

RATIONALE

This module will make the students aware about the insurance industry, its role in the context of a regulated industry

DETAILED CONTENTS

1. Introduction of Insurance (16 hrs)
 - 1.1 Purpose and need of insurance
 - 1.2 Insurance as a social security tool
 - 1.3 Insurance and economic development
 - 1.4 Principle of Insurance
 - 1.5 Advantages and Disadvantages
2. Fundamentals of Insurance Agency (16 hrs)
 - 2.1 Definition of an Agent
 - 2.2 Agents Regulations
 - 2.3 Insurance intermediaries
 - 2.4 Agents, compensation
3. Procedure for becoming an agent (16 hrs)
 - 3.1 Pre-requisites for obtaining a license
 - 3.2 Duration of license, cancelation of license
 - 3.3 Revocation or suspension /termination of agent appointment
 - 3.4 Code of conduct, unfair practices
4. Function of agent (Brief Introduction) (10 hrs)
 - 4.1 Proposal form and other forms for grant of cover
 - 4.2 Financial and medical underwriting
 - 4.3 Material information, Nomination and assignment
 - 4.4 Procedure regarding policy claims
5. Types of insurance (10 hrs)
 - 5.1 Life insurance
 - 5.2 General Insurance (Brief introduction)
6. IRDA Act 2000 (12 hrs)

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lectures from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. INSURANCE - Fundamentals, Environment and Procedures, B.S.Bodla, M.C.Garg & K.P.Singh 2003
2. Insurance - Law and Practice, C.L.Tyagi & Madhu Tyagi 2007
3. Elements of Banking and Insurance, Jyotsana Sethi & Nishwan Bhatia 2007
4. Emerging Trends in Banking, Finance and Insurance Industry, Prof. Anand M.Agrawal & Krishn A.Goyal (Eds.) 2009
5. Banking and Insurance - Law and Practice, The Institute of Company Secretaries of India (ICSI)
6. Indian INSURANCE - A Profile, H.Narayanan 2008
7. Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
8. Insurance Regulatory Development Act, 1999.
9. Life Insurance Corporation Act, 1956.
10. Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
11. Vinayakam N. Radhaswamy and Vasudevan, S.V., Insurance-Principles and Practice, S. Chand and Co., New Delhi.
12. Mishra, M.N.; Life Insurance Corporation of India, Vols. I, II & III, Raj Books, Jaipur.

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	16	20
2	16	20
3	16	20
4	10	12
5	10	12
6	12	16
Total	80	100

3.2 HUMAN RESOURCE MANAGEMENT – I

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6 - -

RATIONALE

This course is aimed to understand the various issues related to manpower management.

DETAILED CONTENTS

1. Human Resource Management (18 hrs)
 - 1.1 Meaning
 - 1.2 Nature
 - 1.3 Scope
 - 1.4 Objectives
 - 1.5 Importance
 - 1.6 Functions of Human Resource Management
 - 1.7 Role of HR Managers
 - 1.8 Qualities and qualification of HR Manager
2. Human Resource Planning (14 hrs)
 - 2.1 Meaning
 - 2.2 Nature
 - 2.3 Process
3. Recruitment (16 hrs)
 - 3.1 Meaning and definition
 - 3.2 Methods of recruitment
 - 3.3 Process of recruitment
 - 3.4 Sources of recruitment
4. Selection (14 hrs)
 - 4.1 Meaning and definition
 - 4.2 process of selection
5. Training (10 hrs)
 - 5.1 Meaning and Objectives of induction
 - 5.2 Concept and Importance of Training
 - 5.3 Elements of a good training programme
 - 5.4 Methods of training (Brief Description)

6. Performance appraisal (12 hrs)
- 6.1 Meaning
- 6.2 Need and importance
7. Promotion and Transfer (12 hrs)
- 7.1 Meaning and concept of promotion and transfer
- 7.2 Basis of promotion

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Human Resource Management by C B Gupta
2. Human Resource Management by Shashi K Gupta, Kalyani Publishers, New Delhi
3. Human Resource Management by VSP Rao

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	18	18
2	14	16
3	16	16
4	14	14
5	10	10
6	12	14
7	12	12
Total	96	100

3.3 CORPORATE ACCOUNTING

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6 - -

RATIONALE

This module will make the students to know about the issue and redemption of final accounts of joint stock companies, banking and insurance companies.

DETAILED CONTENTS

1. Issue of shares (30 hrs)
 - 1.1 At Par, Premium and at Discount,
 - 1.2 Calls in Arrear,
 - 1.3 Calls in Advance
 - 1.4 Under subscription,
 - 1.5 Over subscription
 - 1.6 Forfeiture of shares- at par, premium and discount.

2. Issue of debentures (16 hrs)
 - 2.1 At Par, Premium and at Discount,
 - 2.2 Writing off discount and loss on issue of debentures,
 - 2.3 Issue of debentures as collateral security
 - 2.4 Considerations other than cash.

3. Redemption of Debentures (30 hrs)
 - 3.1 Sources
 - 3.2 Out of profits,
 - 3.3 Debentures redemption reserve,
 - 3.4 Sinking fund method,
 - 3.5 Out of capital
 - 3.6 Method-lump sum payments, draw of lots, purchase from open market and conversion into shares and debentures,
 - 3.7 Cum interest and ex-interest

4. Final accounts of Joint Stock Company (20 hrs)

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lectures from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Company Accounts by Gupta, R.L. Radhaswamy, M. :, Sultan Chand & Sons, New Delhi.
2. Corporate Accounting by Maheshwari, S.N. :, Vikas publishing House, New Delhi
3. Financial Accounting by Monga, J.R., Ahuja, Girish and Sehgal, Ashok :, Mayur Paper Back, Noida.
4. Advanced Accounts by Shukla, M.C., Grewal, T.S. and Gupta, S.C. :, S.Chand & Co., New Delhi Moore, C.L. and jaedicke,
5. Managerial Accounting by R.K. :, South Western publishing Co., Cincinnati, Ohio.
6. Advanced Accountancy Vol.1, Vol.-2 by Dr. S.N. Maheshwari & Dr. S.K. Maheshwari - Vikash Publishing House Pvt. Ltd
7. Advanced Accountancy by S.P. Jain & K.L. Narang-Kalyani Publishers
8. Accounting Theory and Practice by MNE Glautier and Underdown- Pitman International
9. Advanced Accountancy by R.L. Gupta & M. Radhaswamy- Sultan Chand & Sons, New Delhi
10. Accountancy by S.K. Paul- New Central Book Agency
11. Advanced Accounts by M.C. Shukla, T.S. Grewal & S.C. Gupta-S. Chand & Company Ltd., New Delhi
12. Corporate Accounting by Jain & Narang.
13. Corporate Accounting by D.K.Goel
14. Gupta, R.L. and Radhaswamy, M., Company Accounts; Sultan Chand and Sons, New Delhi, 2000.
15. Maheshwari, S.N., Corporate Accounting; Vikas Publishing House, New Delhi, 2000.
16. Monga, I.R., Ahuja, Girish, and Sehgal, Ashok; Financial Accounting; Mayur Paper Back. Noida,2000.
17. Shukla, M.C., Grewal, T.S.; and Gupta, S.C.; Advanced Accounts; S.Chand & Co. New Delhi, 2000.
18. Moora, C.L. and Jaedick, R.K., Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio, 1997.
19. Agarwala, A.N. and Agarwala K.N., Higher Science of Accountancy; Kitab Mahal, 2001

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	30	30
2	16	18
3	30	30
4	20	22
Total	96	100

3.4 FINANCIAL MANAGEMENT – I

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6 - -

RATIONALE

The objective of this subject is to acquaint the students with the basic concepts of Finance to enable them in taking decisions in their jobs. This exercise will be used to develop computational ability and analytical skill in this field.

DETAILED CONTENTS

1. Financial Management (16 hrs)
 - 1.1 Meaning and definition
 - 1.2 Nature
 - 1.3 Scope
 - 1.4 Functions
 - 1.5 Objectives
 - 1.6 Qualities and qualification of Financial Manager

2. Time Value of Money (16 hrs)
 - 2.1 Meaning
 - 2.2 Importance and objectives
 - 2.3 Methods – compound value, present value, net present value (Theoretical Concepts)

3. Ratio Analysis (20 hrs)
 - 3.1 Meaning
 - 3.2 Importance and objectives
 - 3.3 Methods-Liquidity ratios, Solvency ratio, Activity ratio

4. Capital Budgeting (20 hrs)
 - 4.1 Introduction and Meaning
 - 4.2 Nature, importance and difficulties
 - 4.3 Methods/Techniques i.e. pay back method, discounted cash flow method, net Present value method

5. Cash Flow Statement (12 hrs)
 - 5.1 Meaning
 - 5.2 Objectives
 - 5.3 Accounting standard-3 format only

6. Fund flow statement (12 hrs)
- 6.1 Meaning
- 6.2 Objectives and importance
- 6.3 Accounting standard format only

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Financial Management by Shashi K Gupta; Kalyani Publisher
2. Financial Management by M. Y. Khan; Tata McGraw Hills.
3. Management Accounting & Financial Analysis by S.N. Maheshwari; Sultan Chand & Sons
4. Financial Management - An Analytical and Conceptual Approach by S.C. Kuchhal; Chaitanya Publishing House, Allahabad
5. Financial Management by I.M. Pandey; Vikas Publishing House Pvt. Ltd.
6. Arora M.N., Cost Accounting-Principles and Practice; Vikas, New Delhi.
7. Jain S.P. and Narang K.L., Cost Accounting, Kalyani, New Delhi.
8. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc.
9. Illinois.
10. Horngren, Charles, Foster and Dalar, Cost Accounting – A Managerial Emphasis,
11. Prentice Hall of India, New Delhi.
12. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
13. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India
14. International, New Delhi.
15. Financial Management by D.K. GOEL

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	16	16
2	16	16
3	20	20
4	20	20
5	12	14
6	12	14
Total	96	100

3.5 COMPANY LAW

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RATIONALE

In this module, the students will learn about the relationship between a bank & a customer and how to develop and sustain a long term and profitable relationship. It also tries to enlighten students on various rules and provision given in Company Law.

DETAILED CONTENTS

1. Company Law (14 hrs)
 - 1.1 Introduction
 - 1.2 Meaning
 - 1.3 Characteristics
 - 1.4 Types of companies
 - 1.5 Differences between public and private company
2. Promotion and incorporation of companies (12 hrs)
 - 2.1 Meaning and objectives
 - 2.2 Procedure
3. Memorandum of Association (12 hrs)
 - 3.1 Concept
 - 3.2 Clauses
4. Articles of Association (12 hrs)
 - 4.1 Concept
 - 4.2 Clauses
5. Prospectus (12 hrs)
 - 5.1 Concept
 - 5.2 Contents
 - 5.3 Statement in lieu of prospectus
6. Borrowing powers, mortgages and charges (10 hrs)
7. Directors (10 hrs)
 - 7.1 Appointment
 - 7.2 Powers

8. Company meetings (14 hrs)
- 8.1 Concept
 - 8.2 Kinds of meeting
 - 8.3 Quorum
 - 8.4 Voting
 - 8.5 Resolutions
 - 8.6 Minutes

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lectures from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Gower L.C.B., Principles of modern Company Law by Stevens & Sons London, 2000.
2. Ramaiya A., Guide to the Companies Act by Wadhwa & Co, Nagpur, 2000.
3. Singh Avtar, Company Law by Eastern Book Co., Lucknow, 2000.
4. Kuchal M.C., Modern India Company Law by Shri Mahavir Books, Noida, 2000.
5. Kapoor N.D., Company Law- Incorporating the provisions of the Companies Amendment Act, 2000 by Sultan Chand & Sons, New Delhi, 2000.
7. Gupta Kamal, Contemporary Auditing; Tata McGraw-Hill, New Delhi.
8. Tandon B.N. , Principles of Auditing; S. Chand and Co., New Delhi.

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	14	14
2	12	12
3	12	12
4	12	12
5	12	12
6	10	12
7	10	12
8	14	14
Total	96	100

3.6 BUSINESS ENVIRONMENT

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RATIONALE

The Growth of industry and business depends upon various other factors apart from the efforts put in by the entrepreneur. To know these forces, it is essential to understand the economic trends and other factors, which have direct or indirect influence on the business. Similarly the industry is governed and controlled by various enactments. An idea about a few important Acts shall be an added advantage for the diploma holder in Office Management and Computer Applications. Hence this subject is included in the curriculum.

DETAILED CONTENTS

1. Business Environment (08 hrs)
 - 1.1 Concept
 - 1.2 Components
 - 1.3 Importance
2. Economic Trends (overview) (14 hrs)
 - 2.1 Income
 - 2.2 Savings and investment
 - 2.3 Industry
 - 2.4 Finance
 - 2.5 Prices
3. Problems of growth: (overview) (14 hrs)
 - 3.1 Unemployment
 - 3.2 Poverty
 - 3.3 Regional imbalances
 - 3.4 Social Injustice
 - 3.5 Inflation
4. Parallel economy (06 hrs)
 - 4.1 Concept
5. Industrial sickness (12 hrs)
 - 5.1 Meaning
 - 5.2 Causes
 - 5.4 Remedial measures

6. Industrial policy; Industrial Licensing, Special Economic Zones, Privatization (overview) (14 hrs)
7. International Economic Institutions (an overview) –WTO, UNCTAD, World Bank, IMF; Export-Import Policy (18 hrs)
8. Multinational Enterprises (MNEs) (10 hrs)
 - 8.1 Concept
 - 8.2 Forms
 - 8.3 Merits and demerits

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lectures from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Sundaram & Black, The International Business Environment, Prentice Hall, New Delhi.
2. Aggarwal A.N., Indian Economy, Vikas Publishing House, Delhi.
3. Khan Farooq A.L., Business and Society, S.Chand, Delhi.
4. Dutt R. and Sundharam K.P.M., Indian Economy, S. Chand, Delhi.
5. Misra S.K. and Puri V.K., Indian Economy, Himalaya Publishing.

Assignment/Practical

1. Study of latest business situation based on government policies and other circumstances

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	08	10
2	14	14
3	14	14
4	06	08
5	12	12
6	14	14
7	18	18
8	10	10
Total	96	100

4.1 COST ACCOUNTING

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6 - -

RATIONALE

This subject will make the students to learn about the use of various financial techniques for reduction of costs and preparation of budgets and its control.

DETAILED CONTENTS

1. Cost Accounting (16 hrs)
 - 1.1 Introduction, Concepts of Cost, costing and Cost Accounting, Nature and Scope of cost Accounting
 - 1.2 Classification of Cost
 - 1.3 Methods and technique of Costing
2. Material Costing (14 hrs)
 - 2.1 Introduction
 - 2.2 Meaning of Centralized & Decentralised Purchasing
 - 2.3 Meaning, Advantages & disadvantages of FIFO, HIFO, LIFO, Base Stock Method
 - 2.4 Meaning of EOQ, Maximum Level, Minimum Level, Average Level, Re-Order Level, Danger Level
 - 2.5 Purchase Cycle
3. Labour Costing (14 hrs)
 - 3.1 Introduction
 - 3.2 Labour Turnover Costing:- Meaning, causes, factors & Effect
 - 3.3 Idle Time
 - 3.4 Wage Payment System:- Idle Wage Payment System, Methods of Remuneration
4. Cost Sheets (12 hrs)
 - 4.1 Meaning
 - 4.2 Preparation of Cost Sheets, Format of Cost sheets
5. Marginal Costing (15 hrs)
 - 5.1 Meaning and Definition
 - 5.2 Break Even Point-Meaning, Advantages

- 5.3 Computation of Break Even Point:- Contribution, P/V Ratio, B.E.P, Margin Of Safety, Sales for Desired Profit, Profit On Sales
 - 5.4 Cost volume profit- Meaning Advantage and Limitations
6. Budgetary Control (15 hrs)
- 6.1 Meaning and Definition
 - 6.2 Objective of Budgetary Control
 - 6.3 Kinds of Budget-According to function, according to Flexibility
 - 6.4 Installation of Budgetary Control System
7. Contract Costing (10 hrs)
- 7.1 Meaning and Features
 - 7.2 Contract Ledger
 - 7.3 Specimen of Contract Accounting
 - 7.4 Explanation of Various items Shown on Debit & Credit Side of Contact Account
 - 7.5 Determination of Profit And Loss on Contract

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Arora M.N., Cost Accounting-Principles and Practice, Vikas, New Delhi.
2. Jain S.P. and Narang K.L., Cost Accounting Kalyani, New Delhi.
3. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Dalar, Cost Accounting – A Managerial Emphasis, Prentice Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.
7. Tulsian P.C., Practical Costing, Vikas, New Delhi.
8. Maheshwari S.N., Advanced Problems and Solutions in Cost Accounting, Sultan Chand & Co., New Delhi.
10. Aggarwal M.L., Cost Accounting

11. Costing Accounting by Dr. N.K. Agrawal - Suchitra Prakashan Pvt.Ltd
12. Cost Accounting (Problem and Theory) by S.N. Maheshwari- Mahavir Publication
13. Cost Accounting (Methods & Problems) by B.K. Bhar- Academic Publisher, Calcutta
14. Principles and Practices of cost Accounting by Ashish K. Bhattacharya- A.H. Wheeter Publisher
15. Cost Accounting-Principle and Practice, Vikas, New Delhi by Arora M.N
16. Cost Accounting, Kalyani, New Delhi. By Jain, S.P. and Narang, K.L
17. Cost Accounting - A: Managerial Emphasis by Horngren, Charles, Foster and Datar:, Prentice Hall of India, New Delhi. Tulsian, P.C. Practical Costing, Vikas, New Delhi
18. Advance Problems and Solutions in Cost Accounting by Maheshwari, S.N, Sultan Chand, New Delhi
19. Cost Accounting by Agarwal, M.L.: Sahitya Bhawan, Agar
20. Maheshwari & Mittal: Lagat Lekhankan, Mahaveer Prakashan, Delhi
21. Cost Accounting Ramesh Book Depot, Jaipur byP D Oswal, Rajpurohit & Maheshwari
22. Cost Accounting: - Principles and Practice by Manash Dutta.

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	16	16
2	14	15
3	14	15
4	12	12
5	15	16
6	15	16
7	10	10
Total	96	100

4.2 INDIRECT TAX LAWS

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RATIONALE

This module will make the students to understand various indirect tax laws in India.

DETAILED CONTENTS

1. CST concepts & registration, returns preparations (20 hrs)
2. VAT-Background and registration, scope value added tax, CONCEPT, composition, VAT, D-VAT, H-VAT, CENVAT (26 hrs)
3. Service tax- Basic concepts, registration under ST 2, filling of TR 6 & making payment computations (24 hrs)
4. Filling and filing of forms, challans and returns, enclosures with the return etc. audit and ruling (26 hrs)

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Elements of Mercantile Law by N.D. Kapoor, S.C. Chand & Sons, New Delhi
2. The Industrial Law by P.L. Malik, Eastern Book company, Delhi
3. Income Tax Law & Practice by V.P. Gaur and D.B. Narang. Kalyani Publishes, New Delhi.
4. Indian Economy by Ruddar Dutt and K.P.M. Sundrum, S.Chand and Sons, New Delhi
5. Elements of company Law by N.D. Kapoor, Kalyani Publishers, New Delhi
6. Modern Indian Company Law by M.C. Kucchal, Mahavir Book Depot, Nai Sarak, New Delhi
7. Income tax Law and Practice by S.K. Nayyar and Mahesh Joshi, Unistar Books Pvt, Ltd., New Delhi
8. Income Tax Law and Accounts by S.C. Mehrotra, Sahitya Bhawan Publication
9. Swamy's Journal and Service Conduct Rules

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	20	22
2	26	26
3	24	26
4	26	26
Total	96	100

4.3 MANAGERIAL ECONOMICS

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RATIONALE

The objective of this subject is to make the student familiar with the basic concepts of macro economics in prevailing national and global scenario. They will learn about macro-economic aspects like national income, consumption, investment and inflation and their impact on business organization.

DETAILED CONTENT

1. National Income (30 hrs)
 - 1.1 Concept
 - 1.2 Methods of National Income:- Income Method, Product Method, Expenditure Method
2. Consumption (22 hrs)
 - 2.1 Meaning
 - 2.2 Determinants and importance.
 - 2.3 Theory of Consumption:- Propensity To Consume(Marginal & Average Propensity to Consume); Propensity To Save
3. Theory of Investment (22 hrs)
 - 3.1 Types of Investment
 - 3.2 Determinants of investment
 - 3.3 Marginal efficiency of capital
 - 3.4 Interest rate determination
4. Inflation (22 hrs)
 - 4.1 Meaning
 - 4.2 Types
 - 4.3 Theories of inflation
 - 4.4 Stabilization policies

TUTORIAL ASSIGNMENTS

The teacher may give following tutorial assignments to students:

1. Concept and measurement of National Income
2. Meaning, determinants, importance of consumption
3. Determinants of investment, marginal efficiency of capital, interest rate determination
4. Inflation, types and theories of inflation, stabilization policies

INSTRUCTIONAL STRATEGY

This subject will be mainly conducted through lectures, cases and examples. Small internet based projects on the state of Indian economy, various industrial sectors and potential for growth in various sectors.

RECOMMENDED BOOKS

1. Managerial Economics by Keat; Pearson Education, Noida
2. Managerial Economics by Varshney
3. Managerial Economics by Mote, Paul and Gupta
4. Micro Economics by SP Gupta
5. Managerial Economics by Peterson and Jain; Pearson Education, Noida
6. Managerial Economics by Joel Dean
7. Introduction to Managerial Economics by Small & Savge
8. Managerial Economics by Brisgham & Pappas
9. Managerial Economics by G.S. Gupta

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	30	30
2	22	24
3	22	24
4	22	22
Total	96	100

4.4 MARKETING MANAGEMENT

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6 - -

RATIONALE

This course is aimed at developing basic knowledge skill about the concept and approaches to marketing management.

DETAILED CONTENTS

1. Marketing: Meaning & Importance of Marketing, Marketing Concepts, Marketing Environment, Market segmentation, targeting and positioning (18 hrs)
2. Product concept & classification: Meaning of product, product Mix and product line & levels, new product development, Product Life Cycle (PLC), Meaning & concept of branding & packaging (21 hrs)
3. Pricing Strategy; Objectives of pricing, methods of pricing, factors influencing price determination (18 hrs)
4. Distribution; Meaning & Definition of channel, importance, levels of channels, factors influencing the choice of channel, Management of physical distribution (19 hrs)
5. Promotion: Meaning and concept of promotion, Promotion Mix, Concept of advertisement, sales promotion, Personnel Selling and publicity, Introduction to e-marketing (20 hrs)

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Marketing Management by Philip Kotler, Pub PHI
2. Principle of Marketing/by Boone and Kurtz,
3. Marketing Management by Rajan Saxena, Pub Tata McGraw Hills
4. Marketing Management by T.N. Chhabra, S.K. Grover, Pub Dhanpat Rai & Sons

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	18	19
2	21	21
3	18	19
4	19	20
5	20	21
Total	96	100

4.5 COMPUTERISED ACCOUNTING – I

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RATIONALE

This module will make the students to understand and use the accounting -Tally & HR softwares.

DETAILED CONTENTS

NOTE: Relevant theory will be taught by the teachers along with the practicals.

1. Tally
 - 1.1 Introduction of Tally
 - 1.2 Gateway of tally
 - 1.3 Accounts info-ledger & group creation, alteration, deletion, inventory
 - 1.4 Voucher entries- receipt, payment, contra, journal
 - 1.5 Purchase order, sales order, purchase, sale, cost centers, job costing, cash flow, fund flow, ration analysis
 - 1.6 Forms and challans
2. Tally Payroll
 - 2.1 Company Setup
 - 2.2 Employee Set Up
 - 2.3 Monthly attendance Entry
 - 2.4 Minimum Wage Rate Setup
 - 2.5 Pay register
 - 2.6 ESI etc.

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Computerized Accounting with Peachtree Complete Accounting 6.0 Version by Hermanson
2. Payroll Accounting 2013 (with Computerized Payroll Accounting Software CD-ROM) by Bernard J. Bieg
3. Computerized Accounting by Arens and Ward
4. Computerized Accounting Using Microsoft Business Solutions Great Plains 8.0 (2 books + 2 CDs) by Alvin A. Ward Dewey Arens
5. Computerized Accounting Using Microsoft Great Plains Dynamics by Alvin A. Arens, D. Dewey Ward
6. Computerized Accounting With Peachtree Complete Accounting Release 7.0 by Annette Bigham Terry Duke

4.6 E - COMMERCE

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RATIONALE

This subject will enable students to understand various aspects of electronics commerce.

DETAILED CONTENTS

1. Introduction to E-Commerce (24 hrs)
 - 1.1 Business operations; E-commerce practices vs. traditional, business practices
 - 1.2 Concepts of b2b, b2c,c2c,b2g,g2h,g2c
 - 1.3 Features of E-Commerce
 - 1.4 Types of Ecommerce Systems
 - 1.5 Elements of E-Commerce
 - 1.6 Principles of E-Commerce, Benefits and Limitations of E-Commerce Management
 - 1.7 Issues relating to e-commerce
2. Operations of E-commerce (20 hrs)
 - 2.1 Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP)
 - 2.2 Electronic payment systems
 - 2.3 Secure electronic transaction (SET)
 - 2.4 SET's encryption Process; Cybercash
 - 2.5 Smart cards; Indian payment models
3. Applications in governance (20 hrs)
 - 3.1 EDI in governance
 - 3.2 E-government; E-Governance applications of Internet; concept of government to business, business-to-government and citizen-to government
 - 3.3 E-governance models; Private sector interface in E-governance
4. Applications in B2C (32 hrs)
 - 4.1 Consumers shopping procedure on the Internet
 - 4.2 Impact on disintermediation and re-intermediation
 - 4.3 Global market; Strategy of traditional department stores Products in b2c model
 - 4.4 Success factors of e-brokers; Broker-based services on-line
 - 4.5 On-line travel tourism services
 - 4.6 Benefits and impact of e-commerce on travel industry
 - 4.7 Deal estate market
 - 4.8 Online stock trading and its benefits, online banking and its benefits,on-line financial services and their future; E-auctions – benefits, implementation and impact

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lectures from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Turban E, Lee J., King D. and Chung H.M by Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co.(P) Ltd., Delhi

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	24	24
2	20	22
3	20	22
4	32	32
Total	96	100

PERSONALITY DEVELOPMENT CAMP

This is to be organized at a stretch for two to three days during fifth or sixth semester. Extension Lectures by experts or teachers from the polytechnic will be delivered on the following broad topics. There will be no examination for this subject.

1. Communication Skills
2. Correspondence and job finding/applying/thanks and follow-up
3. Resume Writing
4. Interview Techniques: In-Person Interviews; Telephonic Interview; Panel interviews; Group interviews and Video Conferencing etc.
5. Presentation Techniques
6. Group Discussions Techniques
7. Aspects of Personality Development
8. Motivation
9. Leadership
10. Stress Management
11. Time Management
12. Interpersonal Relationship
13. Health and Hygiene

INDUSTRIAL TRAINING OF STUDENTS

(during summer vacation after IV Semester)

It is needless to emphasize further the importance of Industrial Training of students during their 3 years of studies at Polytechnics. It is industrial training, which provides an opportunity to students to experience the environment and culture of industrial production units and commercial activities undertaken in field organizations. It prepares student for their future role as diploma engineers in the world of work and enables them to integrate theory with practice. Polytechnics have been arranging industrial training of students of various durations to meet the above objectives.

This document includes guided and supervised industrial training of a minimum of 4 weeks duration to be organised during the semester break starting after second year i.e. after IV Semester examinations. The concerned HODs along with other teachers will guide and help students in arranging appropriate training places relevant to their specific branch. It is suggested that a training schedule may be drawn for each student before starting of the training in consultation with the training providers. Students should also be briefed in advance about the organizational setup, product range, manufacturing process, important machines and materials used in the training organization.

Equally important with the guidance is supervision of students training in the industry/organization by the teachers. A minimum of one visit per week by the teacher is recommended. Students should be encouraged to write daily report in their diary to enable them to write final report and its presentation later on.

An internal assessment of 50 and external assessment of 50 marks have been provided in the study and evaluation scheme of V Semester. Evaluation of professional industrial training report through viva-voce/presentation aims at assessing students understanding of materials, industrial process, practices in industry/field organization and their ability to engage in activities related to problem solving in industrial setup as well as understanding of application of knowledge and skills learnt in real life situations. The formative and summative evaluation may comprise of weightage to performance in testing, general behaviour, quality of report and presentation during viva-voce examination. It is recommended that such evaluations may be carried out by a team comprising of concerned HOD, teachers and representative from industry.

Teachers and students are requested to see the footnote below the study and evaluation scheme of IV Semester for further details.