.

Write sentences in the given sentence patterns using the words given in brackets.   (5 x 1 = 5)

(Ramu, Rajan, friends, school, went, game, teacher, gifts, football, play, Soniya, Rani, classroom, birds, playground, happy, tired, students, enjoyed, fly, paintings, painted, canteen, tea, snacks, yesterday)

21. SVO
22. SVA
23. SVC
24. SVDOPIO
25. SVIODO

Correct the mistakes in the following sentences.   **(10 x 1 = 10)**

26. One day, Athira saw a envelope in the postbox. She opened it. It was an letter.
27. We need some new furnitures for our kictchen.
28. I need a money to the trip.
29. Nayan is the cleverest than girl on the team.
30. My friend has be studying at the college since five years.
31. He knew that he cannot escape from punishmnt.
32. They was searching for the lost ring in there rooms.
33. I need a toothbrush paste soap, and a comb.
34. Revathy is most honest girl in his class.
35. Wow what a beautiful flower

Fill in the blanks with suitable words.   **(10 x 1 = 10)**

36. Are there _____ eggs in the fridge?
37. The boy was punished for stealing a _____ of bread.
38. There is a temple on the _____ of the hill.
39. I _____ take a bath before I go to bed.
40. This is my bag and that is _____.
41. Ben was surprised when _____ discovered that his friends were hiding in the living room.
42. The students _____ the surroundings of the ground every day.
43. _____ European visited our college last week.
44. Can I have _____ water, please?
45. There are _____ chocolates left.

Section B

Answer any five questions in complete sentences   **(5 x 2 = 10)**

46. Why did the farmer want to cut the tree?
47. What are the reasons that the birds gave the farmer for not cutting down the tree?

48. In the end, why didn't the farmer cut down the tree?

49. What do you know about a tree house?

50. Why are houses in deserts made of clay and grass?

51. Why do some people build small, lighthouses?

52. What is a tepee?

Section C

Write a paragraph on any one of the following topics. **(5 x 1 = 5)**

53. Onam

54. Independence Day

55. **Write a paragraph or story in at least five sentences based on the given picture. (5)**

56. **Write a factual description of the following picture.** **(5)**

Read the following passage and answer the questions given below. **(5 x 2 = 10)**

Once there lived a very lazy man. He would stay in bed for days and would not move. Soon he became sick and fat. His family and friends were much worried. The lazy man's family met a doctor. They asked the doctor to visit their house and meet the lazy man. The doctor refused. "I will cure him, but he must come to my clinic," said the doctor. On the next day, after much effort, the lazy man was brought to the doctor. The doctor told the man that it was important

to regain his health to have a good life. He also asked him to meet him the next day but he had to come by foot. The lazy man agreed. The doctor's house was at a distant place from the man's house, but for the treatment, the lazy man walked all the way to the doctor's clinic. He found it very difficult to walk and his family walked with him. They helped him to reach the doctor's clinic, but the doctor was not at the clinic. The lazy man was sad to hear that. He had taken great effort to reach there, but he agreed to come again the next day. Again, on the next day, he came to the clinic, but could not meet the doctor. This continued every day for the next two weeks. The man could not meet the doctor during these days, but felt much lighter because he had lost weight walking every day from his house to the doctor's clinic. Now, he understood why the doctor did not meet him. The doctor had done that to make sure that the man would walk every day. The doctor wanted the man to get out of his bed and walk a distance. This helped the man to lose weight. He regained his health simply by being active. The man was thankful to the doctor for helping him. His family and friends were happy to see him active and healthy.

57. How did the lazy man become sick?
58. Explain what the lazy man did in the two weeks after his first visit to the doctor's clinic.
59. How did the man feel after walking to the doctor's clinic for two weeks?
60. Was the doctor a clever person? Why do you think so?
61. Give a suitable title to the story. Why have you given the title to the story?

PY 1.2   MATHEMATICS – I

1. AIM:

To enhance the mathematical skills of students to facilitate the learning of the core courses better.

2. OBJECTIVE:

Specific objectives of the course are:

   a) to give an understanding of important mathematical concepts such as Fundamental operations, Theory of numbers, LCM, HCF, Average, Exponents and powers, Understanding 2-D shapes 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: Theory of numbers

Numbers, Patterns, predecessor and successor, Comparison of numbers, ascending and descending order, Place value, face value, Fundamental operations, Prime and composite numbers, Factorization, LCM, HCF, Conversion of units, Unitary method.

Module II: Number system

Fractions, Rational Numbers, Decimal numbers, Integers.

Module III: Exponents and Powers

Exponents, Laws of Exponents**,** Square root –Factorization and Long Division method, Cube root-factorization method

Module IV: Commercial Arithmetic

Percentage : Introduction, understanding percentage as a fraction, Converting fractions and decimal to percentage and vice versa, Finding percentage of a given number, Find the whole using a given percentage, Percentage increase and decrease, Simple word problems.

Profit & Loss: Introduction, profit and loss percent, Finding cost price and selling price when profit or loss percent are given, Simple word problems.

4. REFERENCES

4.1 Core

   • NCERT Mathematics text book for class I to X

PY 1.2   MATHEMATICS I

Max Mark: 80   Max Time: 3 hrs

Fill in the blanks   **(1 x 10 = 10 marks)**

1.   The smallest 4 digit number is _____

2.   The smallest whole number is _____

3.   5 tens + 11 = _____ ones

4.   Is 11 a prime number? _____

5.   The successor of 110 is _____

6.   16, 22,28,_____,40

7. a^m x a^n = _____

8.   The decimal form of 24% is _____

9. $(-1)^9$ = _____

10.   CP – SP = _____

Choose the correct answer   **(1x 10 = 10 marks)**

11.   20 % of 20 is equal to

  a. 20   b. 4   c. 0.4   d. 0.04

12.   The smallest odd number is

a. 20   b. 2   c. 1   d. 5

13.   ……….. : 8 = 10 : 16

a.1 5   b. 2   c. 5   d. 4

14.   Profit = ………………

a. SP - CP   b. CP - SP   c. CP + SP   d. Loss + CP

15.   10 + (-5) =…………………..

a. 5   b. -5   c. -15   d. 15

16. x^5 x x^2 x x^0

a. x^{10} b. x^7 c. x^0 d. x^{-10}

17.   The square root of 144 is …………………

a. $\sqrt{12}$ b. $\sqrt{11}$ c. 12   d. 4

18.   If selling price is less than cost price, then it is ------------------

     a. Profit   b. gain   c. Loss   d. None

19.   HCF stands for _____

a) Highest Central Value   b) Highest Common Factor   c) Highest Common Function   d) Huge Common Function

20.   1 km = _____ m

a) 1000   b) 10   c) 100   d) 10000

Answer any 10 questions.   **(10 x 1 =10 marks)**

21. Find the sum of 3005.18 and 1808.5

22. Find the difference of 160.01 and 305.5

23. Subtract 345.5 from 450

24. Find the product of 23.5 and 25

25. Divide 225 by 25

26. Evaluate 2.5 + 3.6 - 1.55

27. Evaluate 25 x 4 x 2.03

28. Evaluate (25% of 100) + (50% of 100)

29. Evaluate 1000 + 20 + 30000 + 9

30. Evaluate 3000 – 285 + 200

31. Evaluate (-8987) – (-2000)

32. Evaluate 4568 ÷ 25

Answer any 10 questions.   **(2 x 10 = 20 marks)**

33. $\frac{12}{15} + \frac{14}{17}$

34. $\frac{21}{9} - \frac{42}{6}$

35. $\frac{7}{10} \div \frac{14}{20}$

36. Find the LCM of 25,50 and 100

37. Find the HCF of 100, 125, 150

38. *Evaluate* 102 + 52 - 33

39. *Evaluate* 52 x 33 x $(\frac{2}{9})^2$

40. *Evaluate* $(y + 8) - (3 - y)$

41. $(x^a + 1)^5 = x^2 . X^{13}$

42. If I= 1200, N=3years, R= 2%, find P?

43. A TV is purchased at Rs. 5000 and sold at Rs. 4000, find the loss or profit.

44. Subtract the sum of 3455 and -253 from 45000

Answer any 10 questions.   **(3 x 10 = 30 marks)**

45. A sum of Rs. 12,500 amounts to Rs. 15,500 in 4 years at the rate of simple interest. What is the rate of interest?

46. What is the compound interests on Rs. 5000 for $1\frac{1}{2}$ years at 4% per annum compounded half-yearly?

47. Alfred buys an old scooter for Rs. 4700 and spends Rs. 800 on its repairs. If he sells the scooter for Rs. 5800, find the gain percent?

48. A teacher purchases 42 Mathematics books and 42 English books for his class. If the cost of a Mathematics book is Rs 52 and the cost of an English book is Rs48. Find the total amount paid by the teacher to the shopkeeper.

49. Evaluate $6x(8 + 6x)(8 - 8x)$

50. Evaluate $(-2 - 2y)(-4 - 3y)(7 + 8y)$

51. Hari deposited Rs.10,000 in the bank which gave interest 2%. What amount will she receive after 1 years and 6 months?

52. Find the Square Root of 225.0023 using long division method.

53. Simplify using BODMAS rule:

    (a) 25 - 48 ÷ 6 + 12 × 2

    (b) 78 - [5 + 3 of (25 - 2 × 10)]

54. What will be the compound interest on a sum of Rs. 40,000 after 3 years at the rate of 11% per annum?

55. Simplify using BODMAS rule:

    (a) 25 - 48 ÷ 6 + 12 × 2

    (b) 78 - [5 + 3 of (25 - 2 × 10)]

56. A fruit vendor bought 600 apples for $ 4800. He spent $ 400 on transportation. How much should he sell each to get a profit of $ 1000?

PY 1.3   INDIAN SIGN LANGUAGE– I   (Audit only)

1.AIM:

To promote the use of Indian Sign Language since ISL is the medium of communication through which literature and course 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, our body.

Module II

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

Module III

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

Module IV

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

4.REFERENCES:

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

4.2 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)

4.3 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 shall be done through activity.
There are three criteria by which the students shall be assessed.

1. Knowledge
2. Accuracy
3. Fluency

The assessment will 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.

PY 1.4   OFFICE AUTOMATION SOFTWARE LAB – I

1. AIM:

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

2. OBJECTIVES:

Upon completion of this course, the student will be able to

·   Organize and work with files and folders.
-        Use a suite of productivity tools that will aid in day to day activities.
·   Use a standard spreadsheet processing package exploiting popular features.
·   Use a standard presentation package exploiting popular features
.   Access the Internet, Worldwide Web, as well as use Internet directories and search engines, and locate www addresses.

3. SYLLABUS:

Unit 1-
Lab Sessions to Practice the following features on a selected GUI
Icons, menus, MS Windows parts, and 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, Compress and decompress a file

Unit 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

Unit 3-
Lab Sessions to Practice the following features on a selected Word Processor:

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.

Unit 4-
Lab Sessions to Practice the following features on a selected Browser (depending on availability):
Standard Tool Bars: Basic Browsing Buttons: forward, backward, home, save, save as, Saving an Image from the Web, printing, Specifying a Home Page, Browsing: Using Web URLs, Signing up for email service

4. REFERENCES:

www.openoffice.org Open Office Official web site
www.microsoft.com/office MS Office web site
http://www.baycongroup.com/el0.htm
http://www.baycongroup.com/powerpoint2007/index.htm

Preparatory Year: Semester II

Course Code & Name		Hrs per week		CA Max	ESE Max	ESE Min. Pass	Total Marks	Min. Pass [CA + ESE]
		L	P					
PY 2.1	Reading & Writing English – Intermediate	12	-	20	80	28	100	40
PY 2.2	Mathematics – II	8	-	20	80	28	100	40
PY 2.3	Indian Sign Language – II (Audit Only)	4	-	-	-	-	-	S/ NS
PY 2.4	Office Automation Software Lab – II	-	6	20	80	28	100	40
	Total:	30 hrs.		60	240	-	300	-

PY 2.1   READING & WRITING ENGLISH – Intermediate

1. AIM
- ·   To build a basic vocabulary of at least 1000 words.
- ·   To familiarize students with various grammatical elements.
- ·   To enhance the student's ability to read and write the English used in daily life.

2. OBJECTIVES
On completion of this course, the student
- ·   Understands simple written English.
- ·   Follows instructions given in simple English.
- ·   Uses the basic sentence patterns.
- ·   Uses different types of sentences meaningfully.
- ·   Constructs grammatically correct sentences meaningfully.
- ·   Composes simple letters.

3. SYLLABUS

MODULE I

Prose Chapter:	The Golden Windows
Structure:	Conjunctions - and, as well as, but, or, so, because, as, for; preposition of time & place – in, on, at, from, to, for & of; asking permission – may, could.
Composition:	Picture description (simple); paragraph writing; finding the key idea from a paragraph/story.

MODULE II:

Structure:	Types of sentences; reported speech; adjectives - order of occurrence; conjunction - after, before; question tag; contractions - shan't, won't, it's, etc.
Composition:	Dialogue completion; resume; formal Letter - requests & job applications.

MODULE III:

Prose Chapter:	The Lost Gull.
Structure:	Compound nouns; preposition - with, under, over, behind, in front of, above, below.
Composition:	Sequencing the sentences; Letter Writing – formal (leave letter).

MODULE IV:

Structure:	Subject-predicate; active-passive voice.

Composition: Comprehension passage; composing SMS; dialogue writing; report writing; jumbled sentences.

4. REFERENCES

4.1 Core
- Sasikumar,V. (2018). New Gul Mohar Reader 2, 8th Edition, Orient Blackswan. ISBN: 987-81-250-5631-7.

4.2 Additional
- Murphy, R. (2011). Essential Grammar in Use (2nd edition), Cambridge University Press. ISBN-13 978-81-7596-029-9.
- Lott, H. (2010). Real English Grammar – Pre-Intermediate. Marshall Cavendish Ltd. ISBN 978-81-309-0878-6.
- Murphy, R. (2007). Essential Grammar in Use (3rd edition), Cambridge University Press., ISBN 978-0-521-13393-7.
- Hewings, M. (2006). Advanced English Grammar. Cambridge University Press. ISBN 81-7596-067-1.
- Murphy, R. (2010). Murphy's English Grammar (3rd edition), Cambridge University Press., ISBN 978-0-521-61662-1.

4.3 Internet Resources
- https://learnenglish.britishcouncil.org/english-grammar-reference/permission
- https://learnenglish.britishcouncil.org/english-grammar-reference/adjective-order
- www.englishpage.com
- www.englishgrammar101.com
- www.ego4u.com
- www.usingenglish.com
- www.grammarbook.com
- www.learn4good.com
- www.englishclub.com

PY 2.1   READING AND WRITING ENGLISH - Intermediate

Pages: 3

Time: 3 hours   **Maximum Marks: 80**

(*Instructions: Write all the answers in full sentences.*)

Section A

Write one example for each of the following types of sentences.   (4 x 1 = 4)

1.   Declarative sentence

2.   Interrogative sentence

3.   Imperative sentence

4.   Exclamatory sentence

Add the suitable tag to the following sentences.   (5 x 1 = 5)

5.   They are working on a new project.

6.   He called her.

7.   The students had hardly finished the exam.

8.   Ram and his sister never drink coffee.

9.   You won't reach on time.

Change the following sentences from active to passive voice.   (5 x 1 = 5)

10. Renu made a cake yesterday.

11. The tiger was chasing the deer.

12. She has written a novel.

13. Arun plays volleyball.

14. My father will buy a new car.

Change the sentences in direct speech to indirect speech.   (5 x 1 = 5)

15. The girl said to the man, "Please, give me the big glass."

16. The boy said, "What a big wall!"

17. The teacher said to the students, "Are you coming tomorrow for the extra class?"

18. Manu says to the girl, "Trained dogs do not bite others."

19. The commander said to the soldiers, "Load your guns quickly."

Form sensible sentences from the words given below.   (5 x 1 = 5)

20. the/ her/ headmaster/ result/ showed/ the

21. child/ they/ hospital/ unconscious/ they/ took/ the/ to

22. she/ me/ firm/ offered/ handshake/ a

23. broke/ cupboards/ thieves/ house/ open/ the/the/the/ in

24. the/ table/ he/ book/ left/ the/ at

Fill in the blanks with suitable words.   **(6 x 1 = 6)**

25. I like sugar in my tea, _____ I don't like milk in it.
26. Is it Thursday _____ Friday today?
27. We have a responsibility to our community _____ to our families.
28. My train leaves _____ 10.30.
29. The letter is _____ my desk.
30. He lives _____ his grandmother.

Section B

Answer _any five_ questions in complete sentences.   **(5 x 2 = 10)**

31. How did Kamala persuade her mother to go on a ride to the valley?
32. Kamala thought she would cry. Why?
33. Why were the windows golden?
34. What happened to the gull?
35. How did the children's mother help the gull?
36. What happened between the children and the dog?
37. How did the gull return the kindness that the children showed it?

Section C

38. Write a story from the pictures given below.   **(5)**

1	2	3
4	5	6

7

39. Write a report on the arts festival conducted at your college. **(5)**

40. You bought a book from DC Books. You have noticed that some of its pages are missing. Write a letter of complaint to the manager of DC Books.
                            (5)

41. You read an advertisement for the post of a Mechanical Engineer at ITC Technologies Limited. Write a resume to apply for the post. **(5)**

42. **Fill in the blanks with suitable dialogues.** **(10)**

Danish: When are you going home?

Navjot: ……………………………..

Danish: Oh! You are going tomorrow! Why?

Navjot: ……………………………….

Danish: You are participating in your father's retirement function! Wonderful!

Navjot: ………………………………...

Danish: It is a great thing that all the children are participating in the function.

Navjot: …………………………………

Danish: What gifts are you giving?

Navjot: …………………………………

Danish: Good. So, you are gifting his favourite book. What about others?

Navjot: ………………………………..

Danish: Great that your sister is gifting him a car.

Navjot: …………………………………………

Danish: It is a very good thing that he loves travelling.

Navjot: ……………………………………

Danish: All India tour!! That will be nice. Are you going with him?

Navjot: ……………………………………….

Danish: When will you come back?

Navjot: ………………………………………...

Read the following passage and answer the questions that follow.   (5 x 2 =10)

After twenty-one years of marriage, a man's wife asked him to take another woman out to dinner and a movie. She said, "I love you, but I know this other woman loves you. She would love to spend some time with you."

The other woman that the wife wanted her husband to visit was his mother, who had been a widow for nineteen years. He could visit her only occasionally. That night he called his mother to go out for dinner and a movie. She thought about it for a moment, and then said, "I would like that very much."

On the next Friday, after work, the man drove over to pick her up. When he arrived at his mother's house, she was waiting for him at the door. She smiled like an angel. "I told my friends that I was going out with my son," she said.

They went to a restaurant. He read the menu out to her. The mother said, "It was I who used to have to read the menu when you were small." During the dinner, the mother and son had a good conversation. They talked so much that they missed the movie. As they returned to her house, she said, "I'll go out with you again, but only if you let me invite you." The man agreed.

 "How was your dinner?" asked the man's wife when he got home. "Very nice," he answered.

A few days later, the mother died. At that time, he understood the importance of that last meeting with his mother.

43. What was the reason that the wife gave for taking the other woman out for dinner?
44. Was the mother happy when her son saw her waiting at the door? Why do you think so?
45. The mother and the son missed doing something together. What was it? Why did they miss it?
46. The son's dinner out with his mother was an important incident in his life. Why?
47. Give a suitable title to the story. Why did you give the title to the story?

PY 2.2   MATHEMATICS – II

1.AIM
To enhance the mathematical skills of students to facilitate the learning of the core courses better.

2. OBJECTIVE

Specific objectives of the course are:
a) to give an understanding of important mathematical concepts such as commercial arithmetic, ratio and proportion, quadratic equations, simple and compound interest, understanding 3D shapes 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: Linear Equations
Introduction, Linear equation in one and two variables – addition, subtraction, multiplication, division. Solution of Linear equation in one variable, Solution of Linear equation in two variables using Substitution & Elimination method.
Quadratic Equations
Introduction, Solution of quadratic equation-Factorization method, Quadratic formula, completing the square method.

Module II:Ratio and Proportion
Ratio, Proportion, simple word problems.

Module III: **Simple Interest and Compound Interest**
Computing simple interest, Solving for principal, rate and time, computing compound Interest using formula.

Module IV: **2D and 3D Shapes**
Understanding 2-D shapes - Identification and counting of vertices, edges and faces of 2-D shapes, Line, line segments, ray, point, vertical lines, horizontal lines, parallel lines, perpendicular lines, Perimeter and Area of rectangle, square, triangle, circle and parallelogram. Understanding 3-D shapes - Identification and finding the Lateral Surface area, Total Surface Area and Volumes of Cuboid, Cube, Cylinder, Sphere, Hemisphere, Cone, Combination of Solids (Surface area and volume)

4. REFERENCES

4.1 Core

- NCERT Mathematics text book for class I to X

Max Marks: 80   Max Time: 3 hrs

SECTION A

Fill in the blanks   **(1 x 10 = 10 marks)**

1. Sum of the angles inside a triangle is _____.
2. A Cuboid has _____ number of faces.
3. The amount invested is called _____
4. If $\frac{x}{6} - 2 = 3$, then $x =$ _____
5. The ratio of the number of 30 days to 31 days is _____
6. The degree of $y^2 - 3xy + x^2y^2$ is _____
7. The simplest form of the ratio 27:90 is _____
8. Number of faces in a Cylinder is _____
9. The coefficient of $y\ in\ 2ay$ is _____
10. If two ratios are equal, then they are in _____.

Choose the correct answer   **(1 x 10 = 10 marks)**

11. Which of the following is NOT a 2D shape?
a. Rectangle
b. Circle
c. Oval
d. Cylinder
12. What are vertices?
a. sides
b. angles
c. faces
d. corners
13. Which shape has 5 sides?
a. hexagon
b. triangle
c. square
d. pentagon
14. How many sides does a quadrilateral have?
a. 3
b. 4
c. 5
d. 6

15. What is this 3D shape called?

a. cube

b. rectangle

c. rectangular prism

d. square
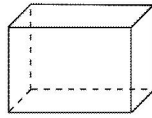
16. Which 2D shape has 3 sides?

a. triangular prism

b. triangle

c. rectangle

d. diamond

17. A solid object has six faces which are all squares. What is the name of this object?

a. Cylinder

b. Cube

c. Cuboid

d. Cone

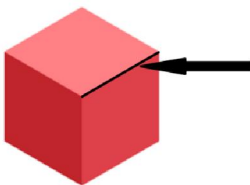**18.** How many vertices does this shape have?

a. Triangle

b. 2

c. 3

d. 4

19. What shape is this?

a. Cone

b. Sphere

c. Cuboid

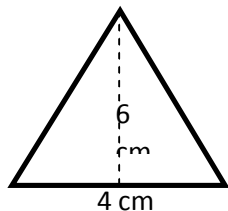d. None of these

20. The lines on a 3D shape are called….

a. Edges

b. Vertices

c. Faces

d. None of these

SECTION B

Answer any 12 questions   **(12 x 2 = 24 marks)**

21. Calculate the area of the triangle shown.


6 cm

4 cm

22. Calculate the surface area of a sphere whose diameter is 2.4 cm.

23. Calculate the volume of a cylinder whose base area is 12π cm^2 and height is 7cm.

24. The perimeter of a rectangle is 50 cm. The length is 15 cm. What is the area?

25. In a fruit shop the ratio of oranges to apples is 2:5.If there are 60 apples, then find the number of oranges?

26. Out of 30 students in a class, 6 like football, 12 like cricket and remaining like tennis. Find the ratio of

(a)Number of students liking football to the number of students liking tennis

(b)Number of students liking cricket to the total number of students

27. Find the root of $3x^2 - 5x + 2 = 0$ by quadratic formula?

28. Divide Rs 1250 between Tilak, Mukund and Shahid in the ratio 8: 7: 10?

29. By selling a dinner set for Rs 4320 a crockery dealer made a profit of 8%.Find the CP of the dinner set?

30. 2:5 and 30:20 are in equal ratios? True OR False? Explain?

31. Find the root of $x^2 - 4x + 4 = 0$ by factorization method?

32. Find the value of x , $if\ x : 5 :: 28 : 35$?

33. Calculate the area of a circle with diameter 10m.

34. Find the discriminant of $2x^2 - 4x + 3 = 0$?

SECTION C

Answer any 12 questions   **(12 x 3 = 36 marks)**

35. Calculate the area of the following figure

4cm

8cm
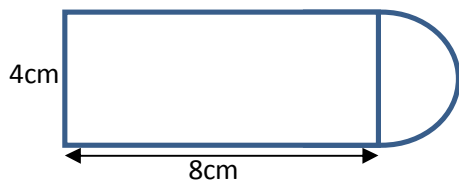
36. Find the volume of oil that can be poured into a container of dimensions

13 cm × 8 cm × 11 cm.

37. The perimeter of a rectangular concrete slab is 82 feet and its area is 364 square feet. What is the length of the longer side of the slab?

38. A picture is 60cm wide and 18cm long. Find the ratio of its width to its perimeter in lowest form?

39. The radius of a circular path of garden is 6 meters. A circular path of width 2 meters is laid around and outside the garden. Find the area of the path.
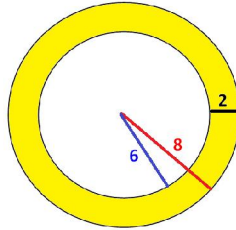
40. Find the root of $x - \frac{1}{x} = 3$?

41. Anoop bought a second hand scooter for Rs 10000 and spend Rs 1000 on its repairs. Then he sold it to Ajay at a loss of 10%.What is Anoop's loss?

42. Solve $\frac{3x+2}{14} = \frac{x-5}{9}$

43. What is the profit or loss when

    a.   A bag bought for Rs 490 is sold for Rs 400?

    b.   An umbrella bought for Rs 150 is sold for Rs 200?

44. Abraham bought a music system for $ 6375.00 and spent $ 75.00 on its transportation. He sold it for $6400.00. Find his profit or loss percent.

45. Find the root of $2x^2 - 5x + 3 = 0$ by completing the square method?

46. Find the LSA, TSA and Volume of a cylinder whose base area is 4π cm^2.

47. Find the volume and surface area of a cube of side 14 cm.

48. The volume of a sphere is 36 cubic cm. Find the total surface area of the sphere.

PY 2.3   INDIAN SIGN LANGUAGE – II (Audit Only)

1.AIM

To promote the use of Indian Sign Language since ISL is the medium of communication through which literature and course 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 Semester I
- Basic communicative competence in Indian sign language.

3.SYLLABUS

Module I

Common objects (clothing for boys and girls, household, etc.), plants, transport, states, countries

Module II

Professions, Actions, At the Hospital, etc.

Module III

Dialogue construction in different situations.

Module IV

Story narration, beverages, manners, etc

Also, the basics learnt in ISL 1111 shall be revised and more communication activities shall be practiced.

4.REFERENCES

4.1 Core

- 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)

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

4.2 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)

4.3 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 shall be done through activity.
There are three criteria by which the students shall be assessed.
1. Knowledge
2. Accuracy
3. Fluency

The assessment will 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.

PY 2.4   OFFICE AUTOMATION SOFTWARE LAB – II

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

- perform accounting operations
- perform presentation skills
- use an office automation suite exploiting popular features.

3. SYLLABUS:

Unit 1-

Lab Sessions to Practice the following features on a selected 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

Unit 2-

Lab Sessions to Practice the following features on a selected SPREADSHEET

Tabulation; Graph plotting; Spreadsheet application using formulas; Sorting, Filter

Unit 3-

Lab Sessions to Practice the following features on a selected 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.

Unit 4-

Lab Sessions to Practice the following features on a selected PRESENTATION SOFTWARE: Giving Animation effect to presentation, Saving a Presentation, Running a Presentation

4. REFERENCES:

4.1 Core

- Comdex Information Technology course tool kit Vikas Gupta, WILEY Dreamtech, 2005

4.2 Internet References

- · www.openoffice.org Open Office Official web site
- · www.microsoft.com/office MS Office web site
- · http://www.baycongroup.com/el0.htm
- · http://www.baycongroup.com/powerpoint2007/index.htm
- · http://www.gcflearnfree.org/office2007

Semester III   Total Marks 600

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1311	Communicative English – I	5	4	20	80	28	100	40
MHI 1331	Mathematics – III	5	2	20	80	28	100	40
BCM 1341	Fundamentals of Financial Accounting	5	4	20	80	28	100	40
BCM 1342	Principles of Marketing	5	4	20	80	28	100	40
BCM 1343	Principles of Management	5	4	20	80	28	100	40
ENS 1332	Environmental studies	5	4	20	80	28	100	
	Total	30	22	120	480		600	

SEMESTER III

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EHI 1311 COMMUNICATIVE ENGLISH – I

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1. **AIM:**

    - To enable the students to understand written English effortlessly.

    - To build a set of new vocabulary of at least 1000 words.

    - 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 student

    - Understands the use of English in everyday life.

    - Responds to communication in English in different contexts.

    - Composes paragraphs meaningfully and correctly.

    - Constructs grammatically correct sentences meaningfully.

    - Composes simple letters.

    - Gest an idea of what a proposal is.

    - Arranges sentences in a logical order.

3. **SYLLABUS:**

MODULE I:

Prose Chapter: Hundreds and Hundreds of Wags.

Structure: Prepositions - along, above, about, by, behind, below, before, after; adjectives; linkers – just as, one day, at last, suddenly, immediately, then; reported speech.

Composition: Proposal writing; describing a place of visit based on clues; report writing – basics; jumbled sentences

MODULE II:

Prose Chapter: Safe Again.

Structure: Tense - simple and continuous; Noun - types and use - proper, common, collective, abstract; conjunction - if, until, till, unless, when, while, so-that.

Composition: Poster preparation; making definitions from factual descriptions.

MODULE III:

Prose Chapter: A Wonderful Gift.

Structure: Adjectives - degrees of comparison; past tense – simple and perfect. Pronouns – reflexive & relative.

Composition: Comprehension passage; finding the key idea from a paragraph/story.

MODULE IV:

Structure: Adverbs - types; punctuation - quotes, exclamation, hyphen; Frame questions - wh-questions and yes/no questions; question tag - positive-negative sentences - adverbs like seldom, rarely, hardly, etc.

Composition: Paragraph writing, letter writing - formal & informal; arrange the sentences in order.

4. REFERENCES

4.1 Core Reference

- Aroor, U. & Blane C. (2018). New Gul Mohar Reader 3, 8th Edition, Orient Blackswan. ISBN: 987-81-250-5631-4.

4.2 Additional References

- Murphy, R. (2011). Essential Grammar in Use (2nd edition), Cambridge University Press. ISBN-13 978-81-7596-029-9.
- Lott, H. (2010). Real English Grammar – Pre-Intermediate. Marshall Cavendish Ltd. ISBN 978-81-309-0878-6.
- Murphy, R. (2007). Essential Grammar in Use (3rd edition), Cambridge University Press., ISBN 978-0-521-13393-7.
- Hewings, M. (2006). Advanced English Grammar. Cambridge University Press., ISBN 81-7596-067-1.
- Murphy, R. (2010). Murphy's English Grammar (3rd edition), Cambridge University Press., ISBN 978-0-521-61662-1.

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

MODEL QUESTION PAPER

EHI 1311COMMUNICATIVE ENGLISH I

Pages: 4

Time: 3 hours   **Max Marks: 80**

(*Instructions: Write all the answers in full sentences.*)

Section A

Write down the correct tense forms of the verbs given in brackets.   **(10 x 1 = 10)**

1. When I _____ (reach) the office yesterday, my boss _____ (wait) there for me. He _____ (tell) me that he _____ (expect) me since 9.30 a.m. I _____ (become) very tensed. I _____ (ask) him what the problem _____ (be). He _____ (shout) at me that I _____ (not do) the work he _____ (assign) to me.

Fill in the blanks with suitable words.   **(10 x 1 = 10)**

2. The _____ of wolves supported Mowgli.
3. A _____ of girls are singing in the church.
4. The fox couldn't reach the _____ of grapes.
5. The _____ gave its verdict.
6. My father, _____ works in New Delhi, is now at home on leave.
7. Where is the boy_____ secured the first prize?
8. The place, _____ we hang out, is a mall.
9. Where is the boy _____ hair is red in colour?
10. The picture is _____ the clock.
11. Let's walk _____ the road.

Combine the sentences using the conjunctions given in brackets.   **(10 x 1 = 10)**

12. I will share the location on WhatsApp. You can find the place easily. (so-that)

13. I saw a snake. I was going to college. (when)

14. You study. You won't pass with good marks. (unless)

15. I held her hands firmly. She became more calm. (until)

16. It rains. You get wet. (if)

17. We have to arrange the hall. All programmes will go on smoothly. (so-that)

18. Others cheat you. You are not careful. (if)

19. Manu was drawing a picture. The teacher was teaching in the class. (while)

20. You come to me. I cannot go. (until)

21. She reaches on time. She won't get the train. (unless)

Change the following sentences into reported speech. **(1 x 5 = 5)**

22. "I saw three snakes in the garden," he said.

23. Mom asked, "Where have you spent all your money?"

24. Anne said, "My husband likes this town."

25. Father says, "I am angry with you."

26. Malu said, "Veena can speak five languages."

Correct the mistakes in the following sentences. **(1 x 5 = 5)**

27. One day, Athira saw a envelope in the postbox. She opened it. It was an letter.

28. We need some new furnitures to our kitchen.

29. I need a money to the trip.

30. Nayan is the cleverest than girl on the team.

31. My friend has be studying in NISH since five years.

Rearrange the jumbled words into meaningful sentences. **(1 x 5 = 5)**

32. forgets/often/brush/teeth/to /his/he

33. to/temple/goes/everyday/mother/my

34. some/to/wanted/books/I/buy

35. that/were/the/found/they/closed/all/shops

36. ice cream/ would/to/have/I/an/like

Section B

Answer _any ten_ of the following questions. **(10 x 2 = 20)**

37. What could Husky 'not' do? Why?

38. Why did the old dog think that the pup was silly? What did he teach Husky?

39. How was Husky able to wag his tail at last? What happened when he did this?

40. "But it's your bone!" said the old dog. Why did the old dog say this? What was Husky's reply?

41. "I hear chipping from the egg close to my own broken shell." What happens after this?

42. Why does the baby bird become think and weak?

43. How does the baby bird know that it is safe?

44. Who takes the baby bird away from its home? Where was its home?

45. When did Benjamin draw a picture of his baby sister?

46. Why didn't Benjamin know that his mother was back?

47. What did Benjamin's mother first feel when she saw the picture he drew? What did she do?

48. Why did Benjamin's mother worry about the picture he drew? What did she think about it?

Section C

Read the following passage and answer the _five_ questions given below.   **(1 x 5 = 5)**

The Arctic fox, also known as the white fox, polar fox, or snow fox, is a small fox native to the Arctic regions of the Northern Hemisphere and common throughout the Arctic region. It measures a little less than three feet in length. Adult foxes weigh between 2.5 and 10 kilograms, though most of them are closer to 2.5 kg. The most interesting fact is that they are brown in the summer and pure white in the winter. Its thick fur coat protects it from the freezing temperatures and snow. The arctic fox can live through these difficult conditions.

It will eat just about anything including insects, small mammals, birds, ducks, geese, eggs, snowy owl, etc., but lemmings (small rat-like animals) are the staple food of Arctic foxes. In fact, when the number of lemmings goes down every three or four years, the number of these foxes also goes down. When food is scarce, arctic foxes become scavengers. Arctic foxes will eat berries and seaweed as well. Sometimes, they are even eaten by polar bears.

The arctic vixens (female foxes) can give birth to as many as 25 kits (baby foxes) in the springtime (the largest of any carnivore). Most litters, however, contain between five and eight kits. Both male and female foxes help take care of the young.

49. Where can we see Arctic foxes?

50. How do Arctic foxes live in the cold climate?

51. What do they eat?

52. Do they have any enemies? If yes, what does their enemy do?

53. What do you mean by a litter?

Write *anyone* of the following. (5)

54. Prepare a report on the recent assembly held in your college.

      OR

55. Write a letter to your teacher asking leave to attend your brother's marriage.

      OR

56. Prepare a poster on cruelty against animals.

Write *anyone* of the following. (5)

57. Give the factual description of the given picture.

OR

58. Describe the picture using a minimum of 10 adjectives. Underline the adjectives.

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MHI 1331 MATHEMATICS – III

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1. **AIM:**

To enable students to acquire knowledge in applying basic mathematical tools in practical business decisions.

2. **OBJECTIVES:**

- To familiarize the students with the basic mathematical tools.
- To impart skills in applying mathematical tools in business practice.

3. **SYLLABUS**

Module1:-Matrix

Matrices – Matrix operations (addition, subtraction, constant multiplication and multiplication)-determinants – minors and cofactors – ad joint – Inverse of a Matrix.

Module 2:- Set Theory

Definition, Set theory concepts, set operations, characteristic functions.

Module 3:- Probability Theory

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

Module 4:- Statistics an introduction:

Data handling: Introduction, Array, range, frequency distribution table, Mean median and mode of ungrouped data. Mean of ungrouped frequency distribution. Bar diagram and pie diagram, interpreting graphical representations.

4. **REFERENCE:**

Composite Mathematics for middle class by S.K. Gupta

Maximum Marks: 80   Duration: 3 Hrs.

Fill in the blanks: **(1 x 10 = 10)**

1. _____ is the arithmetic average of the scores.

2. The order of the matrix $\begin{bmatrix} 3 & 21 \\ 45 & -56 \\ 32 & -78 \end{bmatrix}$ is _____

3. A set which contains no element is called a ---------------------- set.

4. If a die is thrown once, the probability that the score is a factor of 6 is _____

5. Square matrix with numbers on the diagonals and zeroes elsewhere is known as _____matrix.

6. Ørepresents _____ set.

7. The mode of 14,25,14,28,18,17,18,14,23,22,14,18 is _____

8. Let A ={1,2,3},then A has _____proper subsets.

9. Matrix with same number of rows and columns are called _____ matrix.

10. A set with 3 elements has _____ subsets.

Answer any ten questions   **(2 x 10 = 20)**

11. Let A={12,11,45,26,13,7,69,54 } , B = { 10,12,54,27}

    Find (a) $A - B$ (B) $A \cap B$

12. If A= $\begin{bmatrix} 1 & -1 & a \\ b & -3 & c \\ 7 & 1 & 0 \end{bmatrix}$ is symmetric, find a,b,c ?

13. Find the Mean, Median and Mode of the following set showing number of hours of operating life of 25 flashlight batteries:

    20,21,19,22,18,23,25,22,23,20,23,20,22,21,24,21,22,23,19,21,22,22,24,26,22

14. In a cricket match, a batsman hits a boundary 6 times out of 30 balls she plays. Find the probability that she did not hit a boundary?

15. The heights (in cm) of 9 students of a class are as follows:

    155,160,145,149,150,147,152,144,148

    Find the median of this data?

16. Eleven bags of wheat flour, each marked 5 kg, actually contained the following weights of flour (in kg): 4.97 5.05 5.08 5.03 5.00 5.06 5.08 4.98 5.04 5.07 5.00

Find the probability that any of these bags chosen at random contains more than 5 kg of flour.

17. Find A X B ,if A=$\begin{bmatrix} 5 & -2 \\ 9 & -3 \end{bmatrix}$ and B=$\begin{bmatrix} 1 & 3 \\ 2 & -1 \end{bmatrix}$?

18. Find the range of 21,35,4,6,10,8,69,78,15,45,39 ?

19. Write the set of all even numbers between 12 and 23?

20. Write one example of (i) Null set   (ii) Infinite set

21. Find A , If   4A - $\begin{bmatrix} 0 & -2 \\ 9 & 1 \end{bmatrix}$ = 3A + $\begin{bmatrix} 2 & 1 \\ 5 & 8 \end{bmatrix}$?

22. Write the subsets of $S = \{@, \%, \&\}$?

Answer any ten questions   (3 x 10 = 30)

23. Calculate IAI, if A= $\begin{bmatrix} 1 & -2 & 4 \\ 0 & -1 & 3 \\ 5 & 4 & 2 \end{bmatrix}$?

24. A die is thrown 1000 times with the frequencies for the outcomes 1,2,3,4,5,6 as given in the following table. Find the probability of getting each outcome?

Outcome	1	2	3	4	5	6
Frequency	179	150	157	149	175	190

25. A = {2, 4, 6, 8, 10, 12}, B = {3, 6, 9, 12, 15} and C = {1, 4, 7, 10, 13, 16}.

Find the following

(i)A^c (ii) A ∩ B   (iii) Is A ∪ B = B ∪ A?

26. If A=$\begin{bmatrix} 0 & -1 \\ -3 & 1 \\ 2 & 3 \end{bmatrix}$ and C = 4, where C is a scalar. Show that

i) $(A^T)^T = A$

ii) $(CA)^T = C(A^T)$

27. The marks obtained by 30 students of class X of a certain school in a Mathematics paper consisting of 100 marks are presented in a table given below.Find the mean of the marks obtained by the students?

Marks Obtained(x_i)	10	20	36	40	50	56	60	70	72	80	88	92	95
Number of students(f_i)	1	1	3	4	3	2	4	4	1	1	2	3	1

28. Write the power set of {3, 5, 6}?

29. Find the determinant of the matrix $\begin{bmatrix} 0 & 1 & 2 \\ -2 & -3 & 2 \\ 5 & 7 & 6 \end{bmatrix}$?

30. Write each of the following in set builder form.

   a) H = {Jan, June, July}

   b) L = {1, 3, 5, 7, 9}

31. The value of π up to 50 decimal places is given below:

   3.14159265358979323846264338327950288419716939937510

   Make a frequency distribution table of the digits from 0 to 9 after the decimal point ?

32. If B = $\begin{bmatrix} 1 & 2 & 0 \\ 3 & -4 & 5 \\ 3 & -1 & -2 \end{bmatrix}$ then find the Cofactor Matrix of B ?

33. 1500 families with 2 children were selected randomly, and the following data were recorded:

Number of girls in a family	2	1	0
Number of families	475	814	211

   Compute the probability of a family chosen at random having

   (i) 2 girls (ii) 1 girl (iii) no girl

34. Let A ={1,2,3,4 } and B= {3,4,5},then show that
$$(A - B) \cup (B - A) = (A \cup B) - (A \cap B)$$

Answer any four questions (5 x 4 = 20)

35. If A={2,5,9,7,4} , B ={6,9,1,0,5,3} and C= { 6,10,8,4,11}

   Prove (i) $(A \cup B)^C = A^c \cap B^c$

   (ii) $(A \cup B) \cup C = A \cup (B \cup C)$

36. Find the inverse of the matrix $\begin{bmatrix} 0 & -1 & 1 \\ 2 & 3 & 5 \\ -2 & 1 & 4 \end{bmatrix}$?

37. The relative humidity (in %) of a certain city for a month of 30 days was as follows:

   98.1 98.6 99.2 90.3 86.5 95.3 92.9 96.3 94.2 95.1

   89.2 92.3 97.1 93.5 92.7 95.1 97.2 93.3 95.2 97.3

   96.2 92.1 84.9 90.2 95.7 98.3 97.3 96.1 92.1 89

   (i) Construct a grouped frequency distribution table with classes 84 - 86, 86 - 88, etc.

   (ii) Which month or season do you think this data is about?

   (iii) What is the range of this data?

38. If $A = \begin{bmatrix} 3 & -1 & 0 \\ 2 & 2 & 4 \\ 1 & -1 & -2 \end{bmatrix}$ and $B = \begin{bmatrix} 5 & -4 & -2 \\ 0 & -1 & 1 \\ 4 & 3 & -3 \end{bmatrix}$.Prove that $A(BC) = (AB)C$?

39. $A = \{2, 4, 6, 8, 10, 12\}$, $B = \{3, 6, 9, 12, 15\}$ and $C = \{1, 4, 7, 10, 13, 16\}$.

Find the following

(i) $A \cup B$ (ii) $A \cap B$ (iii) B-A   (iv) A^c (v) B^c

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BCM 1341 FUNDAMENTALS OF FINANCIAL ACCOUNTING

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Aim

To provide basic knowledge as applicable to business and to form a back ground for higher learning in financial accounting

Objectives

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

Module 1

Introduction to financial accounting – Accounting – Meaning – objectives – accounting concepts and conventions – system of accounting. Accounting Standards – meaning and objectives. Double entry book keeping – basic concept – rule of debit and credit

Module 2

Recording Business Transaction – Journal – Ledger – Subsidiary books

Module 3

Cash book – simple cash books, cash book with cash and discount columns, cash book with cash, discount and bank columns – Petty cash books

Module 4

Trial Balance – meaning and objectives – preparation of Trial Balance

Module 5

Financial statements – Final accounts of sole trader –Trading and profit and loss Account – Balance sheet – Preparation of final account with adjustment (simple adjustments including provision for bad debt, outstanding, prepared expenses and incomes, bad debts, provision for bad debts and depreciation)

Books Recommended

Core Reference

23. Jain S. P. and Narang K. L. *Basic Financial Accounting,* Kalyani Publishers, New Delhi.

Additional Reference

24. Maheswari S. N and Maheswari S. K. *Advanced Accounting-Vol.I,* Vikas Publishing House, New Delhi.

25. Naseem Ahmed, Nawab Ali Khan and M.L Gupta. *Fundamentals of Financial Accounting - Theory and Practice,* Ane books Pvt. Ltd., New Delhi.

26. Krishnankutty Menon M. and George Chakola, *Principles of Book-Keeping and Accountancy,* SahityaBhawan Publications, Agra.

27. Gupta R. L and Gupta V. K. *Principles and Practice of Accountancy,* Sultan Chand & Sons, New Delhi.

MODEL QUESTION PAPER

Third Semester B.Com. Degree (HI) Examination

BCM 1341: Fundamentals of Financial Accounting

Time: 3 Hours   Max. Marks: 80

Section A

Choose the correct answer   (10 x 1 =10)

1. Double entry system of accounting founded in the year

   a) 1494   b) 1498   c) 1495   d) 1499

2. Accounting standard board set up by

   a) ASB   b) IFRS   c) ICAI   d) AICPA

3. Valuable resource owned by business

   a) Asset   b) Liability   c) Expense   d) Income

4. Disclosure of accounting policy deals with

   a) AS 1   b) AS 2   c) AS 3   d) AS 4

5. Basic assumptions or conditions in accounting is known as

   a) Concept   b) Convention c) Entity   d) Disclosure

6. Net result of profit and loss a/c

   a) Gross profit b) Net profit   c) Expense   d) income

7. Accounting helps business man as a tool for recording

   a) Market   b) Price   c) Promotion   d) Business

8. Major direct income is

   a) Sales   b) Purchase   c) Commission   d) Rent

9. The amount spend for deriving benefit is

   a) Income   b) Liability   c) Expenditure   d) Asset

10. Sales is credited in which account

a) Trading a/c b) Profit and loss A/c c) Income A/c d) Profit A/c

Fill in the blanks (5 x 1 = 5)

11. Result of profit and loss account is ……………

12. Double entry system of Accounting developed in the year ……..

13. Accuracy of ledger checked by using …………….

14. Position of the business known from ………………..

15. The part of debtors not get in future is ……….

Match the following (5 x 1 = 5)

16. Gross profit - Profit & loss A/c

17. Net profit - Income & expenditure A/c

18. Surplus - Trading Account

19. Final Account - Assets & Liabilities

20. Balance sheet - Financial statement

Section B

Answer the following (10 x 1 = 10)

21. Explain the history of Double entry system

22. What do mean by journal?

23. Write the use of trail balance.

24. What is known as position statement of business?

25. Write about GAAP.

26. Write the rule of cash book.

27. What is a petty cash?

28. What do you mean by recording?

29. What is posting?

30. Write the understanding of different cash books

Answer the following questions (2 x 10 = 20)

31. Explain the accounting Concept and Conventions

32. Explain the subsidiary books.

33. What is a final account? Explain.

34. Pass journal for the following transactions

a. Purchased furniture for □ 25000 and paid □ 200 for its carriage

b. Goods worth □ 1500 and cash were given as charity

c. Wages due to labourers □ 5000

35. Calculate Gross profit from the following balances obtained from M/s Binu stationery Mart for the year ending 31.3.2018

Opening stock □ 21000, Cash purchase □ 89000, Credit purchase □ 51000, Closing stock □ 40000, credit sales □ 60000, cash sales □ 150000, Purchase return □ 15000, wages □ 18000, sales return □ 12000.

36. Write the rule of asset in journalise

37. Draw the format of Cash book

38. Given below are the balance extracted from the books of Jerry book stall for the year ending 31st March 2018. Find profit.

Opening stock □ 15000, Net purchase □ 110000, direct expense □ 10000, Net sales □ 200000, closing stock □ 15000

39. Record the following transactions in cash book

Cash in hand □ 12500

Cash paid to Hari □ 600

Purchased goods □ 800

Cash received from Amit □ 1960

Sold goods for cash □ 800

Paid to Manish □ 590

40. Explain adjustment in final account

41. Point out some accounting standards

42. Draw simple format of trial balance

43. Prepare accounting equation on basis of following

Harsh started business with cash □ 200000

Purchased goods from Naman for cash □ 40000

Sold goods to Bhanu costing (□10000) for □ 12000

Bought furniture on credit □ 7000

44. Differentiate Cash book and Cash A/c

Answer *any five* questions **(3 x 5= 15)**

45. From the following particulars prepare a Trading Account for the year ended 31st March 2017

Stock on 1ˢᵗ April 2016   ☐ 21000

Purchase during the year   ☐ 54000

Return outward   ☐ 4000

Sales: Cash   ☐ 78000

Credit   ☐ 52000

Return inward   ☐ 2000

Productive wages   ☐ 14000

Stock on 31ˢᵗ March 2017   ☐ 10000

46. Enter the following transaction in a cash book with bank column

  2015   ☐

  Jan 1 Cash in hand   100000

  Jan 2 Bank overdraft   5000

  Jan 3 Sold goods to Ram   5000

  Jan 4 Received a cheque from Ram   5000

  Jan 5 Sold goods for Cash   5000

47. Explain any three adjustment you learned in accounting relate with final account

48. Differentiate Trading Account and Profit and Loss Account

49. M/s Chandu who are dealers in ready-made garments. Prepare purchase day book

  May 01 Purchase 100 shirts @ ☐ 30 per shirt

        50 Tee shirts @ ☐ 15 per shirt

        Trade discount @ 15 %

  May 03 Purchase 5 chairs @ ☐ 20 per chair

  May 22 Purchase 20 Bush shirt @ ☐ 30 per shirt

        75 Tee shirt @ ☐ 10 per shirt

        Trade discount @ 12 %

50. Calculate Gross profit from the following balances obtained from M/s Binu stationery Mart for the year ending 31.3.2018

    Opening stock ☐ 21000, Cash purchase ☐ 89000, Credit purchase ☐ 51000, Closing stock ☐ 40000, credit sales ☐ 60000, cash sales ☐ 150000, Purchase return ☐ 15000, wages ☐ 18000, sales return ☐ 12000.

51. Explain the rule of debit and credit

52. Journalize the transactions

April 01 Ramesh started business with cash   ₹ 12000

April 03 Paid into Bank   ₹ 5000

April 04 Bought goods for cash   ₹ 1000

April 06 Drew cash from bank for office   ₹ 600

April 08 Sold to Krishna goods on credit   ₹ 900

Answer any Three – 5 Mark = 15

53. Journalize in the books of M/s Mohit Trader for Aug 2015

Aug.1 Commenced business with cash   ₹ 110000

Aug.2 Open bank account with HDFC Bank   ₹ 50000

Aug.3 Purchased furniture   ₹ 20000

Aug.7 Bought goods for cash from M/s Rupa Traders   ₹ 30000

Aug.8 Purchased goods from M/s Hema Traders   ₹ 42000

Aug.10 Sold goods for cash   ₹ 30000

Aug.14 Sold goods on credit to M/s Gupta Traders   ₹ 12000

Aug.16 Rent paid   ₹ 4000

Aug.18 Paid trade expense   ₹1000

Aug.20 Receive cash from M/s Gupta Traders   ₹ 12000

54. Given below is thebalances extracted from the books of Mr.Sabu for the year ended 31.03.2015

Stock in trade on 1/4/2014   ₹ 10000

Purchase   ₹ 30000

Freight   ₹ 2000

Dock dues   ₹ 1000

Factory rent   ₹ 3000

Clearing charges   ₹ 500

Marine insurance   ₹ 600

Return inwards   ₹ 2000

Import duty   ₹ 900

Packing material   ₹ 1800

Coal and coke   ₹ 1600

Factory building repair   ₹ 1900

Wages   ₹ 2500

Sales   ₹ 75000

Return outwards   ☐ 5000

Closing stock   ☐ 12000

Prepare Trading Account

55. Prepare petty cash book from the following transactions. The imprest amount is ☐ 2000

Jan 01 Paid cartage ☐ 50

Jan 02 STD charges ☐ 40

Jan 02 Bus fare ☐ 20

Jan 03 Postage ☐ 30

Jan 04 Refreshment for employees ☐ 80

Jan 06 courier charges ☐ 30

Jan 08 Refreshment of customers ☐ 50

Jan 10 Cartage ☐ 35

Jan 15 Taxi fare to manager ☐ 70

Jan 18 Stationery ☐ 65

56. Explain the systems of accounting.

57. On 31st March 2013 the following Trial Balance was extracted from the books

Trial Balance

Particulars	Debit Amount	Credit Amount
Capital Account		90000
Plant and Machinery	80000	
Sales		407000
Purchase	260000	
Returns	6000	5750
Opening stock	30000	
Discount	350	800
Bank charges	75	
Sundry debtors	45000	
Sundry creditors		25000
Salaries	26800	
Manufacturing wages	40000	

Carriage inwards	750	
Carriage inwards	1200	
Commission received		525
Rent, rates and taxes	10000	
Advertisement	2000	
Cash in hand	900	
Cash at bank	6000	
Furniture and fittings	20000	
	529075	529075

Closing stock is valued at ☐ 20000. You are requested to prepare Trading A/c and Profit and Loss A/c of the firm for the year ended 31st March 2013 and Balance sheet as on that date.

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BCM 1342PRINCIPLES OF MARKETING

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

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.

Module I

Introduction– meaning – definition – scope – modern marketing(service 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:

1. 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.

2. Students to conduct an exhibition cum sale of products made by them.

REFERENCES:

Core Reference

1. Philip Kotler and Gary Armstrong .*Principles of Marketing*, PHI, New Delhi.

Additional Reference

2. William. J .Stanton .*Fundamentals of Marketing*, McGraw- Hill, New York.

3. Stanton W.J.Etzal Michael and Walker. *Fundamentals of Marketing*, McGraw-Hill,New York.

4. Nirmal Singh and Devendra Thakur. *Marketing principles and Techniques*, Deep &Deep Publications Pvt. Ltd., New Delhi.

5. Mamoria and Joshy. *Principles and Practice of Marketing*, Kitab Mahal, Allahabad.

6. Rajan Nair. *Marketing Management*, Sultan Chand & Sons, New Delhi.

7. Ramaswamy and NamaKumari .*Marketing Management*, Macmillan India Ltd., NewDelhi.

MODEL QUESTION PAPER

Third Semester B.Com. Degree (HI) Examination
BCM 1342PRINCIPLES OF MARKETING

Time: 3 Hours   Max. Marks: 80

Section A

Choose the correct answer   (10 x 1=10)

1. ………….refers to any form of communication used to inform or persuade or remind people about a product or service.

   (A)Marketing Mix   (B)Branding   (C) Promotion

2. …………..is a person or company that makes goods for sale.

   (A)Manufacturer   (B)Retailer   (C)Wholesaler

3. ……………..is a person who purchases goods and services for personal use.

   (a) Consumer (B)Wholesaler   (C) Retailer

4. …………….is a Person or firm that buys large quantity of goods from various producers or vendors, warehouses them, and resells to retailers.

   (A)Manufacturer   (B)Retailer   (C)Wholesaler

5. …………..is a Company or a person that buys products from a manufacturer or wholesaler and sells them to end users or customers.

   (A)Manufacturer   (B)Retailer   (C)Wholesaler

6. ………………..the path or route through which goods and services travel to get from the place of production or manufacture to the final users.

   (A)Market Segmentation (B)Distribution Channel   (C)Marketing Mix

7. **………...** refers to the importance of the brand to a customer of the company.

   (A) Brand Logo (B) Brand Equity (C) Trade Mark

8. A **…………** generally refers to a "logo".

(A)Copyright (B) Brand Equity (C) Trade Mark

9. ……………… is the process involved in creating a unique name and image for a product in the consumers' mind, mainly through advertising.

   (A) Brand Logo (B) Brand Equity (C) Branding

10. ………….. is a notice or announcement in a public medium promoting a product, service, or event

   (A) Brand Logo (B) Personal selling   (C) Advertisement

Fill in the blanks   **(5 x 1 = 5)**

11. Marketing includes the coordination of four elements called the ………. of marketing

12. ………………are required to store the goods for the adjustment of supply to demand.

13. ………………. is the physical act of putting together and collecting goods to obtain larger quantities of similar goods.

14. ……………..is to provide a container or wrapper to the product for safety, attraction and ease of use.

15. ………………is the process of dividing customers, into sub-groups of consumers based on some type of shared characteristics.

Match the following   **(5 x 1 = 5)**

16. Customer   -   Provides goods and/or services to other companies

17. Supplier   -   Firms which sell or produce same products in the market

18. Stake holder   -   Purchases goods or services produced by a business

19. Competitor   -   Individual who bears the risk of operating a business and face uncertainty about future conditions

20. Entrepreneur -   A person, group or organization that has interest or in an organization

Section B

Very short answer questions   **(10 x 1=10)**

21. What is concept testing?

22. What is distribution channel?

23. Who is a supplier?

24. Who is a wholesaler?

25. Who is a retailer?

26. Who is a customer?

27. What do you mean by marketing mix?

28. Define pricing

29. What do u mean by tangible goods?

30. What is intangible goods?

Short Answer questions   **(10 x 2= 20)**

31. Explain your understanding about test marketing and its use

32. What do you mean by concept testing?

33. What is product life cycle?

34. Explain the concept of screening of ideas in product development

35. What are the functions of marketing?

36. Explain the marketing channel for consumer goods

37. What types of promotion?

38. What is test marketing?

39. What is consumer goods?

40. What is shopping goods?

41. What is unsought goods?

42. What is market segmentation?

43. Explain convenience products

44. Define marketing

Answer the following   **(5 x 3=15)**

45. Explain skimming pricing and psychological pricing

46. Explain penetration pricing and premium pricing with examples

47. Explain product life cycle?

48. Explain market segmentation

49. Explain the importance of distribution channel.

50. Explain in detail about the distribution channels

51. Explain marketing channel for distribution of consumer goods

52. Explain B2B and B2C channels of distribution.

Explain in detail   **(5 x 3 = 15)**

53. Explain the stages of product development in detail

54. Explain factors influencing choice of channels of distribution

55. Explain the scope of marketing

56. Explain factors influencing pricing of a product

57. Explain in detail about the promotion techniques in marketing of a product.

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BCM 1343PRINCIPLES OF MANAGEMENT

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

OBJECTIVES:

1. To provide basic knowledge of the principles of management.

2. To acquaint the students with the functions of management.

SYLLABUS:

Module I

Introduction - Definition - Scope - Levels of management - principles of management - Functions of 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

Organizing – Types of organization - formal and informal, line and staff, functional – organization structure and design – span of control, delegation and decentralization of authority and responsibility – organizational culture and group dynamics

Module IV

Staffing – Meaning and definition - Human Resource Management - HR Planning, Recruitment, selection, Training and development - HRD - Managerial effectiveness.

Module V

Directing and Controlling – Meaning - Scope - Motivation - Motivation theories - Herzberg and McGregor Motivation techniques - Leadership - importance – Types of Leadership Managerial Grid by Blake and Mouton. Controlling - Meaning - Need - Process of controlling - Budget as control technique.

REFREENCES:

Core Reference

1.   . Moshal.B.S. *Principles of Management,* Ane Books India, New Delhi.

Additional Reference

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'Donnell. *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.

Model Question Paper

Third Semester B.Com. Degree (HI) Examination
BCM 1343PRINCIPLES OF MANAGEMENT

Max. Time: 3 hours   **Max. Marks:80**

Section A

Choose the correct answer   **(1 x10 =10)**

1) Management is:

   a) Pure science   b) Art

   c) Art and Science   d) Experiment

2) Planning function is mainly performed at ------

   a) Top level   b) Middle level

   c) Lower level   d) none of the above

3) Directing function of management implies

   a) Staffing   b) Leadership

   c) Motivation   d) All of the above

4) Henry Fayol was a _____

   a) Scientist   b) Mining engineer

   c) Accountant   d) Production manager

5) The highest level in Maslow's need theory is ------

   a) Safety needs   b) Basic need

   c) Self actualisation   d) Physiological needs

6) Who is the father of scientific management?

   a) Taylor   b)Fayol

   c) Koontz   d) Maslow

7) Love and friendship is come under -------- needs

a) Self actualisation   b) Physiological needs

c) Social needs   d) Ego needs

8) No parking, no smoking is an example of _____ plans.

a) Budget   b) Objectives

c) Goal   d) Rules

9) Orientation is given to --------- employees

a) Existing   b) New

c) Experienced   d) None of the above

10) Identification of sources of manpower is _____

a)Training   b) Recruitment

c) Selection   d) controlling

Fill in the blanks   **(1 x5= 5)**

11) Planningmeans deciding -----------

12) ---------- is a statement of expected results in numerical term

13) ----------- is a particular way of doing a job

14) ------------- is the process of searching for prospective employees

15) ----------- is both an art and a science

<u>Match the following</u>   **(1 x 5 = 5)**

16) Board of directors   -   Deciding in advance

17) Science   -   Experiment

18) Planning   -   Top management

19) Gossip   -   Controlling

20) Setting standard   -   Informal organization

Section B

Answer the following questions   **(1x10= 10)**

21) Name the three levels of management?

22) State any two functions of management?

23) Write the steps in selection process?

24) State two methods of training?

25) Write different types of plans?

26) What is Budget?

27) What is MBO?

28) What is single use plan?

29) What is span of control?

30) Define HRM?

Answer any 10 questions (2 x 10 = 20)

31) Define organisation?

32) What is meant by recruitment?

33) Define management?

34) What is leadership?

35) What is meant by controlling?

36) What are the different types of single use plans?

37) What do you mean by the term rule?

38) What is delegation?

39) What is informal organization?

40) What is On the job training?

41) Who is Autocratic leader?

42) Define decision making?

43) Discuss management as Profession?

44) What is decentralization?

Answer any five questions. (3x5=15)

45) Explain different levels of management?

46) What are the important types of decisions?

47) What are the difference between formal and informal organisation?

48) What are the merits and demerits of business forecasting?

49) Good leadership is an integral part of effective direction. "Discuss and bring qualities of an effective leadership."

50)Explain XY theory of motivation?

51) What are the difference between line and staff organisation?

52) What are the advantages of training to the individual and to the organisation

Answer any three question. (5x3= 15)

53) Explain the steps involved in selection process.

54) What are the different types of plans in planning?

55) Explain different types of Motivation theory?

56) Explain 14 principles of management?

57) Explain the sources of recruitment?

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ENS 1332 ENVIRONMENTAL STUDIES

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Aim of the course:

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

Course objectives:

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.

2. To give awareness about the need and importance of environmental protection

Module I:

Environmental studies – meaning – scope – importance (4hrs)

Module II:

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

Module III:

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

Module IV: Social issues and environment – Unsustainable to sustainable development – urban problems related to energy – water conservation – water harvesting – resettlement and

rehabilitation of people – environment ethics – waste land reclamation – consumerism and waste products. (15 hrs)

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

Note: :All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.

Books recommended

- Misra. S.P and Pandey .S.N. Essential Environmental Studies, Ane Books India, New Delhi.
- Kiran B. Chokkas and others. Understanding Environment, Sage Publications New Delhi.
- Arumugam N. and Kumaresan V. Environmental Studies, Saras Publications, Kanyakumari.
- Benny Joseph. Environmental Studies, Tata McGraw-Hill Publishing Co.Ltd.,New Delhi.

Semester IV   Total Marks 600

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1411	Communicative English – II	5	4	20	80	28	100	40
BCM 1441	Business Finance and Policy	5	4	20	80	28	100	40
BCM 1442	Business Statistics	5	4	20	80	28	100	40
BCM 1443	Financial Accounting	5	4	20	80	28	100	40
BCM 1444	Fundamentals of Business Economics	5	4	20	80	28	100	40
BCM 1445	Computerized Accounting	5	2	20	80	28	100	40
	Total	30	22	120	480		600	

SEMESTER IV

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EHI 1411   COMMUNICATIVE ENGLISH – II

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1.   **AIM:**

- To build a set of new vocabulary of at least 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 module, the student

- Understands the use of English in everyday life.

- Understands the use of reporting.

- Gets an idea about the different usages.

- Learns the format of a typical letter.

- Comprehends and infers by reading paragraphs.

- Makes use of new words and usages in writing paragraphs.

3.   **SYLLABUS:**

MODULE I:

Prose Chapter:	Day for Night in Ultapur.
Structure:	Types of sentences (interchanging); reported speech; frame questions.
Composition:	Picture description.

MODULE II:

Prose Chapter:	Mothers of the Wild.
Structure:	Use of modal auxiliaries; adverbs (Including *hardly, scarcely, rarely,* etc.); sentence patterns – SV, SVC SVO, SVA, SVDOPIO, SVIODO, ASVO, SVOA.
Composition:	Picture story.

MODULE III:

Prose Chapter:	Helen Keller Learns to Speak.
Structure:	Correlative conjunctions - not only-but also, both-and, to-too, so-that; tense – perfect & perfect continuous tense; preposition - beside, nearby, near, next, next to, between, through.

MODULE IV:

Structure:	Conjunction - although, though, yet, still, since; active-passive voice - changing active to passive.
Composition:	Comprehension passages; jumbled sentences, Letter writing: formal & informal.

4. REFERENCES

4.1 Core Reference

- Aroor, U. & Blane C. (2018). New Gul Mohar Reader 3, 8th Edition, Orient Blackswan. ISBN: 987-81-250-5631-4.

4.2 Additional References

- Murphy, R. (2011). Essential Grammar in Use (2nd edition), Cambridge University Press. ISBN-13 978-81-7596-029-9.
- Lott, H. (2010). Real English Grammar – Pre-Intermediate. Marshall Cavendish Ltd. ISBN 978-81-309-0878-6.
- Murphy, R. (2007). Essential Grammar in Use (3rd edition), Cambridge University Press., ISBN 978-0-521-13393-7.
- Hewings, M. (2006). Advanced English Grammar. Cambridge University Press., ISBN 81-7596-067-1.
- Murphy, R. (2010). Murphy's English Grammar (3rd edition), Cambridge University Press., ISBN 978-0-521-61662-1.

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

MODEL QUESTION PAPER

Fourth Semester B.Sc. Computer Science & B.Com. Degree (HI) Examination
EHI 1411 COMMUNICATIVE ENGLISH II

Pages: 3

Time: 3 hours **Max Marks: 80**

(*Instructions: Write all the answers in full sentences.*)

Section A

Transformation of sentences (1 x 6 = 6)

1. Is this the kind of dress to be worn for a party? (Change into Declarative Sentence)

2. We were not sent to this world simply to make money. (Change into Interrogative Sentence)

3. How sweet the moonlight sleeps upon the riverbank! (Change into Declarative Sentence)

4. The boy drinks coffee. (Change into Interrogative Sentence)

5. Anju watches the TV. (Change into Past perfect continuous tense)

6. Akhil is eating a banana. (change into past perfect tense)

Change the following sentences into indirect form. (1 x 8 = 8)

7. "I saw three snakes in the garden," he said.

8. Mom asked, "Where have you spent all your money?"

9. Anne said, "My husband likes this town."

10. Father says, "I am angry with you."

11. Malu said, "Veena can speak five languages."

12. The teacher asked, "Who all are absent today?"

13. "Did you bring your bag?" the girl said to me.

14. Father said, "I am going to wash my car."

Write down the sentence patterns of the sentences given below. (1 x 8 = 8)

15. Anju's parents went to the temple.

16. Sarath made a statue skillfully.

17. It was a pleasant day.

18. Jithin gave his cousin some old books.

19. My friend offered me a new job.

20. Yesterday, we went to the beach.

21. You will realize the truth one day.

22. She will come.

Fill in the blanks with suitable words. (1 x 5 = 5)

23. My grandmother is eighty-five, but she _____ still read and write without glasses.

24. _____ I come with you?

25. _____ you help me with the housework, please?

26. Mother sat _____ her all night.

27. I was sitting _____ two girls.

Combine the sentences using those given in brackets. (1 x 8 = 8)

28. He can make people laugh. He can make people cry. (*not only--but also*)

29. I sent him many letters. I also tried to telephone him. (*not only--but also*).

30. Latha goes to town on Sunday. She wants to watch a film there. (*so--that'*)

31. John goes to bed early. He wants to get up early. (*so--that*)

32. Syan is intelligent. He is handsome. (*both-and*)

33. He is very old. He can't work. (*too--to*)

34. The old man was very tired. Yet he completed the work. (*although*)

35. Ram is not educated. He has great practical wisdom. (*though*)

Change the following sentences from active to passive voice. (1 x 7 = 7)

36. The boy asked a difficult question.

37. Megha was writing a poem.

38. My brother sells newspapers.

39. Sheena will do the work.

40. Harry has eaten dinner.

41. John will clean the room every Saturday.

42. The car had hit the man.

Section B

Answer *any ten* of the following. (2 x 10 = 20)

43. What does the word 'roo' mean?

44. What are marsupials?

45. How does an opossum mother protect her children?

46. How does a polar bear protect her babies?

47. Why was Helen angry at times that she kicked and screamed until she was tired?

48. How did Helen learn quickly?

49. What is the name of the book which was written by Helen Keller?

50. "They called it a 'ghost town'''. Where is the ghost town? Why did they call it so?

51. Did the people of Ultapur follow the new law gladly? Why?

52. Why did the ministers of Ultpur change the new law?

53. Why did Sullivan give Helen slips od cardboard?

54. How does a mother lion teach her cubs?

Section C

Read the following passage and answer the _four_ questions that follow.   (4 x 2 = 8)

It was raining all night. The roads were muddy and wet. Raju the farmer was riding his cart to the market. Suddenly, the wheels of the horse cart could not move. It sank in the mud.

Raju climbed down from his seat and stood beside his cart. He searched all around but could not find anyone to help him. He did not try to lift the wheel. Looking up at the sky, he started shouting at God, "I am so unlucky! Why has this happened to me? Oh God, come down to help me."

After a long wait, God finally appeared before Raju. He asked Raju, "Do you think you can move the cart by simply looking at it and crying? Nobody will help you. You must help yourself. Lift the wheel of the cart from the mud yourself."

Raju was ashamed of himself. He tried to lift the wheel. In no time the wheel was out of the mud. Raju learned his lesson. He thanked God and carried on his journey happily.

28. Why were the roads wet and muddy? What happened to the horse cart?

29. Was Raju a lazy man in the beginning? Why do you think so?

30. What did God ask Raju to do? What did Raju do finally?

31. Write sentences using the following words.

    a. muddy   b. lazy

32. Write a letter to your friend inviting him/her for your sister's marriage.   **(5)**

33. Look at the picture and write a short paragraph describing it.   **(5)**

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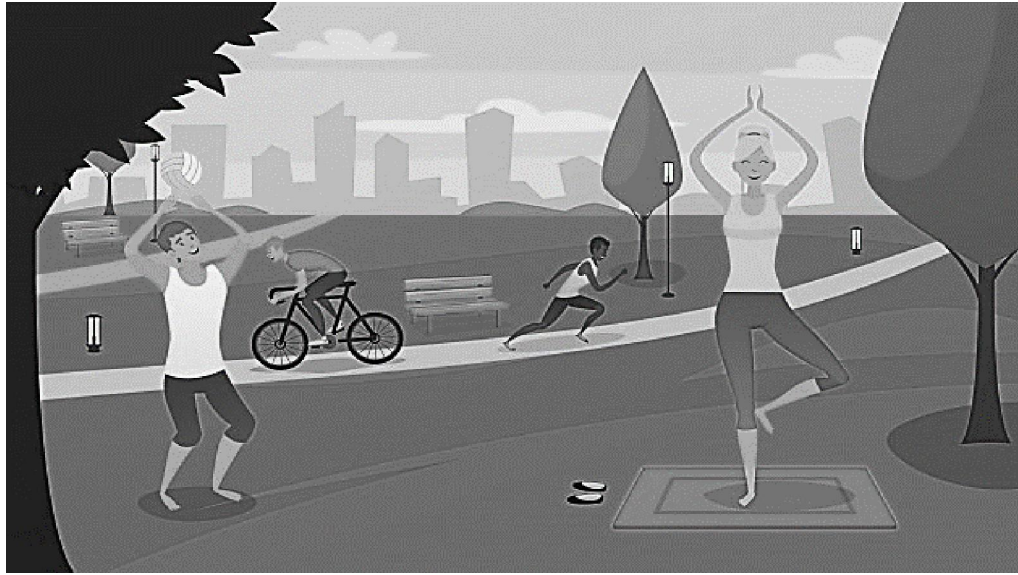
BCM 1441BUSINESS FINANCE AND POLICY

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AIM: To provide conceptual and analytical insights to make financial decisions skillfully.

OBJECTIVES:

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

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

Module III

Financing Decision – Sources of finance – Equity, debt, cost of capital – cost of debt – cost of preference capital – cost of equity – cost of retained earnings – composite cost of capital – other sources.

Module IV

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

Module V

Dividend Decision – Dividend policy – conservative *vs.*liberal policy – ploughing back of profits and dividend – factors determining dividend policy.

Notes:

1. *Case study of a company - Financial statement analysis of a company.*

4. REFERENCES:

Core Reference

1. Shashi. K. Gupta and Sharma R.K. *Financial Management* ,KalyaniPubliehers, NewDelhi.

Additional Reference

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

3. PrasannaChandra .*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*, PragatiPrakashan, Meerut.

6. BhabatoshBanarjee. *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*, SahityaBhawan Publications, Agra.

10. Sharan.V. *Fundamentals of Financial Management*, Pearson Education

11. Viswanath.S.R. *Financial Management*, Sage Publications, New Delhi.

MODEL QUESTION PAPER

Fourth Semester B.Com. Degree (HI) Examination
BCM1441BUSINESS FINANCE AND POLICY

Time: 3 Hours   Max. Marks: 75

Section A

Choose the correct answer   **(10x 1 =10)**

1. Decision relate with investment is ……………………..

   a) Investment   b) Finance   c) Dividend   d)Capital budgeting

2. Finance from other than commercial banks are known as………

   a) Loan   b) Debt   c) Equity   d) Institutional finance

3. Fund from outside is ……………

   a) Loan   b) Debt   c) Equity   d) Institutional finance

4. Time required to return initial investment is ………….

   a) Payback period   b) ARR   c)IRR d) Profitability index

5. ………………. is the process of selecting the assets or investment proposal

   a) Investment decision   b) Financing decision c) Dividend decision

d) Capital budgeting

6. Long term investment decisions called …………..

   a) Investment decision   b) Financing decision c) Dividend decision

   d) Capital budgeting

7. …………… is called Benefit cost ratio

   a) Payback period   b) ARR   c)IRR   d) Profitability index

8. Decision relate with equity and debt is ……….

   a) Investment   b) Finance   c) Dividend   d)Capital budgeting

9. How many classification for source of finance

   a) 2   b)3   c) 4   d) 5

10. ARR is ………

    a) Accounting Rate of Return   b) Average Rate of Return

    c) Arithmetic Rate of Return d) Annual Rate of Return

Fill in the blanks   **(5 x 1 = 5)**

11. …………… is the difference between cash inflow and cash outflow.

12. ……………. also known as cost benefit ratio.

13. …………. means mix of owners and borrowed fund.

14. Finance raised from finance institution are …….

15. …………….. is life blood of business.

Match the following   **(5 x 1 = 5)**

16. Capital Budgeting   -   Short time

17. Working Capital   -   Owners fund

18. Dividend Policy   -   Long time

19. Equity   -   Profit distribution

20. Debt   -   Loan from outside

Section B

Answer the following questions   **(10 x 1 = 10)**

21. What is finance?

22. What are the type of business?

23. What is working capital?

24. What is capital gearing?

25. What is NPV?

26. What do you mean by liquidity?

27. What is GWC?

28. What is capital gearing?

29. What is a policy?

30. What is cost of capital?

Answer *any ten* (10 x 2 = 20)

31. What is profit maximization?

32. What is capital budgeting?

33. What is business finance?

34. Explain business and finance.

35. What do you mean by profitability index?

36. Company C is planning to undertake a project requiring initial investment of $105 million. The project is expected to generate $25 million per year in net cash flows for 7 years. Calculate the payback period of the project.

37. Explain about Financial decision.

38. Explain important source of finace.

39. Chris is looking to invest in XYZ Co. (a US company) and would like to figure out his expected return on the security. The yield of a 10-year Treasury note is 2.21%, the beta of XYZ Co. is 1.34 and the average return of the S&P 500 over the past 10 years is 7%. What is the expected return per share?

40. Explain about investment decision.

41. Explain the advantages of capital budgeting.

42. An initial investment of $130,000 is expected to generate annual cash inflow of $32,000 for 6 years. Depreciation is allowed on the straight line basis. It is estimated that the project will generate scrap value of $10,500 at end of the 6th year. Calculate its accounting rate of return assuming that there are no other expenses on the project.

43. What is ARR?

44. What do you understand by wealth maximization?

Answer any *five* (5 x 3 = 15)

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45. What are the important evolution methods?

46. Differentiate discounted and non-discounted cash flow.

47. Explain the characteristics of business finance.

48. Explain operating leverage and financial leverage.

49. Explain factors determine dividend policy.

50. Differentiate investment and financing decisions.

51. What are the factors determine working capital?

52. Explain about the ploughing back of profit.

Answer any *three*   **(3 x 5 = 15)**

53. Explain the different source of finance.

54. Explain the factors determine dividend policy.

55. Explain the capital budget.

56. Explain the factors determine capital structure.

57. Explain the finance function.

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BCM 1442BUSINESS STATISTICS

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

OBJECTIVES:

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

Module I

Introduction – Meaning, definition, Functions, objectives and importance of statistics. Collection, Classification, Tabulation and presentation of data.

Module II

Measures of central tendencies and Measures of dispersion – Range, Quartile deviation, mean deviation, and Standard deviation

Module III

Correlation: Meaning and definition – correlation and causation – Types of correlation – methods of measuring correlation for ungrouped data – Karl Pearson's co-efficient correlation and its interpretation, probable error – Coefficient of determination – Spearman's rank correlation – co-efficient of concurrent deviation – application of different measures of correlation in business.

Module IV

Regression analysis: - Meaning and definition – types of regression – regression lines – determination of simple linear regression – Comparison of regression and correlation.

Module V

Index Numbers: Meaning and importance –Problems in construction of Index numbers – Methods of constructing 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.

Recommended Practicals:

1. Students to find out the correlation and regression of economic indicators from newspaper readings.

Book References:

Core Reference

1. Gupta. S. P Statistical Methods, Himalaya Publishing House, Mumbai.

Additional Reference

2. Elhance D. L Fundamentals of Statistics, Kitab Mahal, Allahabad.

3. Gupta B. N Statistics – Theory and Practice, SahityaBhavan 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.

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BCM 1443FINANCIAL ACCOUNTING

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

OBJECTIVES:

1. To familiarize students with the principles of accounting

2. To equip students to prepare the final accounts of businesses.

Module I

Capital and Revenue - Assets - liability and equity - the Accounting Equation - Definition of Balance sheet - Components of Balance sheet.

Module II

Depreciation Accounting – Meaning – Fixed and reducing balance method – Annuity method – Depreciation fund method – Insurance policy methods – Revaluation method – Estimated life and estimates resale value as per AS 6 Depreciation.

Module III

Non-profit organization – Features – Preparation of Receipts and Payment Account – Income and expenditure Account and Balance sheet.

Module IV

Understanding contents of financial statements of a joint Stock company as per Companies Act 2013.

Module V

Accounting standards – Relevance of Accounting standards in preparation and presentation of final accounts – Indian GAAP and Global Accounting Standards – Convergence with IFRS

Books Recommended:

Core Reference

1. Gupta. R. L and Radhaswamy. M advanced Accounting, Sultan Chad & Sons, New Delhi.

Additional Reference

2. Shukla. M. C, Grewal T. S and Gupta. S. C Advanced Accounts, Sultan Chand & Sons, New Delhi.

3. Jain and Narang. K. L, Financial Accounting, Kalyani Publishers, New Delhi.

4. S. N. Maheswari, S. N. Suneel, K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.

5. Narayanaswamy R. Financial Accounting: A Managerial Perspective, PHI learning Pvt. Ltd.

6. Monga. J. R, Financial Accounting: Concepts and Applications, mayor Paperbacks.

7. Ghosh. T. P Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

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BCM 1444FUNDAMENTALS OF BUSINESS ECONOMICS

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

OBJECTIVES:

1. To familiarize the students with the economic principles and theories underlying various business decisions.

2. To equip the students to apply the economic theories in different business situations.

Module I

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

Module II

Demand and Supply Analysis – Law of demand - Law of supply - demand determinants - elasticity of demand – price – income – advertisement - cross elasticity. Demand forecasting – uses - 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

Market structure - Forms of market situations - Perfect competition - Monopolistic - Monopoly - Oligopoly - Pricing methods - cost plus pricing - rate of return pricing - marginal cost pricing - going rate pricing - price skimming - penetration pricing.

Module V

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

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)

REFERENCES:

Core Reference

1.Maheswari.K.L and Varshney. *Managerial Economics* ,Sultan Chand &Sons, NewDelhi.

Additional Reference

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.

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BCM 1445COMPUTERIZED ACCOUNTING

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

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.

Module I

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

Start-up 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 GST 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, and price list and bank reconciliation statement.

4. Generating fund flow statements, ratio analysis statements, budgets; calculation of GST in tally; preparation of TDS return

5. Generating Trial balance, Profit and Loss Accounts, Balance Sheets, consolidated.

Semester V   Total Marks 600

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1511	Communicative English – III	5	4	20	80	28	100	40
BCM 1541	Fundamentals of Income Tax	5	4	20	80	28	100	40
BCM 1542	Advanced Financial Accounting	5	4	20	80	28	100	40
BCM 1543	Entrepreneurship and Project Management	5	4	20	80	28	100	40
BCM 1544	E-Commerce	5	2	20	80	28	100	40
BCM 1545	Business Regulatory Framework	5	4	20	80	28	100	40
	Total	30	22	120	480		600	

SEMESTER V

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EHI 1511   COMMUNICATIVE ENGLISH – III

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1.   **AIM:**

- To build a set of new vocabulary of at least 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 student

- Understands the use of reporting.

- Gets an idea about the different usages.

- Learns the format of a typical letter.

- Comprehends and infers by reading paragraphs.

- Makes use of new words and usages in writing paragraphs.

3.   **SYLLABUS:**

MODULE I:

Prose Chapter: Anna Pavlova.

Structure: Expressing feelings - break down, swell with pride, dream come true; negative sentence; framing questions; sentences - simple, compound, complex.

Composition: Comprehension passage; outline story - use linkers like one day, once, then, after, next, etc.; report writing.

MODULE II:

Prose Chapter: The Unsinkable Ship.

Structure: Determiners for approximation - almost, about, nearly; concord; correlative conjunctions - either-or, neither-nor, such-that; phrasal verbs using *turn, set, take, look*; preposition - into, along, towards; sentence patterns especially SVC, S + V + to be + C.

MODULE III:

Prose Chapter:	The Pied Piper
Structure:	Adjectives; Active-Passive voice - passive to active; quantifiers - a lot of, lots of, plenty of, a large number of, all, enough; nouns as adjectives.
Composition:	Dialogue completion with hints; sequencing of sentences /events.

MODULE IV:

Structure:	Relative pronouns - use of who, whom, whose, which, that; question tag.
Composition:	Road-map interpretation – e.g. Turn left, take deviation, etc.; Letter writing – purchase orders and complaints.

4. REFERENCES

4.1 Core Reference

- Butler, P. & Shaw, R. (2018). New Gul Mohar Reader 4, 8th Edition, Orient Blackswan. ISBN: 987-81-250-5633-1.

4.2 Additional References

- Murphy, R. (2011). Essential Grammar in Use (2nd edition), Cambridge University Press. ISBN-13 978-81-7596-029-9.
- Lott, H. (2010). Real English Grammar – Pre-Intermediate. Marshall Cavendish Ltd. ISBN 978-81-309-0878-6.
- Murphy, R. (2007). Essential Grammar in Use (3rd edition), Cambridge University Press., ISBN 978-0-521-13393-7.
- Hewings, M. (2006). Advanced English Grammar. Cambridge University Press., ISBN 81-7596-067-1.
- Murphy, R. (2010). Murphy's English Grammar (3rd edition), Cambridge University Press., ISBN 978-0-521-61662-1.

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

MODEL QUESTION PAPER

Fifth Semester B.Sc. Computer Science & B.Com. Degree (HI) Examination
EHI 1511 COMMUNICATIVE ENGLISH III

Pages: 3

Time: 3 hours   **Max Marks: 80**

(*Instructions: Write all the answers in full sentences.*)

Section A

Write the sentence pattern of the following sentences.   **(1 x 5 = 5)**

1. I want to be a doctor.

2. Janaki cleans the room every day.

3. John is tall.

4. The students read the storybook.

5. The children are happy and energetic.

Frame questions **to get the underlined words as answers.**   **(1 x 5 = 5)**

6. My sister is three years old.

7. Arun works in a bank.

8. My brother's name is James.

9. My father gave me this watch.

10. Yes, I collected old photos.

Change the *voice*.   **(1 x 5 = 5)**

11. Somebody has stolen my pen.

12. We are taught grammar by Ms Sullivan.

13. People speak English all over the world.

14. He was praised by the teacher.

15. They were repairing the bridge.

Combine the following pairs of sentences using *either—or, neither—nor, or such—that.*

16. I don't like Stephen. I don't like Peter.

17. He did not come. He did not call.

18. He will not come here. He will not send a representative.

19. Give me freedom. Or give me death.

20. My niece is a very busy woman . She can't go shopping!

Add appropriate *question tags*.   (1 x 5 = 5)

21. **Manju sings a song.**

22. **I am sad.**

23. **You have met Meenu.**

24. **The dogs barked loudly.**

25. **Let's go for a movie.**

Fill in the blanks with appropriate words.   (1 x 5 = 5)

26. The teacher gave us ___ books to read.

27. _____ accept credit cards.

28. ____issues still need to be addressed.

29. _____my friends live abroad.

30. _____time is needed to learn a language.

Transform the sentences according to the directions given in the brackets.   (1 x 5 = 5)

31. If you buy two shirts, you get one free.(Change into Simple & Compound sentence)

32. The clown entered the circus ring and the children started clapping.(Change into Simple & Complex sentence)

33. She was too poor to educate her children.(Change into Compound & Complex sentence)

34. He got up and walked away. (Change into Simple & Complex sentence)

35. He is rich, yet he is not happy.(Change into Simple & Complex sentence)

Section B

Answer *any ten* of the following questions   (10 x 2 = 20)

36. Captain Smith and his crew tried to save the passengers. Describe three things they did to save the life of the passengers.

37. Why didn't California come to help the passengers in Titanic?

38. Why did 'Titanic' look like a floating town?

39. 'In the audience was a little girl, her eyes wide and shining with excitement.' Who was the girl? Why did she open her eyes wide?

40. Describe the Pied Piper.

41. What do you mean by 'Prima Ballerina'?

42. "He grew cold with fear." Who grew cold with fear? Why did he grow cold with fear?

43. 'After the show many in the audience broke down and wept'. Which was the show? Why did the audience weep?

44. Why did Anna become the prima ballerina of the theatre company?

45. Why did the audience sit in complete silence at the end of one of Anna's performances?

46. How much money did the Mayor of Hamelin promise to give the Pied Piper?

47. 'Hamelin had a problem'. What was the problem?

Section C

Read the passage and answer the _five_ questions given below.   **(5 x 1 = 5)**

The students gathered in the conference room for a discussion on the tour to Mysore. The teachers gave the list of the necessary things they should bring for the tour. There were 40 students in the group and 25 of them were girls. The teachers also asked whether they had any type of allergies. The teachers informed that such information could avoid problems in relation with the intake of allergic substances. The students who usually vomit during journeys were asked to take medicines before starting the journey. All of them were excited about the tour as they knew that the whole Indian cricket team were playing a test match against West Indies in Mysore. The teachers have already arranged for meeting the cricket stars at Mysore. All the students knew it. They were all thrilled to meet their favourite cricket stars at Mysore. The meeting ended and the students went to their class rooms discussing about the tour.

48. Suggest a suitable title for the passage.

49. Why did the students get excited about the tour?

50. What happened in the conference room?

51. Have you gone for a tour?

52. What is the importance of study tours?

53. **Develop a story from the outline given below.** **(5)**

The cap seller – sleeps – under a – tree – with a cap on his head – basket – nearby – wakes up – caps missing – looks – above – sees – monkeys – wearing caps – cap seller throws away own cap – monkeys do – the same collects – caps – goes away.

54. **Construct a dialogue between you and your father seeking permission to attend a workshop at Delhi.** **(5)**

55. **Write a report on the sports day held at NISH on 13th May.** **(5)**

56. **Write a complaint letter to the Manager of QRS, Trivandrum, requesting him /her to replace or repair the faulty mobile phone.** **(5)**

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BCM 1541FUNDAMENTALS OF INCOME TAX

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

OBJECTIVES:

1. To familiarize the students with the basic concepts of taxation.

2. To enable the students to compute taxable income under different heads.

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 tax from 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.

Recommended Practicals:

1. Identify 20 – 25 households and examine and document the residential status of members.

2. Identify any 10 – 15 employees in a locality who are enjoying perquisites and make valuation of the perquisites.

REFERENCES:

Core Reference

1. Mahrothra H.C and Goyal S.P. *Income tax Law and Practice*, SahityaBhawan Publications, Agra.

Additional Reference

2. Vinod K. Singhania and KapilSinghania *.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.

MODEL QUESTION PAPER

Fifth Semester B.Com. Degree (HI) Examination

BCM 1541INCOME TAX LAW AND PRACTICE

Time: 3 Hours   Max. Marks: 80

Section A

Choose the correct answer   (10 x1 =10)

1. Salary income is chargeable to tax on ……………or …………. basis whichever is earlier.

    A)Due Or Receipt   B)Receipt Or Due   C) Receipt

2. It is an amount of money given or allotted usually at regular intervals for a specific purpose.

    A) Profit In Lieu Of Salary B)   Perquisites C) Allowance

3. Financial year preceding the assessment year is known as.

    A)Current Year   B)   Assessment Year   C) Previous Year

4. Any person who is required to pay Income tax or any other sum payable under the Income Tax Act being interest, penalty etc.

    A) Income Tax   B)   Assesse   C) Auditor

5. Any building or land appurtenant thereto (courtyard/ compound), of which the person is the owner.

    A)Business   B)   Capital Gain   C) House Property

6. It means any vocation, occupation requiring intellectual or manual skill

A)Profession B)Business C) Vocation

7. Any compensation due to or received by a employee from his employer in connection with the termination of his employment

   A) Profit In Lieu Of Salary B)   Perquisites C) Allowance

8. It indicates some extra benefit in addition to the normal salary provided to the employees. These may be provided free of cost or at concessional rates to the employees.

   A) Profit In Lieu Of Salary B)   Perquisites C) Allowance

9. It is the adjustment of certain losses against income from the various sources of income

   A)Setoff   B) Carry Forward   C) Deductions

10. It the carrying forward of certain losses to be adjusted in subsequent years

   A)Setoff   B) Carry Forward   C) Deductions

Fill in the blanks   **(5 x 1= 5)**

11. 'Business' is defined in section ……………… to include any trade, commerce or manufacture or a concern in the nature of trade, commerce or manufacture.

12. ………………is defined as a vocation, or a job requiring some thought, skill and special knowledge like C.A., Lawyer, Doctor, Engineer, and Architect etc.

13. Capital gain means any Income derived from a …………. movable or immovable is taxable under Income Tax Act 1961

14. ……………. refers to any compensation due to or received by a employee from his employer in connection with the termination of his employment

15. …………… indicates some extra benefit in addition to the normal salary provided to the employees. These may be provided free of cost or at concessional rates to the employees

Match the following   **(5 x 1= 5)**

16. Profit in lieu of salary   Sec 17(2)

17. Standard deduction   Sec 2(13)

18. Perquisite   Sec 56

19. business   30%

20. Income from other sources   Sec 17 (3)

Section B

Very short answer   **(10 x 1=10)**

21. What is tax?

22. What is income?

23. Define assesses.

24. What is assessment year?

25. What is previous year?

26. What is setoff?

27. What is carry forward?

28. What is clubbing of income?

29. What is gross total income?

30. What is net income?

Short answer questions (10 x 2=20)

31. At what circumstances an Assesse liable to pay tax on income from house property?

32. Explain Gross Annual Value?

33. What do you mean by income from house property?

34. What is setoff and carry forward?

35. Who is an Assesse?

36. Define the terms business and profession?

37. List out the Deductions from house property beforelevyingof tax.

38. Explain Profit in lieu of salary

39. List out the income is chargeable to tax under the head Profits and gains of business or profession under section 28.

40. Explain residential status of an individual.

41. Explain short term capital gain.

42. Explain long term capital gain.

43. Explain house property.

44. Explain salary.

Answer the following (5 x 3 = 15)

45. Define perquisites and its features?

46. Differentiate allowances and perquisites

47. What are the perquisites taxable in case of all employees?

48. Explain profit in lieu of salary?

49. Differentiate allowances and perquisites?

50. At What situation an assessed becomes a deemed ownership of House property?

51. Explain in detail section 56 of income tax Act

52. What are the deduction an assesse can claim under the head business or profession

Explain in detail (5 x 3 = 15)

53. Explain residential status of an individual for computation of taxes.

54. Explain in detail the five heads of income for computation of taxes.

55. Explain the types of allowances.

56. Explain the term capital gain and types of capital gain.

57. R is an employee of XYZ Ltd. Retired from service w.e.f. 1.1.2017 after serving for 16 years and 7 months. At the time of retirement, he received a sum of 50000/- as leave encashment of unavailed leave of 300 days. He was entitled 40 days leave for each year of completed service. He received increment of 500/- w.e.f. 1.7.2016. Compute the amount of leave encashment exempt from tax.

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BCM 1542ADVANCED FINANCIAL ACCOUNTING

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Module I

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

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

Partnership Accounts - Dissolution of Partnership firm - Preparation of Realisation Accounts and Capital Accounts - Insolvency of a partner - Dissolution of Limited Liability Partnerships

REFERENCES:

Core Reference

1. Gupta R.L. and Radhaswamy. M. *Advanced Accountancy*, Sultan Chand & Sons,
New Delhi.

Additional Reference

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.

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BCM 1543ENTREPRENEURSHIP AND PROJECT MANAGEMENT

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

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.

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

Micro, Small and medium enterprises– Meaning– definition– classification– features– objectives– procedure for starting MSMEs

Module III

Institutional support and incentives to entrepreneurs – support systems–Department of Industries and commerce - DIC –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 network techniques – risk analysis and contingency planning – project evaluation and reporting.

Note:

1. Prepare a project with budget

REFERENCES:

Core Reference

1. Shukla M.B. *Entrepreneurship and Small Business Management*, Kitab Mahal, Allahabad.

Additional Reference

2. SangramKeshariMohanty .*Fundamentals of Entrepreneurship*, PHI, New Delhi.
3. NandanH .*Fundamentals of Entrepreneurship*, PHI,New Delhi.
4. NagarajanK .*Project Management*, New Age International Pvt. Ltd., New Dejhi.
5. VasanthDesai .*Project management*, Himalaya Publishing House, Mumbai.
6. Bhavesh M. Patel. *Project Management*, Vikas Publishing House, New Delhi.

MODEL QUESTION PAPER

Fifth Semester B.Com. Degree (HI) Examination

BCM 1543ENTREPRENEURSHIP AND PROJECT MANAGEMENT

Time: 3 Hours   **Max. Marks: 80**

Section A

Choose the correct answer   **(10 x 1 =10)**

1. Techno park was established in

    A)1990   B) 1991   C)1981

2. Kerala Industrial and Technological Consultancy Organization. (KITCO),was established in

    A)1970   B) 1972   C)1956

3. Small industries development bank of India (SIDBI), set up on

    A) 1990   B)   1992   C)1962

4. The Khadi and Village Industries Commission (KVIC), was established in

    A)1963   B) 1982   C)1957

5. The Kerala State Industrial Development Corporation (KSIDC) was established in

    A) 1978   B)   1975   C)1988

6. The word Entrepreneur evolved (*made*) from the French word

    A) Enterere   B) Entreprenere   C)) Entrepreneur

7. The Manufacturing Enterprise are defined in terms of investment in

    A) Equipment's   B)   Plant And Machinery   C) Services

8. Service Enterprises are defined in terms of investment in

    A) Plant and Machinery   B)   Equipment's   C) Money

9. A temporary reduction or elimination of a tax for new business.

  A) Setoff   B)   Deduction   C) Tax Holiday

10. A place where the required facilities and factory accommodation are provided by the government to the entrepreneurs to establish their industries there.

  A) Technopark   B)   Kinfra Park   C) Industrial Estate

Fill in the blanks   **(5 x 1 = 5)**

11. The word Entrepreneur evolved (*made*) from the French word …………..

12. The Manufacturing Enterprise are defined in terms of investment in …………..

13. Service Enterprises are defined in terms of investment in …………..

14. Techno park was established in …………..

15. The Directorate of industries and commerce (DIC)' was established in …………..

Match the following   **(5 x 1 = 5)**

16. KFC   Statutory Body Constituted By Act Kerala Legislative Assembly

17. KVIB   SFC Act 1951

18. KITCO   Industrial zone

19. Industrial estate Accelerate the overall efforts for industrialization of the district.

20. DIC   Set up in 1972 by IDBI

Section B

Very short answer questions (Expand the following)   **(10 x 1=10)**

21. KITCO

22. DIC

23. KSIDC

24. SIDBI

25. SIDC

26. KFC

27. KVC

28. KVIB

29. NABARD

30. KINFRA

Short answer questions (10 x 2 = 10)

31. What do you mean by risk analysis?

32. What do you mean by financial feasibility?

33. List out steps in project management?

34. What do you mean by project management?

35. What do you mean by feasibility report and its contents?

36. What is financial feasibility?

37. What is economic feasibility?

38. Explain KITCO.

39. Explain SIDBI.

40. Explain Technopark

41. Explain manufacturing sector.

42. Explain service sector.

43. Explain any 2 characteristics of entrepreneur.

44. Explain any 2 qualities of an entrepreneur.

Answer any seven from the following (5 x 3 = 15)

45. Differentiate Entrepreneur &Intrapreneur.

46. Explain about KVIC.

47. What do you think about the characteristics of an entrepreneur?

48. Explain Classification of Small and medium enterprises in manufacturing sector.

49. Explain the Objectives of MSME.

50. Explain DIC.

51. Explain Classification of Small and medium enterprises in service sector.

52. Explain KINFRA Park.

Answer the following (5 x 3 = 15)

53. .Explain the qualities of an Entrepreneur

54. Explain the characteristics of an Entrepreneur

55. .Explain in detail the Institutional Incentives and Support offered to Entrepreneurs

56. Explain feasibility study and its types?

57. Explain the format of a project report

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BCM 1544E-COMMERCE

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OBJECTIVE: To familiarize students with the basic concepts of internet, e-commerce, e-business and cyber security.

Module I

Internet – basics – getting information on the internet – Protocol – www – web pages and HTML – web browsers – searching the web – Electronic mail – Advantages and disadvantages.

Module II

E – Commerce – Definition – Types – Online shopping – Advertising in e - -commerce – E – commerce for service industry – use of social media for promotion.

Module III

Internet Banking – Electronic Payment system – concept of E – cash flow chart – digital signature – Electronic Fund transfer – Debit and Credit card system.

Module IV

E – Business: - Definition – Components of e-business – steps in building an e-business application – Online web site design to promote online sales of a product or service – Use Google sites free resources for designing website.

Module V

Cyber Law and security – Introduction to cyber law IT Act 2000 – Public policy issues in e-commerce – Protecting privacy – Intellectual Property Rights – Data encryption/decryption, cyber-crimes, virus, fire wall, Antivirus software.

Books Recommended:
Core Reference
   1. AshokeGhose, Basics of E – Commerce. Legal & security issues: NIIT Publisher.

Additional Reference
   2. Bejajnath E – Commerce, the cutting Edge of business
   3. R Kalalota E – commerce
   4. Douglas, The Internet Book
   5. Aleon, Internet in a nutshell
   6. Internet and web design, R & D Wing, Mac Million.

7. Rayport, Jeffrey F and Jaworksi, Bernard J, Introduction to E – Commerce, tata Mc Graw Hill, New Delhi.

MODEL QUESTION PAPER

Fifth Semester B.Com. Degree (HI) Examination
BCM 1544E-COMMERCE

Time: 3 Hours   Max. Marks: 80

Section A

Choose the correct answer   (10 x 1 = 10)

1. _____is a process of defining the security controls in order to protect the information.

   A) Cybersecurity   B) Information Security Environment   C) Phishing

2. _____is defined as establishing the identity of one party to another.

   A) Authentication   B) Reputability   C) Confidentiality

3. _____is the process of giving someone permission to do or have something.

   A) Authentication   B) Authorisation   C) Integrity

4. _____is the protection of personal information. Means keeping a client's information between you and the client

   A) Confidentiality   B) Reputability   C) E Marketing

5. _____it refers to the correctness and completeness of data.

   A) Integrity   B) Authentication   C) Confidentiality

6. _____is the criminally fraudulent process to acquire sensitive information such as usernames, passwords and credit card details etc.

   A) E Commerce   B) Phishing   C) Malware

7. _____is the assurance that someone cannot denysomething. To repudiate means to deny.

   A) Non Repudiation   B) Spoofing   C) Spyware

8. _____is the process of marketing a product or service using the Internet

   A) E - Advertising B)   E Marketing   C) Online Marketing

9. _____is a collection of Web files on a particular subject that includes a beginning file called ahome page

   A) Web presence   B) Website   C) Online Marketing

10. _____is advertising that uses the internet and other forms of digital media to help promote and sell goods and services

A) E Advertising   B) E Commerce   C) Web Presence

Fill in the blanks   **(5 x 1= 5)**

11. E- Commerce allows customers to ………….. Exchange goods and services with no barriers
    of time or distance.

12. ………….. is a term for any type of business, or transactions that involves the transfer of
    information across the internet.

13. A business model is a company's plan for how it will generate………...

14. ………… explains what products or services the business plans to manufacture and market,
    and how it plans to do including what expenses it will incur.

15. ………models are used by governments to trade and exchange information with various
    business organisations.

Match the following   **(5 x 1 = 5)**

16.   Authentication   keeping a client's details between you and the client

17.   Authorisation   Refers to the correctness and completeness of data.

18.   Confidentiality   Fraudulent process to acquire sensitive information

19.   Integrity   Giving someone permission to do or have something.

20.   Phishing   Establishing the identity of one party to another.

Section B

Very short answer questions   **(10 x 1 =10)**

21. What is cyber law?

22. What is website?

23. What is non reputability?

24. Whatis Firewall?

25. Whatis Authentication?

26. Whatis Antivirus?

27. Whatis integrity?

28. Whatis HTML?

29. Whatis information security environment?

30. Whatis confidentiality

Short Answer questions   **(10 x 2= 20)**

31. Explain your understanding about cyber security.

32. Explain your understanding about intellectual property rights.

33. Explain your understanding about Commercial use of internet.

34. List out the advantages of E-commerce.

35. Point out the disadvantages of E-commerce.

36. Explain about E- Advertising.

37. Explain EDI.

38. What is E- Cash?

39. Explain Net banking.

40. Explain Smart card.

41. Explain E-wallet.

42. Explain your understanding about Brokerage model.

43. Explain your understanding about Aggregator model.

44. Explain your understanding about cyber crimes.

Answer any five   **(5 x 3 = 15)**

45. Explain about internet branding and online advertising.

46. Explain your understanding about traditional marketing.

47. Explain your understanding about E- Marketing.

48. Explain your understanding about Community model.

49. Explain B2B business model.

50. Explain B2C business model.

51. Explain C2B business model.

52. Explain C2C business model.

Answer the following   **(5 x 3 = 15)**

53. Explain in detail E – Commerce business models.

54. Explain the problems of electronic business.

55. Explain about Information System Security and its issues in environment.

56. Explain Ecommerce Models based on the relationship of transaction types.

57. Explain in detail cybercrimes and its preventive mechanisms.

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BCM 1545BUSINESS REGULATORY FRAMEWORK

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

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.

SYLLABUS

Module I

Introduction to Law – Meaning of Law – importance of law – branches of law – sources of law – mercantile law – importance – sources – other business regulations – statutory and professional – objectives (basic study only).

Module II

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 III

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.

Module IV

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 V

Regulatory Authorities - Salient features and functions, IRDA, TRAI. 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, 2005 –objects of the act – information to be disclosed by public authorities – exemption from disclosure of information – request for obtaining information –

Central Information Commission – State Information Commission – Powers and functions of Information Commission.

REFERENCES:

Core Reference

1. Kapoor. N.D. *Business Law*, Sultan Chand & Sons, New Delhi.

Additional Reference

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, and Right to Information Act, IRDA, and TRAI.*

Semester VI   Total Marks 600

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1611	Communicative English – IV	5	4	20	80	28	100	40
BCM 1641	Auditing	5	4	20	80	28	100	40
BCM 1642	Cost Accounting	5	4	20	80	28	100	40
BCM 1643	Financial Service	5	2	20	80	28	100	40
BCM 1644	Income Tax Law and Practice	5	2	20	80	28	100	40
BCM 1645	Practical Banking	5	4	20	80	28	100	40
Total		30	20	120	480		600	

SEMESTER VI

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EHI 1611   COMMUNICATIVE ENGLISH – IV

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1.   **AIM:**

   - To build a basic vocabulary of a minimum 500 words.

   - To teach basic 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 student

   - Understands the use of reporting.

   - Gets an idea about the different usages.

   - Learns the format of a typical letter.

   - Makes use of new words and usages in writing paragraphs.

   - Prepares notices.

   - Understands the use of phrasal verbs in sentences.

   - Converts active voice into passive voice.

   - Develops job application letters.

3.   **SYLLABUS:**

MODULE I:

Prose Chapter: Vesuvius Comes Alive.

Structure: Degrees of Comparison (conversion); Reported Speech; Punctuation; Warning sentences using if, don't, etc.

Composition: Paragraph writing.

MODULE II:

Prose Chapter: I am Born.

Structure:	Auxiliary and modal auxiliaries - can, have, do, would, could, should, etc. - positive and negative sentences; Phrases - take off, take up, call in, call out, look for, put on, look up, see out, see off.
Composition:	Notice preparation.

MODULE III:

Prose Chapter:	Waiting for the Rain.
Structure:	Past tense - simple and continuous; phrasal verbs using *up*; question tag.
Composition:	Comprehension passage.

MODULE IV:

Structure:	Active-Passive voice - passive to active; Relative pronouns - use of who, whom, whose, which, that.
Composition:	Letter writing – Job application & resume/biodata.

4. REFERENCES

4.1 Core Reference

- Butler, P. & Shaw, R. (2018). New Gul Mohar Reader 4, 8th Edition, Orient Blackswan. ISBN: 987-81-250-5633-1.

4.2 Additional References

- Murphy, R. (2011). Essential Grammar in Use (2nd edition), Cambridge University Press. ISBN-13 978-81-7596-029-9.
- Lott, H. (2010). Real English Grammar – Pre-Intermediate. Marshall Cavendish Ltd. ISBN 978-81-309-0878-6.
- Murphy, R. (2007). Essential Grammar in Use (3rd edition), Cambridge University Press. ISBN 978-0-521-13393-7.
- Hewings, M. (2006). Advanced English Grammar. Cambridge University Press. ISBN 81-7596-067-1.
- Murphy, R. (2010). Murphy's English Grammar (3rd edition), Cambridge University Press. ISBN 978-0-521-61662-1.

1.3 Internet Resources

- www.englishpage.com
- www.englishgrammar101.com
- www.ego4u.com

- www.usingenglish.com
- www.grammarbook.com
- www.learn4good.com
- www.englishclub.com

MODEL QUESTION PAPER

Sixth Semester B.Sc. Computer Science & B.Com. Degree (HI) Examination
EHI 1611 COMMUNICATIVE ENGLISH IV

Pages: 3

Time: 3 hours   **Max Marks: 80**

(Instructions: Write all the answers in full sentences.)

Section A

Change the given sentences in direct speech to indirectspeech. .   **(5 x 1 = 5)**

1. Anu 'said, "How clever Azadis!"

2. He said to Sanjay, "Leave the roomnow."

3. My mother said, "Which movie are you going to watch?"

4. Arya said, "I am going to clean myroom."

5. My father said, "Why are you solate?"

Punctuate the following paragraph.   **(5 x 1 = 5)**

6. my friend priya speaks german and she is teaching me some words

7. he was honest sincere hard working

8. akbar the greatest of the mughal emperors ruled wisely

9. tanya said to ilarahul is a nice guy

10. alas we lost the match

Rewrite the sentences according to the directions given inbrackets.   **(5 x 1 = 5)**

11. The lion is the most powerful among all the animals. (Change to positive andcomparative)

12. Shelley is the greatest poet of his time. (Change to positive and comparative)

13. Joggingismorebeneficialthananyotherexercise.(Changetopositiveand superlative)

14. Iron is more useful than any other metal. (Change to positive and superlative)

15. No other bowler on the team bowls as fast as Sandeep. (Change to comparative

andsuperlative)

Fill in the blanks using suitable phrasal verbs   **(5 x 1 = 5)**

16. Vrinda _____ her spectacles.

17. I went to the railway station to _____ my cousin.

18. I had to return to the store to _____ my purse.

19. She _____ new words in a dictionary.

20. They _____ our names to give prizes.

Combine the following pairs of sentences using a relative pronoun.   **(5 x 1 = 5)**

21. The parcel reached me this morning. My brother sent it.

22. This is the house. Jack built it.

23. The boy didn't do his homework. The teacher punished him.

24. Bring me the file. The file is on the table.

25. We met a girl. The girl had lost her way.

Rewrite the following by adding Question Tags.   **(5 x 1 = 5)**

26. We should leave now.

27. He can do it.

28. She hasn't read this book.

29. Veena broke the cup.

30. We like chicken.

Change the sentences in Active Voice to Passive Voice.   **(5 x 1 = 5)**

31. The man was taking a picture of the forest.

32. The gardener has cleaned the garden quickly.

33. The robots will cover the box with silver paper.

34. Renuka will be taking the notebooks.

35. Brett Lee congratulated the students.

Section B

Answer _any ten_ of the following questions.   **(10 x 2 = 20)**

36. Why did Velu look at the sky?

37. What makes Velu happy in the end?

38. "Without the rains, there's nothing to smile about." Who was Velu speaking to? Why was there nothing to smile about?

39. Why was Ms. Betsey Trotwood angry with David Copperfield's father?

40. How do we know that David's mother was very young?

41. How was Miss Betsey Trotwood related to David Copperfield?

42. What did Miss Betsey do when the baby boy was born? Why do youthink she did that?

43. How did the old man know that the volcano was going to erupt?

44. How did the people of Pompeii leave messages for each other?

45. Why did the old man stand frozen in fear?

46. What happened in Pompeii in AD 79?

47. How did Vesuviuserupt?

Section C

Readthefollowingpassageandanswerthe*five*questionsgivenbelow.   **(5 x 2 = 10)**

LongagotherewasaKinginBritainwhosenamewasLear.Hewasovereighty years of age. So, old and worn with cares of his kingdom, he decided that the time had come to give up the crown and spend   his   last   years   in   peace.   But LearonlyhadthreedaughterstosucceedhimstheeldestwasnamedGoneril,

wifeoftheDukeofAlbany;thesecondwasnamedReganwhowasmarriedto the Duke of Cornwall and the   youngest   and   most   beautiful,   Cordelia   was   still unmarried.Thekingdecidedtodividehiskingdomamonghisthreedaughters. He called them together and told them that he would give the largest share to the one that loved himmost.

Goneril, a selfish woman pretended that she loved him more than life itself. Regan, who was selfish   like   her   sister   said   that   all   her   joy   lay   in   findingfavour withherfather.Believingthewordsofhistwoselfishdaughters,hegavethem   each   a   third   of   his kingdom.   The   kindhearted   younger   daughter   Cordelia, trulylovedherfather.Shedidnotexaggerateorspeakofherloveexceptasa

daughter'sduty.Thekingbecameangry.Hegavehernothinganddividedher   share   of   his   kingdom between her twosisters.

48. Why did Lear decide to give up his kingdom?

49. Why was Lear angry with Cordelia?

50. What kind of a person was Goneril?

51. How did the king divide his kingdom?

52. Suggest a suitable title forthepassage.

Write a paragraph on _any one_ of the following topics. **(5)**

53. Flood

   OR

54. Mobile phone addiction

55. On the occasion of Onam, your college union has planned a flower show. As the Union Chairman of your college, write a notice inviting all the students and teachers to this flower show. **(5)**

56. Write a letter to the Director of NISH applying for the post of System Administrator. **(5)**

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BCM 1641 AUDITING

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AIM: To acquaint the students with the principles and practice of auditing.

OBJECTIVES:

1. To provide students the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

2. To familiarize students with the audit of Companies and the liabilities of the auditor.

SYLLABUS

Module I

Introduction – Meaning – definition – objectives, accounting ethics and auditing – Auditing and Assurance standards – concept of auditor's independence – concept of true and fair value – types of audit – statutory audit – internal audit – continuous audit – final audit – cost audit – management audit – tax audit – government audit – performance audit – social audit

Module II

Audit Process, Documentation and Internal Check – Preparation before audit – Audit Programme – audit process – audit notebook – audit working papers – audit files – internal control – internal check – duties of auditors as regards cash transactions, purchases, sales, wages and stores.

Module III

Vouching and verification – Vouching – meaning – importance – vouchers – requirements of a voucher – verification – meaning – difference between vouching and verification – principles – valuation of assets – difference between verification and valuation – verification of assets and liabilities – precautions.

Module IV

Auditors of Joint Stock Companies. As per provisions in the Companies Act 2013 – Auditor's qualification – disqualifications – appointment – remuneration – removal – status – removal of an auditor – powers, duties and liabilities of auditor with relevant legal judgements.

Module V

Investigation – Meaning – investigation vs auditing – types of investigation – investigation on acquisition of running business – investigation when fraud is suspected.

Recommended Practicals:

1. Prepare a model Audit Programme.

2. Collect vouchers of different kinds of transactions. Examine whether they have all the essential requirements of a valid voucher. Prepare a record with the documents collected.

3. Prepare a report of legal judgements relating to liability of auditors with reference to recent cases in India as well as in the global context.

4. Students to visit an audit firm and to conduct a week long internship/practical experience.

Books recommended:

Core Reference

1. Bhatia R. C *Auditing,* Vikas publishing House, New Delhi.

Additional Reference

2. Jagadeesh Prakash *Auditing: Principles and Practices,* Chaithanya Publishing House, Allahabad.

3. Kamal Gupta *Contemporary Auditing,* Tata McGraw Hill Publishing Co, New Delhi.

4. Saxena and Saravanavel*Practical Auditing,* Himalaya Publishing Co, Mumbai.

5. Sharma R, *Auditing,* Lakshmi Narain Agarwal, Agra.

6. Tandon B. N, *Practical Auditing,* S Chand & Co Ltd, New Delhi.

Model Question Paper

Sixth Semester B.Com. Degree (HI) Examination
BCM 1641 AUDITING

Time: 3 hours   **Max. Marks:80**

Section A

Choose the correct answer   **(1 x10 =10)**

1) The word 'audit' is derived from the Latin word _____.

   a) audit   b) hear

   c) audire   d) accounting

2) _____ is a systamatic examination of the books and records or a business

   a) vouching   b) verification

   c) auditing   d) valuation

3) This kind of audit is conducted generally between two audit _____.

   a) final audit   b) Internal audit

   c) Interim audit   d) continuous audit

4) Voucher relates to _____.

a) cash payments   c)cash receipts

c) credit transactions d) all of the above

5) Internal auditor is appointed by _____.

 a) the management   b) the shareholders

 c) the government   d) the statutory

6) Audit programme prepared by _____.

 a) the auditor b) the client

 c) the audit assistants d) the auditor

7) The work of one clerk is automatically check by another clerk is called _____.

 a) Internal control   b) Internal check

 c) Internal audit   d) None of the above

8) The owner of the company are called _____.

 a) Debenture holders b) Debtors

 c) Shareholders   d) None of the above

9) The liabilities of an auditor can be _____.

 a)civil   b) criminal

 c) civil and criminal d) official

10) The auditor of a government company can be appointed by _____.

 a) the government company b) central government

 c) the shareholders   d) the debenture holders

Fill in the blanks   **(1x5=5)**

11) A searching enquiry in to the accounts and records of a business for a special purpose isknown as _____.

12) More than one auditor is conducting audit is known as _____.

13) Internal audit is performed by _____.

14) _____provides a plan of the work to be done during the examination

15) Qualification of a company auditor is _____.

Match the following   **(1x5= 5)**

16) Auditor -   annual audit

17) Final audit - goodwill

18) Internal audit - Chartered Accountant

19) Audit programme - staff

20) Intangible asset   -   procedure

Section B

Answer the following questions (1x10= 10)

21) What is the importance of Audit Working Papers?

22) What is test checking?

23) What are audit files?

24) State the objectives of Internal Check?

25) What is internal control?

26) Who is an Auditor?

27) Write two examples of Voucher?

28) What do you mean by intangible assets?

29) What are wasting assets?

30) What is tax audit?

Answer any10 questions (two sentences each) (2x10=20)

 31) Define Auditing.

32What is internal control?

33) What are the qualifications of an auditor?

34) Define vouching.

35) What is cost audit?

36) Mention the objectives of auditing.

37) What is complete audit?

38) What is government audit?

39) What is Audit Note Book?

40) What is Management audit?

41) What is internal audit?

42) What is Audit working papers?

43) What is Audit Report?

44) What is Investigation?

Answer any 5 questions (3x5 = 15)

45) What are the difference between Accounting and Auditing?

46) Explain the qualities of an Auditor.

47) What are the features of Audit Programme?

48) What are the difference between Internal Control and Internal check?

49) Explain different types of audit.

50) What is the importance of Vouching?

51) What are the differences between Vouching and Verification?

52) What are the contents of Audit Report?

Answer any Three questions   **(3x5 = 15)**

53) What are the objectives of Auditing?

54) What are the important steps to be taken by an auditor before commencement of a new audit?

55) What are the duties of an auditor in connection with the vouching of cash book?

56) Explain the rights and duties of an auditor under the Companies Act ,1956?

57) Explain Civil and Criminal liability of an auditor?

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BCM 1642Cost Accounting

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

OBJECTIVES:

1. To familiarize the students with cost concepts.

2. To make the students learn the fundamentals of cost accounting as a separate system of accounting

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 – advantages of cost accounting – limitations of cost accounting – Installation of costing system.

Module II

Accounting and control of material cost- Meaning - Purchasing control and Procedure - 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 – Meaning - Importance 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 – Meaning - classification – departmentalization (allocation and Apportionment) – absorption – determination of overhead rates – under / over absorption and their accounting treatment – allocation of overheads.

Module V

Meaning - Features - Unit costing – preparation and presentation of cost sheets.

RECOMMENDED PRACTICALS

1. Identify a product's material components, labour components and overheads.

REFERENCES:

Core Reference

1.Jain S.P and Narang K.L. *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.

Additional Reference

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.

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BCM 1643 FINANCIAL SERVICES

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AIM: To provide knowledge of financial services sector in India.

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.

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. The Credit Information Bureau (India) Limited (CIBIL)

REFERENCES:

Core Reference

1. Gupta N.K and Monika Chopra .*Financial Markets, Institutions and Services*, Ane Books India, New Delhi.

Additional Reference

2. YogeshMaheswari. *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. VasanthDesai .*Indian Financial System*, Himalaya Publishing House, New Delhi.

9. Khan M.Y. *Financial Services*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

MODEL QUESTION PAPER

Sixth Semester B.Com. Degree (HI) Examination
BCM1643 FINANCIAL SERVICES

Max. Time: 3 Hours   **Max. Marks: 80**

Section A

Choose the correct answer   **(10 x 1 = 10)**

1. Leasing is a _____ where one party, the lessor, grants the right to use a particular good for a period of time to the other party

    A)Contract   B) Agreement   C) Undertaking

2. The _____ has an option to buy the goods at the end of the agreement if all instalments are being paid.

    A)Hiree   B) Lessor   C)Hirer

3. _____ is charges on the principal on either annual reducing method or monthly reducing method.

    A)Rate of Interest   B) Written Down Value   C) Principal

4. _____ is a fixed payment amount made by a borrower to a lender at a specified date each month.

    A) EMI   B) Fixed Interest   C) Floating Interest

5. The _____ is an apex level financial institution catering to the housing sector in the country

    A) SBI   B) ICICI   C) NHB

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6. National Housing Bank was established on _____.

    A) 1988   B)1982   C)1981

7. _____ and _____ are two types of rate of interest for housing finance

    A)Fixed and Floating   B) Reducing Balance Written Down Balance

    C) Fluctuating and EMI

8. Parties involved in leasing are _____ and _____

    A)lessor, lessee   B) Hirer, Hiree   C)owner, seller

9. Parties involved in hire purchase are _____ and _____

    A)lessor, lessee   B)Hirer, Hiree   C) owner, seller

10. In _____ the possession of the goods is transferred to the buyer immediately.

    A)Hire purchase   B)Factoring   C)Forfaiting

Fill in the blanks   **(5 x 1= 5)**

11. Second-stage financing is also known as _____

12. Expansion financing is also known as _____

13. _____ is defined as a small amount that an entrepreneur receives for the purpose of being eligible for a start-up loan.

14. _____ is the person whose life the policy is on.

15. _____ financing assists a company to acquire certain parts or an entire company

Match the following   **(5 x 1 = 5)**

16. National Housing Bank   2000

17. SBI   1999

18. SEBI   Merchant Banking in 1972

19. IRDA   9 July1988

20. CIBIL   12 April 1988

Section B

Very short answer questions   **(10 x 1 =10)**

21. Whatdo you mean by policy?

22. Whatdo you mean by owner in insurance?

23. Whatdo you mean by beneficiary in insurance?

24. What do you mean by NHB?

25. Whatdo you mean by Death benefit in insurance?

26. Explain your understanding about seed financing.

27. Explain your understanding about Start-up financing

28. Explain your understanding about first stage financing?

29. Explain your understanding about insurance policy?

30. What is IRDA?

Short Answer questions (10 x 2= 20)

31. What is mezzanine financing?

32. What is forfeiting?

33. What is bridge financing?

34. What is credit rating?

35. List out the credit rating agencies in India.

36. What is the purpose of CIBIL Score?

37. What is meant by merchant banking?

38. What is recourse factoring?

39. What is hire purchase agreement?

40. What is leasing?

41. What is EMI?

42. What arethe objectives of credit rating?

43. Explain the terms lessor and lessee?

44. Explain the terms hirer and hiree?

Answer any five (5 x 3= 15)

45. Explain types of Life insurance

46. Explain hire purchase and its features

47. Explain the types of venture capital services

48. Explain SEBI guidelines for venture capital

49. "It is a contract, represented by a policy, in which an individual or entity receives financial protection or reimbursement against losses from a company". Explain the concept

50. Explain venture capital and List the features of venture capital

51. Explain the structure of venture capital funds in India

52. Explain the procedure for granting housing loans

Answer the following (5 x 3 = 15)

53. Explain the Functions of merchant banking

54. A contract whereby one party, the lessor, grants the right to use a particular good for a period of time to the other party, the lessee (or tenant), which will pay for the transfer of the right to use an asset. Identify the type of contract and explain the types of it?

55. Differentiate leasing hire purchase and buying.

56. Explain the role of national housing bank.

57. Explain factoring and its types of factoring.

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BCM 1644 TAXATION, LAW AND ACCOUNTS

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AIM: To familiarize students with the system of Income Tax administration in India.

OBJECTIVES:

1. To provide knowledge of various Income tax authorities and their powers.
2. To familiarize students with the concept of Goods and Services Tax.

Syllabus

Module I

Computation of Total Income - Gross Total Income - Deductions under Chapter VI A - Total Income

Module II

Clubbing of Income and Set off of Losses: Meaning of clubbing of income – different items under the provisions of clubbing of income – Meaning of set-off of losses and carry forward and set-off of losses – Types of set-off of losses – Intra-set off and Inter set-off – computation of Gross Total Income.

Module III

Deduction and Collection of Tax at Source – Persons entitled to claim deductions –provisions relating to deductions under various sections of the income Tax Act. – Types of income/payments subject to TDS and TCS – Scheme of TDS – Deduction of tax from salaries – deduction of tax from interest on securities – deduction of tax from dividend – deduction of tax from interest other than interest on securities – deduction of tax from winnings from lotteries and crossword puzzles – Collection of tax at source – General rules and tax rates – Computation of tax liability.

Module IV

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

Penalties and Prosecutions – Meaning – General principles of the imposition of penalty – Imposition of penalty for different types of default – Amount of Penalty – Procedure for imposing penalty – Authority to impose penalty – Waiver of penalty – Offences and prosecutions.

Module V

Income Tax Authorities – Different Income tax authorities – Appointment of Income tax authorities – Jurisdiction of Income Tax authorities – Powers of Income Tax Authorities – General and Specific – CBDT – Assessing Officer.

RECOMMENDED PRACTICALS

1. Students to calculate the Income Tax of an employee from your institute.

Books recommended:

Core Reference

1. *Direct Tax Law and Practice,* Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.

Additional Reference

2. *Income Tax Law and Practice,* Vinod K. Sinhania& Monica Sinhania, Taxmann Publications Pvt. Ltd, New Delhi.

3. *Taxation and Planning,* Mehtrotra&Goyal, SahityaBhavan Publication, Agra.

4. *Direct Taxes,* Lal B. B, Konark Publishing House, New Delhi.

5. Abhishek, *"Goods and Service tax – New face of Indirect Taxes in India",* - Govt. of India Edn., 2nd Edition, April 2009.

6. Sharma K. K, *"A Guide on Goods and Service Tax – An Introductory Study"*, Sterling House, New Delhi.

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BCM 1645 BANKING THEORY AND PRACTICE

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

Objectives:

1. To provide basic knowledge of the theory and practices of banking.

2. To familiarize the students with the changing scenario of Indian Banking.

Syllabus

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

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

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

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

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

Recommended Practicals:

1. Visit any bank branch and collect data on the various products offered.
2. Study the procedure of Internet banking and Mobile banking and document it.
3. Collect cheques with different types of crossing and examine the differences.
4. Collect data on the management of NPAs adopted by various banks.

Books Recommended:

Core Reference

1.Sundaram K.P.M and Varshney P.N. *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi.

Additional Reference

2. MaheswariS.N .*Banking Theory Law and Practice*, Kalyani Publishers New Delhi.

3. Sekhar K.C. *Banking Theory Law and Practice*, Vikas Publishing House, New Delhi.

4. Gordon E. and Natarajan K. *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.

5. Lall Nigam B.M. *Banking Law and Practice*, Konark Publishers Pvt. Ltd., New Delhi.

6. Radhaswami M. *Practical Banking*, Sultan Chand & Sons, New Delhi.

7. Dekock .*Central Banking*, Crosby Lockwood Staples, London.

MODEL QUESTION PAPER

Sixth Semester B.Com. Degree (HI) Examination

BCM 1645PRACTICAL BANKING/ BANKING THEORY AND PRACTICE

Time: 3 Hours   **Max. Marks: 80**

Section A

Choose the correct answer   **(1x10 = 10)**

1) Largest life insurance company in India is ---------

   a) New India Assurance Co. Ltd   b) LIC

   c) RBI   d) UTI

2) Full form of PAN is ---------

   a) Present Account Number   b) Permanent Account Number

   c) Present Automatic Number   d) Proof of Account Number

3) ----------- solve the complaints of banking areas.

   a) RBI manager   b) Lawyer

   c) Ombudsman   d) Police

4) EMI stands for ------------

   a) Emergency Monthly Instalment   b) Equated Monthly Instalment

   c) Equal Money Instalment   d) Equal Money Information

5) Printing press of currency notes are located at------------

   a) Delhi   b) Maharashtra

   c) Trivandrum   d) Hyderabad

6) The headquarters of Basel Committee is located at --------------

a) America   B) Switzerland

c) Japan   d) Delhi

7) 'Vidhyalekshmi' loan is related to-----------

a) Vehicle loan   b) Education loan

c) Home loan   d) Housing loan

8) The new 200 rupee note has the image of ---------

a) Sanchi stupa   b) JantarMantar

c) Hampi Chariot   d)Sun Temple

9) CRR stands for -------------

a) Cash Reverse Rate   b) Cash Reserve Ratio

c) Cash Rate Ratio   d) Cash Revision Ratio

10) Indian Banking Regulation Act was established in ----------

a) 1956   b) 1948

c) 1949   d) 1935

Fill in the blanks   **(1 x 5 = 5)**

11) Expansion of IRDA is --------------

12) Maximum amount of withdrawal in ATM (per day) is ---------------

13) Present rate of CRR is -----------

14) RBI established in the year --------

15) Banker has ---------- lien

Match the following   **(1 x 5 =5)**

16) SLR   -   RBI

17) UTI   -   commercial bank

18) EFT   -   Mutual Fund

19) Bank rate   -   statutory liquidity ratio

20) SBI   -   electronic fund transfer

Section B

Answer the following   **(1 x 10=10)**

21) What is the full form of LIC?

22) Who developedYONO app?

23) All insurance other than life insurance is known as what?

24) In which year was Basel committee established?

25) What is the full form of RTGS?

26) What is FDR?

27) What is EMI?

28) What is the full form of SWIFT?

29) Write any two functions of commercial banks in India?

30) Write any mobile banking services.

Answer any *ten* questions   **(2 x10= 20)**

31) Define banking.

32) What is Scheduled bank?

33) What is crossing of a cheque?

34) Define central bank.

35) What is NPA?

36) What is Fixed Deposit?

37) Define cheque.

38) What is crossing?

39) What is Garnishee Order?

40) What are the advantages of debit card?

41) What is SLR?

43) What is RTGS?

44) What is SWIFT?

Answer any *five*   **(3x5 = 15)**

45) Explain different types of banks.

46) What are the special relationship between banker and customer?

47) Explain the security problems of internet banking.

48) Is it safe to use mobile banking?

49) What are the reasons for dishonouring of cheque?

50) What are the duties and powers of Banking Ombudsman?

51) Briefly explain housing loan.

52) What are the functions of RBI?

Answer any *three* (5x3 = 15)

53) Explain the credit control measures of RBI?

54) Explain the important functions of commercial banks.

55) Discuss important types of bank loans.

56) What are the steps to be taken by a banker while opening an account in the name of minor, married women?

57) Explain general and special relationship between banker and customer.

Semester VII   Total Marks 600

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1711	Communicative English – V	4	4	20	80	28	100	40
BCM 1741	Applied Costing	4	4	20	80	28	100	40
BCM 1742	Goods and Service Tax	4	2	20	80	28	100	40
BCM 1743	Corporate Accounting	4	4	20	80	28	100	40
BCM 1744	Human Resource Management	4	4	20	80	28	100	40
BCM 1745	Organizational Study and Field Report		2	20	80	28	100	40
	Total	30	18	120	480		600	

SEMESTER VII

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EHI 1711   COMMUNICATIVE ENGLISH – V

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1.   **AIM:**

- To build a basic vocabulary of a minimum 500 words.

- To teach basic 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 student:

- Understands the use of reporting.

- Gets an idea about the different usages.

- Learns the format of a typical letter.

- Comprehends and infers by reading paragraphs.

- Writes dialogues in different situations.

- Uses gerunds and infinitives appropriately.

- Writes short travel reports.

- Composes Email and SMS.

- Writes letters related to trade enquiries.

3.   **SYLLABUS:**

MODULE I

Prose Chapter: The Bermuda Triangle.

Structure: Phrasal verbs from the story; gerunds and infinitives.

Composition: Report Writing – Travel reports (with hints).

MODULE II

Prose Chapter: The Throne of Justice.

Structure: Adverbs of frequency; phrasal verbs from the story; use linkers from the text.

Composition: Dialogue construction.

MODULE III

Prose Chapter: The River of Hope.

Structure: Future simple, present prefect & prefect continuous tense.

Composition: Letter Writing – Trade enquiries regarding availability.

MODULE IV:

Composition: Composing SMS and emails; constructing dialogues - enquiries - at a bank, railway station, hospital, etc.; comprehension passage.

4. REFERENCES

4.1 Core Reference

- Devidas, K. N. (2018). New Gul Mohar Reader 5, 8th Edition, Orient Blackswan. ISBN: 987-81-250-5634-8.

4.2 Additional References

- Murphy, R. (2011). Essential Grammar in Use (2nd edition), Cambridge University Press. ISBN-13 978-81-7596-029-9.

- Lott, H. (2010). Real English Grammar – Pre-Intermediate. Marshall Cavendish Ltd. ISBN 978-81-309-0878-6.

- Murphy, R. (2007). Essential Grammar in Use (3rd edition), Cambridge University Press., ISBN 978-0-521-13393-7.

- Hewings, M. (2006). Advanced English Grammar. Cambridge University Press., ISBN 81-7596-067-1.

- Murphy, R. (2010). Murphy's English Grammar (3rd edition), Cambridge University Press., ISBN 978-0-521-61662-1.

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

SeventhSemester B.Sc. Computer Science & B.Com. Degree (HI)Examination
EHI 1711 COMMUNICATIVEENGLISH V

Pages: 3

Max. Time:3hours **Max. Marks: 80**

(*Instructions:Writealltheanswersinfullsentences.*)

Section A

Choosegerundorinfinitiveformofthegivenverbstocompletethesentences. (10 x1= 10)

(eat,come,watch,ride,smoke,meet,talk,go,cancel,drink)

1. Alicia enjoys _____ movies on television.

2. Drivers must avoid _____ on mobile phones while driving.

3. Do you feel like _____ a hamburger?

4. My father gave up _____ a year ago.

5. They decided _____ the meeting.

6. You should avoid _____ soft drinks as much as you can.

7. I want _____ to the movie theatre tonight. Would you like _____ with me?

8. I taught her how _____ a bike.

9. Don't forget _____ Ramesh today.

Correctthemistakes in the following sentences. **(5 x1= 5)**

10. The children is writing them exam.

11. The round rabbit ran away but the lion catched him.

12. The bag are very dirtier.

13. Janaki is not attending the exam, isn't they?

14. We have recording an songs.

Rewritethesentences using the adverbs offrequency given inbracketsinitscorrectposition.

(5 x1= 5)

15. She listens to classical music. (rarely)

16. They go to the movies. (often)

17. He reads the newspaper. (sometimes)

18. Sara smiles. (never)

19. She complains about her husband. (always)

Section B

Answer *any ten* of the following questions. (10x2=20)

20. What is strange about the plane crashes and shipwrecks in the Bermuda Triangle area?

21. The writer says 'the wreckage (of DC3 Airline) should have been seen.' Why?

22. How did the Narmada get its name according to the legend?

23. How did Bermuda Triangle get its name?

24. What do we learn from the readings of the radio communication?

25. Why are plans being made to change the course of the river?

26. What lesson did the Garudas teach the king?

27. What might happen if the dams are built?

28. Describe the throne of Vikramaditya?

29. Why were the parents surprised at the judge's wisdom?

30. How was the judge different from his playmates?

31. What threatens the existence of the Narmada today?

Section C

Compose SMS (2 x3= 6)

32. Compose SMS to your teacher asking permission to participate in a quiz competition.

33. Compose SMS to your friend asking some money. State reasons also.

34. **Construct a dialogue between a doctor and a patient suffering from stomachache. (5)**

35. **Fill in the blanks to complete the dialogue meaningfully.** **(5)**

Rahim: Did you finish your football practice today?

Joseph:………………………………………………………………………

Rahim: When will you finish the practice?

Joseph:………………………………………………………………………

Rahim: Oh! You will finish it only at 8pm? Why?

Joseph:………………………………………………………………………..

Rahim: Why did your coach come late?

Joseph: ……………………………………………………………………..

Rahim: Is his home at Ernakulam?

Joseph: ……………………………………………………………………..

Rahim: Did he purchase the sports shoes for you all?

Joseph: Not only sports shoes but also the T-shirts and shorts for us.

Rahim: ……………………………………………………………………..

Joseph: Yes, he is a very good person.

Rahim: ……………………………………………………………………..

Joseph: Oh sure! Please come for the football match tomorrow.

Rahim: ……………………………………………………………………..

Joseph: The match is at the Central Stadium.

Rahim: ……………………………………………………………………..

Joseph: Thank you, Rahim.

Rahim: ……………………………………………………………………..

36. **Write a report on your trip to Wonderla.** **(5)**

37. **Write a letter to the managing director of the bookshop 'DC Books' inquiring about the availability of 10ᵗʰ standard text books.** **(5)**

Read the passage and answer the following questions. **(7x2=14)**

The Wolf was having fish for lunch, when suddenly a tiny bone got stuck in his throat. The Wolf tried to swallow it but he couldn't. It started hurting so terribly that the wolf couldn't bear the pain any longer. He ran out to look for help. First, he met a Bear. "I would give you anything if you help me take out the bone," the wolf said. But the Bear's paw was too big and he couldn't help.

Then, the Wolf saw his friend Fox. "Please, Fox, I'm in great pain. If you help me take the bone out, I will give you whatever you want." The Fox told the Wolf to open his mouth but the bone was stuck too deep in his throat and he couldn't reach it.

Next, the Wolf met a Crane. "Crane, my friend, I would give you anything if you took out the bone that is stuck in my throat." The Crane made the Wolf open his mouth as wide as he could and quickly took out the bone from inside the Wolf's throat. "You promised to give me anything if I helped you," said the Crane, but the Wolf just grinned and said,

"Youreceivedyourgiftalready.YouputyourheadinsideaWolf'smouth.Youarestillaliveandthatistheb iggestgiftIcouldgiveyou."

Write one word for the following phrases from the passage.

38. a meal eaten in the middle of the day

39. to search for someone

Find the opposites of the given words from the passage.

40. enemy

41. close

Make sentences using the following words.

42. swallow

43. suddenly

44. What was the wolf's problem?

45. Whom did he approach second? What happened?

46. How did the crane help the wolf?

47. What gift did the crane get for helping crane?

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BCM 1741APPLIED COSTING

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

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.

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.

REFERENCES:

Core Reference

1. Jain S.P. and Narang K.L. *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.

Additional Reference

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.

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BCM 1742 GOODS AND SERVICE TAX

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Aim

To provide knowledge of the various provisions of Goods and Service Tax

Objectives

1. To familiarize the students with the concept of Goods and service Tax

2. To equip the students with the knowledge of application of various GST models and tax structure

Module 1

Background of GST: Meaning - Process of introduction of VAT at the Centre and the States - Advantages and Limitations of VAT - Preparation for GST - Justification for Introduction of GST - Advantages at the Central level on introduction of GST - Shortcomings at the Central level - Advantage at the State level on introduction of GST - Shortcomings at the State level.

Module 2

Models of Goods and Service Tax: GST at Union Government Level only - GST at State Government Level only - GST at both levels - Centre and State - Comprehensive structure of the GST model - Australian model - Canadian model - Kelkar-Shah Model - Bagchi - Poddar Model - The Practical Model - Concurrent Dual GST.

Module 3

Inter - State Goods and Service Tax: Major advantages of IGST Model - Inter - State Goods and Service Tax - Constitutional Amendments - Legislations and Rules for administration of CGST and SGST.

Module 4

Taxes and Duties subsumed under GST: Central and State taxes to be subsumed under GST - State Taxes proposed to be kept outside the preview of GST - GST rate structure - GST rates in prominent countries - GST on imports - Special Industrial Area Scheme - Rates of Central GST and State GST.

Module 5

GST in India - Benefits of GST to business - to Government - to consumers - Features of GST - Supply chain monitoring under GST - Input Tax credit - GST Registration - Procedure, Forms, Documents required - Impact of GST in various sectors in India - Tax computation under GST.

Books Recommended

1. Abhishek, "Goods and Service Tax – New Face of Indirect Taxes in India"- Govt of India Edn.,2nd Edition, April 2009

2. Sharma KK. "A guide on goods and service tax – An Introductory study", Sterling House , New Delhi

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BCM 1743CORPORATE ACCOUNTING

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

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.

SYLLABUS:

Module I

Joint Stock Companies – Meaning**,** characteristics, different types of limited companies, different private limited company**,** formation, registration and documents – Issue of shares – procedure – forfeiture and reissue of shares – underwriting – redemption of shares – Final accounts of companies. Accounting standards applicable to corporate– AS 1, 2, 3, 6, 7, 9, 14, and 21.

Module II

Debentures – procedures – redemption of debentures – Preparation of Final Accounts – According to revised schedule 6 - Form and contents of Balance Sheet(Vertical form with notes), Profit and Loss Account (vertical with notes) – 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.

4. REFERENCES:

Core Reference

1. Jain S.P and Narang K.L. *Corporate Accounting*, Kalyani Publishers, New Delhi.

Additional Reference

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* 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.

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BCM 1744 HUMAN RESOURCE MANAGEMENT

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OBJECTIVE: To convey a basic understanding on concepts and fundamental theories.

Module I

Introduction – definition – Scope and significance, Approaches to HRM – Personnel management Vs Human Resource Management – Functions of HRM – Role of Human resource management – Systems approach to HRM.

Module II

Human Resource Planning (HRP) – Need and importance – process of HRP – Job analysis – Job description – Job design – recruitment – meaning – sources – selection – meaning and importance – steps in selection procedure – Interview – Types of interview –Induction – Placement.

Module III

Training and development – meaning – importance – methods of training – development objectives – types of executive development.

Module IV

Performance appraisal and compensation – Performance appraisal: meaning, nature – objectives – process and methods of performance appraisal – compensation to employees – Wage system – Incentive wage plan – Profit sharing – Morale – Fringe benefits.(

Module V

Development initiative – Workers participation in management – Team building – collective bargaining – Absenteeism and turnover – QWL – definition – concepts – constitution of QWL – Quality circle – Business Process Outsourcing.

Books Recommended:

Core Reference

1. Gupta C. B, Human resource Management – Sultan Chand & Sons.

Additional Reference

2. Subba Rao P, Personnel and Human resource Management – Himalaya Publishing House.
3. Prasad L. M, Human resource Management – Sultan Chand & sons
4. Aswathappa K, Human Resource Management – McGraw Hill Education.

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BCM 1745Organizational Study and Field Report

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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 a minimum of 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

Code	Subject	Hour per week	Credits	Max. Marks		ESE Min. Pass	Max. Mark	Min. Pass
				IA	ESE			
EHI 1181	Communicative English – VI							
BCM 1841	Capital Market	4	4	20	80	28	100	40
BCM 1842	Investment Management	4	4	20	80	28	100	40
BCM 1843	Business Environment and Ethics	4	4	20	80	28	100	40
BCM 1844	Management Accounting	4	4	20	80	28	100	40
BCM 1845	Project Work		2	20	80	28	100	40
	Total	30	16	120	480		600	

SEMESTER VIII

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EHI 1181 COMMUNICATIVE ENGLISH – VI – (Audit Only)

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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.

- Understand the use of reporting.

- Gets an idea about the different usages.

- Learns the format of a typical letter.

- Comprehends and infers by reading paragraphs.

- Makes use of new words and usages in writing paragraphs.

3. **SYLLABUS:**

MODULE I:

Composition: Proposal preparation; report writing.

MODULE II:

Composition: Letter writing – formal; captioning.

MODULE III:

Composition: Letter writing – company correspondence.

MODULE IV:

Composition: Filling up different forms (application forms, etc.); Resume preparation; Composing emails.

4.1 REFERENCES:

4.1 Core Reference

- Devidas, K. N. (2018). New Gul Mohar Reader 5, 8th Edition, Orient Blackswan. ISBN: 987-81-250-5634-8.

4.2 Additional References

- Murphy, R. (2011). Essential Grammar in Use (2nd edition), Cambridge University Press. ISBN-13 978-81-7596-029-9.

- Lott, H. (2010). Real English Grammar – Pre-Intermediate. Marshall Cavendish Ltd. ISBN 978-81-309-0878-6.

- Murphy, R. (2007). Essential Grammar in Use (3rd edition), Cambridge University Press., ISBN 978-0-521-13393-7.

- Hewings, M. (2006). Advanced English Grammar. Cambridge University Press., ISBN 81-7596-067-1.

- Murphy, R. (2010). Murphy's English Grammar (3rd edition), Cambridge University Press., ISBN 978-0-521-61662-1.

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

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BCM 1841 CAPITAL MARKET

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AIM: To create an interest among students towards stock market operations.

OBJECTIVE: To familiarize the students with capital market operations.

SYLLABUS

Module I

Capital Market – meaning – structure – capital market instruments (Brief discussion only) – Primary market (Meaning) Methods of Public issue, Book building – meaning – procedure.

Module II

Secondary market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and Creditorship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (meaning)

Module III

Dematerialization of securities – meaning – advantages of dematerialization – Depositories – functions of depositories – Procedure of dematerialization.

Module IV

Types of investors – Speculation Vs Investment – Types of speculators - Derivatives – Meaning – Forwards, Futures, Options – Put option and Call option.

Module V

Regulator of the Indian Stock Market - SEBI - Role of SEBI in regulating Capital Market - Investor protection measures.

Books Recommended

Core Reference

1. Kevin S, *Security Analysis and Portfolio Management,* PHI, New Delhi.

Additional Reference

2. Preethi Singh *Dynamics of Indian Financial System,* Ane Books Pvt. Ltd., New Delhi.
3. Sojikumar K and Alex Mathew *Indian Financial System and Markets,* Tata Mc Graw – Hill Publishing Co. Ltd., New Delhi.

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BCM 1842INVESTMENT MANAGEMENT

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OBJECTIVE: To make the student understand about the areas of investment.

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, Jewelery – 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.

RECOMMENDED PRACTICALS:

1. Students to find out the rules and regulations and scope for each financial assets. One for each student.

REFERENCES:

Core Reference

1. Donald E Fischer and Ronald J Jordan, Security Analysis and Portfolio Management, Prentice Hall of India.

Additional Reference

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.

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BCM 1843BUSINESS ETHICS AND CORPORATE GOVERNANCE

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Objectives:

To familiarize students with the concepts of Business Ethics and provide adequate knowledge of various factors relevant to the corporate sector.

Module 1

Business Ethics- Meaning-Scope-Benefits-Sources of Ethics – Religion-philosophical system - Cultural Experience- Legal System- Importance of Ethics- factors Influencing-Business Ethics. Leadership- Corporate Culture –Individual Characteristics.

Module 2

Ethical values-Meaning-Features-Importance – Types of Values-Personal Values of work force - Ethics Committee.

Module 3

Culture- Meaning-Components of Culture-Organization Culture-Meaning-Characteristics-Steps in building & Maintaining Organization Culture – Managing Cultural Diversity in Organization

Module 4

Corporate Social Responsibility of Business- Meaning –Rationale-Strategies-Ackerman's Model of Social Responsibilities.

Module 5

Corporate Governance - History & Development – Ingredients- Meaning-Definition, Importance-Objectives-Principles-Code of Corporate Governance- Committees on Corporate Governance –Global & Indian Perspectives – SEBI-Clause 49 of the Listing Agreement – Independent Directors& Corporate Governance

Books Recommended:

Core Reference

1. Bhatia S K. *Business Ethics & Corporate Governance*, Deep & Deep Publication PvtLtd.NewDelhi

Additional Reference

2. Khanka, S.S (2015). *Business Ethics and Corporate Governance* (Principles & Practice), S.Chand, New Delhi

3. InderjitDube*: Corporate Governance*; LexisNexis ButterworthsWadhwa Nagpur

4. SanjivAgarwal :*Corporate Governance*: Concept & Dimensions; Snow white Publications.P. Ltd.

5. Sampath, K.R.: Law *of Corporate Governance: Principles and Perspective*; Snow white Publications P. Ltd.

6. Balasubramanian, N. *Corporate Governance and Stewardship*; Tata McGrawHill

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BCM 1844MANAGEMENT ACCOUNTING

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

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.

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 - 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.

Module V

Cash Flow analysis - 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.

REFERENCES:

Core Reference

1. Man Mohan, Goyal S.N. *Principles of Management Accounting*, SahityaBhawan Publications, Agra.

Additional Reference

2. Shashi K. Gupta and Sharma R.K. *Management Accounting*, Kalyani Publishers, New Delhi.

3. Gupta S.P and Sharma R.K. *Management Accounting*, SahityaBhawan 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.

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BCM 1845PROJECT WORK

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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 (150 marks) and the project Viva (50 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