

COURSE TITLE : **INDUSTRIAL TRAINING/ INDUSTRIAL VISIT / COLLABORATIVE WORK /SPOKEN TUTORIAL**
COURSE CODE : **5009**
COURSE CATEGORY : **P**
DAYS / SEMESTER : **14**
CREDITS : **2**

General Outcome:

GO	On completion of the study of this course the students will be able:
1	To provide an industrial exposure in tune with the curriculum.
2	To familiarize industrial standards, safety aspects, organizational structure.
3	To improve employability of students.
4	To provide training on industrial relevant topics.

Guidelines:

The students need to undergo any of the four options mentioned in the course title for successful award of credit for the program, subject to the evaluation criteria mentioned below.

Industrial Training:

The students need to undergo 10 days full time industrial training on Government, Quasi Government or Public limited industries. Students of Diploma in Biomedical Engineering can opt for Super/multi specialty hospitals in addition to the above mentioned industries. On successful completion of the training students need to submit certificate of completion mentioning days of their attendance to the Head of the Department. It is required to submit bonafide report of the training at the end of the course and shall be evaluated internally.

Evaluation criteria:

1. Attendance (based on feedback from the industry) : 30%
2. Involvement (based on feedback from the industry) : 30%
3. Viva (as part of internal evaluation at the institute) : 20%
4. Bonafide record : 20%

Industrial Visit:

The concept of industrial visit is to encourage students to interact with nearby industries. The students need to be assigned with specific task that need interaction with the industry. For example, students of Diploma in Chemical Engineering in batches of five can be sent to the nearby industry to collect details regarding effluent treatment. Industrial visit to Small, medium or large scale industries accompanied by faculty members can also be encouraged. In such case one faculty from each branch can be assigned as advisor for the visit. The advisor can identify appropriate industry and co-ordinate the visit. At least four

industries should to be visited for successful completion of the course. The visit can be spanned conveniently within the semester. Evaluation is based on the report submitted by the accompanied faculty along with the evaluation criteria mentioned below. It is required to submit bonafide report of the visit at the end of the course and shall be evaluated internally.

Evaluation criteria:

- | | | |
|--------------------|---|-------|
| 1. Attendance | ((evaluated by the advisor) | : 30% |
| 2. Involvement | (evaluated by the advisor) | : 30% |
| 3. Viva | (as part of internal evaluation at the institute) | : 20% |
| 4. Bonafide record | | : 20% |

Collaborative Work:

Academic departments can collaborate with industries of repute by way of taking up consultancy, testing or assembling work. One faculty can be assigned as coordinator. The students need to consult or visit the collaborative industry as part of the course. It is required to submit bonafide report at the end of the collaborative work and shall be evaluated internally. It is to be ensured that the collaborating industry is selected based on their repute in the segment. Collaborative works are not allowed with academic or industrial training providers.

Evaluation criteria:

- | | | |
|--------------------|---|-------|
| 1. Attendance | (evaluated by the advisor) | : 30% |
| 2. Involvement | (evaluated by the advisor) | : 30% |
| 3. Viva | (as part of internal evaluation at the institute) | : 20% |
| 4. Bonafide record | | : 20% |

Spoken Tutorial

Students can optionally go for spoken tutorial provided Ministry of Human Resource Development, Govt. of India for successful completion of the course. Students can go for at least one course provided as part of spoken tutorial. The students need to submit completion certificate with mention of their grade.

Evaluation criteria:

Evaluation shall be made based on certification of the programme.

COURSE TITLE : COST ACCOUNTING
COURSE CODE : 5142
COURSE CATEGORY : A
PERIODS/ WEEK : 4
PERIODS/ SEMESTER : 52
CREDIT : 4

TIME SCHEDULE

Module	Topic	periods
1	Nature and scope of cost accounting	13
2	Unit or Output costing	13
3	Process costing	13
4	Marginal costing	13
Total		52

COURSE GENERAL OUTCOME

Sl. No.	Sub	Student will be able
1	1	To understand Cost Accounting principles
	2	To understand Methods and techniques of Cost Accounting
	3	To prepare cost sheet and Cost report under Unit, Process and marginal Costing methods

SPECIFIC OUTCOME

MODULE 1

1.1.0 Understand the meaning and scope of cost accounting

- 1.1.1 State the meaning of various terms –cost, Costing and cost accounting
- 1.1.2 State the objectives advantages & limitations of cost accounting
- 1.1.3 State the differences between cost accounting and financial accounting

1.2.0 Understand various methods and techniques of costing

- 1.2.1 List the various methods of costing
- 1.2.2 Describe the methods of costing
- 1.2.3 List the techniques of costing
- 1.2.4 Describe the techniques of costing
- 1.2.5 State the meaning and definition of cost centre and cost unit

1.3. 0Understand the various classifications of costs

- 1.3.1 List out the various elements of cost
- 1.3.2 State the meaning of each element of cost
- 1.3.3 Classify the cost on the basis of function, variability, controllability and Normality.

MODULE 2

2.1.0. Understand the meaning and applicability of unit, output costing

- 2.1.1 State the meaning of unit, output
- 2.1.2 Identify the cost unit suitable for various enterprises
- 2.1.3 State the meaning of cost sheet
- 2.1.4 Prepare statement of cost
- 2.1.5 Preparation of cost estimates
- 2.1.6 Preparation of tenders or quotations

MODULE 3

3.1.0. Apply the method of process costing

- 3.1.1 Describe the features of process costing
- 3.1.2 List out the areas of application of process costing
- 3.1.3 Compare job costing and process costing
- 3.1.4 Identify the elements of production costs
- 3.1.5 Explain process accounts
- 3.1.6 Prepare process accounts
- 3.1.7 Explain process losses
- 3.1.8 Describe normal process loss and abnormal process losses
- 3.1.9 Explain abnormal gain
- 3.1.10 Prepare process accounts with abnormal loss and abnormal gain

MODULE 4

4.1.0 Apply the techniques of marginal costing

- 4.1.1 State the meaning of marginal cost and marginal costing
- 4.1.2 State limitations marginal costing
- 4.1.3 State marginal cost equation
- 4.1.4 Explain BEP in units and value
- 4.1.5 Solve problems in marginal costing—calculate BEP in units, and in value,
- 4.1.6 Ascertainment of total units to obtain a desired profit, P/V Ratio, and margin of safety
- 4.1.7 State the meaning of margin of safety
- 4.1.8 Construct Break even Chart
- 4.1.9 Application of M C-cost control „profit planning and evaluation of performance
- 4.1.10 state decision making uses-SP fixation, KEY factor, MAKE or BUY, suitable PRODUCT mix

CONTENT DETAILS

MODULE 1

Meaning -definition—cost, -costing and cost accounting—Advantages -disadvantages of cost accounting—cost accounting- financial accounting----differences—methods of costing—describe Techniques or types of costing—Cost centre—cost unit Cost Elements— direct and indirect Classification on the basis of function—Element-variability—controllability and normality

MODULE 2

Unit or output costing—meaning—suitability—collection of costs -cost sheet—preparation of cost sheet— various components –Work in Progress-opening stock –closing stock -tenders or quotations

MODULE 3

Meaning- features of process costing-application-elements-process accounts-process losses-normal and abnormal-abnormal gain Job costing-differences between job and process-Contract costing-features.

MODULE 4

Marginal cost—Marginal costing—meaning—definition—division of total cost into fixed and variable—marginal cost equation –Break even analysis-contribution-BEP-margin of safety-break even chart-angle of incidence -application of marginal costing—cost control-profit planning-evaluation of performances decision making-fixation of selling price-key factor-make or buy-selection of product mix-limitations marginal costing.

Reference books:-

1. Cost accounting for Bcom Part I and II S P Jain and K L Narang, Kalayani publishers Delhi
2. Advanced Cost accounting, S P Jain and K L Narang, Kalayani publishers Delhi
3. Cost Accounting, Mc shukla , Sulthan Chand Delhi.
4. Cost Accounting, S N Maheswari , Sulthan Chand Delhi.
5. Cost Accounting, V Rajasekharan and R Lalitha, Pearson Publication.

COURSE TITLE : ENGLISH FOR COMMERCIAL PRACTICE III
COURSE CODE : 5143
COURSE CATEGORY : A
PERIODS/WEEK : 3
PERIODS/SEMESTER : 39
CREDITS : 3

MODULE	TOPIC	PERIODS
1	Communication Skills: An Overview The Stranger Within In Conversation- 4 Job Application Resume	10
2	American Girl in an Indian Home In Conversation – 5 Seminars and Conferences Vocabulary Building	9
3	Secret of Work In Conversation - 6 Group Discussion Interview Skills	10
4	M.S. Subbalakshmi In Conversation - 7 Précis Paragraph Writing	10
Total		39

SPECIFIC OUTCOME

MODULE 1

- 1.1 The importance of communication skills.
- 1.2 The diverse patterns of communication.
- 1.3 Understand the text and grasp its theme.
- 1.4 Express his/her point of view on the topic.
- 1.5 Assess important details through group discussion.
- 1.6 Understand the possible errors in spoken English.
- 1.7 Drafting an application for a job.
- 1.8 Preparing an impressive resume.

MODULE 2

- 2.1 Assimilate the content of the story.
- 2.2 Interpret and evaluate the story in groups.
- 2.3 Comprehend the contextual meaning of words.
- 2.4 Identify common errors in spoken language and understand correct usage.
- 2.5 The methodology of presentation in seminars workshops etc.
- 2.6 Learn the correct use of words by building vocabulary.

MODULE 3

- 3.1 Comprehend the passage.
- 3.2 Explore the possible errors in verbal communication.
- 3.3 Preparing for group discussions.
- 3.4 Etiquettes to be observed during discussions.
- 3.5 Facing the interview.

MODULE 4

- 4.1 Discover and appreciate the depth and range of the Personality discussed.
- 4.2 Discern the subtleties of proper conversational techniques.
- 4.3 Learnt to compress passages to make a précis.
- 4.4 Developing ideas into a paragraph.

STUDY MATERIAL

Symphony: A Textbook on Communicative English for Diploma in Commercial Practice prepared by Curriculum Development Centre, Directorate of Technical Education Kerala.

REFERENCES

1. Farhathullah T. M., Communication Skill for Technical Students, Hyderabad: Orient Longman, 2002.
2. Madukar R.K. , Business Communication Noida: Vikas, 2 010.
3. Nagarajan M . , Sashisekaran T & RamamurthyS., Indian Prose for Effective Communication Madras: Macmillan,1997.
4. Samson T., Innovate with English. New Delhi: Foundation Books, **2010**.

COURSE TITLE : SHORTHAND ENGLISH (Condensation & Theory)
COURSE CODE : 5144
COURSE CATEGORY : F
PERIODS/ WEEK : 7
PERIODS/ SEMESTER : 91
CREDIT : 5

TIME SCHEDULE

Module	Topics	Periods
1	Theory and speed at 90 wpm	23
2	Theory and speed at 95 wpm and 100 wpm	23
3	Theory, confusing words and condensing the dictated passage	22
4	Theory and condensate the dictated passage at 100 wpm	23
Total		91

COURSE GENERAL OUTCOME

Sl. No.	Sub	Student will be able to understand
1	1	Revise special contractions and Advanced phraseography to develop speed speed practice and transcription to attain a speed of 90 wpm
	2	Speed and transcription at 95 wpm Revise Vowel indication, Halving Principle 1 & 2, Doubling Principle Speed practice and transcription at 100 wpm
	3	Condensing the dictated passage into reporting style Revise Diphone, Medial Semicircles Familiarize with the confusing words
2	1	Revise Advanced Theory chapters Prefixes and suffixes General contractions and figures Dictation @ 100 wpm and transcription Condensing the dictated passage into one third in reporting style

SPECIFIC OUTCOME

MODULE 1

1.1.0 Revise special contractions to develop speed

- 1.1.1 Develop speed at 90 wpm and understand the importance of transcription
- 1.1.2 Take down dictation at 90 wpm and transcribe the same
- 1.1.3 Understand the influence of contractions in speed building
- 1.1.4 Practice the lists of contractions and exercises up to 144
- 1.1.5 Take dictation of the exercises under Special Contractions at 90 wpm

1.2.0. Recognize the influence of Advanced Phrases in speed building

- 1.2.1 Practice the lists of Advanced Phrases and exercises

1.2.2 Take dictation of the exercises under Advanced Phrases at 90wpm

1.3.0 Speed practice and transcription at 90 wpm

3.1.1 Take down dictation from shorthand journals

Module 2

2.1.0 Develop speed at 95 wpm and understand the importance of transcription

2.1.1 Take down dictation at 95 wpm and transcribe the same

2.2.0 Recognize the rules that help to indicate vowels

2.2.1 Practice the exercises covering vowel indication

2.3.0 Understand the principles of halving in general and in the case of M, N, L,R

2.3.1 Identify the Principles of halving applied to mono syllabic words and words of more than one syllable

2.3.2 Describe Halving of Strokes of MNL R for T or D and joining of strokes of unequal lengths

2.3.3 List out the Limitations of halving and uses of halving principle in Phraseography

2.3.4 Practice the exercises covering halving principle

2.4.0 Understand the doubling principle

2.4.1 State the Application of doubling principle to straight & curved strokes and limitations of Doubling principle

2.5.0 Take dictation and transcription to attain a speed of 100 wpm

2.5.1 Acquire the speed to take dictation at 100 wpm

Module 3

3.1.0 Understand the importance of reporting style

3.1.1 Practice the reporting style followed in the dailies

3.2.0 Observe the rules of condensation

3.2.1 Practice to convert the direct speech into indirect as in the reporting style

3.2.2 Take dictation of any speech and condense the same in reporting style

3.3.0 Recognize the diaphones or two vowels

3.3.1 Practice the exercises coming under diaphones

3.4.0 Understand the use of Medial semicircle

3.4.1 Practice the exercises coming under medial semicircle

3.4.2 Take dictation of all exercises coming under diaphones and Medical Semicircle

3.5.0 Familiarize with the confusing words

3.5.1 Differentiate the meaning of the confused pairs of words

Module 4

4.1.0 Understand the use of Prefixes and suffixes in shorthand

4.1.1 Know the rules in indicating prefixes and suffixes

4.1.2 Practice the passages coming under the prefixes and suffixes and take down Dictation

4.2.0 Recognize the application of General contractions and figures

4.2.1 Explain the Application of different methods of forming contractions

4.2.2 Take down dictation of all the exercises under contractions and figures at 100wpm

4.3.0 Recognize the importance of condensation

4.3.1 Practice drafting a rough structure of the dictated passage

4.3.2 Practice to prepare the condensation from a dictated speech

CONTENT DETAILS

Module 1

special contractions - speed at 90 wpm – transcription- contractions - exercises up to 144 - Advanced Phrases - dictation from shorthand journals

Module 2

speed at 95 wpm - vowel indication - halving in general - Halving of Strokes of MNLR for T or D - joining of strokes of unequal lengths - Limitations - halving in phraseography -Practise the exercises - doubling principle – limitations - dictation @ 100 wpm

Module 3

Importance of reporting style - reporting styles in the dailies - rules of condensation - the diphones or two vowels - Medial semicircle - Familiarize with the confusing words -differentiate the meaning

Module 4

Prefixes and suffixes - Practice the passages - General contractions – figures -forming of contractions - exercises @ 100wpm - importance of condensation - condensation from a dictated speech

SCHEME OF EXAMINATION

SHORTHAND ENGLISH CONDENSATION & THEORY

PART A – CONDENSATION

Max Marks:50

Time for dictation:6 mts

Time for condensation: 1 Hour

Students will have to take down dictation of a speech at a speed of 100 wpm for 6mts (600 words) and condense it into 1/3rd of its length i.e. around 200 words in reported style

SHORTHAND ENGLISH CONDENSATION & THEORY

PART B – THEORY

Max Marks:50

Time: 1Hr. 30 mts.

This part consists of:

- a. Answer any five questions out of 7 questions asked from the Theory part :20 marks (5x4)
- b. Write Grammalogues/Advanced Phraseogram/contractions : 5 marks
- c. Differentiate the meaning of the confused pairs of words :5 marks
- d. Transcribe into shorthand from Longhand matter About 150 words :10 marks
- e. Transcribe into longhand from shorthand : 10 marks

(Any passage from Vowel indication to Prefixes and suffixes)

The candidate will have to get 40% marks for Part A and B put together in order to pass this paper.

REFERENCE:

1. Pitman shorthand instructor and key
2. Shorthand condensation – Kala publications and Sanjay Publication
3. Bhagawan Associates , Bangalore

COURSE TITLE : COMPUTERISED FINANCIAL ACCOUNTING 1
COURSE CODE : 5148
COURSE CATEGORY : A
PERIODS/ WEEK : 3
PERIODS/ SEMESTER : 39
CREDIT : 3

TIME SHEDULE

MODULE	TOPICS	PERIODS
1	Create Company, Account Groups Ledgers	10
2	Accounting Vouchers	10
3	Budget and Cost centres	10
4	Inventory Management	9
TOTAL		39

COURSE GENERAL OUTCOME

SI.NO	Sub	Student will be able to understand
1	1	Able to prepare of company and ledgers
	2	Prepare Accounting Vouchers
	3	Working with Budget and Cost centres
	4	Inventory Management

SPECIFIC OUTCOME

MODULE 1

1.1.0 Understand creation of company, Account groups and ledgers.

- 1.1.1 Create company.
- 1.1.2 Alter company.
- 1.1.3 Delete company.
- 1.1.4 Select a company.
- 1.1.5 Shut company.
- 1.1.6 Change current period and date.

1.2.1 Alter company features

- 1.2.2 Alter company configuration
- 1.2.3 Create alter and delete account groups.
- 1.2.4 Create, display, alter, and delete ledger accounts.
- 1.2.5 Create single and multiple Ledgers

MODULE 2

2.1.0 Understand various types of vouchers

- 2.1.1 Create, display, alter, delete and cancel vouchers.
- 2.1.2 Identify the function keys for each type of vouchers.
- 2.1.3 Understand voucher numbering
- 2.1.4 Create additional type voucher.
- 2.1.5 Enter the given transactions using appropriate vouchers.

2.2.1 Display account books, day books, final accounts, final flow statements, cash book.

- 2.2.2 Enter closing stock.
- 2.2.3 Solve problems on final accounts with adjustments.
- 2.2.4 Rectify accounting errors.

MODULE 3

3.1.0 Understand creating, altering, and deleting cost centres.

- 3.1.1 Create, alter, and delete cost categories.

3.2.1 Create, alter, and delete budgets.

- 3.2.2 Display budget variance report.
- 3.2.3 Create budget for individual ledger accounts.
- 3.2.4 Create budget for account groups.
- 3.2.5 Create budget for cost centres.
- 3.2.6 Understand the calculation of interest in different modes.

MODULE 4

4.1.0 Understand how to manage inventory.

- 4.1.1 Create, display, alter, delete stock groups.
 - 4.1.2 Create, display, alter, delete stock categories.
 - 4.1.3 Create, display, alter, delete stock godowns.
 - 4.1.4 Create, display, alter, delete stock items
 - 4.1.5 Create entry with standard rates
- ### **4.2.1 Configure for inventory vouchers.**
- 4.2.2 Enter data in inventory vouchers.
 - 4.2.4 Create and enter data in manufacturing journal, physical stock journal
 - 4.2.5 Solve problems involving inventory reports and statements.

4.3.1 Integrate accounts with inventory.

- 4.3.2 Enter transactions and display.
 - 4.3.3 Create debit note and credit note
- 4.4.1 Create multiple price list for different classes of customers.
 - 4.4.2 Solve problems involving multiple pricelist.

COURSE CONTENT

MODULE 1

Introduction to computerized financial accounting – features –advantages-Introduction to TALLY-
grouping of accounts - - Function keys - procedure of accounting in TALLY - start up TALLY-structure of

TALLY screen -methods of maintaining accounts in TALLY - - creation, alteration, selection, shutting and deleting the company. creation, alteration of ledgers.

MODULE 2

Accounting vouchers-voucher types-corresponding function keys-voucher entry procedures, alter, delete, cancel voucher. Voucher numbering- Creating ledger during voucher entry – using automatic calculator – creation of additional voucher types. Final accounts – Display of account books – Day books – Steps of preparing final accounts, Preparation of balance sheet, Profit & loss account, Trial balance, fund flow statement, cash flow statement, cash book, entering closing stock, final accounts with adjustments – Rectification of errors.

MODULE 3

Cost centres – create, alter, delete. Cost categories – create, alter, delete budget for individual ledger accounts, Budget – create, alter, delete. Budget – variance report. Budget for account groups, Interest calculation – steps involved.

MODULE 4

Inventory management – inventory information menu stock groups – creating, displaying, altering, deleting stock groups. Stock categories – Creating, displaying, altering, deleting stock categories. Godowns /locations – Creating, displaying, altering, deleting. Units of measure - Creating, displaying, altering, deleting. Inventory voucher types. Inventory vouchers and reports – configuring for inventory vouchers – inventory voucher types. Entering data in vouchers Stock journals, manufacturing journal, Physical stock journal, Inventory reports and statements. Account with inventory-debit note, credit note-multiple price list.

LIST OF EXPERIMENTS

- Creation of company, alter, shut, close company Gateway of tally, Feature settings, Configuration settings Ledger creation, voucher creation, group creation
- Preparation of final accounts
- Solving problems with adjustments, viewing reports, checking answers
- Preparation of cost centres and cost category
- Preparation of budgets & control
- Creation of stock groups, stock category, units of measure, stock items
- Solve problems with stock category , items and godowns
- Preparation of manufacturing journal
- Preparation of stock journal, stock transfer

TEXT BOOKS

Tally by A K Nadhani & K K Nadhani -- B P B Publishers

REFERENCE BOOKS

- Systematic approach to computerized accounting - Ramachandran & Sajeev
- Tally simplified for you – K. Deepa

COURSE TITLE : PROJECT & SEMINAR
COURSE CODE : 6147
COURSE CATEGORY : Pr
PERIODS/ WEEK : 2
PERIODS/ SEMESTER : 26
CREDIT : Credits will be carried over

TIME SCHEDULE

MODULE	TOPIC	PERIODS
1	Selection of seminar topics	2
2	Seminar Reports	8
3	Seminar presentation	10
4	Preliminary steps for preparation of Project	6
Total		26

COURSE GENERAL OUTCOME

Sl. No.	Sub	Student will be able to
1	1	Familiarise Organization and methodology for project preparation
	2	Prepare seminar reports

SPECIFIC OUTCOME

Module 1

1.1.0. Understand meaning of the seminar.

1.1.1. Understand importance of the seminar

1.1.2. Submission of different seminar topics related to Commerce and Industry

1.1.3. Select relevant, suitable, current topic

Module 2

1.1.0. Understand meaning of the seminar report.

- 1.1.1. Understand content of the seminar report
- 1.1.2. Understand rules and features of the preparation of the seminar report
- 1.1.3. Preparation of seminar reports

Module 3

1.1.0. Understand power point presentation.

- 1.1.1. Brief the power point presentation for seminar
- 1.1.2. Brief importance of the gestures, tone and attitude for the seminar presentation.
- 1.1.3. Presentation of the seminar
- 1.1.4. Preparation of seminar reports

Module 4

1.1.0. Presentation of the seminar.

1.2.0. Submission of project proposal by the identified group

- 1.2.1 Approval of the proposal by the HOS
- 1.2.2 Presenting the proposed Project
- 1.2.3 Get sanction from the organization

CONTENT DETAILS

Module 1

Seminar-meaning-importance-selection of topic related to Banking-Economics-Accounting-Management-Mercantile Law-Capital market-Auditing-Cost Accounting-CFA-Computer Applications etc

Module 2

Seminar reports-meaning-content-rules and features-preparation of Seminar reports

Module 3

Power point presentation-No of slides required-format of presentation –contents and mode of presentation

Module 4

Proposal or synopsis includes Introduction-organization-Objective of study-period of study-Method of study-Limitations of study

SCHEME OF EVALUATION

Seminar evaluation (1/ 5 th of total weightage for the course)				
Topic selection (20%)	Presentation (30%)	Interaction (20%)	Slides and presentation aids (15%)	Report (15%)

Preparatory work of the project will begin in Semester-5 and Internal Assessment for 50 marks is made in Semester-5 itself. Final evaluation of the project will be made in Semester-6 only.