# DIPLOMA IN COMMERCIAL PRACTICE

# CURRICULUM G SCHEME

(WITH EFFECT FROM 2022- 2023)



DR. DHARMAMBAL GOVERNMENT POLYTECHNIC COLLEGE FOR WOMEN,
(AUTONOMOUS)
(AN ISO 9001:2008 CERTIFIED AND ACCREDITED INSTITUTION)

THARAMANI CHENNAI - 600 113.

# Dr. DHARMAMBAL GOVERNMENT POLYTECHNIC COLLEGE FOR WOMEN, THARAMANI, CHENNAI-113. (An Autonomous Institution) DIPLOMA IN COMMERCIAL PRACTICE SYLLABUS

### **G SCHEME**

(To be implemented for the students admitted from the year 2022-23 onwards)

Internal Staff G syllabus revision meeting

- Dr. B. Balachandran HoD/CP
- Dr. R. Kanakarajammal Lecture(SG)/CP
- Ms. M. Lakshmi FTTL/CP
- Ms. J. Deepalaxmi FTTL/CP
- Mr. K. Jayaraman
  PT Lect
- Mr. V. DharmeswaranPT Lect
- Ms. K. Uma Devi PT Lect

# Dr. DHARMAMBAL GOVERNMENT POLYTECHNIC COLLEGE FOR WOMEN, THARAMANI, CHENNAI-113. (An Autonomous Institution) DIPLOMA IN COMMERCIAL PRACTICE SYLLABUS

### **G SCHEME**

(To be implemented for the students admitted from the year 2022-23 onwards)

Discipline Wise Task Force syllabus revision meeting

### <u>Director</u> Tmt. LAXMI PRIYA, I.A.S.

Director,

Directorate of Technical Education, Guindy, Chennai.

# Principal / Chairman (Autonomus) Dr. P. Kurinchi

Principal(FAC) / Chairman (Autonomous)

Dr. Dharmambal Government Polytechnic College for women, Tharamani, Chennai

### Convener

Dr. B. Balachandran, HoD – Commercial Practice

# Dr. Dharmambal Government Polytechnic College for women, Tharamani, Chennai **Members:**

	List of Memb	ers/Ex	List of Members/Experts				
1	Ms. M. Lakshmi, Lecturer – Commercial Practice Dr.DGPCW, Chennai – 113.	5.	Thiru. K. R. Sathiyanaraynan, Chartered Accountant, G.V.N. Shankar & Co., No.30, 1 <sup>st</sup> Main Road, West C.I.T Nagar, Nandanam, Chennai –35.				
2	Dr. K. Muthukumar, Principal State Institute of Commerce Education, Chennai – 113.	6.	Mr. B. Sureshkumar, Export & Import Manager, Roj Leather Exports Pvt Ltd, Perungudi, Chennai - 96				
3	Dr. A. Gajendran, Associate Professor & Head Department of Business Administration, SRM Institute of Science & Technology, Kattankulathur 603203	7.	Ms. G. Preetha, Plant HR Officer Super Auto Forge Pvt Ltd, Kolapakkam – 600 127.				
4	Dr. E. Viswanathan, HoD – Commerce, Research Guide & Supervisor D.B. Jain College, Chennai – 97.						

# Dr. DHARMAMBAL GOVERNMENT POLYTECHNIC COLLEGE FOR WOMEN, THARAMANI, CHENNAI-113. (An Autonomous Institution) DIPLOMA IN COMMERCIAL PRACTICE SYLLABUS

### **G SCHEME**

(To be implemented for the students admitted from the year 2022-23 onwards)

Apex Body syllabus revision meeting

### <u>Director</u> Tmt. LAXMI PRIYA, I.A.S.

Director,

Directorate of Technical Education, Guindy, Chennai.

# Principal / Chairman (Autonomous) Dr. P. Kurinchi Principal(FAC) / Chairman (Autonomous)

Dr. Dharmambal Government Polytechnic College for women, Tharamani, Chennai

### Convener

Dr. B. Balachandran, HoD – Commercial Practice

# Dr. Dharmambal Government Polytechnic College for women, Tharamani, Chennai **Members:**

	List of Members/Experts					
1	Ms. M. Lakshmi, Lecturer – Commercial Practice Dr. DGPCW, Chennai – 600113.	3	Dr. M. Ezhilarasi, Assistant Professor Department of Commerce, D.B. Jain College, Chennai – 97			
2	Dr. M. Muthuvadivoo, Lecturer Selection Grade State Institute of Commerce Education, Chennai – 600113.	4	Thiru. John Wisely, J-Tech Instruments, Burma Colony, Perungudi, Chennai-600 096.			

# Dr. DHARMAMBAL GOVERNMENT POLYTECHNIC COLLEGE FOR WOMEN THARAMANI, CHENNAI-113.

(An Autonomous Institution)

### (Implemented from 2022 - 2023)

### **G - SCHEME**

### **RULES & REGULATIONS**

(APPLICABLE TO THE THREE YEARS REGULAR DIPLOMA PROGRAMME IN ENGINEERING / COMMERCIAL PRACTICE, 3½ YEARS SANDWICH DIPLOMA PROGRAMME IN ARCHITECTURAL ASSISTANTSHIP AND ONE YEAR DIPLOMA PROGRAMME IN COSMETOLOGY)

(For the batches of students admitted during 2022-2023 and subsequently)

### INTRODUCTION:

Dr. Dharmambal Government Polytechnic College for Women, Chennai-113, was established in 1962. As many as 10(ten) diploma programmes are offered in this Polytechnic College. Semester system is followed during the entire course of study.

### 1. Description of the Course:

### a. Full Time (3 years)

The Course for the Full Time Diploma in Engineering shall extend over a period of three academic years, consisting of 6 semesters\* and the First Year is common to all Engineering Branches except commercial Practice.

### b. Sandwich (3½ years)

The Course for the Sandwich Diploma in Engineering shall extend over a period of three and half academic years, consisting of 7 semesters\*. The Architecture department subjects are starting from First Year onwards.

During 7<sup>th</sup> semester the students undergo industrial training for six months. Industrial training examination will be conducted after completion of 7<sup>th</sup> semester.

### **c.** Full Time (1 Year)

The Course for the one year Full Time Diploma in Cosmetology shall extend over a period of one academic year, consisting of 2 semester\*. The department subjects are stating from First Year onwards.

\* Each Semester will have 16 weeks duration of study with 35 hrs. / Week for Regular Diploma Courses.

The Curriculum for all the 6 Semesters of Diploma courses (for three years Regular Diploma Programme in Engineering / Commercial Practice , 3½ years sandwich Diploma Programme in Architectural Assistantship and one year Diploma Programme in Cosmetology) have been revised and revised curriculum is applicable for the candidates admitted from 2022 – 2023 academic year onwards.

### 2. Condition for Admission:

Condition for admission to the Diploma courses shall be required to have passed in the S.S.L.C Examination of the Board of Secondary Education, Tamil Nadu.

(Or)

The Anglo Indian High School Examination with eligibility for Higher Secondary Course in Tamil Nadu.

(Or)

The Matriculation Examination of Tamil Nadu.

(Or)

Any other Examinations recognized as equivalent to the above by the Board of Secondary Education, Tamil Nadu.

Note: In addition, at the time of admission the candidate will have to satisfy certain minimum requirements, which may be prescribed from time to time.

### 3. Admission to Second year (Lateral Entry):

A pass in HSC (academic) or (vocational) courses mentioned in the Higher Secondary Schools in Tamil Nadu affiliated to the Tamil Nadu Higher Secondary Board with eligibility for University Courses of study or equivalent examination & Should have studied the following subjects.

A pass in 2 Years ITI with appropriate Trade or Equivalent examination.

		H.Sc Academic	H.S	Industrial	
SI.			Subjects	Studied	Training
No	Courses	Subjects Studied	Related Subjects	Vocational Subjects	Institutes Courses
1.	All the Regular and Sandwich Diploma Courses	Physics and Chemistry as compulsory along with Mathematics /Biology	Maths / Physics / Chemistry	Related Vocational Subjects Theory & Practical	2 years course to bepassed withappropriate Trade

2.	Diploma	English &	English &	Accountancy &	-
	Course	Accountancy	Accountancy,	Auditing,	
	in				
	Commercial				
	Practice	English &	English &	Banking	
		Elements of	Elements of		
		Economics	Economics,	Business	
				Management,	
		English &	English &		
		Elements of	Management	Co-operative	
		Commerce	Principles	Management,	
			& Techniques,	International	
			, ,	Trade,	
			English &		
			Typewriting	Marketing &	
				Salesmanship,	
				Insurance &	
				Material	
				Management,	
				Office	
				Secretary ship	
3.	Sandwich	On par with council of	f architecture norms	<u>I</u>	
	Diploma	,			
	course				

- For the Diploma Courses related with Engineering / Technology / Architecture, the related / equivalent subjects prescribed along with Practical may also be taken for arriving the eligibility.
- Branch will be allotted according to merit through counselling by the respective
   Principal asper communal reservation.
- For admission to the Commercial Practice Diploma course, the candidates studied the relatedsubjects will be given first preference.
- Candidates who have studied Commerce Subjects are not eligible for Engineering Diploma Courses.
- Cosmetology Diploma Course minimum requirement for eligibility to admit is Higher Secondary pass whereas S.S.L.C is not eligible.

4. Age Limit : No Age limit.

5. Medium of Instruction : English

### 6. BRANCHES OF STUDY

Candidates may be offered at the time of admission, one of the following branches of study.

S.no	BRANCHES	TYPE OF DIPLOMA PROGRAMME
1	Architectural Assistantship	Sandwich
2	Civil Engineering	Regular
3	Computer Engineering	Regular
4	Electronics & Communication Engineering	Regular
5	Environmental Engineering	Regular
6	Interior Decoration	Regular
7	Instrumentation & Control Engineering	Regular
8	Garment Technology	Regular
9	Commercial Practice	Regular
10	Cosmetology	Regular (one year)

### 7. Eligibility for the Award of Diploma:

No candidate shall be eligible for the award of Diploma unless he/she has undergone the prescribed course of study for a period of not less than 3 academic years in any institution affiliated to the State Board of Technical Education and Training, Tamil Nadu, when joined in First Year and two years if joined under Lateral Entry scheme in the second year and passed the prescribed examination.

The minimum and maximum period for completion of Diploma Courses are as given below:

Diploma Course	Minimum	Maximum Period	
	Period	Period	
Full Time (Three year)	3 Years	6 Years	
Full Time (Lateral Entry)	2 Years	5 Years	
Sandwich	3½ Years	6½ Years	
Full Time (One year)	1 Year	2 Year	

This will come into effect from G Scheme onwards i.e. from the academic Year 2022-2023.

### 8. Subjects of Study and Curriculum outline:

The subjects of study shall be in accordance with the syllabus prescribed from time to time, both in theory and practical subjects.

The curriculum outline is given in Annexure - I.

### 9. Examinations:

Autonomous Examinations in all subjects of all the semesters under the scheme of examinations will conducted at the end of each semester.

The internal assessment marks for all the subjects will be awarded on the basis of continuous internal assessment earned during the semester concerned. For each subject 25 marks are allotted for internal assessment. Autonomous Examinations are conducted for 75 marks.

The total marks for result are 75 + 25 = 100 Marks.

### 10. Continuous Internal Assessment:

### A. For Theory Subjects:

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

### <u>i)</u> Subject Attendance

5 Marks

(Award of marks for subject attendance to each subject Theory/Practical will be as per therange given below)

80%	-	83%	1 Mark
84%	•	87%	2 Marks
88%	-	91%	3 Marks
92%	-	95%	4 Marks
96%	-	100%	5 Marks

### ii) Test # Marks

**10** 

Two Tests: Test – I and Test – II each of 2 hours duration for a total of 50 marks are to be conducted. Average of these two test marks will be taken and the marks to be reduced to

5 Marks

Test – III is the Model Examination covering all the five units and the marks obtained will be reduced to

5 Marks

TEST	UNITS	WHEN TO	MARKS	DURATION
		CONDUCT		
Test I	Unit – I & II	End of 6 <sup>th</sup> week	50	2 Hrs
Test II	Unit – III & IV	End of 12 <sup>th</sup> week	50	2 Hrs
Test III	Model Examination: Covering all the 5 Units. (Autonomous Examination question paper - pattern).	End of 16 <sup>th</sup> week	75	3 Hrs

<sup>#</sup> From the Academic Year 2022 - 2023 onwards.

Question Paper Pattern for the Test - I and Test - II is as follows. The tests should be conducted by proper schedule. Retest marks should not be considered for internal assessment.

### TEST MARK ALLOCATION

### Without Choice:

Part A Type questions:	3 Questions × 5 mark	15 Marks
Part B Type questions:	5 Questions × 7 marks	35 Marks
	Total	50 Marks

### iii) Assignment

5 Marks

For each subject Three Assignments are to be given each for 20 marks and the average marks scored should be reduced for 5 marks.

### iv) Seminar Presentation

5 Marks

The students have to select the topics either from their subjects or general subjects which will help to improve their grasping capacity as well as their capacity to express the subject in hand. The students will be allowed to prepare the material for the given topic using the library hour/free hours and they will be permitted to present seminar (For First and Second Year, the students will be permitted to present the seminar as a group not exceeding six members and each member of the group should participate in the presentation. For the Third Year, the students should present the seminar individually.) The seminar

presentation is mandatory for all theory subjects and carries 5 marks for each theory subject. The respective subject faculty may suggest topics to the students and will evaluate the submitted materials and seminar presentation. (2 ½ marks for the material submitted in writing and 2 ½ marks for the seminar presentation). For each subject minimum of two seminars are to be given and the average marks scored should be reduced to 5 marks.

All Test Papers, Assignment Papers / Notebooks and the seminar presentation written material after getting the signature with date from the students must be kept in safe custody in the department for verification and audit. It should be preserved for one semester after publication of Autonomous Exam results and produced to the flying squad and the inspection team at the time of inspection/verification.

### **B.** For Practical Subjects:

The Internal Assessment mark for a total of 25 marks which are to be distributed as follows:-

a Attendance : 5 Marks (Award of marks same

as theory subjects)

b Procedure observation and tabulation/:10 Marks

Other Practical related Work

c Record writing : 10 Marks

TOTAL 25 Marks

- All the Experiments/Exercises indicated in the syllabus should be completed and thesame to be given for final examinations.
- The observation note book / manual should be maintained for 10 marks.
   The observation note book / manual with sketches, circuits, programme, reading and calculation written by the students manually depends upon the practical subject during practical classes should be evaluated properly during the practical class hours with date.
- The Record work for every completed exercise should be submitted in the subsequent practical classes and marks should be awarded for 10 marks for each exercise as per the above allocation.
- At the end of the Semester, the average marks of all the exercises should be calculated for 20 marks (including Observation and Record writing) and the marks awarded for attendance is to be added to arrive at the internal assessment mark for Practical. (20+5=25 marks).

 Only regular students, appearing first time have to submit the duly signed bonafide record note book/file during the Practical Autonomous Examinations.

All the marks awarded for Assignments, Tests, Seminar presentation and Attendance should be entered periodically in the Personal Theory Log Book of the staff, who is handling the theory subject. The marks awarded for Observation, Record work and Attendance should be entered periodically in the Personal Practical Log Book of the staff, who is handling the practical subject.

# 11. Communication Skill Practical, Computer Application Practical and Physical Education:

The Communication Skill Practical and Computer Application Practical with more emphasis are being introduced in First Year. Much stress is given to increase the Communication skill and ICT skill of students.

As per the recommendation of MHRD and under Fit India Scheme, the Physical Education (two Hours) is introduced to encourage students to remain healthy and fit by including physical activities and sports. Two hours are allotted to all I year students as physical activities and sports.

### 12. Attendance:

Minimum attendance of 80% is prescribed for each courses of study (includes lecture hours, tutorial hours, assignment and test hours). Students falling to get 80% attendance will not be allowed to appear for the examination under any circumstances. However, a candidate who has secured attendance between 70% to 79% in the current semester due to medical reasons(hospitalization / accident / specific illness) or due to participation in College / District / State / National / International level sports events with prior permission from the Principal shall be given exemption from the prescribed attendance requirements and he / she shall be permitted to appear for the current semester examinations, if her progress has been satisfactory and her conduct has been satisfactory.

Candidates who do not qualify to appear for final examinations of any semester from second to sixth for want of attendance and / or progress must get readmitted at the immediate available opportunity and redo that semester courses. Candidates who do not qualify to appear for the final examinations of first semester have to discontinue the programme.

### 13. Entrepreneurship and Startup:

In V Semester Entrepreneurship and Startup subject is mandatory and common subject forall the departments except Cosmetology department. The total marks for this subject is 75 marks.

### **TEST MARK ALLOCATION**

Theory 35 Marks

Part A Type questions: 10 Questions × 2 marks 20 Marks

Part B Type questions: 3 Questions × 5 marks 15 Marks

(Either or Pattern)

Practical

Submission on Business Plan / Feasibility Report or Report on Unit IV & V

Viva Voce

Total

30 Marks

30 Marks

70 Marks

75 Marks

### **Internal Assessment Mark**

Assignment (Unit I & II) - 10

Seminar (Unit III) - 10

Attendance - 5

Total - 25

# 14. Project Work and Internship: :( except sandwich 3 1/2 years and one year programme)

The students of all the Diploma Courses have to do a Project Work as part of the Curriculum and in partial fulfilment for the award of Diploma by the State Board of Technical Education and Training, Tamil Nadu. In order to encourage students to do worthwhile and innovative projects, every year prizes are awarded for the best three projects i.e. institution wise, region wise and state wise. The Project work must be reviewed twice in the same semester. The project work is approved during the V semester by the properly constituted committee with guidelines.

### a) Internal assessment mark for Project Work & Internship:

Project Review I : 10 marks

Project Review II : 10 marks

Attendance : **05 marks** (Award of marks same as theory subject

pattern)

Total : 25 marks

Proper record should be maintained for the two Project Reviews and preserved for one semester after the publication of Autonomous Exams results. It should be produced to the flying squad and the inspection team at the time of inspection/verification.

# b) Allocation of Marks for Project Work & Internship in End Examinations:

Demonstration/Presentation : 20 marks

Report : 20 marks

Viva Voce : 15 marks

Internship Report : 20 marks

Total: 75 marks

### c) Internship Report:

The internship training for a period of two weeks shall be undergone by every candidate at the end of IV / V semester during vacation. The certificate shall be produced along with the internship report for evaluation. The evaluation of internship training shall be done along with final year "Project Work & Internship" for 20 marks. The internship shall be undertaken in any industry / Government or Private certified agencies which are in social sector / Govt. SkillCentres / Institutions / Schemes.

A neatly prepared PROJECT REPORT as per the format has to be submitted by individual student during the Project Work & Internship Autonomous examination.

Diploma in Cosmetology students should undergo internship training for a period of two weeks at the end of I / II Semester vacation. The certificate shall be produced and no mark for internship training.

### 15. Scheme of Examination:

The Scheme of Examination for subjects are given in Annexure II

### 16. Criteria for Pass:

 No candidate shall be eligible for the award of Diploma unless he/she has undergone the prescribed course of study successfully in an institution approved by AICTE and affiliated to the State Board of Technical Education & Training, Tamil Nadu and pass all the subjects prescribed in the curriculum.

2. A candidate shall be declared to have passed the examination in a subject if he / she secures not less than 40% in theory subjects and 50% in practical subjects out of the total prescribed maximum marks including both the Internal Assessment and the Autonomous Examinations marks put together, subject to the condition that he / she secures at least a minimum of 30 marks out of 75 marks in the Autonomous End Theory / Drawing / Shorthand / Typewriting Examinations and a minimum of 35 marks out of 75marks in the Autonomous End Practical Examinations.

### 17. Classification of successful candidates:

Classification of candidates who will pass out the final examinations from April 2025 onwards (Joined first year in 2022 -2023) will be done as specified below.

### First Class with Superlative Distinction:

A candidate will be declared to have passed in **First Class with Superlative Distinction** if he / she secures not less than 75% of the marks in all the subjects and passes all the semesters in the first appearance itself and passes all subjects within the stipulated period of study 2 / 3 / 3½ years [Full time / Full Time (Lateral Entry) / Sandwich] without any break in study.

### First Class with Distinction:

A candidate will be declared to have passed in **First Class with Distinction** if he / she secures not less than 75% of the aggregate marks in all the semesters put together and passes all the semesters except the I and II semester in the first appearance itself and passes all subjects within the stipulated period of study 2 / 3 / 3½ years [Full time / Full Time (Lateral Entry) / Sandwich] without any break in study.

### First Class:

A candidate will be declared to have passed in **First Class** if he / she secures not less than 60% of the aggregate marks in all the semesters put together and passes all the subjects within the stipulated period of study 2 / 3 / 3½ years [Full time / Full Time (Lateral Entry) / Sandwich] without anybreak in study.

### **Second Class:**

All other successful candidates will be declared to have passed in **Second Class** who are all pass out in Autonomous End Examination from April 2025 / October 2025 onwards which is applicable for all regular and sandwich students.

### 18. Duration of a period in the Class Time Table:

The duration of each period of instruction is 1 hour and the total period of instruction hours excluding interval and lunch break in a day should be uniformly maintained as 7 hours corresponding to 7 periods of instruction (Theory & Practical).

\*\*\*\*

### **CURRICULUM AND SCHEME OF EXAMINATION**

### **ANNEXURE- I**

### **SEMESTER - I**

	Cubicat		HOURS PER WEEK			
S. No	Subject Code	SUBJECT	Theory Hours	Tutorial / Drawing	Practical Hours	Total Hours
1	BEG101	Communicative English - I	5	-	-	5
2	CPG101	Elements of Commerce and Business Organisation	4	-	-	4
3	CPG102	Financial Accounting I	5	-	-	5
4	CPG103	Banking	4	-	-	4
5	CPG104	Basics of computers	4	-	-	4
6	CPG105	Typewriting – English – Level I	4	-	-	4
7	CPG176	Office Automation - Lab I	=	-	6	6
Ext	ra /Co	Physical Education	2	-	-	2
Curricular Activities		Library	1	-	-	1
	TOTAL			-	6	35

### **SEMESTER - II**

			HOURS PER WEEK			
S. No.	Subject Code	SUBJECT	Theory Hours	Tutorial / Drawing	Practical Hours	Total Hours
1	BEG201	Communicative English – II	4	-	-	4
2	CPG201	Principles of Management	5	-	-	5
3	CPG202	Financial Accounting II	5	-	-	5
4	CPG203	Typewriting - English - GTE Pre Junior	4	-	-	4
5	CPG284	<b>Elective:</b> Elements of Shorthand – English - paper I	5	-	-	5
6	CPG285	Elective: Marketing				
7	CPG276	Office Automation – Lab II	-	-	7	7
8	BEG177	Communication Skill Practical	-	-	2	2
Ex	tra /Co	Physical Education	2	-	-	2
	rricular ctivities	Library	1		-	1
		TOTAL	26		9	35

### **SEMESTER - III**

S.	Subject			HOURS	PER WEEK	
No.	Code	SUBJECT	Theory	Tutorial /	Practical	Total
1101	Code		Hours	Drawing	Hours	Hours
1	CPG301	English	4	-	-	4
2	CPG302	Financial Accounting III	5	-	-	5
3	CPG303	Business Statistics	4	-	-	4
4	CPG304	Typewriting – English - GTE Junior.	5	_	_	5
4	CF 0304	Paper I	J	-	-	3
5	CPG385	<b>Elective:</b> Elements of Shorthand –				
3	CI d303	English - paper II	4	-	-	4
6	CPG386	Elective: Service Marketing				
7	CPG377	Data Analytics Lab	-	-	5	5
8	CPG378	Desktop Publishing Lab	-	-	5	5
Ex	xtra /Co	Physical Education	2	-		2
Cu	ırricular	Library	1	_	_	1
A	ctivities	Library	1	-	-	1
		TOTAL	25		10	35

### **SEMESTER - IV**

S.	Cubiost			HOURS	PER WEEK	
No.	Subject Code	SUBJECT	Theory Hours	Tutorial / Drawing	Practical Hours	Total Hours
1	CPG401	Principles of Economics	4	-	-	4
2	CPG402	Financial Accounting IV	5	-	-	5
3	CPG403	Cost Accounting	4	-	-	4
4	CPG404	Typewriting – English- GTE Junior Paper II	4	-	-	4
5	CPG485	Elective: Shorthand – English – Speed (60 WPM)	5	-	-	5
6	CPG486	Elective: Social Marketing				
7	CPG477	Computerized Accounting Lab – I	-	-	5	5
8	CPG478	RDBMS – Lab	-	-	5	5
	xtra /Co	Physical Education	2	-	-	2
	Curricular Activities Library		1	-	-	1
	·	TOTAL	25		10	35

### **SEMESTER - V**

S.	Subject			HOURS	PER WEEK	
No.	Code	SUBJECT	Theory Hours	Tutorial / Drawing	Practical Hours	Total Hours
1	CPG501	Business Communication	4	-	-	4
2	CPG502	Corporate Accounting	5	-	-	5
3	CPG503	Goods and Services Tax Laws (GST)	4	-	-	4
4	CPG504	Typewriting – English –GTE - Senior - Paper –I	5	-	-	5
5	CPG585	ELECTIVE: Shorthand – English –Junior Speed - (80 WPM) GTE	5	-	-	5
6	CPG586	<b>ELECTIVE:</b> Customer Relationship Management				
7	CPG577	Computerized Accounting Lab – II	-	-	5	5
8	CPG578	Entrepreneurship and Startups	-		4	4
Ex	ktra /Co	Physical Education	2	-	-	2
Curricular Activities Library		Library	1	-	-	1
		TOTAL	26	-	9	35

### **SEMESTER - VI**

S.	Subject			HOURS	PER WEEK	
No.	Code	SUBJECT	Theory Hours	Tutorial / Drawing	Practical Hours	Total Hours
1	CPG601	Values and Ethics	5	-	-	5
2	CPG602	Business Accounting	6	-	-	5
3	CPG603	Indian Economy	5	-	-	5
4	CPG604	Income Tax (Law & Practice)	6	-	-	6
5	CPG605	Typewriting – English – GTE - Senior - Paper –II	5	-	-	5
6	CPG676	Project Work and Internship	-	-	5	4
Ex	xtra /Co	Physical Education	2	-	-	2
	Curricular Activities Library		1	-	-	1
		TOTAL	30	-	5	35

## SCHEME OF EXAMINATION SEMESTER- I

		EXAMINATIO	ON MARKS		for	of )
SUBJECT CODE NO.	SUBJECT	INTERNAL ASSESSMENT MARKS	AUTONOMOUS EXAM MARKS	Total Marks	Minimum Pass	Duration Exam (Hours)
BEG101	Communicative English – I	25	75	100	40	3
CPG101	Elements of Commerce and Business Organisation	25	75	100	40	3
CPG102	Financial Accounting I	25	75	100	40	3
CPG103	Banking	25	75	100	40	3
CPG104	Basics of computers	25	75	100	40	3
CPG105	Typewriting – English – Level I #	25	75	100	45	30 Minutes
CPG176	Office Automation - Lab I	25	75	100	50	3

<sup>#</sup> Minimum for Pass 30 marks out of 75 and 45 marks out of 100

### **SEMESTER-II**

		EXAMINAT	TON MARKS		or	of
SUBJECT CODE NO.	SUBJECT	INTERNAL ASSESSMENT MARKS	AUTONOMOUS EXAM MARKS	Total Marks	Minimum for Pass	Duration Exam (Hours)
BEG201	Communicative English – II	25	75	100	40	3
CPG201	Principles of Management	25	75	100	40	3
CPG202	Financial Accounting II	25	75	100	40	3
CPG203	Typewriting - English - GTE Pre Junior #	25	75	100	45	10 Minutes
CPG284	<b>Elective:</b> Elements of Shorthand – English - paper I #	25	75	100	45	2
CPG285	Elective: Marketing	25	75	100	50	3
CPG276	Office Automation – Lab II	25	75	100	50	3
BEG177	Communication Skill Practical	25	75	100	45	2

<sup>#</sup> Minimum for Pass 30 marks out of 75 and 45 marks out of 100

### **III SEMESTER**

		Examina	ation Marks	S	or	of
Subject Code No.	SUBJECT	Internal Assessment Marks	AUTONOMO US EXAM MARKS	Total Marks	Minimum for Pass	Duration of Exam Hours
CPG301	English	25	100	100	40	3
CPG302	Financial Accounting III	25	100	100	40	3
CPG303	Business Statistics	25	100	100	40	3
CPG304	Typewriting – English - GTE Junior Paper I #	25	100	100	45	10 Minutes
	<b>Elective:</b> Elements of Shorthand – English - paper II #	25	100	100	45	2
CPG386	Elective: Service Marketing	25	100	100	40	3
CPG377	Data Analytics Lab	25	100	100	50	3
CPG378	Desktop Publishing Lab	25	100	100	50	3
	TOTAL			700		

<sup>#</sup> Minimum for Pass 30 marks out of 75 and 45 marks out of 100

### **IV SEMESTER**

		Examina	Examination Marks			ı of urs
Subject Code No.	SUBJECT	Internal Assessment Marks	AUTONOMOUS EXAM MARKS	Total Marks	Minimum Pass	Duration of Exam Hours
CPG401	Principles of Economics	25	75	100	40	3
CPG402	Financial Accounting IV	25	75	100	40	3
CPG403	Cost Accounting	25	75	100	40	3
CPG404	Typewriting – English- GTE Junior Paper II #	25	75	100	45	45 Minutes
CPG485	Elective: Shorthand – English – Speed (60 WPM)#	25	75	100	45	Dictation: 7 Mints Trans: 1 Hr.
CPG486	Elective: Social Marketing	25	75	100	40	3
CPG477	Computerized Accounting Lab – I	25	75	100	50	3
CPG478	RDBMS – Lab	25	75	100	50	3

<sup>#</sup> Minimum for Pass 30 marks out of 75 and 45 marks out of 100

### **V SEMESTER**

		Examina	ation Marks		<b>5</b>	n
Subject Code	SUBJECT	Internal Assessment Marks	AUTONOMOUS EXAM MARKS	Total Marks	Minimu m for Pass	Duration of Exam Hours
CPG501	Business Communication	25	75	100	40	3
CPG502	Corporate Accounting	25	75	100	40	3
CPG503	Goods and Services Tax Laws (GST)	25	75	100	40	3
CPG504	Typewriting – English –GTE - Senior - Paper –I #	25	75	100	45	10 Mints
CPG585	ELECTIVE: Shorthand – English –Junior Speed - (80 WPM) GTE #	25	75	100	45	Dictation: 7 Mints Trans: 1 Hr.
CPG586	ELECTIVE: Customer Relationship Management	25	75	100	40	3
CPG577	Computerized Accounting Lab – II	25	75	100	50	3
CPG578	Entrepreneurship and Startups	25	75	100	50	3

<sup>#</sup> Minimum for Pass 30 marks out of 75 and 45 marks out of 100

### **VI SEMESTER**

		Examinat	ion Marks		_	of SS
Subject Code	SUBJECT	Internal Assessment Marks	AUTONOMOUS EXAM MARKS	Total Marks	Minimum for Pass	Duration of Exam Hours
CPG601	Values and Ethics	25	75	100	40	3
CPG602	Business Accounting	25	75	100	40	3
CPG603	Indian Economy	25	75	100	40	3
CPG604	Income Tax (Law & Practice)	25	75	100	40	3
CPG605	Typewriting – English – GTE - Senior - Paper –II #	25	75	100	45	1Hr.
CPG676	Project Work and Internship	25	75	100	50	Viva- Voce

<sup>#</sup> Minimum for Pass 30 marks out of 75 and 45 marks out of 100

# I YEAR SYLLABUS I SEMESTER

# DIPLOMA IN COMMERCIAL PRACTICE I SEMESTER

### **Communicative English - I**

# COMMON WITH I YEAR DIPLOMA IN ENGINEERING & TECHNOLOGY I SEMESTER

### **SEMESTER I**

### **BEG101- COMMUNICATIVE ENGLISH - I**

Code No : BEG101

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

Apply functional grammar to produce pristine presentations in English.

- Carry out effective interaction with the aid of formation of interrogatives.
- Enrich his/her vocabulary to cater to the needs of changing linguistic requirements.
- Understand and respond to the e-content available elsewhere in academic, professional and social environments.
- Understand and review e-books, movies and TV programmes and post his/her reviews online.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instr	uction	E	xamination	
COMMUNICATIVE	Hours/ week	Hours/ Semester	Asse	essment Marks	
ENGLISH – I	5	80	Internal	Autonomous Exam	Total
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time
UIII	Topic	(Hrs)
I	Functional Grammar and Usage	17
II	Vocabulary Enrichment	15
III	Situational English	15
IV	Creative English	15
V	English for Scholarly Presentation/ Fluency	11
	Revision, Test	7
	Total	80

### SEMESTER I BEG101- COMMUNICATIVE ENGLISH – I

### **UNIT I**

### **Functional Grammar and Usage**

(17 Hrs)

- 1. Parts of Speech.
- 2. Functional Units (Sentence Pattern)
- 3. Use of Main Auxiliary Verb
- Application of Tense Form (Simple Present, Present Continuous, Present Perfect, Simple Past, Past Continuous, Past Perfect, Simple Future, Future Continuous only)
- 5. Framing Yes/No Questions
- 6. Framing Wh-Questions
- 7. Application of Active and Passive Voice
- 8. Use of Prepositions
- 9. Use of Articles

### **UNIT II**

### **Vocabulary Enrichment**

(15 Hrs)

- 1. Word Conversation (selective 25 words)
- 2. Collocation Noun with Verb, Adjective with Noun (Selective 25 Collocations)
- 3. Homophones (Selective 25 homophones)
- 4. One Word Substitutions (Textual)
- 5. Idiomatic expressions for Daily Life (frequently used 25 expressions)
- 6. Frequently Used Phrasal Verb (Selective 25 Phrasal Verbs)

### **UNIT III**

### **Situational English**

(15 Hrs)

- 1. Dialogue for Day to Day Situations
- 2. Short Messages for e- communication
- 3. Letter Writing for Academic Purpose (Leave Application, Requisition For Bonafide Certificate, Applying for TC)
- 4. Writing Essential
- 5. Comprehension

### **UNIT IV**

### **Creative English**

(15 Hrs)

- 1. Review Writing (Book / Movie / TV Program)
- 2. Visual Description
- 3. Advertisement Writing Word Cloud
- 4. Transforming Verbal Passage into Graphics (pie chart/bar chart/line chart

etc.)

### **UNIT V**

### **English for Scholarly Presentation/ Fluency**

(11 Hrs)

- 1. "A Snake in the Grass" by R K Narayan
- 2. "Dream Children" by Charles Lamb
- 3. "My Grandmother's House" by Kamala Das
- 4. "When I Have Fears" by John Keats.

### **Reference Books:**

### Glossaries

https://www.engineering-dictionary.com/

https://techterms.com/definition/

http://dictionary.tamilcube.com/

https://www.lexilogos.com/english/tamil\_dictionary.htm

### Grammar

- Just Enough English Grammar Illustrated, Gabriele Stobbe, McGraw-Hill Osborne Media, 2008
- 2. Visual Guide to Grammar and Punctuation, DK Publishing, 2017
- 3. English Grammar in Use, Raymond Murphy, Cambridge University Press, 2019
- 4. Intermediate English Grammar, Raymond Murphy, Cambridge University Press, Second Edition.
- 5. Essential English Grammar, Raymond Murphy, Cambridge University Press, New Edition.

### Motivation

- An Autobiography; Or, The Story of My Experiments with Truth, Mahatma Gandhi,
   Penguin Books, 2001
- 2. You Can Win, Shiv Khera, New Dawn Press, 2004
- 3. Chicken Soup for the Soul, Jack Canfield, Mark Victor Hansen, 2001

# DIPLOMA IN COMMERCIAL PRACTICE I SEMESTER

### **ELEMENTS OF COMMERCE AND BUSINESS ORGANISATION**

Code No : CPG101

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

The students are able:

- ❖ To study about the evolution of commerce.
- ❖ To understand the difference between trade and industry.
- ❖ To know the features and importance of International Trade
- ❖ To study the importance of Transport, Warehousing and Insurance in Business.
- To study about Business Organisation and its Principles

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
ELEMENTS OF	OF Hours/ Hours/ Assessm		ssment Marks		
COMMERCE AND BUSINESS	4	64	Internal	Autonomous Exam	Total
ORGANISATION			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Commerce - Its Meaning, Scope, Importance and History	11
II	Internal Trade - Small Scale Retail and Large Scale Retail Organisation	11
III	International Trade	11
IV	Transport, Warehousing and Insurance	11
V	Business Organisation	13
	Revision, Test	7
	Total	64

### **ELEMENTS OF COMMERCE AND BUSINESS ORGANISATION**

UNIT	NAME OF TOPICS	Hours
I	Commerce - Its Meaning, Scope, Importance and History  Meaning of barter System - Evolution of Commerce - Definition of Commerce - Business - Industry - Trade - Differences between Trades, Industry, and Commerce - Hindrances of commerce - Branches of Commerce.	11
II	Internal Trade – Small Scale Retail and Large Scale Retail Organisation  Home trade – Meaning – Channels of distribution – Whole sale trade and retail trade  – middlemen – types of small retail organizations – Large scale retail organization and its types - Functions - Recent developments – web marketing – E-Commerce - Tele-Shopping.	11
III	International Trade  International Trade – Meaning – Advantages - Differences between Home trade and Foreign Trade – types of foreign trade – Import, Export, Entrepot trade – Intermediaries in Export Trade and import trade – Import and Export trade procedure – Globalisation - Multinational Companies – WTO – meaning and its Functions.	11
IV	Transport, Warehousing and Insurance  Transport- Meaning- Importance-Functions-Types- Advantages. Warehousing-Meaning-Need for Warehousing-Types-Advantages- warehousing in India and in Tamil Nadu. Insurance – Meaning – Need and Importance – Basic principles – Forms of Insurance – life Insurance – kinds of life policies – fire Insurance – marine Insurance – burglary Insurance – Medi-claim policy – privitaisation of Insurance – meaning – needs and benefits.	11
v	Business Organisation  Business Organisation - Meaning - Definition - Principles of Good Organisation - Forms of Organisation - Sole Proprietorship - Hindu Undivided family - Joint Stock companies - Co-operatives - Government in Business - Multinational organisations.	13

### **Reference Books:**

- 1. Fundamentals of Business Organisations Y.K. Bhushan- Sultan and Chand Publications
- 2. A text book of Commerce- J. C. Sinha, V. N. Mugali R. Chand Publications

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

TOTAL	75 Marks
Question Number 9 to 16	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
PART B	
Question Number 1 to 8	
Answer any <b>FIVE</b> Questions from	5 X 3 = 15 Marks
PART A	

# DIPLOMA IN COMMERCIAL PRACTICE ELEMENTS OF COMMERCE AND BUSINESS ORGANISATION Model Question Paper

Time: 3 hrs.		Max. Marks: 75
	<u>PART - A</u>	
Answer any <b>FIVE</b> Questions:		(5 x 3 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
9.		
9. 10.		
10.		
10. 11.		
10. 11. 12.		
<ul><li>10.</li><li>11.</li><li>12.</li><li>13.</li></ul>		
<ul><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li></ul>		
<ul><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li><li>15.</li></ul>		

# DIPLOMA IN COMMERCIAL PRACTICE I SEMESTER

### FINANCIAL ACCOUNTING - I

Code No : CPG102

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

The students are able:

- ❖ To study about the Principles of Accounting.
- To know the Preparation of Journal Entries from transactions.
- ❖ To prepare Ledger accounts from Journal Entries.
- ❖ To prepare various Subsidiary Books.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Asse	ssment Marks	
FINANCIAL ACCOUNTING - I	5	80	Internal	Autonomous Exam	Total
	_		25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Introduction to Accounting	14
II	Conceptual frame work of Accounting	14
III	Basic Accounting Procedures	14
IV	Subsidiary Books - I	15
v	Subsidiary Books-II and Trial Balance	16
	Revision, Test	7
	Total	80

### FINANCIAL ACCOUNTING - I

UNIT	Name of The Topics	Hours
I	Introduction to Accounting  Need and Importance – Book-keeping – Accounting – Accountancy –  Definition of Accounting – Book Keeping Vs Accounting – Objectives of  Accounting – Advantages – users of Accounting Information – Branches of  Accounting – Basic Accounting terms.	14
II	Conceptual frame work of Accounting  Basic Assumptions – Basic Concepts and conventions of Accounting – Double  Entry System – Account – Golden rules of Accounting – Accounting equation –  Rules for Debiting and crediting – Source Documents.	14
III	Basic Accounting Procedures  Types of Accounts – meaning of Journal – format of journal – Ledger – meaning – utility – format – posting –Balancing of an Account – Distinction between Journal and Ledger.	14
IV	Subsidiary Books - I  Meaning and need of Subsidiary Books - Purchase Book - Purchase returns  Books - Sales Book - Sales returns Book - Bill of exchange - Bills Book -  Journal Proper - Preparation of Subsidiary books.	15
V	Subsidiary Books-II and Trial Balance  Cash Book – Meaning – Importance – features – Advantages – Kinds of cash book – Single column, Double column and Triple column cash book – Petty cash book – meaning – Imprest system – Analytical petty cash book Format – Balancing petty cash book – posting of petty cash book entries - Trail Balance – meaning – Preparation of Trial Balance.	16

### **Reference Books:**

- 1. Financial Accounting- S.P. Gupta & R. L. Gupta. Sultan Chand & Sons.
- 2. Financial Accounting- T.S. Reddy &A. Moorthy Margham Publications.

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A		
Answer any FIVE Question from	2 V F = 15 Marks	
Question Number 1 to 5	3 X 5 = 15 Marks	
Theory: Problem = 2: 3		
PART B		
Answer any Four questions from	4 X 15 = 60 Marks	
Question Number 6 to 10	4 X 13 – 00 Walks	
Theory: Problem = 1: 4		
TOTAL	75 Marks	

# DIPLOMA IN COMMERCIAL PRACTICE Financial Accounting I Model Question Paper

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any Three Questions:		(3 x 5 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	<u>PART - B</u>	
Answer any <b>Four</b> questions:		(4x 15 = 60Marks)
6.		
7.		
8.		
9.		
10.		
Note:		
Theory: Problem = 1: 4		

# DIPLOMA IN COMMERCIAL PRACTICE I SEMESTER BANKING

Code No : CPG103

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

The students are able:

- ❖ To know the definition of Banking and Banking system.
- \* To know the functions of Commercial Banks.
- ❖ To study about Central Banking Systems in India.
- ❖ To know the Recent Development in Banking.
- ❖ To study about Modern Service rendered by Commercial Banks.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		E	Examination		
	Hours/ week	Hours/ Semester	Assessment Marks			
BANKING	4	64	Internal	Autonomous Exam	Total	
			25	75	100	

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Evolution of Banking Institutions	11
II	Functions of Commercial Banks	11
III	Reserve Bank of India – I	11
IV	Reserve Bank of India – II	11
V	Modern Banking	13
	Revision, Test	7
	Total	64

### **BANKING**

Unit	Topics	Hours
I	Evolution of Banking Institutions  Definition of Banking – Development of Banking – Banking System – Unit Banking – Branch Banking – Correspondent Banking – Group Banking – Chain Banking – Investment Banking – Mixed Banking – Deposit Banking – Co-operative Banks – Regional Rural Banks – Land Development Bank.	11
II	Functions of Commercial Banks  Traditional – Social – Innovative – Diversified functions – Agency Functions – General utility services – Investment Policy – Social Responsibility of Banks – Investment policy of commercial Banks.	11
III	Reserve Bank of India – I  Establishment – Organization – Functions – Significance – Clearing  Houses – Meaning – Functions – Advantages.	11
IV	Reserve Bank of India – II  Credit Control – Measures – Quantitative – Qualitative Control - Deposit Insurance Corporation of India.	11
v	Modern Banking Recent Development in Banking – Banking sector Reforms – the Banking Ombudsman Scheme, 1995. Modern Services rendered by Commercial Banks – Tele Banking Facility – E-Banking – Credit Card – Debit Card – Internet banking – E-Banking ATM - Core Banking Solution NEFT transfer- Online banking. No Frils Accounts – Lock Box and Night safe services.	13

### **Reference Book:**

- 1. Banking Theory Law and Practice by Gordon & Natarajan
- 2. Banking Theory Law & Practice Dr. A. Gajendran Virindha Publications

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

# DIPLOMA IN COMMERCIAL PRACTICE Banking Model Question Paper

Time: 3 hrs.		Max. Marks: 75
Answer any <b>FIVE</b> Questions:	<u>PART - A</u>	(5 x 3 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
9.		
10.		
11.		
12.		
13.		
14.		
15.		
15.		

# DIPLOMA IN COMMERCIAL PRACTICE I SEMESTER BASICS OF COMPUTER

Code No : CPG104

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

The students are able:

- ❖ To understand how the operating system manages the hardware and software
- ❖ To understand the components of computer and their functions
- ❖ To learn how computers manipulate and process data to produce information
- ❖ To gain knowledge of Internet and Cyber Ethics.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instr	uction	Examination		
BASICS OF COMPUTER	Hours/ week	Hours/ Semester	Assessment Marks		
		64	Internal	Autonomous Exam	Total
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Introduction to Computers -I	11
II	Introduction to Computer – II	11
III	Operating System and Number Systems	11
IV	Computer Software	11
V	Internet and Cyber Ethics	13
	Revision, Test	7
	Total	64

### **BASICS OF COMPUTER**

UNIT	TOPICS	HOURS
I	INTRODUCTION TO COMPUTER-I	
	Introduction to Computer: Definition – History & Generation of Computer	
	(From First to 5th) – Applications of Computer – Advantages of Computer	
	- Terms related to Computer - Characteristics of Computer: Speed,	
	Storage, Versatility and Diligence – Hardware & Software. Block Diagram	
	and Working Principle of Computer – Types of Computer: On the Basis of	
	Working – Analog, Digital & Hybrid, On the Basis of Size – Main frame,	11
	Mini Computer, Super Computer, Work station, Micro Computer, Desktop	
	Computer, Laptop Computer, Palmtop Computer; On the basis of	
	Processor – XT, AT & Pentium (I3, I5, I7); Memory: Units, Representation,	
	Types - Primary memory: RAM, ROM, PROM, EPROM, EEPROM, DDR	
	Secondary memory: Hard disk, Floppy disk, CD, DVD, Blue ray Disc, Pen	
	Drive, Magnetic tape & Zip disk.	
II	INTRODUCTION TO COMPUTER – II	
	<b>CPU:</b> Components of CPU – Mother Autonomous, Hard disk, RAM, ROM,	
	Processor, SMPS & Connecting wire - Graphics Card, Sound Card,	11
	Network Card – Modem; Input, Output devices: Keyboard, Mouse,	11
	Scanner, Digital Camera, Joystick, Pen drive, Monitor, Printer, Plotter –	
	Floppy Drive – Connecting port – Serial, parallel – USB port.	
III	OPERATING SYSTEM AND NUMBER SYSTEMS	
	Definition of Operating System – Functions of OS – Types of OS: Single	
	user, Multi-User, multitask, RTOS, Single-user, Multi-tasking – mode of	
	operations, online, time sharing, real time, PC operating systems, DOS,	11
	UNIX and Windows XP - Data Representation inside the computer:	
	Binary, Octal and Hex number systems with conversions, binary addition	
	and subtraction – simple programs, ASCII, BCD and EBCDIC codes	
IV	COMPUTER SOFTWARE	
	Languages : High Level Language, Low Level Language, Assembly	
	Language, translators – Source program, Compiler, interpreter, assemble,	
	comparison of high level and assembly languages, applications of BASIC,	11
	FORTRAN, COBOL, PASCAL, C.	
	Utilities and packages: Definition of Utilities and Packages, List of	
	software available for data processing-Word processing- Spreadsheet,	
	DTP, CAD and Bundle Software (Ms-Office)	
V	INTERNET AND CYBER ETHICS	
	Internet Concepts – Shell TCP/IP a/c – Browser Usage – Internet Explorer	
	- Net cape Communicator, Internet, Intranet, extract, E-Commerce - E-	13
	mail – Meaning –Advantages and drawbacks. Cyber Ethics Netiquettes –	
	Software Licenses – Open Source Software Movement – Intellectual	
	Property Rights - Plagiarism - Digital Property Rights - Freedom of	

Information and Digital Divide – Information Overload – Cyber Crime: Financial Frauds – Cyber terrorism – Cyber extortion – Cyber warfare – Computer as a target – Compute as a tool – Obscene and Offensive content – Online harassment – Drug Trafficking Cyber Attacks: Hackers – Viruses	
- Worms - Trojan Horses - Semantic Attacks.	

### **Reference Book**:

1. Introduction to Computers - C. Xavier, New Age International, New Delhi.

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

### **Basics of Computers Model Question Paper**

Time: 3 hrs.		Max. Marks: 75
A 50.75 O 11	<u>PART - A</u>	/= 0
Answer any <b>FIVE</b> Questions:  1.		(5 x 3 = 15 Marks)
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
		(a .a
Answer any <i>FIVE</i> questions:		(5x 12 = 60Marks)
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
Answer any <i>FIVE</i> questions:  9.		(5x 12 = 60Marks)
		(5x 12 = 60Marks)
9.		(5x 12 = 60Marks)
9. 10.		(5x 12 = 60Marks)
9. 10. 11.		(5x 12 = 60Marks)
9. 10. 11. 12.		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li></ul>		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li></ul>		(5x 12 = 60Marks)
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		(5x 12 = 60Marks)
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		(5x 12 = 60Marks)

## DIPLOMA IN COMMERCIAL PRACTICE I SEMESTER

#### TYPEWRITING - ENGLISH - LEVEL I

Code No : CPG105

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

At the end of the semester student will type simple sentences using shift keys.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

**Duration: 40 Minutes** 

	Instruction		Examination		
Subject	Hours/	Hours/	Assessment Marks		
	week	Semester	Internal	External	Total
TYPEWRITING – ENGLISH – LEVEL I	4	64	25	75	100

**Note:** Typewriting classes are to be conducted till the date of the Autonomous Typewriting Examination

### Typewriting – English – Level I Syllabus

Complete training in manual typewriters to cover the following:

Four fingering exercises
Alphabets – In its regular order and reserve order
Use of shift keys and lock
Numbers
Words and shift keys
Simple sentences
Simple paragraph

### **Examination:**

To type write simple individual sentences (Approx. 700 strokes).

To type write simple paragraph (Approx. 700 strokes)

Punctuation marks other than comma, full stop and semicolon.

### TYPEWRITING - ENGLISH - LEVEL I

Time: 40 Minutes Marks: 100

### PART - A

Type the following Sentences as given:

 $(10 \times 5 = 50 \text{ Marks})$ 

We should profit by experience.

All roads lead to Rome.

No man can serve two masters.

Nature is the best physician.

The early bird catches the warm.

### PART - B

<u>Type the following in double line spacing with a margin of ten degrees (Special attention must be paid to accuracy and neatness):</u>
(25 Marks)

Regular health check up is one of the services offered to the people to reduce early death and to improve their health. When the diseases detected early, the most effective use can be made of the existing knowledge of cure. It may be defined as any test carried out at periodic intervals, which provides information about the condition of the individual. Theses examinations assist in the status of body of different sections of populations like babies, school children, mill workers, women, old people etc. They are not only meant for finding out defects and diseases at the earliest stage and to take up suitable remedial measures also. These give clue and help to identify people who need further help.

### **I SEMESTER**

### **OFFICE AUTOMATION - LAB I**

Code No : CPG176

Total No. of Hours / Week : 6
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 96

### **Objectives:**

The students are able:

- To create a document with the use of Ms Word.
- ❖ To carry out necessary alteration in a document.
- ❖ To create Mail Merge.
- ❖ To create New Presentation with use of MS PowerPoint.
- ❖ To present sound effective shows.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
OFFICE	Hours/ week	Hours/ Semester	Asse	essment Marks	
AUTOMATION - LAB I	JTOMATION - LAB I 6	96	Internal	Autonomous Exam	Total
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	MS – Word	48
II	MS – Power point and MS Publisher	48
	Total	96

### **OFFICE AUTOMATION LAB-I**

Unit	Topic	Time (Hrs)
I	MS - Word  MS Word - Working with Documents: Opening & Saving files, Editing text documents, Inserting, Deleting, Cut, Copy, Paste, Undo, Redo, Find, Search, Replace, Formatting page & setting Margins, Converting files to different formats, Importing & Exporting documents, Sending files to others, Using Tool bars, Ruler, Using Icons, using help.  Formatting Documents: Setting Font styles, Font selection – style, size, colour etc, Type face – Bold, Italic, Underline, Case settings, Highlighting, Special symbols, Setting Paragraph style, Alignments, Indents, Line Space, Margins, Bullets & Numbering.  Setting Page style- Formatting Page, Page tab, Margins, Layout settings, Paper tray, Border & Shading, Columns, Header & footer, Setting Footnotes & end notes – Shortcut Keys; Inserting manual page break, Column break and line break, Creating sections & frames, Anchoring & Wrapping, Setting Document styles, Table of Contents, Index, Page Numbering, date & Time, Author etc., Creating Master Documents, Web page.  Creating Tables: Table settings, Borders, Alignments, Insertion, deletion, Merging, Splitting, Sorting, and Formula. Drawing: Inserting Clip Arts, Pictures/Files etc.  Tools: Word Completion, Spell Checks, , Mail merge, Templates, Creating contents for books, Creating Letter/Faxes, Creating Web pages, Using Wizards, Tracking Changes, Security, Digital Signature. Printing Documents: Shortcut keys – Drawing –Tools.	48
II	MS – Power point  MS Power point: Introduction to presentation – Opening new presentation, Different presentation- templates, setting backgrounds, selecting presentation layouts. Creating a presentation: Setting Presentation style, Adding text to the Presentation. Formatting a Presentation: Adding style, Colour, gradient fills, Arranging objects, Adding Header & Footer, Slide Background, Slide layout. Adding Graphics to the Presentation- Inserting pictures, movies, tables etc into	48

Total	96
brochures, Gift Certificates, E-mail & web Sites.	
documents, Labels, Visiting Cards, Banners, Newsletters,	
Creating Calendars, Flyers, Greeting cards, Import word	
MS Publisher	
- Operating with MS Power Point files / slides.	
Slide Transition, Making Presentation CDs, Printing Handouts	
Saving Presentation Files, Master Templates & Re-usability,	
<b>Open Office-Impress: Introduction –</b> Creating Presentation,	
viewer.	
<b>Printing Handouts,</b> Generating Standalone Presentation	
the Presentation: Setting Animation & transition effect.	
presentation, Drawing Pictures using draw. Adding Effects to	

-----

### List of Equipment and software:

- Desktop or Laptop computer
- Printer
- ❖ Software for MS Word, MS Power Point and MS Publisher
- Open source software is available in online, browse and make use of it.

ALLOCATION OF MARKS				
CONTENT Marks				
Procedure	30			
Execution	35			
Viva voce	10			
Total	75			

### **MS-Word Hands On Exercises:**

- **1. Preparing a Govt. Order / Official Letter / Business Letter / Circular Letter** Covering formatting commands font size and styles bold, underline, upper case, lower case, super script, sub script, indenting paragraphs, spacing between lines and characters, tab settings etc.
- **2. Preparing a news letter**: To prepare a newsletter with borders, two columns text, header and footer and inserting a graphic image and page layout.
- 3. Creating and editing the table

To create a table using table menu

To create a monthly calendar using cell editing operations like inserting, joining, deleting, splitting and merging cells

- **4. To create a simple statement for math calculations** viz. totaling the column.
- **5. Creating numbered lists and bulleted list** to create numbered list with different formats (with numbers, alphabets, roman letters) to create a bulleted list with different bullet characters.
- 6. Printing envelopes and mail merge.

To print envelopes with from addresses and to addresses

To use mail merge facility for sending a circular letter to many persons

To use mail merge facility for printing mailing labels.

Using the special features of word

To find and replace the text

To spell check and correct.

- 7. To generate table of contents for a document
- 8. Create an advertisement
- 9. Prepare a resume.
- 10. **Prepare a Corporate Circular letter:** Inviting the shareholders to attend the Annual Meeting.

### **Ms-Power Point - Hands on Exercises:**

- 1. Creating a new Presentation based on a template using Auto content wizard, design template and Plain blank presentation.
- 2. Creating a Presentation with Slide Transition Automatic and Manual with different effects.
- 3. Creating a Presentation applying Custom Animation effects Applying multiple effects to the same object and changing to a different effect and removing effects.
- 4. Creating and Printing handouts

### **MS-Office Publisher - Hands on Exercises:**

1. Create a Calendar, Greeting Cards, Labels, Visiting Cards, Banners, Newsletters etc. by using MS Office Publisher.

# I YEAR SYLLABUS II SEMESTER

### **SEMESTER - II**

				HOUR	S PER WEEK	
S. No.	Subject Code	SUBJECT	Theory Hours	Tutorial / Drawing	Practical Hours	Total Hours
1	BEG201	Communicative English – II	4	-	-	4
2	CPG201	Principles of Management	5	-	-	4
3	CPG202	Financial Accounting II	5	-	-	4
4	CPG203	Type Writing - English - GTE Pre Junior	4	-	-	4
5	CPG284	<b>Elective:</b> Elements of Shorthand – English - paper I	5	-	-	5
6	CPG285	Elective: Marketing				
7	CPG276	Office Automation – Lab II	-	-	7	7
8		Communication Skill Practical	-	-	2	4
	tra /Co	Physical Education	2	-	-	2
Curricular Activities		Library	1	-	-	1
		TOTAL	26		9	35

# DIPLOMA IN COMMERCIAL PRACTICE II SEMESTER

### **Communicative English - II**

# COMMON WITH I YEAR DIPLOMA IN ENGINEERING & TECHNOLOGY II SEMESTER

### **SEMESTER II**

### **BEG201- COMMUNICATIVE ENGLISH - II**

Code No : BEG201

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		E	Examination	
COMMUNICATIVE	Hours/ week	Hours/ Semester	Asse	essment Marks	
ENGLISH - II	4	64	Internal	Autonomous Exam	Total
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Functional Grammar and Usage	13
II	English for Enrichment	11
III	Situational English	11
IV	Creative English	11
V	English for Scholarly Presentation/ Fluency	11
	Revision, Test	7
	Total	64

### **SEMESTER II**

### **BEG 201 COMMUNICATION ENGLISH-II**

### **UNIT I**

### **Functional Grammar and Usage:**

(13 Hrs)

- 1. Application of Model Verbs
- 2. Negative Formation (No, Never, Nothing, Hardly, Seldom, No longer, None, Nowhere, Neither ... nor)
- 3. Use of Subordinating Conjunctions
- 4. Use of Conditionals
- 5. Reported Speech (Dialogue to Indirect Speech)
- 6. Punctuation
- 7. Question Tag

### **UNIT II**

### **English for Enrichment:**

(11 Hrs)

- 1. The Language Game: Unscramble
- 2. Phrases (Noun Phrase, Verb Phrase, Prepositional Phrase, etc.,)
- 3. Cause and Effect
- 4. Writing Suitable Responses to the Given Questions
- 5. Giving Instructions
- 6. Words from American and British English

### **UNIT III**

### **Situational English**

(11 Hrs)

- 1. Email for Official Communication.
- 2. Social Media Language
- 3. Reacting to Situations
- 4. Correction of Sentences
- 5. Proverbs for Everyday Situations

### **UNIT IV**

### **Creative English**

(11 Hrs)

- 1. The Language Game: Word Puzzle Grid
- 2. Notice Writing for the Given Situations
- 3. Slogan Writing
- 4. Technical Words
- 5. Info Graphics Comprehension.

### **UNIT V**

### **English for Scholarly Presentation / Fluency**

(11 Hrs)

- 1. "The Lost Child" by Mulk Raj Anand
- 2. "My Vision for India" by Abdul Kalam
- 3. "The Lotus" by Toru Dutt
- 4. "The Flower" by Tennyson.

TEST (07 Hrs)

### **REFERENCES**

#### Glossaries

https://www.engineering-dictionary.com/

https://techterms.com/definition/

http://dictionary.tamilcube.com/

https://www.lexilogos.com/english/tamil\_dictionary.htm

### Grammar

- Just Enough English Grammar Illustrated, Gabriele Stobbe, McGraw-Hill Osborne
   Media, 2008
- Visual Guide to Grammar and Punctuation, DK Publishing, 2017
- English Grammar in Use, Raymond Murphy, Cambridge University Press, 2019
- Intermediate English Grammar, Raymond Murphy, Cambridge University PressSecond Edition.
- Essential English Grammar, Raymond Murphy, Cambridge University Press, New• edition.

# DIPLOMA IN COMMERCIAL PRACTICE II SEMESTER

### PRINCIPLES OF MANAGEMENT

Code No : CPG201

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To know the basic elements of business management
- ❖ To understand the management functions such as Planning, organizing, coordinating and control
- To impart knowledge on Co-ordination and Controlling

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		E	xamination	
PRINCIPLES OF MANAGEMENT	Hours/ week	Hours/ Semester	Assessment Marks		
	5	80	Internal	Autonomous Exam	Total
		25	75	100	

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Introduction to Management	14
II	Planning and Policies	14
III	Organization, Authority and Responsibility	16
IV	Direction and Motivation	15
V	Co-ordination and Controlling	14
	Revision, Test	7
	Total	80

### PRINCIPLES OF MANAGEMENT

UNIT	NAME OF TOPICS	Hours
I	Introduction to Management  Management: Meaning–Definition–Importance-Nature and Scope of Management– Role and functions of a Manager – Levels of Management – Art or Science– Development of Scientific Management and other schools of thought and approaches–Contributions by F.W.Taylor and Henri Fayal	14
II	Planning and Polices:  Planning-Nature, Importance – Objectives -Characteristics-Steps in Planning- type of planning.  Policies: Meaning - Procedures and Methods- Nature and types of policies – Decision making – Process of decision making – types of decision.	14
III	Organization, Authority and Responsibility: Organization - Types of Organization - Organization structure - Span of Control and Committee - departmentalization - Informal Organization - authority - responsibility - delegation of authority - centralization and decentralization - Difference between Authority and Power	16
IV	Direction and Motivation:  Direction – Nature and purpose - Motivation and Satisfaction –Concepts of Motivation - Motivation Theories – Maslow – Herzberg – Mc-Geogor – Leadership – Meaning – Styles.	15
v	Co-ordination and Controlling: Co-ordination–Need–Type and Techniques and Requisites for excellent Coordination. Controlling– Meaning and Importance of controlling–Relationship between Planning and Controlling–Control Process–Characteristics of Good control System	14

### **References:**

- 1. Management Theory & Practice C.B. Gupta Sultan Chand & Sons New Delhi.
- 2. Business Management J. Jayasankar Margham Publication Chennai.
- 3. Principles & Practice of Management L.M. Prasad Sultan Chand & Sons New Delhi.

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

### PRINCIPLES OF MANAGEMENT

### **Model Question Paper**

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any <b>FIVE</b> Questions:		(5 x 3 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any EIVE questions:		(Ev 12 – 60Marks)
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
Answer any FIVE questions:  9.		(5x 12 = 60Marks)
		(5x 12 = 60Marks)
9.		(5x 12 = 60Marks)
9. 10.		(5x 12 = 60Marks)
9. 10. 11.		(5x 12 = 60Marks)
9. 10. 11. 12.		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li></ul>		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li></ul>		(5x 12 = 60Marks)
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		(5x 12 = 60Marks)
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		(5x 12 = 60Marks)

# DIPLOMA IN COMMERCIAL PRACTICE II SEMESTER

### FINANCIAL ACCOUNTING - II

Code No : CPG202

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

The students are able:

- To study about the Rectification of Errors & Capital and Revenue Expenditure and Incomes.
- ❖ To know the Preparation of Bank Reconciliation Statement.
- ❖ To prepare Final Accounts without adjustment.
- ❖ To prepare Final Accounts with adjustment and adjustment entries.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		E	Examination		
FINANCIAL ACCOUNTING – II	Hours/ week	Hours/ Semester	Assessment Marks			
	5	80	Internal	Autonomous Exam	Total	
			25	75	100	

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Rectification of Errors & Capital and Revenue Expenditure and Incomes	14
II	Bank Reconciliation Statement	14
III	Final Accounts-without Adjustments	16
IV	Final Accounts-Adjustments	15
V	Final Accounts – Adjusting entries	14
	Revision, Test	7
	Total	80

### FINANCIAL ACCOUNTING - II

UNIT	Name of The Topics	Hours
I	Rectification of Errors & Capital and Revenue Expenditure and Incomes	
	Errors – Meaning – Classifications – Rectification of Errors – Basic principles	
	for rectification of Errors – Rectification using suspense Account –	14
	Distinction between Capital, Revenue and Deferred Revenue Expenditure –	17
	Distinction between Capital Incomes and Revenue Income - Distinction	
	between Capital losses and Revenue losses. (Simple Problems Only)	
Ш	Bank Reconciliation Statement	
	Meaning- pass book – Differences between cash book and Pass book – Bank	
	Reconciliation statement – Causes of disagreement between balance shown	14
	by cash book and the balance shown by pass book - Procedures for	
	preparing Bank Reconciliation statement format. (Simple Problems Only)	
III	Final Accounts- without Adjustments	
	Final Accounts – Meaning and contents of Final Account – Trading Account –	16
	Manufacturing Account - Profit & Loss Account - Balance sheet (without	10
	adjustments). (Simple Problems Only)	
IV	Final Accounts-Adjustments	
	Adjustments – Closing stock – Outstanding Expenses – Prepaid Expenses –	
	Accrued income – Income received in Advance – Depreciation – Interest on	
	Capital – Interest on Drawings – Interest on loan - Interest on Investments –	15
	Bad debts - Provision for bad debts and Doubtful debts - Provision for	
	discount on Debtors – Provision for discount on Creditors – Loss of Stock by	
	fire - Drawing by goods by owner. (Simple Problems Only)	
V	Final Accounts - Adjusting entries	
	Final Accounts – Adjusting entries – Closing entries – Effects adjustments in	14
	final accounts. (Simple Problems Only)	

### Reference Books:

- 1. Financial Accounting- S.P. Gupta & R.L. Gupta.
- $2.\,Financial\,Accounting-\,Reddy\,\&\,Moorthy.$
- 3. Financial Accounting- Dr. Radha.

-----

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Question from	3 X 5 = 15 Marks
Question Number 1 to 5	2 V 2 – 12 MIGLK2
Theory: Problem = 2: 3	
PART B	
Answer any Four questions from	4 X 15 = 60 Marks
Question Number 6 to 10	4 X 15 = 60 Warks
Theory: Problem = 1: 4	
TOTAL	75 Marks

### DIPLOMA IN COMMERCIAL PRACTICE FINANCIAL ACCOUNTING – II Model Question Paper

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any <i>Three</i> Questions:		$(3 \times 5 = 15 \text{ Marks})$
1.		
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	PART - B	
Answer any <b>Four</b> questions:		(4x 15 = 60Marks)
6.		
7.		
8.		
9.		
10.		
Note:		
Theory: Problem = 1: 4		

### **II SEMESTER**

### TYPE WRITING ENGLISH-PRE-JUNIOR(GTE)

Code No : CPG203

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

This subject helps the students to develop to Statements etc.

- Letters and Tables
- Prepare Documents

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
TYPE WRITING	Hours/ week	Hours/ Semester	Assessment Marks		
ENGLISH-PRE- JUNIOR(GTE)	4	64	Internal	Autonomous Exam	Total
JUNIUK(GTE)			25	75	100

**Note:** Typewriting classes are to be conducted till the date of the Autonomous Typewriting Examination

### **II SEMESTER**

### TYPE WRITING ENGLISH-PRE-JUNIOR(GTE)

Ex.No.	EXERCISES	Hrs.
	123454   098767   123454   098767   123454   098767	
I	123454   098767   123454   098767   123454   098767	14
	123454   098767   123454   098767   123454   098767	
	Typewriting – Pre-junior – in 10 minutes. (25 words	
	per minute)	
	Keep the left edge of the paper at Zero degree.	
	Keep Left Marginal stop at the 10th degree.	
	* Keep the Right Marginal stop at the 75th degree.	
	<ul> <li>Leave 5 spaces before commencing a paragraph</li> </ul>	
	Avoid over-typing.	
	❖ Dot not leave additional line space between	
II	paragraphs while	43
	❖ Always look at the passage and tap letter after letter	
	in the passage. The attention taken out from the	
	passage to the typing paper causes omissions and	
	repetitions.	
	Always aim at "Perfection".	
	Always type with a uniform light touch.	
	Always use 2 sheets while inserting the paper, that	
	is, Backing sheet should always be used.	
	Test and Revision	7

### **II SEMESTER**

### TYPE WRITING ENGLISH-PRE-JUNIOR(GTE) MODEL QUESTION PAPER

To type on one side of the paper an ordinary printed passage without heading and not exceeding two paragraphs, consisting of 1,250 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left. Special attention must be paid to accuracy and neatness of execution.

Time: 10 Minutes

Maximum Marks: 75

Typewrite the following in double line spacing, with a left margin of ten degrees (Special attention must be paid to accuracy and neatness):-

"Cut your coat according to the cloth" is a wise saying. It means that it is very necessary for us to live within our means. It is almost sure that a person who is extravagant and is in the habit of wasting money comes to grief in the long run. It is usual for some people to spend too much on marriages and festivals. Of course, if a man spends much on his own education or the education of his children, it may be excusable. It may prove helpful in one way or the other. In the same way, if money is spent on taking good diet which is simple but nourishing, it may be commendable. It is not condemnable. On the other hand, if a man spends too much on

clothes just to show off, it may not be pardonable. Many of us spend too much on the marriages of our children. Many have to take loans at high rates of interest. In such cases some are not able to repay the loans and have to suffer much. In the same way, it is the habit of many people to waste a lot of money on crackers, sweets and gifts during festivals.

One thing which cannot be excused is wasting of money on petrol by travelling too much when there is no need for it. Apart from individuals, some nations spend a lot of money on government functions and meetings unnecessarily.

\* \* \*

# DIPLOMA IN COMMERCIAL PRACTICE II SEMESTER

**Elective: ELEMENTS OF SHORTHAND ENGLISH PAPER I** 

Code No : CPG284

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

At the end of the semester, the subject helps the students to understand basic principles of shorthand and make the students capable for taking Dictation.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
Elements of	Hours/ week	Hours/ Semester	Assessment Marks		
Shorthand English Paper I	and English	80	Internal	Autonomous Exam	Total
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic Exercises		Time (Hrs)
I	Consonants and Vowels	Chapter I & II	18
II	Intervening Vowels, Alternatives Signs R and H Dipthongs	Chapter III, IV & V	13
III	Phraseography, Circle S, Stroke S	Chapter VI, VII & VIII	13
IV	Large Circle SW and SS, Loops ST and STR	Chapter IX & X	13
	Revision, Test		7
	Total		64

### **Reference Books:**

1. PITMAN Shorthand Instructor and Key – New Era Edition

Commercial Practice

Page 69

### **II SEMESTER**

### Elective: ELEMENTS OF SHORTHAND ENGLISH PAPER I MODEL QUESTION PAPER

Time: 2 Hrs Max. Marks: 75

### I Write in shorthand

 $(10 \times 2 = 20)$ 

1. Value 4. seems 7. If he were 10. hake

2. What can be 5. honesty 8. next

3. But the 6. owing 9. as well as

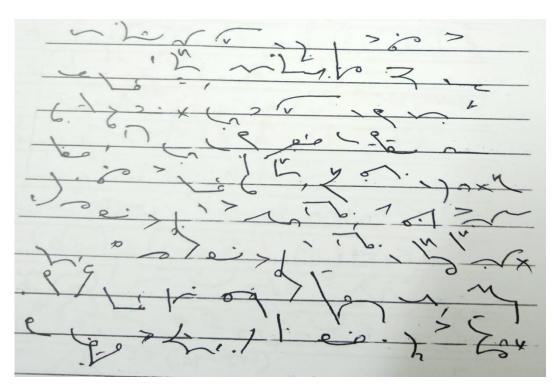
### II. Answer any THREE question from the following:

(5x3=15 marks)

- a. What is Phrases? Give examples.
- b. Define Triphone and explain with examples.
- c. How Circle "S" is written for curved strokes
- d. How 'SW' is used in phraseography?
- e. How "Str" Loop used medially. Give example.

### III Transcribe the given litho into longhand.

(25 Marks)



Contd.....

#### PART - B

IV. Write a summary in indirect form in about 120 words of the following passage with suitable heading and sub-heading (Number of words to be counted and entered at the end of the summary)

(Marks: 15)

Participating in the General Discussion on the Budget in the Legislative Assembly, an Hon. Member said:

I thank you much for giving me this opportunity which I would like to utilise only to make some general comments on the Budget because I am sure that I will have occasion to deal with each and every subject when the Demands for Grants are taken up for consideration.

Sir, I am very happy that the Hon. Minister has presented a tax free Budget this time. In fact, he has come forward to reduce the sales tax on quite a few items. I am very items has been made, from time to time to both in this House and outside. It is said that one of the characteristics of a good tax system is that the burden of the tax should fall only on those who can bear it. At the same time the tax should be collected with as little expenditure to the State as possible. With this end in view there should be a constant review of the tax structure. Committee was appointed to go into all the important aspects of the sales tax administration and make recommendation. The Committee made some useful suggestions and I think that some of them were also accepted by the Government. In recent times the merchant community is voicing the view that there is still scope for simplifying the procedures for tax assessment and collection of taxes. I therefore, request the Government to appoint a similar Committee now also for the specific purpose of examining the question of simplifying the procedures that are now being followed in the Sales tax Department.

-----

# DIPLOMA IN COMMERCIAL PRACTICE II SEMESTER

**Elective: MARKETING** 

Code No : CPG285

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To know about the evolution of marketing and function of marketing.
- ❖ To understand the marketing mix and steps involved in development of a new product.
- To know the pricing policy and physical distribution of marketing.
- ❖ To impart knowledge on market segmentation.
- ❖ To know about the Consumer behaviour on buying decisions.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
MARKETING	5	80	Internal	Autonomous Exam	Total
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time
		(Hrs)
I	Introduction to Marketing	13
II	Marketing Mix and Product Planning	15
III	Pricing and Physical Distribution	15
IV	Market Segmentation	14
V	Consumer Behaviour	16
	Revision, Test	7
	Total	80

#### **Elective: MARKETING**

Unit	Name of the Topics		
	INTRODUCTION TO MARKETING:		
I	Marketing – Meaning and definitions – Importance – Evolution of Marketing –	40	
	Classification of Market – Objectives of Marketing –Selling and Marketing -	13	
	Modern concepts of Marketing – Marketing functions – buying –		
	transportation – warehousing – standardization – Grading – Packaging.		
	MARKETING MIX AND PRODUCT PLANNING:		
	Marketing Mix – meaning – Marketing mix from 4Ps (Product, Price, place and		
	promotion) to 7Ps (Product, Price, Place, Promotion, People, Processes and		
II	Physical Evidence)	15	
1	Product Planning & Development – Meaning and Important – Steps involved		
	in the Development of a new product - Product and Product Line		
	Modification – Diversification – Simplification – Product cycle – Stages in the		
	product life cycle – Reasons for new product failure.		
	PRICING AND PHYSICAL DISTRIBUTION:		
	Pricing - Objectives of Pricing - Factors influencing Pricing Decisions -		
III	Process of Price determination – pricing policies and procedures – Kinds of	15	
	Pricing.		
	Physical Distribution – Importance – Various kinds of marketing channels –		
	Distribution problems.		
	MARKET SEGMENTATION:		
	Introduction – Definition – Criteria – Bases – Geographic – Demographic –		
IV	Psychographic – Socio economic – Benefits of segmentation – Benefits of	14	
	Segmentation – Philosophic of Market Segmentation.		
	Mass Marketing – Product Variety Marketing – Target Marketing – Micro		
	Marketing – Customized Marketing – Personalized Marketing.  CONSUMER BEHAVIOUR:		
	Buyer Behaviour – Meaning – Types of Buyers – Determinant of Buying Behaviour – Buying Decision Process – Characteristics of Buyer Behaviour –		
	Buying Motives – Buying Decision Process – Motives of Industrial Consumers .		
V	Marketing and Government –Bureau of Indian Standards – Bureau of Energy	16	
v	Efficiency – BEE Star Rating – Food Safety Standard Act – FPO mark – FSSAI		
	mark - Directorate of Marketing and Inspection, a Government of India		
	agency - Agmark - Food Safety & Standards (Packaging &Labelling)		
	Regulations, 2011 – Green and Red dot - Green Marketing –Service Marketing		
	- Forward Trading in Commodities.		
	To the standing in commonwer.		

#### **Reference Books:**

- 1. R.S.N. Pillai, Bagavathi Modern Marketing S. Chand Publishing
- 2. Rajan Nair Marketing
- 3. Memoria Joshi Marketing Management KitabMahal

#### **Autonomous Examination**

#### **Diploma in Commercial Practice**

#### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

# DIPLOMA IN COMMERCIAL PRACTICE Marketing Model Question Paper

Time: 3 hrs.	DART A	Max. Marks: 75
Answer any <b>FIVE</b> Questions:	<u>PART - A</u>	(5 x 3 = 15 Marks)
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	<u>PART - B</u>	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
Answer any <b>FIVE</b> questions:  9.		(5x 12 = 60Marks)
		(5x 12 = 60Marks)
9.		(5x 12 = 60Marks)
9. 10.		(5x 12 = 60Marks)
9. 10. 11.		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li></ul>		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li></ul>		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li></ul>		(5x 12 = 60Marks)
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		(5x 12 = 60Marks)

# DIPLOMA IN COMMERCIAL PRACTICE II SEMESTER OFFICE AUTOMATION LAB II

Code No : CPG276

Total No. of Hours / Week : 7
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 112

#### **Objectives:**

The students are able:

❖ To create a database and table using Ms Excel.

❖ To carry out necessary alteration, calculation and create Pivot Table.

❖ To create tables and create quaries using MS – Assess.

❖ To create forms and reports

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
OFFICE	Hours/ week	Hours/ Semester	Asse	essment Marks	
AUTOMATION LAB II		112	Internal	Autonomous Exam	Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time
		(Hrs)
I	MS – Excel	56
II	MS – Access and Forms and Reports	56
	Total	112

#### OFFICE AUTOMATION LAB II

Unit	Topic	Time (Hrs)
I	MS – Excel Introduction to Spreadsheets, Overview of a Worksheet, Creating Worksheet & Workbooks, Organizing files, Managing files & workbooks, Functions & Formulas, Working with Multiple sheets, Creating Charts & Printing Charts – Operating with MS Excel documents, which are already created and saved in MS Excel – Formula Editor Math, Menus, Toolbars, Formula Shortcut Keys.	56
II	MS – Access and Forms and Reports  Introduction, Planning a Database, Starting Access, Access Screen, Database Concepts- Creating a New Database, Creating Tables, Working with Forms, Creating queries, Finding Information in Databases - Creating Reports, Types of Reports, Printing & Print Preview – Importing data from other databases viz. MS Excel.  Internet and Web Browsers:  Internet and Web Browsers: Definition & History of Internet - Uses of Internet - Definition of Web Addressing-URL-Different types of Internet Connections; Dial up connection, Broad band (ISDN, DSL, Cable), Wireless (Wi-Fi, Wi -Max, Satellite, Mobile) naming convention, browsers and its types, internet browsing, searching - Search Engines - Portals - Social Networking sites-Blogs - viewing a webpage, downloading and uploading the website; Creating an email-ID, e-mail reading, saving, printing, forwarding and deleting the mails, checking the mails, viewing and running file attachments, addressing with cc and bcc.	56
	Total	112

#### **Ms-Excel Hands On Exercises**

Create a Statement in MS. Excel regarding particulars of 10 students of I Year MOP of your College.(Fields: Roll No., Name, Community, DOB, Age, Address,& 10<sup>th</sup> Mark.

(Things to be Covered)

- Enter Two Titles.
- Enter the 1<sup>st</sup> and 2<sup>nd</sup> Titles in first and second rows with different font size and styles.
- Enter Roll No., Name, etc as Fieldnames.
- Enter the Roll Number using Fill Handle.
- Enter 10 students' particulars.
- Centre the Titles.
- Insert a New Row between 5th and 6th Row.
- Enter a New Student's particulars in the new Row.
- Delete the Last row.
- Insert a New Column between 3rd and 4<sup>th</sup> Column for Sex.
- In the Sex column enter Sex="M" or "F"
- Align all the Data in Centre.
- Save the File.

## 2 From the following given particulars prepare a Salary Statement in MS. Excel Worksheet.

**DEVI ENTERPRISES** 

COIMBATORE - 641

044

S.No., Emp-No., Name, Basic Pay, DA, HRA, Gross Pay, PF, IT, Deductions and Net Pay.

Enter data for EMP-No., NAME, and BASIC PAY. Fill the S.No. Columnwith Auto series.

- (a) Calculate DA=90% of Basic Pay, HRA =5% of Basic Pay.
- (b) Calculate Gross Pay = Basic Pay+ DA+ HRA.
- (c) Calculate PF=6% of Basic Pay, IT =10% of Gross Pay.
- (d) Calculate deductions = PF +IT.
- (e) Calculate Net Pay=Gross Pay-Deductions.
- 3 Create a result sheet containing Candidate's RegisterNo.,

Name, and Marks for five subjects.

- 1. Calculate Total Marks & Average Marks of 5 subjects (Use Fill handle).
- 2. Calculate Average Marks of each student.
- 3. Fill the **Result** Column by using the following condition. If a student secures 40 or more than 40 marks in each subject will adjudged as Pass, otherwise Fail.
- 4. Fill the **Grade** Column by using the following condition: If a student's result is pass and secures Average marks morethan 75, he/she gets Distinction, more than 60, he /she gets I Class, otherwise II Class.
- 5. **Highlight** the marks who secures less than 40, by using different colour.

4	Prepare line, bar and pie chart to illustrate the subject wise performance of		
	the class for any one semester with the following data.		
	English - 55%		
	Commerce - 75%		
	Accountancy - 80%		
	Computer - 70%		
	Typewriting - 90%		
	Economics - 95%		
5	Prepare consolidation of work sheets in MS. Excel.		
	Prepare consolidation of I Qtr, II Qtr, III Qtr & IV Qtr sales Turnover of different Branches of a Company.		
6	Create Pivot Table Report in MS Excel.		
0	MS. ACCESS:		
7	MS. ACCESS.		
	Creating a Data Base		
8	Constitute Description and Malabara Malabara		
9	Creating a Parent Table – Basic Data Table		
9	Creating Form		
10	Query: Extracting Data from single Table		
11			
12	Append Query		
	Building Relationship		
13	Manipulation of Data		
14	Retrieving Data From Multiple Tables		
	INTERNET:		
15	Create an E-mail account, Retrieving messages from inbox, replying, attaching files		
13	filtering and forwarding		
16			
	Viewing, saving and printing an e-mail received.		
17	Searching a detail, downloading, saving and printing the data.		

#### List of Equipment and software:

- Desktop or Laptop computer
- Printer
- ❖ Software for MS Excel and MS Access

ALLOCATION OF MARKS		
CONTENT	Marks	
Procedure	30	
Execution	35	
Viva voce	10	
Total	75	

# DIPLOMA IN COMMERCIAL PRACTICE II SEMESTER

#### **Communication Skill Practical**

# COMMON WITH I YEAR DIPLOMA IN ENGINEERING & TECHNOLOGY II SEMESTER

#### **SEMESTER II**

#### **BEG178- COMMUNICATION SKILL PRACTICAL**

Code No : BEG178

Total No. of Hours / Week : 2

Total No. of Weeks / Semester : 16

Total No. of Hours / Semester : 32

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Asse	ssment Marks	
COMMUNICATION SKILL PRACTICAL	2	32	Internal	Autonomous Exam	Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Listening Skill	10
II	Reading Skill	06
III	Speaking Skill	10
IV	Writing Skill	06
	Total	32

# BEG 178 COMMUNICATION SKILL PRACTICAL DETAILED SYLLABUS

**Contents: Practical** 

UNIT I (10Hrs)

#### **Listening Skill**

- 1. Listening to Speeches by Great Speakers/ TV News (Assessment Through note taking)
- 2. Listening to Short Stories (Assessment by Vocabulary Check)
- 3. Listening to Indian / British / American English (Assessment by Cloze)

UNIT II (6Hrs)

#### **Reading Skill**

- 1. Stress & Intonation
- 2. Tongue Twisters / Tongue Modulators Frequently
- 3. Mispronounced Words
- 4. Reading Newspaper (Skimming & Scanning)

UNIT III (10Hrs)

#### **Speaking Skill**

- Polite Expressions (Greeting, Requesting, Thanking, Apologizing, Opinions, Suggestions)
   Introducing Yourself/ Friends/ Family
- 2. Recite quotes of Leaders / Scholars / Scientists
- 3. Face to Face Conversation
- 4. Just a Minute (JAM): A talk on any topic

UNIT IV (6Hrs)

#### **Writing Skill**

- 1. Thought Fillers
- 2. Completing an Incomplete Story
- 3. How to prepare PPT
- 4. Non-Verbal Communication
- 5. Product/Process Description

PRACTICAL EXAMINATIONS

Note:

1. The students should be given proper practice in all the exercises. All the exercises should

be completed before the examinations.

2. The students should maintain a record notebook. The record note book should be

submitted during the Board Practical Examinations.

3. The external examiner should verify the availability of the facility for the batch strength

before the commencement of Practical Examination.

4. PART D should be conducted first for all the students. Part A, Part B and Part C can be

conducted by both examiners by dividing the students into two groups.

Part A- Listening (No. of Exercises: 3, Duration: 45 min.)

Question No.1: The examiner shall play either the audio of the speech of a great speaker or

that of TV news running from 3 to 5 min. The audio can be played twice. The candidates

may be given 10 minutes to take notes as directed in the question paper.

Question No.2: A short story selected by the external examiner shall be played only once

without transcript. The objective of this exercise is to test the Listening ability of the

candidate and therefore questions should be framed accordingly in the pattern of question

and answer. The time to complete this exercise is 5 minutes.

Question No.3: Any one of the audios (British English, American English or Indian English)

may be selected by the external examiner and the same shall be played only once.

Maximum of 5 questions for filling in the blanks may be given and the candidates may be

provided maximum of 10 minutes to answer the questions. This part shall be completed

within 45 minutes including the time used for playing listening audios.

Part – B – Reading (No. of Exercises 3, Duration: 45 min.)

Each batch may be divided into two. Both examiners may engage all the students.

**Question No. 1:** Readout the tongue twister.

**Question No. 2:** A passage from newspaper can be given for reading.

**Question No. 3:** Pronounce the words correctly. Part B shall be completed within 45 minutes.

Part – C – Speaking (No. of Exercises: 4, Duration: 45 min)

Divide the students to make it convenient for conversations in English by a pair. Both examiners can handle.

**Question No.1:** Polite expressions for the context provided.

**Question No. 2:** Self-introduction for the interview.

**Question No.3:** Any five quotes can be recited from the given list of quotes of Leaders, Scholars and Scientists.

**Question No. 4:** The candidates have to speak as directed by the concerned examiner.

**Question No. 5:** The candidates have to speak for a minute on a particular topic given by the concerned examiner. All the questions are mandatory. Part C shall be completed within 45 minutes.

Part - D - Writing (No. of Exercises: 3, Duration: 45 min.)

All students should appear for this part.

**Question No.1:** Five questions with blanks shall be asked based on a list of 25 frequently used thought fillers already trained during lab classes.

**Question No. 2:** shall consist of an unknown incomplete story providing scope for further development and application of imagination. (Minimum 3 lines for completion with suitable title and moral)

**Question No. 3:** Questions can be taken from a list of fifteen important questions covering the core areas of non-verbal communication. (Five out of eight questions to be answered)

**Question No. 4:** Either Product or Process description based on list of 12 frequently thought during lab classes.

Students shall be provided maximum of 30 minutes to complete Part-D.

#### **DETAILED ALLOCATION OF MARKS**

	Marks	
А	Listening	20
В	Reading	10
С	Speaking	20
D	Writing	25
	Total	75

Guidelines for Conduct of Practical Classes and Writing Record Note: There are 15 experiments in total equally distributed to each skill as follows:

SI. No	Name of the exercise	Minimum Exercises to be Practiced / written in
		Record Note
	1	Listening Skill
1	Listening to Speeches by	Each One exercise
	Great Speakers/ TV News	
2	Listening to Short Stories	Minimum of two exercises
3	Listening to Indian / British	Minimum of two exercises
	/ American English	
		Reading Skill
4	Reading Tongue Twisters	A list of 25 tongue twisters
5	Reading English	Minimum 2 passages from any English Newspaper
	Newspapers	
6	Frequently mispronounced	List of 25 words
	words	
		Speaking Skill
7	Making Polite Expressions	Polite expressions - Greeting, Requesting, Thanking,
		Apologizing, Opinions, Suggestions
8	Introducing oneself /	Minimum two exercises for introducing oneself and
	friends/family	introducing others
		l .

9	Reciting quotes	Quotes of Leaders/Scholars/Scientists (List of 25
		quotes)
10	Face to face conversation	Minimum two exercises
11	Just a Minute (JAM)	Any general topic (Taught in the classroom)
		Writing Skill
12	Use of Thought Fillers	A list of 25 frequently used thought fillers
13	Completing an Incomplete	Minimum of two exercises. (conclusion – minimum
	Story	3 lines, title & moral)
14	Non-Verbal Communication	A list of 10 questions and answers relating to non-
		verbal communication.
15	Product/Process	Either a Product or Process to be described
	Description	

#### Notes:

- 1. Each experiment shall be awarded 20 marks and the total marks secured in all experiments shall be averaged to 20marks.
- 2. Attendance mark shall be calculated for 5 marks as per the given norms.
- 3. Total internal mark is 25 (Record 20 marks + Attendance 5 marks)
- 4. Observation note is not applicable for this practical.
- 5. Listening Skill Exercises:

For each exercise under Listening Skill, minimum exercise should be provided

# II YEAR SYLLABUS III SEMESTER

#### **SEMESTER - III**

S.	Subject			HOURS	PER WEEK	
No.	Code	SUBJECT	Theory	Tutorial /	Practical	Total
1101	Code		Hours	Drawing	Hours	Hours
1	CPG301	English	4	-	-	4
2	CPG302	Financial Accounting III	5	-	-	5
3	CPG303	Business Statistics	4	-	-	4
4	CPG304	Typewriting – English - GTE Junior.	5	_	_	5
<b>T</b>	CI USU4	Paper I	7	_	_	3
5	CPG385	<b>Elective:</b> Elements of Shorthand –				
3	C1 0303	English - paper II	4	-	-	4
6	CPG386	Elective: Marketing				
7	CPG377	Data Analytics Lab	-	-	5	5
8	CPG378	Desktop Publishing Lab	-	-	5	5
Ex	xtra /Co	Physical Education	2	-	-	2
Cu	ırricular	Library	1	_	_	1
A	ctivities	Library	1	_	-	1
	TOTAL				-	35

#### **DIPLOMA IN COMMERCIAL PRACTICE**

#### **III SEMESTER**

#### **ENGLISH**

Code No : CPG301

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

#### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- To know the Comprehend prose texts and short stories
- ❖ To improve vocabulary and annotate the selective passage.
- ❖ To acquire knowledge about function of the grammatical units
- ❖ To answer questions on the relevant grammatical units.
- To write descriptive passage.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ I week So		Assessment Marks		
ENGLISH	4 64	Internal	Autonomous Exam	Total	
		0.2	25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Prose	14
II	Poetry	10
III	Short story	9
IV	Grammar	18
V	Composition	06
	Revision, Test	7
	Total	64

#### **ENGLISH**

UNIT	Name of The Topics	Hours
	PROSE:	
	1. "Letter to a Teacher" by Nora Rossi and Tom Cole (Trans.)	
I	2. "Spoken English and Broken English" by G.B. Shaw	14
	3. "Function of Education" by J. Krishnamurti	
	4. "With the Photographer" by Stephen Leacock	
	POETRY:	
	1. "Upon Westminster Bridge" by William Wordsworth	
II	2. "The Quality of Mercy" by William Shakespeare	10
	3. "Voice of the Unwanted Girl" by Sujata Bhatt	
	4. "The Unknown Citizen" by W.H. Auden	
	SHORT STORY:	
III	1. "After Twenty Years" by O. Henry	9
	2. "The Night the Ghost Got In" by James Thurber	
	3. "A Cup of Tea" by Katherine Mansfield	
	GRAMMAR:	
	1.Subject – Verb Agreement	
	2.Adverbs	
	3.Infinitives	
	4.Gerunds and Present Participles	
	5. Nouns used as Adjectives	
	6.Antonyms (from prescribed text books)	
IV	7.One Word Substitutes (from prescribed text books)	18
	8. Relative Pronouns	
	9. Degrees of Comparison	
	10. Transformation of Sentences – from Interrogative, Negative and	
	Exclamatory to Assertive	
	11. Clauses (Noun, adjective and adverb)	
	12. Prefixes and Suffixes	

	COMPOSITION:	
V	1. Factual Description	06
	2. Précis Writing	

#### **Text and Reference Books:**

- 1. College Prose & Poetry, T. Sriraman and Colin Swatridge, Trinity Press (An Imprint of Laxmi Publications Pvt. Ltd.), New Delhi.
- 2.Spectrum An Anthology of Prose and Poetry, Trinity Press, (An Imprint of Laxmi Publications Pvt. Ltd.), New Delhi.
- 3. Communication Skills A Practical Approach, Hema Srinivasan, Alamelu Ramakrishnan and Valli Arunachalam, Frank Bros. & Co. (Publishers) Ltd., New Delhi.
- 4. English Grammar and Composition, G Radhakrishna Pillai, Emerald Publishers, Chennai.
- 5. A Textbook of English Grammar and Usage, K.V. Joseph, Tata McGraw Hill Education Private Limited, New Delhi.

\*\*\*\*\*

#### **DIPLOMA IN COMMERCIAL PRACTICE**

#### **ENGLISH - MODEL QUESTION PAPER**

Time: 3 Hours Max. Marks: 75

#### PART - A

#### I. Answer any <u>TWO</u> of the following in about 100 words each:

 $(02 \times 5 = 10)$ 

- a. Describe the genuine feelings expressed by a young man in the lesson "Letter to a Teacher".
- b. Narrate the experiences of Stephen Leacock with the photographer.
- c. What, according to the author, are the functions of education?

#### PART - B

#### II. Answer any **ONE** of the following in about 200 words:

 $(01 \times 10 = 10)$ 

- a. What is the central theme of the story "After Twenty Years"?
- b. Why is the title of the story appropriate in "A Cup of Tea"?
- c. How does the author narrate a fictionalized account of an incident that occurred one night during his childhood?

#### PART - C

## III. Annotate any <u>FOUR</u> of the following passages choosing any two divisions from each section: $(04 \times 05 = 20)$

#### **SECTION A**

- a. "This is the sort of culture your poets should have given you"
- b. "I broke into tears and left"
- c. "Even among English people, to speak too well is a pedantic affectation"
- d. "Have you ever asked yourselves what are you going to do when you grow up?"

#### **SECTION - B**

- a. "It blesseth him that gives and him that takes."
- b. "No one wanted

To touch me – except later in the autopsy room"

- c. "Ne'er saw I, never felt, a calm so deep!"
- d. "Was he free? Was he happy? The question is absurd"

#### PART - D

#### IV. Answer any <u>TEN</u> of the following as directed:

 $(10 \times 2 = 20)$ 

- a. Correct the errors in the following sentences:
  - i. Either you or he have broken the glass
  - ii. My friends as well as I was unhappy over the turn of events

b.	Put the given adverbs at the proper place in the following sentences:
	i. My brother returns home before night. (never)
	ii. It rains heavily in July (usually)
c.	Rewrite the sentences with the "it + infinitive" construction:
	i. To get up early is important.
	ii. To smoke cigarettes is dangerous.
d.	Identify the underlined words as gerunds or present participles:
	i. He was <u>driving</u> a lorry
	ii. <u>Traveling</u> might satisfy your desire for new experiences.
e.	Identify the nouns used as adjectives in the following sentences:
	i. They are all government employees.
	ii. I went there for a birth certificate
f.	Write suitable antonyms for the following words:
	i. forget ii. expand
g.	Give one-word substitutes to the following:
	i. A mechanical device
	ii. Behavior that is not natural or genuine
h.	Complete the following sentences with appropriate relative pronouns given in brackets:
	i. The camera is used by him is mine (who, which, whose)
	ii. I saw the man caught the thief (which, whom, who)
i.	Rewrite the following sentences using the other degrees of comparison without altering
	the meaning:
	i. Vinoth is better than most other boys (into superlative degree)
	ii. The sword is not so mighty as the pen (into comparative degree)
j.	Rewrite the following as assertive without changing the meaning:
	i. Who can question them?
	ii. How colourful is this portrait!
k.	Identify the clause of the underlined words in the following sentences:
	i. The dictionary <u>which is on the table</u> is new.
	ii. <u>What he said</u> was really encouraging.
l.	Fill in the blanks with the suitable form of words in brackets either by using a prefix or suffix.
	i. He is(fortune) to have such understanding parents.
	ii. The (socials) will be rounded up by the police in the event of a strike.

#### PART - E

#### V. Answer the following as directed:

(15 Marks)

- a. Give a brief factual description of any TWO of the following, not exceeding 30 words: (2 X 3 = 6)
  - i. A beach
  - ii. A hospital
  - iii. A hill station
  - iv. A shopping mall
- b. Make a précis of the following passage in about one-third of its length: (9)

Several non-governmental organizations and individuals have been working for alleviating the sufferings of children in employment. A strong movement against child labour has been built up in areas known to be traditional exploiters of child labour. The Government too is alive to the situation and its different dimensions. It is reluctant to rush through with the rigid implementation of the legal provisions because of the consequences it could have. Thus weaning children away from employment would have to be preceded by planning and creation of adequate infrastructure for their schooling and other facilities so that they can enjoy their childhood. The social and economic status of their families would have to be raised so that the children pulled out of one employment are not forced into another employment to supplement the income. As a first step in this direction, the Government has adopted a legislation to prohibit and regulate child labour. Under the law, the employment of children below the age of 14 years in hazardous industries is prohibited and the conditions of work are regulated in the other areas where the employment of children below 14 is permitted.

### DIPLOMA IN COMMERCIAL PRACTICE

#### III SEMESTER

#### FINANCIAL ACCOUNTING - III

Code No : CPG302

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To know the preparation of Average Due Date
- ❖ To acquire knowledge about Single Entry System
- ❖ To prepare Branch Accounts and Departmental Accounts.
- ❖ To prepare Depreciation accounts.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
FINANCIAL	Hours/ week	Hours/ Semester	Assessment Marks		
ACCOUNTING - III		80	Internal	Autonomous Exam	Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time
Ome		(Hrs)
I	Average Due Date	14
II	Single Entry System	16
III	Branch Accounts	14
IV	Departmental Accounts	15
V	Depreciation Accounts	14
	Revision, Test	7
	Total	80

#### FINANCIAL ACCOUNTING - III

UNIT	Name of The Topics	Hours
I	AVERAGE DUE DATE:  Meaning – uses – steps in calculation of average due date- Determination of due date – calculation of interest – types of problems: where the amount is lent in different installments – Interest on drawings of partners - where the amount is lent in a single installment. (Simple Problems Only)	14
II	SINGLE ENTRY SYSTEM:  Meaning and Definition of Single Entry System – Salient Features – Differences between Double Entry System and Single Entry System – Ascertainment of Profit method under Single Entry System – Net Worth Method – Statement of Affairs – Meaning – Distinguish between Balance Sheet and Statement of Affairs - Conversion method – Need for conversion – steps involved for conversion of Single Entry into Double Entry System – Preparation of Final Accounts under Conversion Method. (Simple problems only)	16
III	BRANCH ACCOUNTS:  Meaning – objectives – Types of Branches – Independent Branch and Dependent Branches – Accounting treatment in Dependent Branches – Debtors system – Stock and Debtors system – Goods sent to branch at cost price - Goods sent to branch at invoice price.	14
IV	DEPARTMENTAL ACCOUNTS:  Meaning - Need for Preparing Departmental accounts - Distinction between  Departmental accounts and Branch Accounts - Basis for allocation of expenses - Interdepartmental transfer - Transfer at cost price and Invoice price. (Simple Problems Only)	15
V	DEPRECIATION ACCOUNTS:  Meaning – Concept - Causes - Need - Basic factors- Importance of Depreciation  - Reasons for providing depreciation – Methods of depreciation - Fixed instalment method – Reducing balance method – Annuity method – Sinking fund method – Insurance policy method – Revaluation method (Problems are restricted to S.L.M. and W.D.V.)	14

#### Reference book:

- 1. Financial Accounting- S.P. Gupta & R.L. Gupta.
- 2. Financial Accounting- Reddy & Moorthy.
- **3.** Financial Accounting- Dr. Radha.

\*\*\*\*\*

#### **Autonomous Examination**

#### **Diploma in Commercial Practice**

#### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Question from	3 X 5 = 15 Marks
Question Number 1 to 5	2 V 2 – 12 MIGLK2
Theory: Problem = 2: 3	
PART B	
Answer any Four questions from	4 X 15 = 60 Marks
Question Number 6 to 10	4 X 15 = 60 IVIALKS
Theory: Problem = 1: 4	
TOTAL	75 Marks

#### **DIPLOMA IN COMMERCIAL PRACTICE**

#### Financial Accounting - III Model Question Paper

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any <i>Three</i> Questions:		(3 x 5 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	PART - B	
Answer any <b>Four</b> questions:		(4x 15 = 60Marks)
6.		
7.		
8.		
9.		
10.		
Note:		
Theory: Problem = 1: 4		
-		

# DIPLOMA IN COMMERCIAL PRACTICE III SEMESTER BUSINESS STATISTICS

Code No : CPG303

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

#### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To know the origin and Meaning of statistics
- ❖ To acquire knowledge about Averages and Deviations
- ❖ To acquire Practical knowledge about Correlation and Regression.
- ❖ To understand and acquire the knowledge about Index numbers.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
BUSINESS	Hours/ week	Hours/ Semester	Assessment Marks		
STATISTICS	4	64	Internal	Autonomous Exam	Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Business Statistics – Introduction	11
II	Measures of Central values (Averages)	11
III	Measures of Dispersion	11
IV	Correlation	11
v	Index Numbers	13
	Revision, Test	7
	Total	64

#### **BUSINESS STATISTICS**

Unit	Name of the Topics	Hours			
I	Business Statistics - Introduction  Statistics - origin - Meaning - Definition - Nature and Scope - uses - Limitations - Frequency Distribution - Tabulation - Diagrams and graphs. (Simple Problems Only)				
II	Measures of Central Value  Measures of Central Value – Mean – Arithmetic Mean Median and Mode  – Individual Observations– Discrete Series – Continuous Series. (Simple Problems Only)				
III	Measures of Dispersion  Measures of Dispersion – Range – Co-efficient of Range – Standard  Deviation – Mean Deviation – Co-efficient of Variation. (Simple Problems  Only)				
IV	Correlation  Meaning and Definition – Karl Pearson's Co-efficient of Correlation –  Rank Correlation – Simple Regression (y= a+bx). (Simple Problems Only)	11			
V	Index Numbers  Meaning, Definition and uses of Index Numbers – Cost of Living Index –  V Pearson, Bowley – Fisher's Index Numbers – Laseyers index – Psasche- Bowleys – Time reversal and Factor reversal test. (Simple Problems Only)				
[No	[Note: Simple problems only] (Marks Allotment: Problems 80%: Theory 20%)				

#### **References:**

- 1. Statistical Methods S.P. Gupta
- 2. Statistics R.S.N. Pillai & V. Bhagavathi
- 3. Practical Statistics S.P. Gupta

#### **Autonomous Examination**

#### **Diploma in Commercial Practice**

#### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Question from	3 X 5 = 15 Marks
Question Number 1 to 5	2 V 2 – 12 MIGLK2
Theory: Problem = 2: 3	
PART B	
Answer any Four questions from	4 X 15 = 60 Marks
Question Number 6 to 10	4 X 13 – 60 Marks
Theory: Problem = 1: 4	
TOTAL	75 Marks

#### **DIPLOMA IN COMMERCIAL PRACTICE**

#### **Model Question Paper**

Time: 3 hrs.		Max. Marks: 75
	<u>PART - A</u>	
Answer any <b>Three</b> Questions:		(3 x 5 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	<u>PART - B</u>	
Answer any <b>Four</b> questions:	<u> PART - B</u>	(4x 15 = 60Marks)
Answer any <i>Four</i> questions:  6.	<u> PART - B</u>	(4x 15 = 60Marks)
	<u>PART - B</u>	(4x 15 = 60Marks)
6.	<u>PART - B</u>	(4x 15 = 60Marks)
6. 7.	<u>PART - B</u>	(4x 15 = 60Marks)
<ul><li>6.</li><li>7.</li><li>8.</li></ul>	<u>PART - B</u>	(4x 15 = 60Marks)
<ul><li>6.</li><li>7.</li><li>8.</li><li>9.</li></ul>	<u>PART - B</u>	(4x 15 = 60Marks)
<ul><li>6.</li><li>7.</li><li>8.</li><li>9.</li><li>10.</li></ul>	PART - B	(4x 15 = 60Marks)

# DIPLOMA IN COMMERCIAL PRACTICE III SEMESTER

#### TYPEWRITING - ENGLISH- GTE JUNIOR Paper I

Code No : CPG304

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

This subject helps the students to develop the speed of typing.

To attain Speed at 30 WPM

**Note:** Typewriting classes are to be conducted till the date of the Autonomous Typewriting Examination

#### SCHEME OF INSTRUCTION AND EXAMINATION

Subject	Instruction		Examination		
TYPEWRITING	Hours/ week	Hours/ Semester	Assessment Marks		
ENGLISH- GTE JUNIOR Paper I	5 80	80	Internal	Autonomous Exam	Total
		25	75	100	

Typewriting – English – Junior - GTE Paper I – Speed Duration – 10 Minutes

#### Syllabus:

Complete training in manual typewriting to make the student achieve speed of 30 words per minute.

#### **Examination:**

To typewrite on one side paper an ordinary printed passage without heading and few figures if necessary and not exceeding two paragraphs consisting of 1500 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left. Special attention must be paid to accuracy and neatness of execution.

5 strokes including pressing of space bar or counted as one words. Two strokes are to be counted after full stop, question mark and exclamatory mark and one space after comma, colon and semi-colon. No strokes should be counted for paragraph indentation.

TIME: 10 Minutes

# DIPLOMA IN COMMERCIAL PRACTICE III - SEMESTER TYPEWRITING - ENGLISH - JUNIOR - PAPER I (GTE) <u>DETAILED SYLLABUS</u>

**CONTENTS: Theory** 

#### Name of The Topics

#### TYPEWRITING ENGLISH - JUNIOR - PAPER I (GTE)

#### SPEED (10 minutes)

To Type on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding two paragraphs, consisting of 1500 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

Special attention must be paid to accuracy and neatness of execution.

#### Note:

- Five strokes will be counted as a word.
- Each depression of character key or the space bar will be counted as a stroke
- No stroke is counted for paragraph indentation or depression of shift key.
- Two strokes are counted after every full stop, interrogation sign or exclamation mark.

#### **READY RECKONER**

The Ready reckoner shown below is prepared on the basis of deduction of  $1.8\,$  marks for each mistake for  $100\,$  marks.

No. of	Marks to be	No. of	Marks to be	No. of	Marks to be
Mistakes	awarded	Mistakes	awarded	Mistakes	awarded
1	98	21	62	41	26
2	96	22	60	42	24
3	95	23	59	43	23
4	93	24	57	44	21
5	91	25	55	45	19
6	89	26	53	46	17
7	87	27	51	47	15
8	86	28	50	48	14
9	84	29	48	49	12
10	82	30	46	50	10
11	80	31	44	51	8
12	78	32	42	52	6
13	77	33	41	53	5
14	75	34	39	54	3
15	73	35	37	55	1
16	71	36	35	56 & above	0
17	69	37	33		
18	68	38	32		
19	66	39	30		
20	64	40	28		

**Note:-** (1) The total number of mistakes and the total marks awarded as per the above Ready Reckoner should be entered at the last typewritten page of the answer book, as illustrated below:

No. of Mistakes: 10 = 82 Marks

(2) Only the total marks awarded should be entered on the front wrapper in the place provided there for.

# DIPLOMA IN COMMERCIAL PRACTICE III SEMESTER

#### Elective - ELEMENTS OF SHORTHAND - ENGLISH - PAPER - II

Code No : CPG385

Total No. of Hours / Week : 4

Total No. of Weeks / Semester : 16

Total No. of Hours / Semester : 64

#### **Objectives:**

At the end of the semester, the subject helps the students to understand basic principles of Shorthand and make the students capable for taking Dictation.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
Elective-	Hours/	Hours/	Assessment Marks		
<b>ELEMENTS OF</b>	week	Semester			
SHORTHAND -			Internal	Autonomous	Total
ENGLISH - PAPER -	4	64		Exam	
II	<b>T</b>		25	75	100

#### TOPICS AND ALLOCATION

Unit	Topic	Exercises	Time (Hrs)
I	Initial Hook ó Final Hook	Chapter XI & XV	14
II	Shun Hook ó Aspirate ó Upward & Downward R,L, & SH ó Compound Consonants ó Vowel indication	Chapter XVI & XXI	13
III	Halving Section 1 & 2, Doubling, Diphonic Signs, Medial Semi Circle	Chapter XXII & XXVI	15
IV	Prefix, Suffix & Contraction	Chapter XXVII & XXIX	15
	Revision, Test		7
		Total	64

#### Reference:

1. PITMAN Shorthand Instructor and key - NEW ERA Edition

# DIPLOMA IN COMMERCIAL PRACTICE III SEMESTER

## Elective: ELEMENTS OF SHORTHAND PAPER II MODEL QUESTION PAPER

Time: 2 Hours Marks: 75

I. Give the Shorthand outline of the following words.  $(2 \times 10 = 20 \text{ Marks})$ 

1. Situation 5. able to make 9. Selfish

2. Healthy 6. We would be 10. Leadership

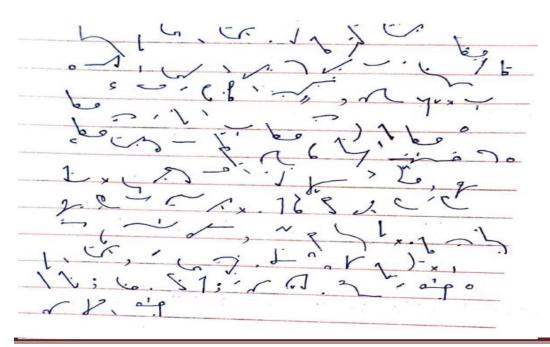
3. Earth4. In our opinion8. Malingered

#### II. Write any 3 Questions from the following.

 $(5 \times 3 = 15)$ 

- 1. How "shun hook" is written for curved strokes? Write with examples.
- 2. When "halving" principle is not employed? Write with examples.
- 3. When Tick H is employed? Write with examples.
- 4. How "doubling" Principle is employed in phrases.
- 5. Write three examples from general contraction on omission of "N"

#### III. Transcribe the following Litho in to long hand. (25 Marks)



#### **PART B**

IV. A summary of precis writing of about 120 words with a suitable heading and subheadings using the indirect form of speech and the past tense. (15 Marks)

Participating in the Seminar on 'Importance of preserving the Forests', the Director, Zoological Survey of India said:

The environment in which we live is most sacred to us than the places of our worship, as no life would exist without it. But the vast majority of us do not realise this. Man with his superior brain power, has become the master, not only of this earth, but also of the Universe. He has conquered this world and has also created sufficient devices capable of destroying the entire Universe.

Dear Gentlemen, on account of the alarming rise in the human population, the available land near the towns is being increasingly used to meet the demands for more houses, schools, hospitals, office buildings, factories, etc. On the other hand, to feed the million of people, more and more land and forests are brought under cultivation. This results in environmental imbalances and degradation. Animals and plants do not live in isolation. They co exist and interest with others forming a community with dependence on one another. Any change in the environment has far reaching effects on the entire community. It may also lead to the breaking up of the delicately balanced natural food chain. I Environmental exploitation of natural resources during this century, because of rising population, is going on most thoughtlessly causing great damage to the very existence of man himself. The water we use, the air we breathe and the environment is being highly polluted day by day. We have already lost much of our natural wealth. Though attention is being focused now on these problems and also their possible remedies, enough is not being done to reverse the trend.

The concept of preservation of natural resources is not a new one. In fact, it has been recognised by various human societies long time ago. Writers were also referring even from the fourth century, about the important role of forests in the regulation of water cycle and the protection of soils against erosion. I Not only Forests are of national importance, but also they are the unifying force between nations. The Food and Agricultural Organisation has a major interest in Forest Reserves and the United Nations Environmental a Programme is promoting the value of the conservation of forests and the environment.

-----

# DIPLOMA IN COMMERCIAL PRACTICE III SEMESTER

**Elective: SERVICE MARKETING** 

Code No : CPG386

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

The students are able to know and understand the following at the end of the semester.

❖ To understand the meaning of services and the significance of marketing the services.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
SERVICE	Hours/ week	Hours/ Semester	Assessment Marks		
MARKETING	4	64	Internal	Autonomous Exam	Total
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Introduction to Service Marketing	11
II	Service Marketing Opportunities	11
III	Service Design and Development	12
IV	Service Delivery and Promotion	12
v	Service Strategies	11
	Revision, Test	7
	Total	64

# DIPLOMA IN COMMERCIAL PRACTICE III SEMESTER

**Elective: SERVICE MARKETING** 

Unit	Name of the Topics	Hours
I	Definition – Service Economy – Evolution and growth of service sector – Nature and Scope of Services – Unique characteristics of services - Challenges and issues in Services Marketing.	11
II	Assessing service market potential - Classification of services - Expanded marketing mix - Service marketing - Environment and trends - Service market segmentation, targeting and positioning.	11
III	Service Life Cycle – New service development – Service Blue Printing – GAP model of service quality – Measuring service quality – SERVQUAL – Service Quality function development.	12
IV	Positioning of services – Designing service delivery System, Service Channel – Pricing of services, methods – Service marketing triangle - Integrated Service marketing communication.	12
V	Service Marketing Strategies for health – Hospitality – Tourism – Financial – Logistics - Educational –Entertainment & public utility Information technique Services.	11

### **Reference Books:**

- Chiristropher H.Lovelock and Jochen Wirtz, Services Marketing, Pearson Education, New Delhi, 7<sup>th</sup> edition, 2011.
   Hoffman, Marketing of Services, Cengage, 4th Edition, 2010.
   Kenneth E Clow, et al, Services Marketing Operation Management and Strategy, Biztantra, 2<sup>nd</sup> Edition, New Delhi, 2004.
- 2. Valarie Zeithaml et al, Services Marketing, 5th International Edition, Tata McGraw Hill, 2007.
- **3.** Gronroos, Service Management and Marketing –Wiley India, 3rd Edition, 2009.

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries 3 marks.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any <b>FIVE</b> Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

### **SERVICE MARKETING**

### **Model Question Paper**

Time: 3 hrs.	DART	Max. Marks: 75
Answer any <b>FIVE</b> Questions:	<u> PART - A</u>	(5 x 3 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
9.		
9.		
9. 10.		
9. 10. 11.		
9. 10. 11. 12.		
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li></ul>		
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li></ul>		
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		

### **III SEMESTER**

### **DATA ANALYTICS - LAB**

Code No : CPG377

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

Upon the completion of this course you should be able to:

- Understand the basic concepts underlying quantitative analysis.
- Calculate and interpret descriptive measures.
- Choose the most appropriated graphs to represent data.
- Calculate and interpret confidence intervals.
- Formulate hypotheses that can be tested.
- Understand and interpret the relationship between variables.
- Make predictions of the future based on predictor variables.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
DATA ANALYTICS - LAB	5	80	Internal Autonomous Exam	Total	
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Statistics and variables	14
II	Graphical representations	14
III	Testing of Hypothesis	16
IV	Correlation Analysis	15
V	Regression Analysis	14
	Revision, Test	7
	Total	80

### **DATA ANALYTICS - LAB**

Unit	Name of the Topics	Hours
I	What is statistics-Why is statistics important?- The research process -The different types of variables- Frequencies distribution –	14
II	Graphical representation of frequencies -Descriptive statistics measures.	14
III	Confidence intervals -Statistical power Hypotheses testing Type I and Type II error -To calculate confidence intervals To formulate hypothesesTo import data from Excel to SPSSTo merge files.	16
IV	Correlation analysis- How to report correlation coefficients -To conduct correlations.	15
V	Simple regression analysis- analysis outputs Multiple regression analysis	14

### **Lab Exercises**

- 1. To create a dataset from a survey
- 2. To create different types of variables
- 3. To use tables and graphs to represent frequencies.
- 4. To calculate confidence intervals.
- 5. To formulate hypotheses.
- 6. To import data from Excel to SPSS.
- 7. To merge files.
- 8. To conduct correlations.
- 9. To interpret the correlation coefficients.
- 10. To conduct simple regression analysis.
- 11. To interpret simple regression analysis outputs
- 12. To conduct multiple regression analysis.
- 13. To interpret multiple regression analysis outputs.

### Reference Books

- 1. 1 Field, A. (2009). Discovering Statistics using SPSS. 3rd Edition. London: Sage publications.
- 2. Newbold, P., Carlson, W., & Thorne, B. (2013). Statistics for Business and Economics. 8th Edition. London: Pearson Education.
- 3. Saunders, M., Lewis, P., &Thornhill, A. (2012). Research methods for business students.

-----

### List of Equipment and software:

- Desktop or Laptop computer
- Printer
- SPSS Software (Education purpose)

ALLOCATION OF MARKS			
CONTENT	Marks		
Procedure	30		
Execution	35		
Viva voce	10		
Total	75		

### **III SEMESTER**

### **DESKTOP PUBLISHING - LAB**

Code No : CPG378

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

The students will be learn the following skills from:

- ❖ Corel Draw is a very popular graphics designing software. it comes with lots of features to complete all type of drawings and designs. With the help of this software you can draw anything what you can imagine. This software is also useful to design simple page layouts. You can also get some help to design webpage with this software.
- ❖ Adobe Photoshop is a very popular image editing software. It works with all type of raster images. This software is useful to create, alter, edit and mix images. It comes with some drawing tools also.
- ❖ InDesign is a software to create various page layouts. We can easily arrange various graphics and text with this software.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
DESKTOP PUBLISHING - LAB	5	80	Internal	Autonomous Exam	Total
			25	75	100

### TOPICS AND ALLOCATION

Unit	Topic	Time
Onit	Topic	(Hrs)
I	Corel Draw – I	14
II	Corel Draw - II	14
III	Photoshop I	16
IV	Photoshop II	14
v	Indesign	15
	Revision, Test	7
	Total	80

### **DESKTOP PUBLISHING - LAB**

Unit	Name of the Topics	Hours
	COREL DRAW-I Creating a New File - Corel Draw Screen - Title Bar - Menu Bar - Standard	
I	Tool Bar – Printable Page – Property Bar – Page Counter Bar –Color palette – Tool Box – Status bar. <b>Drawing Basic Geometric</b> - Drawing and Selecting - Getting familiar with the Toolbox – Project Selection Moving – Changing the Shapes – Combining –	14
	Skewing – Welding – Blending – Artistic Media Tool – Rotating – Grouping.	
II	COREL DRAW-II Working With Text: Text Tool Formatting – font size – arranging –bullets – Decorating – alignment – style. Working with Images: Bitmap and Vector Images – Importing – Cropping – Special effect to Bitmaps - Page Layout and Background – printing.	14
III	PHOTO SHOP: I Photoshop Window: Title Bar – Menu Bar – Options Bar – ImageWindow – Image Title Bar – Navigator Palette – Color Palette – Layers. Palette – Screen Modes – Tool Box – Creating New file – Saving. Working With images and Colors: Bitmap and Vector Images – Changing the Image size – Resolution – Scanning – rotating – Cropping – hiding – canvas size – Color mode – file formats – Foreground and Background colors – Picker Palette.  Making Selection: Selection Tools – Marques – Marquee Options Bar – Lasso Tools – Polygonal Lasso Tool – Magnetic Lasso Options Bar – Magic Wand Tool - Moving and Selection – Adding – Subtracting – Pasting – Fill Command – Transforming Selections – Inverting.	16
IV	PHOTO SHOP: II  Painting Tools: Paint Brush – Creating new brush – Gradient Tool – Drawing Shapes –Custom Shape Tool – Blur tool – Sharpen tool – smudge Tool – Clone Stamp – Pattern Stamp – Dodge Tool – Burn Tool  Layers:- Layers Palette – Hiding/showing Layers – deleting – Merging –Layer effects.  Type: Font, size, color, Orientation type – paragraph type – type selection – Filters.	14
V	INDESIGN: Indesign Workspace: Application Bar, menu bar, Control Panel, ToolsPanel, Document Window, Work Area, Creating a New Document – Ruler Guides – Creating Master Page – Working with Text – Frames – Path Tool – Working with objects – wrapping – Layers – Formatting Text - Spell check – grammar check.  Tables: Basic operations – Modifying – Formatting – Tables Strokes andFills – Colors – style.  Working with Drawing Tools – using Graphic and Applying Effects working with colors – Kuler Panel – Preflight Check – Conversion to PDF File - Publishing the Document.	15

### **DESK TOP PUBLISHING - LAB**

Time: 3 Hours Max. Marks: 100

S. No.	Lab Exercises
3. NO.	COREL DRAW
1	Designing a Visiting Card in Corel Draw.
2	Designing a Notice in Corel Draw.
3	Designing a Certificate in Corel Draw.
4	Designing an Advertisement in Corel Draw.
	Designing a house in Corel Draw using various Tools with a
5	Scenery Back ground.
	PHOTO SHOP
1	Converting an Image in Gray scale into Color in Photo Shop.
2	Designing a visiting Card in Photo Shop.
3	Changing the background of an image in Photoshop.
4	Creating Wall poster using Photoshop.
5	Creating a Greeting Card in Photo shop.
	<u>INDESIGN</u>
1	Creating a new Document in InDesign.
2	Creating a Table in InDesign.
3	Creating a Wedding Invitation in InDesign.
4	Creating an Advertisement in InDesign.
5	Creating a Document in two or more column with images in InDesign.

### **Books for Reference:**

- 1.Comdex 9-in-in DTP Course Kit by Vikas Gupta
- 2. Indesign in Simple Steps Kogent Learning Solutions Inc.

### List of Equipment and software:

- Desktop or Laptop computer
- Printer
- Corel Draw , Photoshop and Indesign Software (Education purpose)

ALLOCATION OF MARKS				
CONTENT Marks				
Procedure	35			
Execution	30			
Viva voce	10			
Total	75			

# II YEAR SYLLABUS IV SEMESTER

### **SEMESTER - IV**

C	S. Subject		HOURS PER WEEK			
No.	Code	SUBJECT	Theory Hours	Tutorial / Drawing	Practical Hours	Total Hours
1	CPG401	Principles of Economics	4	-	-	4
2	CPG402	Partnership Accounting	5	-	=	5
3	CPG403	Cost Accounting	4	-	-	4
4	4 CPG404 Typewriting – English- GTE Junior Paper II		4	-	-	4
5	5 CPG485 Elective: Shorthand – English – Speed (60 WPM)		5	-	-	5
6	CPG486	Elective: Social Marketing				
7	CPG477	Computerized Accounting Lab – I		-	5	5
8	8 CPG478 RDBMS – Lab				5	5
	xtra /Co	Physical Education	2			2
	ırricular ctivities	Library	1			1
		TOTAL	25		10	35

### **IV SEMESTER**

### PRINCIPLES OF ECONOMICS

Code No : CPG401

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To understand the meaning and concepts of Economics
- ❖ To gain knowledge on the different concepts of demand and demand analysis.
- ❖ To learn the concept of elasticity of demand and its types.
- ❖ To learn about the law of supply and the causes for changes in supply.
- ❖ To study about the elasticity of supply.
- To study the Markets and Its types.
- ❖ To study the Price determination under various market conditions.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		E	Examination		
PRINCIPLES OF	Hours/ week	Hours/ Semester	Assessment Marks			
ECONOMICS	4	64	Internal	Autonomous Exam	Total	
			25	75	100	

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Definition and Concepts of Economics	11
II	Demand and Supply Analysis	13
Ш	Cost and Revenue Concepts	11
IV	Market Structure and Pricing-I	11
V	Market Structure and Pricing-II	11
	Revision, Test	7
	Total	64

### PRINCIPLES OF ECONOMICS

Unit	Name of the Topics	Hours
I	Definition and Concepts of Economics  Economics: Definition – Adam Smith – Alfred Marshall – Lionel Robbins  – Concepts – Wealth – characteristics of wealth – classification of wealth  – Goods – Income – Value – Price – Market – Inflation.	11
II	Demand and Supply Analysis  Demand: Definition – The Law of Demand – Demand Schedule – Demand curve – Changes – Causes of changes – Joint demand and composite demand – Derived demand – Elasticity of Demand – Definition – types – Factors determining Elasticity of Demand – significance – Measurement of elasticity of demand.  Supply: Definition – Law of Supply – Causes for changes in Supply – Joint Supply – Composite Supply – Elasticity of Supply.	13
III	Cost and Revenue Concepts Cost: Cost function – cost concepts and classifications – fixed cost and variable cost – total cost – short run average cost curves – long run Average cost curves.  Revenue: Concepts – Average Revenue – Marginal Revenue – Relationship between AR and MR curves – maximization of profit.	11
IV	Market Structure and Pricing-I Market: Meaning – Definition – Classification – Perfect Competition – Definition – Features of Perfect Competition – Price and output determination under Perfect Competition.	11
V	Market Structure and Pricing-II  Monopoly – Definition – Features – Causes – Advantages and Disadvantages – Price determination under Monopoly – Duopoly – Meaning - Definition. Monopolistic competition – Definition – Features – Price and output determination under Monopolistic competition – Oligopoly-Definition – Price leadership – Pricing under Oligopoly.	11

### **Reference Books:**

- 1. Principles of Economics- S. Sankaran; Margham Publications.
- 2. Elementary Economic Theory K. K. Dewett& J. D. Varma; S.Chand.
- 3. Modern Economic Theory - K. K. Dewett; S.Chand.

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A		
Answer any FIVE Questions from	5 X 3 = 15 Marks	
Question Number 1 to 8		
PART B		
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks	
Question Number 9 to 16		
TOTAL	75 Marks	

# DIPLOMA IN COMMERCIAL PRACTICE PRINCIPLES OF ECONOMICS Model Question Paper

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any <b>FIVE</b> Questions:		(5 x 3 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
Answer any <b>FIVE</b> questions:  9.		(5x 12 = 60Marks)
		(5x 12 = 60Marks)
9.		(5x 12 = 60Marks)
9. 10.		(5x 12 = 60Marks)
9. 10. 11.		(5x 12 = 60Marks)
9. 10. 11. 12.		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li></ul>		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li></ul>		(5x 12 = 60Marks)
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		(5x 12 = 60Marks)

### **IV SEMESTER**

### FINANCIAL ACCOUNTING IV

Code No : CPG402

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To study about the Partnership Introduction.
- ❖ To understand the admission, retirement & death of partnership.
- ❖ To learn the concept of dissolution in partnership
- ❖ To learn about the sale or return

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
FINANCIAL	Hours/ week	Hours/ Semester	Assessment Marks		
ACCOUNTING IV	5	80	Internal	Autonomous Exam	Total
			25	75	100

### TOPICS AND ALLOCATION

Unit	Topic	Time (Hrs)
I	Partnership - Introduction	14
II	Partnership – Admission	14
III	Partnership – Retirement and Death	16
IV	Partnership – Dissolution	15
v	Sale or Return	14
	Revision, Test	7
	Total	80

### FINANCIAL ACCOUNTING - IV

UNIT	Name of The Topics	Hours
I	Partnership - Introduction  Partnership - Meaning - features - Capital & Drawing Accounts - Sharing of Profits and Losses - calculation and treatment of Interest on Capital and Drawings - Fixed & Floating Capital methods. (Simple Problems Only)	14
II	Partnership - Admission  Admission of a Partner - calculations of New profit share - Treatment of undistributed profits and Reserves - Revaluation of Assets and Liabilities - Goodwill - Calculation and treatment of Goodwill - Admission of new partners - Accounting Problems. (Simple Problems Only)	14
III	Partnership - Retirement and Death  Retirement of partner - calculations of New profit share - Sacrificing Ratio - Treatment of undistributed profits and Reserves - Revaluation of Assets and Liabilities - Treatment of Goodwill - Accounting Problems. Death of Partner - Capital account of legal hirer. (Simple Problems Only)	16
IV	Partnership - Dissolution  Dissolution of Partnership firm - Realisation Account - Garner Vs Murray Rule  - Insolvency of a Partner - Insolvency of Partners - Insolvency of all Partners  - Accounting Problems - Piecemeal distribution method. (Simple Problems Only)	15
V	Sale or Return  Meaning – Objective – Accounting Problems when the transactions are few in nature. (Simple Problems Only)	14

### **Reference book:**

- 1. Financial accounting Reddy & Moorthy
- 2. Financial accounting M.C. Sukla
- 3. Financial accounting R. L. Gupta &RadhaSwamy

\*\*\*\*\*

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Question from	3 X 5 = 15 Marks
Question Number 1 to 5	2 V 2 – 12 MIGLK2
Theory: Problem = 2: 3	
PART B	
Answer any Four questions from	4 X 15 = 60 Marks
Question Number 6 to 10	4 X 15 = 60 IVIALKS
Theory: Problem = 1: 4	
TOTAL	75 Marks

# Financial Accounting - IV Model Question Paper

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any <i>Three</i> Questions:		(3 x 5 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	PART - B	
Answer any <b>Four</b> questions:		(4x 15 = 60Marks)
6.		
7.		
8.		
9.		
10.		
Note:		
Theory: Problem = 1: 4		
-		

### **IV SEMESTER**

### **COST ACCOUNTING**

Code No : CPG403

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- To understand the Uses of Cost Accounting
- ❖ To acquire the knowledge of applying to find Economic order Quantity.
- ❖ To maintain the stores ledger and issue of materials.
- ❖ To have the knowledge of Labour turnover.
- ❖ To introduce various methods of wage payment and Incentive systems.
- ❖ To calculate machine hour rate.
- ❖ To study the application of marginal costing.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
COST ACCOUNTING	4	64	Internal	Autonomous Exam	Total
		01	25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	
Onit	Торіс	(Hrs)
I	Introduction	11
II	Materials	11
III	Labour	11
IV	Overhead	11
V	Marginal Costing	13
	Revision, Test	7
	Total	64

### **COST ACCOUNTING**

Unit	Name of the Topics	Hours		
I	Introduction  Meaning of Cost Accounting – Scope of Cost Accounting.  Objectives – Advantages – Limitations – Characteristics –  Methods of Costing – Types of Costing – Financial Accounting  vs. Cost Accounting – Elements of Cost – Preparation of Cost  Sheet. (Simple Problems Only)	11		
II	Materials Introduction – Meaning of Material – Levels of Materials – Economic order Quantity – ABC analysis – Stores Ledger – Bin card – Methods of valuing material issues: FIFO; LIFO; Simple average; weighted average methods. (Simple Problems Only)	11		
III	Labour Introduction – types of Labour – Causes for Labour Turnover – Wage system: Time Rate; Piece rate systems – Incentive plans: Taylor's differential piece rate system; Halsey plan; Rowan plan. (Simple Problems Only)	11		
IV	Overheads  Definition of Overhead – Importance of Overhead – Classification – Allocation – apportionment: primary Distribution Summary (Only) – Machine hour rate – Problems in machine hour. (Simple Problems Only)	11		
V	Marginal Costing  Definition - Marginal Costing - Features - Advantages - Limitations - Marginal Cost statement - contribution - Breakeven point - Profit Volume Ratio - Profit on given sales - sales required to earn desired Problems - (Simple problems only)	13		
(Marks Allotment: Problems 80% : Theory 20%)				

### **Reference Books:**

- 1. Cost Accounting Principles and Practice by S.P Jain& K.L. Narang
- 2. Cost Accounting Text and Problems by M.C. Shukla, T.S. and M.P. Gupta Grewal
- 3. Practical Costing by B.S. Khanna, I.M. Pandey, G.K. Ahuja & S.C.L.Batra

\*\*\*\*\*

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Question from	3 X 5 = 15 Marks
Question Number 1 to 5	2 V 2 – 12 MIGLK2
Theory: Problem = 2: 3	
PART B	
Answer any Four questions from	4 X 15 = 60 Marks
Question Number 6 to 10	4 X 13 – 60 IVIAI KS
Theory: Problem = 1: 4	
TOTAL	75 Marks

# Cost Accounting Model Question Paper

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any <i>Three</i> Questions:		$(3 \times 5 = 15 \text{ Marks})$
1.		
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	<u>PART - B</u>	
Answer any <b>Four</b> questions:		(4x 15 = 60Marks)
6.		
7.		
8.		
9.		
10.		
<u>Note:</u>		
Theory: Problem = 1: 4		

# DIPLOMA IN COMMERCIAL PRACTICE IV SEMESTER

### TYPEWRITING-ENGLISH-GTE JUNIOR-PAPER II

Code No : CPG404

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

### **Objectives:**

❖ To type Statistical matters and all type of letters from manuscript by elaborating of Abbreviations. (Statement, Professional Letters, Business Letters and Government Orders.)

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
TYPEWRITING-	Hours/ week	Hours/ Semester	Assessment Marks		
ENGLISH-GTE JUNIOR-PAPER II	4	64	Internal	Autonomous Exam	Total
			25	75	100

### TOPICS AND ALLOCATION

Unit	Topic	Time (Hrs)
I	Statement Practice	13
II	Professional Letter	13
III	Business Letter	13
IV	Government Order	18
	Revision, Test	7
	Total	

### **Syllabus:**

Complete training to enable the student to type the following from manuscript:

Sl.No	Topic	Time (Hrs)
1	Statement	13
2	Business letter	13
3	Professional letter	13
4	Government order	18

**Note:** 5 marks will be awarded for those who are able to present the format correctly

A candidate will be declared to have passed the examination of the subject only if he/she has secured the prescribed minimum 35 out of 75 marks and minimum 45 marks out of 100.

Marks assigned for the question No 1 (Sl.No.1)	40 marks
Marks assigned for the question No. 2 (Any one from Sl. No 2 to 4)	35 marks

### **Examination:**

<u>Duration</u>	45 minutes
Max. Marks	75

**All mistakes in Question I - Statement and** All mistakes in Question II – Letters to be treated as full mistake ( X) and for each mistake 2 marks to be deducted.

Note: The Total number of mistakes and the total marks awarded should be entered at the bottom for each question, as illustrated below: -

Total Marks – (Total Mistakes X 2)

Marks for I Question – Statement			50
No. of Mistakes(X) 5 Nos.			
No. of Omissions ( 5 Strokes = 1 Mistake)	3 Nos		
Total No. of Mistakes	8 Nos	8 Mistakes X 2	16
Marks to be awarded			34

### **IV SEMESTER**

### **ELECTIVE -SHORTHAND - ENGLISH - SPEED (60 WPM)**

Code No : CPG485

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

At the end of the semester student will transcribe about 200 words of lithographed short hand matter into longhand.

Student take down dictation of an easy passage of a speech consisting of 420 words at the rate of 60 words per minute for 7 minutes and transcribe it in to longhand and to write shorthand outlines for words rules for which are covered from chapter I (consonants) to XVIII (figures etc.,)

This is the continuation of the fourth semester portions and covers the following from the pitman's shorthand New Course (New Era Edition).

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Ex	Examination		
ELECTIVE – SHORTHAND –	Hours/ week	Hours/ Semester	Assessment Marks			
ENGLISH - SPEED (60 WPM)	5	80	Internal	Autonomous Exam	Total	
(00 WIM)			25	75	100	

### **TIME: 45 Minutes**

### Note:

- 1. A candidate will be declared to have passed the examination of the subject only if he/she has secured the prescribed minimum 35 out of 75 marks and minimum 45 marks out of 100.
- 2. As this is a skill based subject and students need constant practice, classes should be conducted until the commencement of the Autonomous Theory Examinations.

### **EXAMINATION:**

To take down in shorthand a passage consisting of 420 words at the rate of 60 words per minute and transcribe it into longhand.

\*\*\*\*\*

### SHORDHAND - ENGLISH - SPEED (60 WPM)

Time for dictation - Seven minutes Time for transcription - One hour

### INSTRUCTIONS TO THE SUPERINTENDENT

- 1. The following passage and letter are to be dictated to the candidates once only, in a loud and distinct voice, no word or phrase being repeated and no punctuation stops mentioned.
- 2. The passage and letter are to be dictated at the rate of 60 words per minute. They are marked into portions of one minute's duration and each of these is subdivided into quarters. The reader will read with a watch in hand and notice, at every quarter minute, whether he is strictly adhering to the speed.
- 3. Before dictation is commenced, the candidates should be told to take down the following passage and letter in the intermediate style of phonography.
- 4. As soon as the dictation is over, the candidates should be told to transcribe into longhand what they have written.
- 5. At the end of the time allowed for transcription, both the shorthand and longhand performances of the candidates should be fastened together and given to the superintendent.
- 6. Before commencing dictation, the candidates should be informed that **EIGHT** marks are reserved for their shorthand performance.

.....

Friends,

Speed development in shorthand cannot be got without a complete knowledge of the rules. / It is also not suggested that the writer should sit down and commit to memory // each rule. What is required is the employment of the rules by writing a number /// of outlines, using each rule, and writing them again and again.

All too often, boys (1) and girls write outlines without knowing what they are writing. It is most important to / concentrate when writing, and this is just not possible when one is taken by some // form of entertainment. We cannot quite agree with those who believe that they learn better /// in peaceful conditions. Satisfactory results are not got without real work. More attention will have (2) to be given hour by hour during the course of learning, and a clear plan / of work should be agreed upon to gain the maximum advantage.

Regular reading of rules // is important even after speed training is taken up. All short forms and contractions should /// be mastered, that is read, practised and used regularly. You should keep in mind that (3) practice every day is better than one or two hours at the end of the / week. If you wish to develop your speed, but know that your knowledge is imperfect, // it is a

good idea to go through your first book and do quick reading. /// Most things worth having are worth working hard to get, and this subject is one (4) of them.

Max. Marks: 75

If you find yourself often writing wrongly covering one particular part of the / rules, you should then make a real attempt to become an expert in that part, // working out the different examples given in the book. You should read your shorthand notes /// regularly, even attempting the notes written a week ago in the class. All the best! (5)

Dear Sir, We are surprised to learn from you this morning that the goods which / we have ordered and about which we have many times reminded you, will not be // delivered before the end of this week. At the time of placing the order, we /// have very clearly stated that we require the goods in the first week of this (6) month, and although your prices were higher than those of other companies, we have placed / the order on you with the hope that you will let us have delivery to // meet our requirements.

We shall be glad if you will look into the matter of /// delivery at once and let us know by return the position.

Thanking you,

Yours faithfully, (7)

### **IV SEMESTER**

### **ELECTIVE - SOCIAL MARKETING**

Code No : CPG486

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To enhance Competiveness in Social Marketing by ethical values and social media in Marketing.
- To understand social marketing process and planning.
- ❖ To acquire the knowledge of Social Marketing Mix.
- To know the Ethical Issues and challenges.
- ❖ To have the knowledge of trends in Social Marketing.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
SOCIAL MARKETING	Hours/ week	Hours/ Semester	Assessment Marks		
	5 80	80	Internal	Autonomous Exam	Total
		25	75	100	

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Introduction to Social Marketing 14	
II	Social Marketing Process And Planning	15
III	Social Marketing Mix	16
IV	Ethical Issues and Challenges	14
v	Trends in Social Marketing	14
	Revision, Test	7
	Total	80

### **IV SEMESTER**

**Elective: SOCIAL MARKETING** 

Unit	Name of the Topics	Hours
I	INTRODUCTION TO SOCIAL MARKETING  Social marketing - Definition - Scope and concept - Evolution of Social marketing - Need for Social marketing - A comparative study between Commercial and Social marketing - Use of market research- social change tools - Factors influencing Social marketing - Challenges and opportunities.	14
II	SOCIAL MARKETING PROCESS AND PLANNING Introduction - Environment Monitoring - Social Class and self- efficacy - social capital - Social ecology - Advocacy - A global phenomenon - Social marketing Process - Stages - Ethical considerations. Planning - Formative Research in Social marketing. Analysis - Problem - Environment - Resource. Segmentation - Motives and benefits - Sheth's and Frazier's attitude - behavior segmentation - Stage approach to segmentation - Selecting target audiences - Cross cultural targeting - cultural and individual tailoring.	15
III	Social marketing mix - policy - product - place - price - promotion - people - partnership. Rating & Reviews - Virtual world - Using media in social marketing - Importance - effectiveness of mass media in social marketing - Practical model for media use in social marketing - Advertisement - Publicity - Edutainment - Civic or Public - Choosing media & methods. Role of media in social marketing campaigns - planning and developing Social media campaigning - Campaign vs Programme - Programme planning models - conceptual model Lawrence Green's PRECEDE-PROCEED model.	16
IV	ETHICAL ISSUES AND CHALLENGES  Ethical principles - Codes of behaviour - Critics of social marketing - Critic of power imbalance in social marketing - Criticism of unintended consequences - Competition in social marketing-Definition -monitoring - countering competition - competition and principle of differential advantage - Internal competition.	14
V	TRENDS IN SOCIAL MARKETING  Future of Social marketing - setting priorities in social marketing - Repositioning strategies- Future of Public sector - NGO - Private sector social marketing. Social Media marketing - Importance - Big Brands & Small business - E mail marketing - Social Media Tools - Marketing with Social network sites, blogging, micro blogging, podcasting with Podomatic.	14

### **References:**

- 1. Rob Donovan & Nadine Henley. (2011). Principles and Practice of Social Marketingan international perspective. Cambridge University Press.
- 2. Kotler, P., Roberto, N., & Lee, N. (2008). Social Marketing Influencing Behaviors for Good. (3rded.). Thousand Oaks, CA: Sage Publications, Inc.
- 3. French, J., Blair-Stevens, C., McVey, D., & Merritt, R. Social Marketing and Public Health. Oxford,UK: University Press 2010.
- 4. Hastings, G. Social Marketing: Why should the Devil Have All the Best Tunes, Routledge 2013
- 5. Social marketing in the 21st Century- Alan R. Andreasen- sage Publication, 2012

### **Autonomous Examination**

### **Diploma in Commercial Practice**

### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

### **SOCIAL MARKETING**

### **Model Question Paper**

Time: 3 hrs.		Max. Marks: 75
Annual care FILE Occasions	PART - A	(F., 2 45 Mayles)
Answer any FIVE Questions:  1.		(5 x 3 = 15 Marks)
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
		(0/. == 00.11.0)
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		

# DIPLOMA IN COMMERCIAL PRACTICE IV SEMESTER

### **COMPUTERISED ACCOUNTING LAB - I**

Code No : CPG477

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

### **Objectives:**

- ❖ To acquire knowledge about computerized accounting
- ❖ To understand the creation of company in Tally.
- ❖ To learn about the working procedures and shortcuts in Tally.
- ❖ To learn about the alternation and modification of records.

### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
COMPUTERISED  ACCOUNTING LAB - I	5	80	Internal	Autonomous Exam	Total
			25	75	100

### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Fundamentals of Tally. ERP 9	16
II	Setting up of Accounting Masters	15
III	Recording Accounting Transactions and Reporting in Tally	15
IV	Setting up of Inventory Masters	12
v	Recording of Inventory Transactions and Reporting	15
	Revision, Test	7
	Total	80

### **IV SEMESTER**

### **COMPUTERISED ACCOUNTING LAB - I**

Unit	Name of the Topics	Hours
I	Fundamentals of Tally. ERP 9 Introduction to Tally ERP 9 - Tally. ERP 9 Screen Components - Company Creation - Opening (Loading) of Tally. ERP 9 - Modification of Company - Deletion of Company - Shut (Close) a Company - Company Selection.	
II	Setting up of Accounting Masters  Group - Creating Group - Altering or Modifying Group - Ledger - Creating Ledger - Creating a Multiple Ledger - Displaying or Alter a Single Ledger Account - Vouchers Types - Pre-defined Voucher Types in Tally ERP 9	
III	Recording Accounting Transactions and Reporting in Tally Types of Vouchers - Day Book - Cash Book - Petty Cash Book - Bank Book - Journal Register - Ledger - Group Summary - Group Voucher - Purchase Register - Sales Register- Modifying Reports (Options) - Trial Balance - Profit & Loss Account - Balance Sheet	15
IV	Setting up of Inventory Masters Creating Stock Group - Stock Units - Stock Category - Stock Items - Alternation - Creation of Godowns / Locations - Stock Summary - F11 Features.	12
V	Recording of Inventory Transactions and Reporting  Purchase Order Processing - Sales Order Processing - Re-Order Levels - Batch-wise Details - Bill of Materials (BoM) - Price Levels and Price Lists - Actual and Billed Quantities - Sales Order Book - Purchase Order Book	15

### **Reference Books:**

- 1. "GarimaAgarwal" "Computerised Accounting", Himalaya.
- 2. "A. Murali Krishna" "Computerised Accounting", Vaagdevi.
- 3. "A.K Nadhani and K.K Nadhani" "Implementing Tally ERP 9", BPB Publications
- 4. "M. Yadagiri and G. Srinivas" "Computerised Accounting using Tally (with GST)", Kalyani Publishers" J.S Arora" "Tally ERP 9", Kalyani Publications.

### **IV SEMESTER**

### **COMPUTERISED ACCOUNTING LAB - I**

### **PRACTICAL EXERCISES**

Ex.No.	Exercises
1	Company Creation , Alteration and Shut Company
2	Creating Groups & Ledgers
3	Voucher entry - Adjustment entry- Viewing the Trial balance, Profit
	and loss account and Balance sheet.
4	Creating Stock Group, Stock Units, Stock Items, Integration of
	Accounts with Inventory.
5	F11 Features – Accounting , Inventory & Statutory Features
6	Godown /Locations - Creating multiple Godown, Stock Journal
7	Preparation of Bank Reconciliation Statement
8	Budget and Control
9	Creating Multiple Currency – Currency Conversion
10	Cost Centre and Cost Category
11	Purchase Order & Sales Order Processing
12	Price Levels and Price Lists
13	Batch wise details and Expiry Date
14	Bill of Materials (BoM) - Creating a Manufacturing Journal
15	Point of Sales

### **DETAILED ALLOCATION OF MARKS**

CONTENT	MAX. MARKS
Procedure	30
Execution	35
Viva voce	10
Total	75

### List of equipment and software

Desktop or Laptop Computer

Printer

Tally ERP 9 software (Education version) or open source software

#### **IV SEMESTER**

#### **RDBMS - LAB**

Code No : CPG478

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

❖ To acquire knowledge about RDBMS.

- ❖ To understand the RDBMS data types & SQL function.
- ❖ To learn about the Data manipulation.
- ❖ To learn about the alternation and modification of records.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
RDBMS - LAB	5	5 80	Internal	Autonomous Exam	Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Overview of RDBMS	15
II	RDBMS data types & SQL function	22
III	Data manipulation	18
IV	PL/SQL	18
	Revision, Test	7
	Total	80

# **IV SEMESTER**

# **RDBMS**

Sl.No.	Exercises
1.	Create a table client_master with the following fields client_no, name,
	address1, address2, city, state, pincode, remarks, bal_due with suitable data
	types.
	a) Create another table supplier_table from client master. Select all the
	fields and rename client_no and supplier_no and name with
	supplier_name.
	b) Insert data into client_master.
2.	Create a table to show the salary details of the employees.
	a) Create an updatabel view to modify and display the details of the
	employees for the above table.
	b) Grant select and update privileges on above table to their users.
3.	Create a table to store the sales order with atlesat 5 fields and create the
	report from with suitable title, btitle, skip, set pause, column, SQL.pno,
	break on compute sum options.
4.	Create a table to store the salary details of the employees in a company.
	Declare the cursor to contain employee number, employee name and net
	salary. Use cursor to update the employee salaries.
5.	Create a table 'stock' to contains the intercode, intername, current stock,
	date of last purchase. Write a stored procedure to seek for an item using
	intercode and delete it, if the date of last purchase is before 1 year from the
	current date. If not, update the current stock.
6.	Create a table to contain phone number, user name, address of the phone
	user. Write a function to search for a address using phone number.
7.	Create a table to contain the information about the voters in a particular
	constituency. Write a proper trigger to update or delete a row in the table.
8.	Create a table 'master_book' to contain the information of magazine coe,
	magazine name, publisher, weekly/biweekly/monthly, price. Write PL/SQL
	block to perform insert, update, delete operations on the above table.

9.	Create table student_master with the following fields name, regno, dept and
	year with suitable data types. User select command to do the following.
	a. Select the student's name column
	b. Eliminate the duplicate entry in table
	c. Sort the table in alphabetical order
	d. Select the students of a particular department
10.	Create a table sales_order with s_order_no and product_no as primary key.
	Set other fields to store client number, delivery address, delivery date,
	order status.
	a. Add a new column for storing salesman number using Alter command
	b. Set the s_order_no as foreign key as column constraint.
11.	Create a table sales_order_details with the s_order_no as primary key and
	with the following fields: product_no, description, qty_ordered, qty_disp,
	product_rate, profit_percent, sell_price, supplier_name.
	a. select each row and compute sell_price * 0.50 and sell_price * 1.50 for
	each row selected
	b. Select product_no, profit_percent, sell_price where profit per is not
	between 10 and 20 both inclusive.
	c. Select product_no, description, profit_percent.
12.	Create a sales_order table and client_master table with suitable fields.
	a. Find the total number of quantity ordered for a particular product.
	b. Join the two tables and display the product number, product name,
	where the client_no in the sales_order table and client in client_master are
	equal.
13.	Create a table student with their elective paper as one field.
	a. Create another table staff with the subject names they have handled and
	number of times handled
	b. Construct an English sentence to display the rows in the staff table.
14.	Create a table to contain the particulars of student's exam details. Write
	PL/SQL block to display the student's name, marks, whose average mark is
	above 60%
15.	Create a table to store the details of the Aluminus in an institution. Write a
	PL/SQL block to change to address of a particular alumni.
L	1

-----

# **DETAILED ALLOCATION OF MARKS**

CONTENT	MAX. MARKS
Procedure	30
Execution	35
Viva voce	10
Total	75

# List of equipment and software

Desktop or Laptop Computer Printer

**RDBMS** software

# III YEAR SYLLABUS V SEMESTER

# **SEMESTER - V**

S.	Subject		HOURS PER WEEK			
No.	Code	SUBJECT	Theory	Tutorial /	Practical	Total
1101	0000		Hours	Drawing	Hours	Hours
1	CPG501	Business Communication	4	-	-	4
2	CPG502	Corporate Accounting	5	-	-	5
3	CPG503	Goods and Services Tax Laws (GST)	4	-	-	4
4	CPG504	Typewriting – English –GTE - Senior -	5	-	-	5
		Paper –I				_
		ELECTIVE:				
5	CPG585	Shorthand – English –Junior Speed -				
		(80 WPM) GTE	5	-	-	5
6	CPG586	ELECTIVE: Customer Relationship				
	Ci doo	Management				
7	CPG577	Computerized Accounting Lab – II	-	-	5	5
8	CPG578	Entrepreneurship and Startups	-		4	4
Ex	xtra /Co	Physical Education	2	-	-	2
Cu	ırricular	Library	1			1
A	ctivities	Library	1	_	-	1
	TOTAL			-	9	35

#### **V SEMESTER**

#### **BUSINESS COMMUNICATION**

Code No : CPG501

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

#### **Objectives:**

At the end of the semester, the students will be able:

- ❖ To understand the basic concepts related to communication.
- ❖ To write a Business Letter.
- \* To know about a business report.
- ❖ To understand the role played by emails in communication.
- ❖ To prepare employment and interview related letters.
- ❖ To write call letters and appointment orders.
- ❖ To draft different types of Trade Letters like Enquiries, Quotations and Orders.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
BUSINESS COMMUNICATION	4	64	Internal Autonomous Exam	Total	
			-	25	75

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Basics of Communication and Business Reports	12
II	Employment and Interview Related Communication	11
III	Trade Letters and Collection or Dunning Letters	11
IV	Bank Correspondence and Circular Letters	12
v	Interdepartmental Communication and Notices, Circulars and Minutes Writing	11
	Revision, Test	7
	Total	64

# **V SEMESTER**

# **BUSINESS COMMUNICATION**

Unit	Name of the Topics		
	Basics of Communication		
I	Definition of Communication –Importance of Communication Communication Cycle – Objectives of Communication - Types of Communication – Principles of Communication – Barriers of Communication – Non-verbal Communication – Parts of a Business Letter - Foreign words and phrases used in correspondence - Writing emails – Language of emails – Rules for writing emails.  Business Reports:  What is a report? – The Importance of reports – Types of business reports - Features of a good report.	12	
	Employment Related Communication		
II	Job application Letters and Resumes – Introduction – Types of Application Letters – General Guidelines for writing application letters and resumes – Resume / Bio-data – Curriculum vitae.  Interview Related Communication Interview Letters, References, Testimonials, Letter of appointment – Letter of Confirmation, Promotion, Retrenchment and Resignation.	11	
	Trade Letters		
III	Letter of Enquiry – Replies to Enquiry – Placing Orders – Execution of Orders – Delay in Execution of Orders - Complaints and Adjustments.  Collection Letters or Dunning Letters  Need and Purpose of Collection Letters – Different stages of Collection Letters - Collection Series – Reminders (First, second and final reminders)	11	
	Bank Correspondence		
IV	Letters between a bank and its customers – Opening a current account – Stop payment – Closing an account – Asking for overdraft facilities / loan against securities – Letter from a branch to the head office recommending an overdraft – Reply from Head office sanctioning / refusing a loan or overdraft.  Circular Letters  What is a circular letter? Objectives of writing circular letters – Establishment of business – Opening a branch – Introducing a new product – Changing the premises – Change in price – Clearance sale - Expansion of business.	12	
	Interdepartmental Communication		
V	Introduction – Need for Office Memo and Order – Structure of an office Memo and Office Order - Memo to an employee (granting permission for higher		

studies, warning for being late to office, asking explanation for going on leave	11
without permission) – Office order (transfer, suspension and termination)	
Notices, Circulars and Minutes Writing	
Definition for Agenda and Minutes - Drafting Notices, Agenda and Minutes of	
the business meetings - Annual General Meeting, Extraordinary General	
Meeting, Statutory Meeting, Autonomous Meeting etc.	

#### **Reference Books**

- Essentials of Business Communication, Rajendra Pal,. Korlahalli J.S., Sultan Chand
   Sons, New Delhi
- 2. Business Communication, Ramesh M.S., Pattanshetti C.C., Madhumati M. Kulkarni, R Chand & Co. Publishers, New Delhi.

#### **Question Paper Pattern and Guidelines for QP Setting**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions shall be asked only from the provided list (Annexure – I) on Foreign words and phrases used in correspondence. All questions are to be answered. Each question carries 1 mark.

PART- B Ten questions will be asked covering all the units. Answer any Five questions. Each question carries 2 marks.

PART-C Eight questions will be asked covering all the units. Each question carries 12 marks.

#### The questions are to be numbered from 1 to 23.

PART A	
Definitions	5 X 1 = 5 Marks
Question Numbers 1 to 5	
PART B	
Short answer type questions	5 X 2 = 10 Marks
Question Numbers 6 to 20	
PART C	
Descriptive answer type questions	5 X12 = 60 Marks
(Either A or B)	3 X12 - 60 IVIAI KS
Question numbers 21 to 25	
TOTAL	75 Marks

Annexure – I - Foreign words and phrases sometimes used in correspondence and their meanings

Foreign words and	Meaning	Foreign words and	Meaning
Phrase		Phrase	
Addenda	List of additions	ad hoc	A body elected or
			appointed for a specific
			purpose
Apropos	With reference to	bona fide	Genuine
de facto	Actual, in reality	entrepreneur	A person who sets up
			business taking a great
			financial risk
Errata	List of errors	et cetera	and the rest
ex-officio	By virtue of a person's	in toto	entirely / as a whole
	office/status/position		
modus operandi	A way of doing	nota bene	note well (N.B.)
	something		
prima facie	At the first view	pro forma	denoting a standard
			document or form
pro rata	According to rate or	quid pro quo	a favour or advantage
	proportion		given in return for
			something
résumé	A summary or	sine die	Without a day being fixed
	curriculum vitae		
sub judice	Under judicial	status quo	the existing condition
	consideration		
tete a tete	Private, confidential	Vide	Indicates a reference to
			some book or passage
vis-à-vis	In relation to, as	viva voce	An oral examination
	compared with, as		
	opposed to		

#### **V SEMESTER**

#### **CORPORATE ACCOUNTING**

Code No : CPG502

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

At the end of the semester, the students will be able:

- ❖ To understand the accounting treatment in respect of issue of shares and Debentures.
- ❖ To appreciate the procedure for redemption of shares and debentures.
- ❖ To know the preparation of company Final accounts.
- ❖ To know the accounting treatment for internal reconstruction and reduction of capital

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
CORPORATE	Hours/ week	'   ' Accecment warks			
ACCOUNTING	5	80	Internal	Autonomous Exam	Total
			25	75	100

#### TOPICS AND ALLOCATION

Unit	Topic	Time (Hrs)
I	Issue of Shares	14
II	Redemption of Preference shares	15
III	Issue & Redemption of Debentures	17
IV	Profit prior incorporation and final accounts of company	14
V	Internal Reconstruction	13
	Revision, Test	7
	Total	80

# DIPLOMA IN COMMERCIAL PRACTICE V SEMESTER

**CORPORATE ACCOUNTING** 

#### Unit Name of the Topics **Hours Issue of Shares** Capital structure of a limited company – Issue of shares: at par, at discount, at I premium - Over Subscription - Under Subscription - Pro Rata Allotment -14 Forfeiture and reissue of shares – (Simple Problems Only) **Redemption of Preference shares** Meaning – Provisions of Redemption of preference shares – Profits available for Redemption - Redemption at par - Redemption at premium -II 15 Computation of Fresh issue of shares on redemption – (Simple Problems Only). **Issue and Redemption of Debentures** Issue of debentures: at Par, at Discount, at Premium – Issue of debentures at par and repayable at a premium – Issue of debentures at a discount and 17 Ш repayable at a premium – Writing of losses when issued at discount – Redemption of debentures (Sinking Fund Method only) – (Simple Problems Only). **Profits prior to incorporation & Final Accounts** Profits prior to incorporation - Introduction - Treatment of profit or Loss prior to Incorporation. 14 IV Final Accounts - Introduction - Profit and Loss account - Profit and Loss Appropriation Account – Specimen - Balance sheet – Form of Balance Sheet. (Simple Problems Only) **Internal Reconstruction** V Internal Reconstruction and Reduction of capital – Journal entries – Revised 13 Balance sheet. (Simple Problems Only)

#### **Reference Books:**

(Marks Allotment: Problems 80%: Theory 20%)

- 1. Corporate Accounting by Reddy and Murthy
- 2. Advanced Accountancy by M.C. Shukla&Grewal
- 3. Advanced Accountancy by R.L. Gupta & V.K. Gupta

\*\*\*\*\*

#### **Autonomous Examination**

#### **Diploma in Commercial Practice**

#### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Question from	3 X 5 = 15 Marks
Question Number 1 to 5	2 V 2 – 12 MIGLK2
Theory: Problem = 2: 3	
PART B	
Answer any Four questions from	4 X 15 = 60 Marks
Question Number 6 to 10	4 X 13 – 60 IVIAI KS
Theory: Problem = 1: 4	
TOTAL	75 Marks

# DIPLOMA IN COMMERCIAL PRACTICE Corporate Accounting Model Question Paper

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any Three Questions:		$(3 \times 5 = 15 \text{ Marks})$
1.		
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	PART - B	
Answer any <b>Four</b> questions:		(4x 15 = 60Marks)
6.		
7.		
8.		
9.		
10.		
<u>Note:</u>		
Theory: Problem = 1: 4		

# DIPLOMA IN COMMERCIAL PRACTICE V SEMESTER

#### **GOODS AND SERVICE TAX LAWS (GST)**

Code No : CPG503

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

#### **Objectives:**

At the end of the semester, the students will be able:

- ❖ To give the students a general understanding of the GST law
- ❖ To know the practical perspective of GST Law
- ❖ To improve the employability to the students in the commercial tax practices.
- ❖ To understand the concept of input credit tax
- ❖ To learn the computation of GST

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
GOODS AND	Hours/ week	Hours/ Semester			
SERVICE TAX	4	Internal		Autonomous Exam	Total
LAWS (GST)			25	75	100

#### TOPICS AND ALLOCATION

Unit	Topic	Time (Hrs)
I	Introduction to GST	12
II	Scope and Levy of GST	12
III	Registration and Valuation under GST	11
IV	Input Tax Credit (ITC)	11
v	Computation of GST	11
	Revision, Test	7
	Total	64

## DIPLOMA IN COMMERCIAL PRACTICE V SEMESTER GOODS AND SERVICE TAX LAWS (GST)

Unit	Name of the Topics	Hours
I	Introduction to GST  Tax - Direct and Indirect Tax - GST - Evolution of GST in India - GST Bill - GST Council - GSTN Portal Need for GST in India -Framework of GST in India - Subsuming of taxes - Important definitions under GST - Goods, Services , Aggregate turnover, Person, Business , Appropriate government , Input , input tax credit, input services, Capital Goods, Consideration, Suppliers, Recipients and works contract.	12
II	Scope and Levy of GST Supply u/s 7 of CGST Act - Scope of Supply – Types of Supply – Based on Taxability – Based on Nature – Based on Jurisdiction – Levy and collection of GST u/s 9 – Types of GST – Rates of GST – Classification – HSN/SAC – Time of supply of Goods – Time of supply of Services – Place and supply of goods and services (Domestic) Section 10 and 12 of IGST Act- (simple problems -Time of supply and place of supply).	12
III	Registration and Valuation under GST  Person liable for registration – Person not liable for registration – Compulsory registration – Procedure for registration – UIN - Composition scheme and Assessment under Composition scheme - Exemption from GST - Value of Supply u/s 15 of CGST Act - Transaction Value – Inclusion – Discount and Exclusion.	11
IV	Input Tax Credit (ITC): Input Tax Credit (ITC) - Eligibility and conditions for taking input tax credit - Apportionment of ITC and Blocked Credit - Various Documents under GST - Tax Invoice , Bill for Supply, Debit Note, Credit Note, Payment voucher, Receipt voucher, E-way bill	11
V	Computation of GST Computation of Input Tax Credit & GST Liability – Nature of supply – (interstate, intra - state) - Computation of value of taxable supply - Simple problems.	11

#### **Text Book**

1. "Mehrotra H.C and Agarwal V.P" "Goods and Service Tax", New Delhi: SahityaBhawan Publication, 2020 Print.

#### **Reference Books**

- 1. "Datey T.S." "GST Manual with GST Law Guide", New Delhi: Taxman Publications Pvt. Ltd, 2020. Print
- 2. "Goods and Service Tax", New Delhi: SahityaBhawan Publication, 2020 Print.

# **Autonomous Examination**

# **Diploma in Commercial Practice**

# **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries 3 marks.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any <b>FIVE</b> Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

# **Model Question Paper**

Time: 3 hrs.		Max. Marks: 75
Answer any <b>FIVE</b> Questions:	<u>PART - A</u>	(5 x 3 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		

# DIPLOMA IN COMMERCIAL PRACTICE V SEMESTER

#### TYPEWRITING - ENGLISH - GTE - SENIOR - PAPER I

Code No : CPG504

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

# **Objectives:**

The student will type at the rate of 45 words per minute a passage consisting of 2250 strokes.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
TYPEWRITING -	Hours/ week	Hours/ Semester	. Assessment Marks		
ENGLISH - GTE -	5	80	Internal	Autonomous Exam	Total
SENIOR - PAPER I			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Speed Practice	73
II	Revision, Test	7
	Total	80

#### **DETAILED SYLLABUS**

**CONTENTS: Theory** 

#### NAME OF THE TOPICS

# TYPEWRITING - ENGLISH - GTE - SENIOR - PAPER I SPEED ( 10 minutes)

To Typewrite on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding three paragraphs, consisting of 2250 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

Special attention must be paid to accuracy and neatness of execution.

#### Note:

- ➤ Five strokes will be counted as a word. Each depression of character key or the space bar will be counted as a stroke.
- ➤ No stroke is counted for paragraph indentation or depression of shift key.
- > Two strokes are counted after every full stop, interrogation sign or exclamation mark.
- ➤ 10 Marks will be awarded to all the candidates who are able to keep the rate of speed and have completed the passage in the stipulated time of 10 minutes.

# TYPEWRITING - ENGLISH - GTE - SENIOR - PAPER I READY RECKONER

The Marks shown in the Ready Reckoner below is on the basis of deduction of 1.25 marks for each mistake for 100 marks.

No. of	Marks to be	No. of	Marks to be	No. of	Marks to be
Mistakes	awarded	Mistakes	awarded	Mistakes	awarded
1	99	28	65	55	31
2	98	29	64	56	30
3	96	30	63	57	29
4	95	31	61	58	28
5	94	32	60	59	26
6	93	33	59	60	25
7	91	34	58	61	24
8	90	35	56	62	23
9	89	36	55	63	21
10	88	37	54	64	20
11	86	38	53	65	19
12	85	39	51	66	18
13	84	40	50	67	16
14	83	41	49	68	15
15	81	42	48	69	14
16	80	43	46	70	13
17	79	44	45	71	11
18	78	45	44	72	10
19	76	46	43	73	9
20	75	47	41	74	8
21	74	48	40	75	6
22	73	49	39	76	5
23	71	50	38	77	4
24	70	51	36	78	3
25	69	52	35	79	1
26	68	53	34	80 &	0
27	66	54	33		

**Note:-** (1) The total number of mistakes and the total marks awarded as per the above Ready Reckoner should be entered at the last typewritten page of the answer book, as illustrated below:

No. of Mistakes: 10 = 88 Marks

(2) Only the total marks awarded should be entered on the front wrapper in the place provided therefore.

# DIPLOMA IN COMMERCIAL PRACTICE V SEMESTER

#### SHORTHAND - ENGLISH -JUNIOR - SPEED (80 WPM) GTE

Code No : CPG585

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

At the end of the semester student will transcribe about 200 words of lithographed short hand matter into longhand.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
SHORTHAND -	Hours/ week	Hours/ Semester	Asse	ssment Marks	
ENGLISH -JUNIOR - SPEED (80 WPM) GTE	5	80	Internal	Autonomous Exam	Total
			25	75	100

To take down in shorthand an essay passage of a speech consisting of 400 words and a simple official or business letter of 160 words dictated at the rate of 80 words per minute, for 7 minutes in all passage of 560 words

This is the continuation of the fourth semester portions and covers the GTE Junior speed (80 WPM) from the pitman's shorthand New Course (New Era Edition).

#### **SYLLABUS:**

Speed development by repeated dictation method to reach the speed of 80 words per minute.

**Reference:** Shorthand Magazines – Speed Writer

#### Note:

- 1. Minimum mark for Pass in this subject is 45 (GTE)
- 2. As this is a skill based subject and students need constant practice, classes should be conducted until the commencement of the Autonomous Theory Examinations.

#### **V SEMESTER**

# SHORTHAND - ENGLISH -JUNIOR - SPEED (80 WPM) GTE EXAMINATION Maximum Marks: 75

#### Time:

**Dictation: 7 Minutes** 

To take down in shorthand a Passage of Speech consisting of 400 words and a simple Official Letter or Business Letter consisting of 160 words dictated @ 80 WPM for seven minutes totaling 560 words.

**Transcription: 1.00 Hour** 

#### **VALUATION**

#### **SPECIAL INSTRUCTION TO EXAMINERS**

Examiners are informed that the 10 marks allotted for shorthand performance may be given in FULL as long as the transcription is supported by the shorthand outlines.

#### **GENERAL:**

- 1. Mistakes should be underlined in red ink and marked as X for a full mistake and / for a half mistake.
- 2. In arriving at the total number of full mistakes, fraction of mistake may be ignored.
- 3. Out of the total marks of 100, **TEN (10) marks** are allotted for shorthand performance.
- 4. One mark for a Full Mistake and half a mark for Half Mistake should be reduced. (Refer the enclosed Ready Reckoner).
- 5. Only the total marks awarded should be entered on the front page of shorthand note book.

#### **NATURE OF MISTAKES:-**

#### **FULL MISTAKE - X**

- 1. Any unwanted addition of one word or more words in a place.
- 2. Every omission of a word.
- 3. Omission to split the matter both the passage and letter (Paragraphing).
- 4. Every substitution of a word.

#### **HALF MISTAKE - /**

- 1. Omission or addition of an article.
- 2. Improper use of capital and small letters.
- 3. The use of singular for plural and vice versa.
- 4. Omission of punctuation
- 5. Spelling mistake.
- 6. Every tense mistake.

# DIPLOMA IN COMMERCIAL PRACTICE V SEMESTER

#### **ELECTIVE: CUSTOMER RELATIONSHIP MANAGEMENT**

Code No : CPG586

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

At the end of the semester, the students will be able:

- ❖ To understand the need and importance of maintaining a good customer relationship.
- ❖ To know the CRM Structures
- ❖ To know the CRM Planning and Implementation
- ❖ To study the new trends in CRM

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
CUCTOMED	Hours/ week	Hours/ Semester	Assessment Marks		
CUSTOMER RELATIONSHIP	P		Internal	Autonomous Exam	Total
MANAGEMENT	5	80	25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time
Ont	Topic	(Hrs)
I	Introduction to Customer Relationship Management	15
II	Understanding Customers	16
III	CRM Structures	14
IV	CRM Planning and Implementation	14
V	Trends in CRM	14
	Revision, Test	7
	Total	80

#### **V SEMESTER**

#### **ELECTIVE: CUSTOMER RELATIONSHIP MANAGEMENT**

Unit	Name of the Topics	Hours
I	INTRODUCTION: Definitions - Concepts and Context of relationship Management – Evolution - Transactional VsRelationship Approach – CRM as a strategic marketing tool – CRM significance to the stakeholders.	15
II	UNDERSTANDING CUSTOMERS:  Customer information Database – Customer Profile Analysis - Customer perception, Expectationsanalysis – Customer behavior in relationship perspectives; individual and group customer's – Customer life time value – Selection of Profitable customer segments.	16
III	CRM STRUCTURES:  Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.	14
IV	CRM PLANNING AND IMPLEMENTATION: Strategic CRM planning process ó Implementation issues ó CRM Tools-Analytical CRM ó OperationalCRM ó Call center management ó Role of CRM Managers.	14
V	TRENDS IN CRM: e-CRM Solutions ó Data Warehousing ó Data mining for CRM ó an introduction to CRM softwarepackages.	14

#### **References**:

- 1. G.Shainesh, Jagdish, N.Sheth, Customer Relationship Management A Strategic Prespective, Macmillan 2010
- 2. Alok Kumar et al, Customer Relationship Management : Concepts and applications, Biztantra, 2008
- 3. H.Peeru Mohamed and A.Sahadevan, Customer Relation Management, Vikas Publishing 2005.

## **Autonomous Examination**

# **Diploma in Commercial Practice**

# **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

# **CUSTOMER RELATIONSHIP MANAGEMENT**

# **Model Question Paper**

Time: 3 hrs.		Max. Marks: 75
Annual Constitute	<u>PART - A</u>	/5 2 45 Marulus)
Answer any <b>FIVE</b> Questions:  1.		(5 x 3 = 15 Marks)
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	<u>PART - B</u>	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
	<del></del>	

# DIPLOMA IN COMMERCIAL PRACTICE V SEMESTER

#### **COMPUTERISED ACCOUNTING LAB - II**

Code No : CPG577

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

❖ To acquire knowledge about GST (Goods and Service Tax) in Tally ERP 9.

- ❖ To understand the Filling returns under GST.
- ❖ To learn about the Special GST Features in Tally ERP 9.
- ❖ To learn about Accounts Receivable, Payable Management.

## **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
COMPUTERISED ACCOUNTING LAB -	Hours/ week	Hours/ Semester	Asse	essment Marks	
			Internal	Autonomous Exam	Total
	5	80	25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	GST (Goods and Service Tax) in Tally ERP 9	20
II	Filling returns under GST	15
III	Special GST Features in Tally ERP 9	12
IV	TDS (Tax Deducted at Source) using Tally.ERP9	13
v	Accounts Receivable, Payable Management.	20
	Total	80

# **V SEMESTER**

# **COMPUTERISED ACCOUNTING LAB - II**

Unit	Name of the Topics	Hours	
	GST (Goods and Service Tax) in Tally ERP 9		
	Introduction to GST (IGST, CGST, SGST) - Calculation of GST (IGST, CGST &		
	SGST) - GST on Tally ERP 9 - Activating GST for the Company - Setting Up		
I	GST Rates - Updating/Creating Sales and Purchase Ledgers for GST	20	
1	Compliance - Restarting Voucher Numbering for GST Transactions		
	Creating/Updating/ Party GSTIN/UIN - Creating GST Ledgers		
	Recording Purchase under GST - Recording GST Sales and Printing of		
	Invoices.		
	Filling returns under GST		
	Generate GSTR-1 Returns / Reports under Tally.ERP9 - Generate GSTR-2		
II	Returns / Reports under Tally.ERP9 - Generating Form GSTR-3B - Challan	15	
	Reconciliation Report for GST Payments - Creating Income and Expenses		
	Ledger in GST.		
	Special GST Features in Tally ERP 9		
	Reverse Charge on Purchase from Unregistered Dealer (URD)   Reverse		
	Charge in GST in Tally - GST on Advance Payment Received from		
	Customer in Tally   GST in Tally ERP 9 - Recording an Advance Payment		
III	To Supplier Under GST - Transferring Tax Credits to GST- Reconciliation	12	
	of Input Tax Credit with GSTR-2A using Tally - Recording Sales of		
	Composite Supply under GST (Expenses Apportioning) - Nil-Rated Sales &		
	Exempt Sales - Adjustment & Set-off the Liability of GST (Tax) Credit		
	under GST - Recording Journal Vouchers for Interest, Penalty, Late Fee		
	and Other Dues in GST - e-Way Bill in Tally.ERP9.		
	TDS (Tax Deducted at Source) using Tally.ERP9		
	Enabling TDS in Tally.ERP9, Creating TDS Nature of Payment - Creating		
IV	Master Ledgers with TDS Transactions: A- TDS on Expenses; B- TDS on	13	
	Advance Payment against Expenses - C- Recording TDS Payment		
	Transaction - TDS Reports: A- Form 26Q (TDS); B- Form 27Q(TDS); C-		
	TDS Reconciliation Report; D- TDS Outstanding Report.		
	Accounts Receivable, Payable Management.		
	Introduction - Accounts Payable and Receivable - Maintaining Bill-wise		
7.7	Details - Activation of Maintaining Bill-wise Details - Feature - New		
V	Reference - Against Reference - Advance Reference - On Account - Credit	20	
	Limit - Activate Credit Limit - Setting Credit Limits - Exceeding Credit		
	Limits - Exception to Credit Limits - Payment Performance of Debtors -		
	Changing the Financial Year in Tally.ERP 9.		

#### **Reference Books**

- 1. "GarimaAgarwal" "Computerised Accounting", Himalaya.
- 2. "A. Murali Krishna" "Computerised Accounting", Vaagdevi.
- 3. "A.K Nadhani and K.K Nadhani" "Implementing Tally ERP 9", BPB Publications
- 4. "M. Yadagiri and G. Srinivas" "Computerised Accounting using Tally (with GST)", Kalyani Publishers
- 5. "J.S Arora" "Tally ERP 9", KalyaniPublications.

#### **DETAILED ALLOCATION OF MARKS**

CONTENT	MAX. MARKS
Procedure	30
Execution	35
Viva voce	10
Total	75

# COMPUTERISED ACCOUNTING LAB - II PRACTICAL EXERCISES

Ex.No.	Exercises
1	GST on Tally ERP 9 - Activating GST for the Company - Setting Up GST Rates - Updating/Creating Sales and Purchase Ledgers for GST Compliance
2	Creating GST Ledgers - Creating Party Ledgers for GST.
3	Recording Purchase under GST (Capital goods, Taxable, Exempted and Nil rated items)
4	Recording GST Sales and Printing Invoices
5	Purchase Return / Debit Note Voucher, Sales Return / Credit Note in Tally. Erp9
6	Setting Slab-wise GST Details and Setting MRP details in Stock Item
7	Generate GSTR-1 Returns / Reports under Tally.ERP9
8	Generate GSTR-2 Returns / Reports under Tally.ERP9 and Reconciliation of ITC with GSTR-2A using Tally
9	Generating Form Monthly GSTR-3B/(QRMP) Challan Reconciliation Report for GST Payments
10	Reverse Charge on Purchase from Unregistered Dealer (URD)   Reverse Charge in GST in Tally
11	GST on Advance Payment Received from Customer in Tally   GST in Tally   ERP 9 - Recording an Advance Payment to Supplier Under GST
12	Creation of GST e-Way Bill in Tally.ERP9 for outward and inward supplies
13	Enabling TDS in Tally.ERP9, Creating TDS Nature of Payment - Creating Master Ledgers with TDS Transactions
14	Accounts Payable and Receivable - Maintaining Bill-wise Details - Activation of Maintaining Bill-wise Details
15	Credit Limit - Activate Credit Limit - Setting Credit Limits - Exceeding Credit Limits - Exception to Credit Limits

# DIPLOMA IN COMMERCIAL PRACTICE V SEMESTER

## **ENTREPRENERUSHIP AND STARTSUPS**

Code No : CPG578

Total No. of Hours / Week : 4
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 64

#### **Objectives:**

At the end of the study of 5th semester the students will be able to

- ❖ To excite the students about entrepreneurship
- ❖ Acquiring Entrepreneurial spirit and resourcefulness
- Understanding the concept and process of entrepreneurship
- ❖ Acquiring entrepreneurial quality, competency and motivation.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
ENTREPRENERUSHIP AND STARTSUPS	Hours/ week	Hours/ Semester	Assessment Marks		
	4	64	Internal	Autonomous Exam	Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Entrepreneurship – Introduction and Process	12
II	Business Idea and Banking	12
III	Start ups, E-cell and Success Stories	11
IV	Pricing and Cost Analysis	11
V	Business Plan Preparation	11
	Revision, Test	7
	Total	64

# **V SEMESTER**

# ENTREPRENERUSHIP AND STARTSUPS

Unit	Name of the Topics	Hours
I	ENTREPRENEURSHIP – INTRODUCTION AND PROCESS	
	Concept, Functions and Importance Myths about Entrepreneurship Pros and Cons of Entrepreneurship Process of Entrepreneurship Benefits of Entrepreneur Competencies and Characteristics Ethical Entrepreneurship Entrepreneurial Values and Attitudes Motivation Creativity Innovation Entrepreneurs - as problem solvers Mindset of an employee and an entrepreneur Business Failure – causes and remedies	12
II	BUSINESS IDEA AND BANKING  Types of Business: Manufacturing, Trading and Services Stakeholders: Sellers, Vendors and Consumers E- Commerce Business Models Types of Resources - Human, Capital and Entrepreneurial tools Goals of Business and Goal Setting Patent, copyright and Intellectual Property Rights Negotiations - Importance and methods Customer Relations and Vendor Management Size and Capital based classification of business enterprises Role of Financial Institutions Role of Government policy Entrepreneurial support systems Incentive schemes for State Government Incentive schemes for Central Government	12
III	STARTUPS, E-CELL AND SUCCESS STORIES  Concept of Incubation centre's	11

	Activities of DIC, financial institutions and other relevance	
	institutions	
	Success stories of Indian and global business legends Field Visit to MSME's	
	Various sources of Information	
	Learn to earn	
	Startup and its stages	
	Role of Technology – E-commerce and Social Media	
	Role of E-Cell	
	E-Cell to Entrepreneurship	
IV	PRICING AND COST ANALYSIS	
	Calculation of Unit of Sale, Unit Price and Unit Cost	
	Types of Costs - Variable and Fixed, Operational Costs	
	Break Even Analysis	
	Understand the meaning and concept of the term Cash Inflow and	
	Cash Outflow	11
	Prepare a Cash Flow Projection	11
	Pricing and Factors affecting pricing	
	Understand the importance and preparation of Income Statement	
	Launch Strategies after pricing and proof of concept	
	Branding - Business name, logo, tag line	
	Promotion strategy	
V	BUSINESS PLAN PREPARATION	
V	BUSINESS PLAN PREPARATION	
	Generation of Ideas,	
	Business Ideas vs. Business Opportunities	
	Selecting the Right Opportunity	
	Product selection	
	New product development and analysis	
	Feasibility Study Report – Technical analysis, financial analysis and	11
	commercial analysis	
	Market Research - Concept, Importance and Process	
	Marketing and Sales strategy	
	Digital marketing	
	Social Entrepreneurship	
	Risk Taking-Concept	
	Types of business risks	
	V F - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -	

# **Reference Books:**

1. Dr. G.K. Varshney, Fundamentals of Entrepreneurship, SahityaBhawan Publications, Agra - 282002

- 2. Dr. G.K. Varshney, Business Regulatory Framework , SahityaBhawan Publications, Agra 282002
- 3. Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Entrepreneurship, McGraw Hill (India) Private Limited, Noida 201301
- 4. M.<u>Scarborough, R.Cornwell</u>, Essentials of Entrepreneurship and small business management, Pearson Education India, Noida 201301
- 5. CharantimathPoornima M. Entrepreneurship Development and Small Business Enterprises, Pearson Education, Noida 201301
- 6. <u>Trott</u>, Innovation Management and New Product Development, Pearson Education, Noida 201301
- 7. M N Arora, A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd., New Delhi-110044
- 8. Prasanna Chandra, Financial Management, Tata McGraw Hill education private limited, New Delhi
- 9. <u>V. Trivedi</u>, <u>RenuJatana</u>, Indian Banking System, RBSA Publishers, Rajasthan 10. Simon Daniel, HOW TO START A BUSINESS IN INDIA, BUUKS, Chennai 600018 RamaniSarada, The Business Plan Write-Up Simplified A practitioners guide to writing the Business Plan, Notion Press Media Pvt. Ltd., Chennai 600095.

## Autonomous Examination - Evaluation Pattern Internal Mark Allocation

Total		25
Attendance		5
Seminar Presentation		10
Assignment (Theory portion)*		10

# Note: \* Two assignments should be submitted. The same must be evaluated and converted to 10 marks.

#### **Guidelines for assignment:**

First assignment – Unit I

Second assignment- Unit II

Guidelines for Seminar Presentation – Unit III

Each assignment should have five three marks questions and two five marks questions.

#### **AUTONOMOUS EXAMINATION**

#### Note:

1. The students should be taught all units and proper exposure and field visit also arranged. All the portions should be completed before examinations.

- 2. The students should maintain theory assignment and seminar presentation. The assignment and seminar presentation should be submitted during the Autonomous Practical Examinations.
- 3. The question paper consists of theory and practical portions. All students should write the answers for theory questions (35 Marks) and practical portions (40 Marks) should be completed for Autonomous examinations.
- 4. All exercises should be given in the question paper and students are allowed to select by lot. If required the dimensions of the exercises may be varied for every batch. No fixed time allotted for each portion and students have liberty to do the examination for 3Hrs.
- 5. For Written Examination: theory question and answer: 35 Marks.

  Ten questions will be asked for 2 marks each. Five questions from each unit 1 & 2. (10 X 2 = 20).
  - Three questions will be asked for 5 marks each. One question from each unit 1, 2 & 3. (3  $\times$  5 = 15)
- 6. For Practical Examination: The business plan/Feasibility report or Report on Unit 4 & 5 should be submitted during the Autonomous practical examinations. The same have to be evaluated for the report submission (30 marks).

ALLOCATION OF MARKS			
S. No	Description	Marks	
Part A	Written Examination - Theory Question and answer (10 questions x 2 marks:20 marks) & (3 questions x 5 marks: 15 marks)	35	
Part B	Practical Examination – Submission on Business Plan/Feasibility Report or Report on Unit 4 & 5	30	
Part C	Viva voce	10	
	TOTAL	75	

# III YEAR SYLLABUS VI SEMESTER

#### **SEMESTER - VI**

S.	Subject			HOURS	PER WEEK	
No.	Code	SUBJECT	Theory Hours	Tutorial / Drawing	Practical Hours	Total Hours
1	CPG601	Values and Ethics	5	-	-	5
2	CPG602	Business Accounting	6	-	-	5
3	CPG603	Indian Economy	5	-	-	5
4	CPG604	Income Tax Law and Practice	6	-	-	6
5	CPG605	Type Writing – English Senior - Paper –II (GTE)	5	-	-	5
6	CPG676	Project Work and Internship	-	-	5	4
Ex	xtra /Co	Physical Education	2	-	-	2
Curricular Activities Seminar		Seminar	1	-	-	1
		TOTAL	27	-	8	35

## DIPLOMA IN COMMERCIAL PRACTICE VI SEMESTER

#### **VALUES AND ETHICS**

Code No : CPG601

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

At the end of the study of 6th semester the students will be able to

- ❖ To understand the concept Ethics in business and its types.
- ❖ To know about the Internal Ethics of Business.
- ❖ To know about the external ethics of the Business
- ❖ To know about the Social responsibility of Business Enterprises.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		E	xamination	
	Hours/ week	Hours/ Semester	Assessment Marks		
VALUES AND ETHICS	AND ETHICS 5	80	Internal Autonomou Exam	Autonomous Exam	Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time
Unit	Topic	(Hrs)
I	Introduction	16
II	Types of Ethics	15
III	Internal Ethics	14
IV	External Ethics	14
V	Social Responsibility	14
	Revision, Test	7
	Total	80

#### **VI SEMESTER**

#### **VALUES AND ETHICS**

Unit	Name of the Topics	Hours
I	Introduction Introduction – Ethics, Morality and Value System. Business Ethics – Definition – Importance Of Ethics In Business – Arguments For And Against Business Ethics – Role Of CEO – Impact On Business Culture.	16
II	Types of Ethics Types of Ethical Issues – Bribery and Corruption – Theft And Piracy – Coercion & Compulsion – Deception & Duplicity – Unfair Discrimination.	15
III	Internal Ethics: Internal Ethics of Business: - Hiring Employees - Screening Practices - Promotion - Wages - Exploitation of Employees - Discipline - Whistle Blowing.	14
IV	External Ethics External Ethics: - Ethics of Competition and Fair Prices - Consumer Rights - Ethics in Advertisements & False Claims. Ethics of Environment Protection & Pollution Control.	14
V	Social Responsibility Social Responsibility of Business towards Shareholders, Employees, Customers, Dealers, Community & Government – Social Audit.	14

#### **Reference**:

- 1. Business Ethics And Values S.Sankaran, Margham Publications
- $2.\ Business\ Ethics\ And\ Values\ -\ D. Senthil\ Kumar\ \&\ A.\ Senthil\ Rajan,\ Himalaya\ Publishing\ House$

#### **Autonomous Examination**

#### **Diploma in Commercial Practice**

#### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

### Value and Ethics Model Question Paper

Time: 3 hrs.		Max. Marks: 75
Answer any <b>FIVE</b> Questions:	<u>PART - A</u>	(5 x 3 = 15 Marks)
1.		(e x e = 10 manue)
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
Answer any <b>FIVE</b> questions:  9.		(5x 12 = 60Marks)
		(5x 12 = 60Marks)
9.		(5x 12 = 60Marks)
9. 10.		(5x 12 = 60Marks)
9. 10. 11.		(5x 12 = 60Marks)
9. 10. 11. 12.		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li></ul>		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li></ul>		(5x 12 = 60Marks)
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		(5x 12 = 60Marks)

## DIPLOMA IN COMMERCIAL PRACTICE VI SEMESTER

#### **BUSINESS ACCOUNTING**

Code No : CPG601

Total No. of Hours / Week : 6
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 96

#### **Objectives:**

At the end of the study of 6th semester the students will be able to

- To prepare business accounts for Royalties.
- To prepare Accounts of Hire Purchases and Instalment Purchase system
- To prepare the Insurance Claims.
- To prepare the accounts of Non Trading Organisations

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		E	xamination	
	Hours/ week	Hours/ Semester	Assessment Marks		
BUSINESS ACCOUNTING	6	96	Internal	Autonomous Exam	Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time
	Topic	(Hrs)
I	Hire Purchase System	15
II	Installment Purchase System	10
III	Royalty	20
IV	Fire Insurance claims	19
V	Final Accounts of Non – Profit Organisations	25
	Test and revision	7
	Total	96

#### **VI SEMESTER**

#### **BUSINESS ACCOUNTING**

UNIT	NAME OF THE TOPTICS	Hours
1	HIRE PURCHASE SYSTEM:	
	Meaning and Definition - Meaning of Installment system - Difference	
	between Hire Purachse and Installment Purchase - Important terms used in	
	Hire purchase system – Hire Purchase Agreement, Hire Purchase Price, Cash	15
	Price, Hire Purchase Charges, Net Hire Purchase Price, Net Cash Price –	
	Calculation of Interest – Calculation of Cash Price; Default and Repossession	
	(Complete repossession only) - Journal Entries and Ledger Accounts in the	
	books of Hire Purchaser and Hire vendor	
2	INSTALMENT PURCHASE SYSTEM:	
	Meaning of Instalment purchase system – Features of	
	Installment Purchase System - Differences between Hire purchase and	
	instalment purchase system - Accounting treatment for Installment	10
	Purchasing - Procedure for seizing of Goods by Seller for Non-	
	payment of Installment - Journal entries in the books of Purchaser and	
	Vendor - Ledger posting in the books of Purchaser and Vendor	
3	ROYALTY:	
	Meaning of Royalty – Important terms used in Royalty transactions:	
	Landlord - Tenant -Minimum Rent - Shortworkings - Recoupment of	
	shortworkings - Methods of Recoupment of shortworkings -	20
	Shortworkings written off - Stoppage of work due to strike -	
	Accounting treatment – Journal entries in the books of Leaser and	
	Lessee.	
4	FIRE INSURANCE CLAIMS:	
	Need for fire insurance – Types of fire insurance policies – Computation of	
	claim to be lodged for loss of stock – Steps for Computation of fire insurance	
	claim for loss of stock – Gross profit Ratio – Treatment of Salvage - Average	19
	clause –Claim for loss of profit Steps for Computation of claim for loss of	
	profit – Accounting entries for fire claims.(Loss of stock problems only)	
5	FINAL ACCOUNTS OF NON-PROFIT ORGANISATION:	
	Meaning – Objectives – Important terms – Steps to prepare Income and	
	Expenditure and Balance sheet from Receipts and Payments Account –	25
	Preparation of Receipts and Payments account from Income and Expenditure	
	account and Balance sheet - Differences between Receipts and Payments	
	account and Income and Expenditure account - (Simple problems only)	

#### Reference books:

- 1. Advanced Accounting S.P. Jain and K.L.Narang Kalyani Publishers, New Delhi.
- 2. Financial Accounting T.S.Reddy and A.Murthy Margham Publications, Chennai.

#### **Autonomous Examination**

#### **Diploma in Commercial Practice**

#### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Question from	3 X 5 = 15 Marks
Question Number 1 to 5	2 V 2 – 12 IAIGLK2
Theory: Problem = 2: 3	
PART B	
Answer any Four questions from	4 X 15 = 60 Marks
Question Number 6 to 10	4 X 13 – 60 IVIAI KS
Theory: Problem = 1: 4	
TOTAL	75 Marks

## **Business Accounting Model Question Paper**

Time: 3 hrs.		Max. Marks: 75
	PART - A	
Answer any <i>Three</i> Questions:		(3 x 5 = 15 Marks)
1.		
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	PART - B	
Answer any <b>Four</b> questions:		(4x 15 = 60Marks)
6.		
7.		
8.		
9.		
10.		
Note:		
Theory: Problem = 1: 4		
-		

#### **VI SEMESTER**

#### **INDIAN ECONOMY**

Code No : CPG603

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

At the end of the study of 6th semester the students will be able to

- ❖ To understand the Economy Growth and Economic Development of India.
- ❖ To understand the Major Problems of Indian Economy.
- ❖ To understand the Agriculture Contribution to the Indian Economy.
- ❖ To understand the Industry Growth and Development in India

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
INDIAN ECONOMY	5	80	Internal Autonomous Exam To		Total
			25	75	100

#### TOPICS AND ALLOCATION

Unit	Topic	Time (Hrs)
I	Economic Growth and Economic Development	16
II	Major problems of Indian Economy	14
III	Agriculture	15
IV	Industry	14
V	Five year plans in India	14
	Revision, Test	7
	Total	80

#### **VI SEMESTER**

#### **INDIAN ECONOMY**

Unit	Name of the Topics	Hours
I	ECONOMIC GROWTH AND ECONOMIC DEVELOPMENT:  Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income -  Basic concepts and computation of National Income	16
II	MAJOR PROBLEMS OF INDIAN ECONOMY: Major problems of Indian Economy – Poverty - Inequalities- Unemployment Population. Transport & Foreign Trade	14
III	AGRICULTURE: Agriculture – Contribution to economic development - Green Revolution – Irrigation Minor, Medium, Major irrigation works. Land Reforms - Food policy and Public Distribution System	15
IV	INDUSTRY: Industry - Role of industries in economic development - Large and Small scale Industries - New Economic Policy 1991	14
V	FIVE YEAR PLANS IN INDIA:  Five Year plans in India - Achievements and failures - Economic development under Five Year Plans.	14

#### **Reference:**

- 1. I.C. Dingra, Indian Economy
- 2. RuddarDatt& K.P.M. Sundharam, Indian Economy S. Chand & Sons New Delhi.
- 3. K.N. Agarwal, Indian Economy Problem of Development of Planing WishwaPrakasan New Age of International Ltd.
- 4. S.K.Misra&V.K.Puri, Indian Economy Its Development Himalaya Publishing House Mumbai.

#### **Autonomous Examination**

#### **Diploma in Commercial Practice**

#### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A **Eight** questions will be asked covering all units. Answer any **Five** questions.

Each question carries *3 marks*.

PART- B **Eight** questions will be asked covering all the units. Answer any **Five** 

questions. Each question carries 12 marks.

The questions are to be numbered from 1 to 16. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Questions from	5 X 3 = 15 Marks
Question Number 1 to 8	
PART B	
Answer any <b>FIVE</b> questions from	5 X 12 = 60 Marks
Question Number 9 to 16	
TOTAL	75 Marks

## Indian Economy Model Question Paper

Time: 3 hrs.		Max. Marks: 75
Answer any <b>FIVE</b> Questions:	<u>PART - A</u>	(5 x 3 = 15 Marks)
1.		(e x e = 10 manue)
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	PART - B	
Answer any <b>FIVE</b> questions:		(5x 12 = 60Marks)
Answer any <b>FIVE</b> questions:  9.		(5x 12 = 60Marks)
		(5x 12 = 60Marks)
9.		(5x 12 = 60Marks)
9. 10.		(5x 12 = 60Marks)
9. 10. 11.		(5x 12 = 60Marks)
9. 10. 11. 12.		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li></ul>		(5x 12 = 60Marks)
<ul><li>9.</li><li>10.</li><li>11.</li><li>12.</li><li>13.</li><li>14.</li></ul>		(5x 12 = 60Marks)
<ul> <li>9.</li> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> <li>14.</li> <li>15.</li> </ul>		(5x 12 = 60Marks)

#### **VI SEMESTER**

#### **INCOME TAX LAW & PRACTICE**

Code No : CPG604

Total No. of Hours / Week : 6
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 96

#### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To know the Basic concepts income tax
- ❖ To understand the Computation of Salary income
- To know the Computation of Income from House Property
- ❖ To know the Computation of Capital Gains.
- ❖ To know the Income from other sources

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		Examination		
	Hours/ week	Hours/ Semester	Assessment Marks		
INCOME TAX LAW & PRACTICE	6	96	Internal Autonomous Exam		Total
			25	75	100

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Introduction	17
II	Income from salaries	19
III	Income from House Property	17
IV	Income from capital gains	18
V	Income from other sources.	18
	Revision, Test	7
	Total	96

#### **VI SEMESTER**

#### **INCOME TAX LAW & PRACTICE**

Unit	Name of the Topics	Hours
I	INTRODUCTION  Basic concepts – Assessment –Assessee– Types of Assesses – Person - Kinds of Persons– Assessment year – Previous year – Financial Year – Canons of Taxation and the Income Tax Act 1961 – Importance of Income Tax – Exempted Income under Income Tax – Residential Status – Scope of Income.  (Simple Problems Only)	17
II	INCOME FROM SALARY  Heads of Income – Salaries – Receipts included under head Salaries – Provident Fund – Allowances – Pension – Commutation of Pension – Gratuity – Deductions U/s 16 from Gross Salary – Deductions u/s 80C – Calculation of salary income (area of study restricted to the above only). (Simple Problems Only)	19
III	INCOME FROM HOUSE PROPERTY Income from House Property – Bases of Charge – Ownership with Assessee– Deemed ownership – Incomes from House Property fully exempted from tax – Computation of Income from House Property – let out House – Self Occupied House. (Simple Problems Only)	17
IV	Income under capitals gains – Short term, Long term capital gains – Transfer of capital assets – Certain transactions not included as transfer – Cost of acquisition – Cost of improvement – Indexation of cost – Capital gains under different circumstances – Exempted capital gains – Computation of capital gains (Excluded Bonus shares and Right shares).(Simple Problems Only)	18
V	Income from Other Sources Income from other sources – Bases of Charge – Dividend income – Interest of Security – Casual income – Grossing up – Deduction in computing income under this head.(Simple Problems Only)	18

#### **Reference book:**

- ❖ Students Guide to Income Tax Vinod K. Singania Tax man
- ❖ Income Tax Law & practice DinkarPagare Sultan Chand

#### **Autonomous Examination**

#### **Diploma in Commercial Practice**

#### **Question Paper Pattern**

Time: 3 Hrs. Max. Marks: 75

PART - A Five questions will be asked covering all units. Answer any Three questions. Each question carries 5 marks.

Theory: Problem = 2: 3

PART- B Five questions will be asked covering all the units. Answer any Four questions. Each question carries 15 marks.

Theory: Problem = 1: 4

The questions are to be numbered from 1 to 10. All the units are to be covered with equal weightage.

PART A	
Answer any FIVE Question from	3 X 5 = 15 Marks
Question Number 1 to 5	2 V 2 – 12 MIGLK2
Theory: Problem = 2: 3	
PART B	
Answer any Four questions from	4 X 15 = 60 Marks
Question Number 6 to 10	4 X 15 = 60 Warks
Theory: Problem = 1: 4	
TOTAL	75 Marks

## DIPLOMA IN COMMERCIAL PRACTICE Income Tax Law & Practice Model Question Paper

Time: 3 hrs.		Max. Marks: 75
Answer any <i>Three</i> Questions:	<u>PART - A</u>	(3 x 5 = 15 Marks)
2.		
3.		
4.		
5.		
Note:		
Theory: Problem = 2: 3		
	<u>PART - B</u>	
Answer any <b>Four</b> questions:		(4x 15 = 60Marks)
6.		
7.		
8.		
9.		
10.		
<u>Note:</u>		
Theory: Problem = 1: 4		

#### **VI SEMESTER**

#### TYPEWRITING - ENGLISH - GTE - Senior - Paper II

Code No : CPG605

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

To type Statements and all types of letters from manuscript by elaborating abbreviations.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

	Instruction		Examination		
Subject	Hours/	Hours/	Asses	sment Mar	ks
	week	Semester	Internal	External	Total
TYPEWRITING - ENGLISH -					
GTE - Senior – Paper II	5	80	25	75	100

#### **TOPICS AND ALLOCATIONS**

S. No.	CHAPTER	Time (Hrs)
1.	Statement with Sub-headings	17
2.	Official Letter (from Secretariat)	8
3.	Semi-official letter	8
4.	Official Proceedings	8
5.	Official Letter (From Govt. authority or Quasi Govt. Office)	8
6.	Government Order	8
7.	Professional Letter	8
8.	Business Letter	8
	Revision and Test	7
	Total	80

(Note: Typewriting classes are to be conducted till the date of the Autonomous

T/W Examination)

Note:

• A candidate will be declared to have passed the examination of the subject only if he/she has secured the minimum 35 out of 75 marks and 45 marks out of 100

#### **AUTONOMOUS EXAMINATION - QUESTION PAPER PATTERN**

1. Marks assigned for the question 1 - (Sl.No.1)

40 marks.

2. Marks assigned for the question 2 -

35 marks.

(Any one from Sl.No 2 to Sl.No.8)

# DIPLOMA IN COMMERCIAL PRACTICE VI - SEMESTER TYPE WRITING - ENGLISH - SENIOR - PAPER II (GTE) READY RECKNOR

All mistakes in Question I - Statement and

All mistakes in Question II – Letters

to be treated as full mistake (X) and for each mistake 2 marks to be deducted.

**Note:** The Total number of mistakes and the total marks awarded should be entered at the bottom for each question, as illustrated below: -

#### Total Marks - (Total Mistakes X 2)

Marks for I Question – Statement			60
No. of Mistakes(X) 5 Nos.			
No. of Omissions ( 5 Strokes = 1 Mistake)	3 Nos		
Total No. of Mistakes	8 Nos	8 Mistakes X 2	16
Marks to be awarded for QUESTION NO. 1			

#### **VI SEMESTER**

#### PROJECT WORK AND INTERNSHIP

Code No : CPG676

Total No. of Hours / Week : 5
Total No. of Weeks / Semester : 16
Total No. of Hours / Semester : 80

#### **Objectives:**

The students are able to know and understand the following at the end of the semester.

- ❖ To know the Project formulation.
- ❖ To understand the basic knowledge of research methodology.
- ❖ To acquire the knowledge of statistical test applying the project work
- ❖ Able to prepare the necessary business reports.
- To know the Project formulation.

#### **SCHEME OF INSTRUCTION AND EXAMINATION**

Subject	Instruction		ion Examination		
PROJECT WORK AND	Hours/ week	Hours/ Semester			
INTERNSHIP			Internal	Autonomous Exam	Total
			25	75	100

<sup>\*</sup> Examinations will be conducted for 75 marks.

Minimum Marks for Pass is 50 out of which minimum 40 marks should be obtained out of 75 marks in the Board Examination alone.

#### **TOPICS AND ALLOCATION**

Unit	Topic	Time (Hrs)
I	Project Formulation	14
II	Research Methodology	14
III	Analysis and Evaluation.	14
IV	Topics of Project selection	14
V	Project preparation	17
	I & II Review and Model Viva- Voce	7
	Total	80

#### **VI SEMESTER**

#### PROJECT WORK AND INTERNSHIP

Unit	Name of the Topics	Hours
	Project Formulation:	
	1.1 Project: Definition, Identification, Classification.	
I	1.2 Preparation of Project Plan: Different Stages – Research purpose,	14
	Problem definition, Objectives, Methodology, Hypotheses development,	
	Data collection, Analysis and reporting of the findings.	
	Research Methodology	
	2.1 Data Sources: Secondary data Survey of Literature: Books, Journals,	
II	Newspapers and Internet etc. Primary data, Method of data collection,	14
	Instrument for data collection, preparing a questionnaire, Pilot survey	
	2.2 Sample design: Population, Sample size, sampling method.	
	Analysis and Evaluation	
III	3.1 Data Analysis: Chi-Square Test, T-Test, Correlation, Regression.	14
	3.2 Decision Making: Findings and Conclusion.	
	Topics of Project	
	The topics shall be on any current issue, related to the curriculum in the	
	following areas:	
	4.1 Recent developments in Indian Economy	
IV	4.2 Financial Markets and Institutions	14
	4.3 Markets and Globalization	
	4.4 Market analysis – Market share, Market potential, Demand forecasting	
	4.5 Consumer Behavior	
	4.6 Advertising and other promotions	
V	Project preparation	17

#### **Guidelines for Report Preparations:**

- Cover Title Page.
- Inner Title Page (Same as cover title page).
- Certificate from Guide (Counter signed by the HOD) and Declaration by the Student.
- Certificate from Company/Firm where the project work is carried out. (Not required if project work is not based on a company/firm).
- Acknowledgement.
- List of Tables and Figures.
- Abbreviations/Operational definitions used.
- Reference for literature Review

#### **INTERNAL ASSESSMENT:**

The internal assessment should be calculated based on the review of the progress of the work done by the student periodically as follows.

Detail of assessment	Period of assessment	Max. Marks
First Review	6 <sup>th</sup> week	10
Second Review	12 <sup>th</sup> week	10
Attendance	Entire semester	5
Total		25

#### **EVALUATION FOR AUTONOMOUS EXAMINATION:**

Details of Mark allocation	Max Marks
Demonstration/Presentation	20
Report	20
Viva Voce	15
Internship report	20
Total	75

#### **Formatting your Project Report**

- 1. Report should be typed neatly on one side of the paper with 1.5 spacing on a A4v size bond paper (210 x 297 mm). Use dry tone Xerox for printing. The margins should be left: 1.25", Right 1", Top and bottom 0.75"
- 2. The total number of reports to be prepared is THREE (One each for the Office, Guide and student)
- 3. Before taking the final printout, the approval of their concerned guide is necessary and corrections suggested, if any must be incorporated. If the draft is not approved by the guide, the guide is not obliged to sign the report.
- 4. The project report must be paperback bound and don't use spiral binding.
- 5. The Project report must contain 80 120 pages. But no more than 150 Pages.

#### **Outlay of the Report:**

- The Chapter, Sections and Sub sections may be numbered in the decimal form for e.g. Chapter2 section as 2.1, 2.2 etc., and Sub section as 2.2.3, 2.5.1 etc.
- Each chapter must be left justified (font size 16). Followed by the Title of chapter entered (font size 18), sections / sub section numbers along with their headings must be left justified with section number and its heading in font size 16 and sub section and its heading font size 14. The body or the text of the report should have font size 12 (Times new Roman).
- The figures and table must be numbered chapter wise for e.g.: Fig. 2.1 Block diagram of a serial binary adder. Table 3.1 Primitive

(Cover title page and inner page format)

## A STUDY ON FINANCIAL LITERACY AMONG PEOPLE WORKING IN PRIVATE SECTOR AND GOVERNMENT SECTOR IN CHENNAI CITY

## Report Submitted by PRASANNA .S

# In partial fulfillment for the award of the Diploma Of COMMERCIAL PRACTICE



Under the guidance of
X. XXXXXXXXXXX
Head / Lecturer in Commerce
Department of Commercial Practice

Dr. Dharmambal Government Polytechnic College for Women
Tharamani
Chennai – 600 113.

April 2023

#### Equivalent subjects

		E scheme 2017		G Scheme 2022
Sl.no	Subject code	Course name	Subject code	Course name
1				
2	MPE 101	Elements of Commerce	CPG101	Elements of Commerce and Business Organisation
3	MPE 102	Introduction to Accountancy	CPG102	Financial Accounting I
4	MPE 103	Basics of computers	CPG104	Basics of computers
5	MPE 104	Typewriting – Eng – Introduction	CPG105	Typewriting – English – Level I
6	MPE 105	Office Automation – Lab I	CPG176	Office Automation - Lab I
7				
8	MPE 201	Business Organisation		
9	MPE 202	Financial Accounting – I	CPG202	Financial Accounting II
10	MPE 203	Typewriting – Eng – GTE Jr. – Paper I – Speed	CPG304	Typewriting – English - GTE Junior. Paper I
11	MPE 204	Elective _ I Elements of Shorthand English – Paper I	CPG284	<b>Elective:</b> Elements of Shorthand – English - paper I
12	MPE 205	Elective – II Banking	CPG103	Banking
13	MPE206	Office Automation – Lab II	CPG276	Office Automation - Lab II
14	MPE301	English		
15	MPE302	Financial Accounting - II	CPG302	Financial Accounting III
16	MPE303	Principles of Management	CPG201	Principles of Management
17	MPE304	Principles of Economics	CPG401	Principles of Economics
18	MPE305	TW – Eng – GTE – Jr. –Paper II – Manuscript	CPG404	Typewriting – English- GTE Junior Paper II
19	MPE306	<u>Elective -</u> Elements of Shorthand - English – paper II	CPG385	<b>Elective:</b> Elements of Shorthand – English - paper II
20	MPE307	<u>Elective - Marketing</u>	CPG285	Elective: Marketing
21	MPE308	Desktop Publishing - Lab	CPG378	Desktop Publishing Lab
22	MPE401	Business Communication	CPG501	Business Communication
23	MPE402	Financial Accounting-III	CPG402	Financial Accounting IV
24	MPE403	Business Statistics	CPG303	Business Statistics
25	MPE404	TW - Eng - GTE - Sr Paper I - Speed	CPG504	Typewriting – English –GTE - Senior - Paper –I
26	MPE405	Elective: Shorthand –English- Speed	CPG485	Elective: Shorthand – English – Speed (60 WPM)

		(60WPM)		
27		<u>Elective</u>		
MPE406		Advertising & Salesmanship		
28	MPE407	Data Analytics - Lab	CPG377	Data Analytics Lab
29	MPE408	Life and Employability skill - Practical	BEG178	Communication Skill Practical
30	MPE501	Corporate Accounts	CPG502	Corporate Accounting
31	MPE502	Business Law		
32	MPE503	Human Resource Management		
33	MPE504	TW – Eng – GTE – Senior – Paper II – Manuscript	CPG605	Typewriting – English – GTE - Senior - Paper –II
34	MPE505	Elective Short Hand – English – GTE Jr, - Speed (80 WPM)	CPG585	ELECTIVE: Shorthand – English –Junior Speed - (80 WPM) GTE
35	MPE506	Elective Business Ethics & Values	CPG601	Values and Ethics
36	MPE507	RDBMS – Lab	CPG478	RDBMS – Lab
37	MPE508	Computer Aided Accounting Lab-I	CPG477	Computerized Accounting Lab –
38	MPE601	Organisational Behaviour		
39	MPE602	Cost Accounting	CPG403	Cost Accounting
40	MPE603	Income Tax Law and Practice	CPG604	Income Tax (Law & Practice)
41	MPE604	Environmental Studies		
42	MPE605	Computer Aided Accounting Lab- II	CPG577	Computerized Accounting Lab – II
43	MPE606	Basic Office Documentation ó Lab		
44	MPE607	Project Work		

<sup>--</sup> No equivalent

## Statement of Comparison between the syllabuses of Dr. DGPCW and DoTE in respect of the Department of Commercial Practice (W.e.f. 2022 - 2023)

S.No	Dr. D.G.P.C.W	DoTE	Remarks		
I Semester					
1.	Communicative English – I	Communicative English – I			
2	Elements of Commerce and Business Organisation	Elements of Commerce	Element of commerce and business organization both syllabus merged.		
3	Financial Accounting I	Principles of Accountancy	DoTE syllabus Plus Basic Assumptions – Basic Concepts and conventions of Accounting – Double Entry System - Accounting equation.		
4	Banking	Principles of Economics	<ul> <li>Principles of economics shifted to IV semester.</li> <li>Addition: Elective banking comes under main subject.</li> <li>Content addition: No Frills accounts, Lock Box and Night safe Services, Core Banking Solutions.</li> </ul>		
5	Basics of computers	Basics of Computer	On par with DoTE Syllabi with minor changes in unit contents such as addition of cyber Ethics.		
6	Typewriting English –Level -	Typewriting English –Level -I	On par with DoTE Syllabi Plus Simple sentence and simple paragraph		
7	Office Automation - Lab I	Office Automation Lab – I	On par with DoTE syllbi and include open source software impress and ms publishers.		
	II Semester				
1	Communicative English – II	Communicative English – II			
2	Principles of Management	Business Organisation	Business organization merged with Elements		

			of Commerce.	
			V semester Principles	
			of Management shifted	
			to II semester	
3	Financial Accounting II	Financial Accounting	On par with DoTE syllabi with minor changes in unit contents	
4	Type Writing - English - GTE Pre Junior	Type Writing - English – GTEPre Junior	On par with DoTE syllabi	
5	<b>Elective:</b> Elements of Shorthand – English - paper I	<b>Elective:</b> Shorthand English – Theory I	On par with DoTE syllabi	
6	Elective: Marketing	Elective: Banking	III semester Elective marketing comes under second semester.	
7	Office Automation – Lab II	Office Automation Lab – II	Additions: MS Excel, Internet and Web Browsers	
8	Communication Skill Practical	Communication Skill Practical	On par with DoTE syllabi	
		Commercial Practice Lab – I		
	I	II Semester		
1.	English	English	On par with DoTE syllabi	
2	Financial Accounting III	Advanced Financial Accounting	Addition content: Independent branches and depreciation - Concept - Causes - Need - Basic factors-	
3	Business Statistics	Business Statistics	On par with DoTE syllabi	
4	Type Writing – English Junior - Paper- I (GTE)	Type Writing – English Junior - Paper- I (GTE)	On par with DoTE syllabi	
5	Elective: Elements of Shorthand – English - paper II	Elective: Elements of Shorthand English Theory – II	On par with DoTE syllabi	
6	<b>Elective:</b> Service Marketing	Elective: Marketing	New subject Service Marketing included as specialization subjects.	
7	Data Analytics Lab	Data Analytical Lab	On par with DoTE syllabi	
8	Desktop Publishing Lab	Desktop Publishing – Lab	On par with DoTE syllabi	
IV Semester				
1	Principles of Economics	Values and Ethics	Value and Ethics shifted to VI semester.	

	T		T
			• Addition in Principles of Economics: Cost and Revenue Concept, Market Structure and pricing I & II
2	Partnership Accounting	Partnership Accounting	Sale or return added as new unit.
3	Cost Accounting	Cost Accounting	Addition:  Characteristics of cost accounting,  simple and weighted average methods of raw material pricing.
4	Typewriting – English- GTE Junior Paper II	Type Writing – English Junior - Paper- II (GTE)	On par with DoTE syllabi
5	Elective: Shorthand – English – Speed (60 WPM)	ELECTIVE: Shorthand – English – Junior – Speed (60 WPM)	On par with DoTE syllabi
6	ELECTIVE: Social Marketing	ELECTIVE: Business Law	Elective subject social marketing introduced a new subject instead of Business law. Only two specialization like shorthand and marketing
7	Computerized Accounting Lab – I	Computerized Accounting Lab – I	On par with DoTE syllabi
8	RDBMS – Lab	RDBMS – Lab	On par with DoTE syllabus with addition of Data types and SQL Functions.
		/ Semester	
1	Business Communication	Goods and Services Tax (GST)	Business Communication - On par with DoTE syllabi
2	Corporate Accounting	Corporate Accounting	Profit prior to incorporation and final accounts merged with one unit. New unit Internal Reconstruction added.
3	Goods and Services Tax Laws (GST)	Management Accounting	Goods and Services Tax laws syllabi is on par with DoTE syllabi. Management accounting removed.
4	Typewriting – English –GTE -	Type Writing – English	On par with DoTE

	Senior - Paper –I	Senior - Paper –I (GTE)	syllabi
5	ELECTIVE: Shorthand – English –Junior Speed - (80 WPM) GTE	ELECTIVE: Shorthand – English –Junior Speed - (80 WPM) GTE	On par with DoTE syllabi  Elective subject Customer Relationship Management
6	<b>ELECTIVE:</b> Customer Relationship Management	ELECTIVE: Auditing	introduced a new subject instead of Auditing. Only two specialization like shorthand and marketing
7	Computerized Accounting Lab – II	Computerized Accounting Lab – II	On par with DoTE syllabi
8	Entrepreneurship and Startups	Entrepreneurship and Startups	On par with DoTE syllabi
	V	'I Semester	
1	Values and Ethics	Business Correspondence in English	Business Correspondence in English – shifted to V semester. Value and Ethics subjects include the following topic - Introduction - Types of Ethics – Internal Ethics – External Ethics – Social Responsibility. Addition:
2	Business Accounting	Business Accounting	Royalty – Landlord – Tenant – Fire Insurance Claim - Treatment of salvage -
3	Indian Economy	Indian Economy	On par with DoTE syllabi
4	Income Tax Law and Practice	Principles of Management	Principles of Management shifted to II semester. New subject Income tax Law and Practice added.
5	Type Writing – English Senior - Paper –II (GTE)	Type Writing – English Senior - Paper- II (GTE)	On par with DoTE syllabi
6	Project Work and Internship	Project Work and Internship	On par with DoTE syllabi

