

**SRM UNIVERSITY**  
**FACULTY OF SCIENCE AND HUMANITIES**  
**DEPARTMENT OF COMMERCE**



**PROGRAMME**

**B.COM (INFORMATION SYSTEM MANAGEMENT)**

**SEMESTER SYSTEM**

**CURRICULUM AND SYLLABI**

**From the Academic year**

**2012-2013**

# SRM UNIVERSITY

Faculty of Science & Humanities

## CURRICULUM - REGULATIONS

(W.e.f. 2012 - 2013)

- Credit System:** A flexible credit system with at least 1 open (non – major ) electives in the B.Sc., B.C.A., B.B.A. and B.Com programme as explained further below
- Total Number of Credits :** Minimum 150 credits for B.Sc., B.C.A .,B.B.A and B.Com programme with the following break-up:

U.G Courses Pattern & Credits					
S.No.	Particulars		Lecture / Lab Hrs	Credits	%
	Courses	Total Subjects			
1.	Foundation Course I		10	8	5
2.	Foundation Course II		10	8	5
3.	Major – Core Courses	Theory 13	65	52	35
		Lab 9	34	18	12
4.	Major – Elective		10	10	7
5.	Allied		20	20	13
6.	Non Major Electives		5	5	3
7.	Application Oriented		14	13	9
8.	Carrier Development		12	12	8
9.	Extension Activities		0	4	3
	<b>Total</b>		<b>180</b>	<b>150</b>	

Note: Major Core Practical courses are applicable only for B.Sc., B.C.A programmes and they are just core courses for BBA & B.COM programmes.

**3. Question Paper Format:** The Following format was suggested for U.G

**Undergraduate:**

**Question Paper Pattern – For Problem Papers**

<i>Part</i>	<i>No. of Question to be asked</i>	<i>Theory questions</i>	<i>Problem questions</i>	<i>Questions to be answered</i>	<i>Marks (Total 100)</i>
A	10 (No choice) (2 question from each unit)	10	---	10	10x2=20
B	5 (either / or pattern) (2 question from each unit)	1 set	4 sets	5	5x16=80

**Question Paper Pattern – For Theory Papers**

<i>Part</i>	<i>No. of Question to be asked</i>	<i>Theory questions</i>	<i>Questions to be answered</i>	<i>Marks (Total 100)</i>
A	10 (No choice) (2 question from each unit)	10	10	10x2=20
B	5 (either / or pattern) (2 question from each unit)	5 sets	5	5x16=80

**4. Question Paper Setting and Evaluation:** Internal setter and evaluation for the University Examination Papers.

**5. In-Semester and End Semester Examination Marks Distribution :**

The following distribution will be followed with 50/50 even distribution for the in-semester and end semester exams in U.G.:

**Internal Marks: 50**

**External Marks: 50**

The duration of University examination for both theory and practical subjects shall be 3 hours. The maximum marks for each theory and practical course is 100. Continues Internal Assessment (CIA) will be 50. The university theory examination will be conducted for 100 marks, which will be then converted to 50 in ordered to add with continues internal assessment to make 100 marks for the course.

For the conduct of University examinations in practical, the question paper for the practical examination will be set by both internal and external examiners appointed by the University.

## Theory Courses

<b>Exam</b>	<b>Marks</b>
Cycle Test -1	10
Cycle Test -2	10
Assignment	05
Attendance	05
Model Exam	20
University Exam	50
<b>Total Marks</b>	<b>100</b>

## Practical courses

<b>Exam</b>	<b>Marks</b>
Cycle Test -1( Lab Exam)	10
Cycle Test -2 (Lab Exam)	10
Observation Record	10
Model Exam	20
University Exam	50
<b>Total Marks</b>	<b>100</b>

- 6. Type of Grading and Letter Grades:** Relative with section –wise grading .Existing letter grade scheme may be followed.
- 7. Unitization of Syllabus:** Detailed Syllabus with different sub- headings and corresponding contact hours may be provided.
- 8. Requirements for the completion of the semester**

The candidate who has fulfilled the following conditions shall be deemed to have satisfied the requirements for the completion of the semester.

He/ She secures not less than 75% of overall attendance in that semester taking into account the total no of periods in all courses put together attended by the candidate as against the total no of periods in all courses offered during that semester. Condo- notion of attendance up to 10% is permitted on medical grounds. Relaxation in attendance is permitted up to 10% for the student who represents the university in sports and games. The above two relaxation cannot be taken concurrently.

## **9. Requirements for Proceeding to Subsequent Semester**

- i. Candidates shall register their name for the First Semester Examination after the admission in the U.G. course.
- ii. Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.
- iii. Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof by the University.

Provided in the case of candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Dean, Faculty of Science & Humanities, shall be permitted to proceed to the next semester and to complete the course of study.

## **10. Examinations**

1. The end semester examinations will ordinarily be conducted during October to December in the odd semesters and during March to May in the even semesters. For all the theory courses question papers will be set by external examiners and valued by external and/or internal examiners.
2. All practical examinations including the project work viva voce will be conducted by internal & External examiners appointed by the University
3. The project work report/thesis will be evaluated by the External examiner and the thesis viva Board consists of HOD, Internal Examiner (Guide), and External Examiner.

## **11. Passing Minimum**

1. A candidate shall be declared to have passed in each paper / practical / Mini Project and Viva-voce, if he / she secures not less than 40% of marks (the continuous internal assessment (CIA) and the University examinations (External) put together), provided a minimum of 40% of marks secured in the University examination.

2. If a candidate fails to secure a pass in a particular course, it is mandatory that he/she shall register and reappear for the examination in that course during the next semester when examination is conducted in that course. He / She should continue to register and reappear for the

examination till he/she secures a pass. However, the internal assessment marks obtained by the candidate in the first attempt shall be retained and considered valid for all subsequent attempts.

## 12. Award of Letter Grade

All assessment of course will be done on absolute marks basis. However for the purpose of the reporting the performance of a candidate, letter grades, each carrying certain points, will be awarded as per the range of total marks (out of 100) obtained by the candidate as detailed below.

Range of total marks	Letter Grade	Grade Points
90 – 100	S	10
80 – 89	A	9
70 – 79	B	8
60 – 69	C	7
50 – 59	D	6
40 – 49	E	5
0 – 39	F	0
Incomplete	I	0
Withdrawal	W	0

“F” denoted failure in the course

“I” denotes incomplete and hence prevented from writing end semester examination.

“W” denotes withdrawal from the course. After results are declared, Grade sheets will be issued to each student, containing the list of courses enrolled during semester and the grade scored the grade point average (GPA) for the semester and the Cumulative Grade point average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

$GPA = \frac{C*GP}{C}$  Where CGPA will be calculated in a similar manner, considering all the courses enrolled from first semester.

### **13. Eligibility for the Award of the Degree**

A Student shall be declared to be eligible for the award of the Degree provided if,

1. The student has successfully completed the course requirements and has passed all the prescribed examinations in all the six semesters within a maximum period of five years reckoned from the commencement of the first semester to which the candidate was admitted.
2. No disciplinary action is pending against him/her.

### **14. Classification of the Degree Award**

1. A candidate who qualifies for the award of the degree having passed the examination in all the courses in his/her first appearance securing a CGPA of not less than 8.00 shall be declared to have passed the examination in First Class with distinction
2. A candidate who qualifies for the award of the degree having passed the examination in all the courses within six semesters from the date of joining for study securing a CGPA of not less than 6.5 shall be declared to have passed the examination in First class
3. A candidate who qualifies for the award of the degree having passed the examination in all the courses securing a CGPA of not less than 5.0 shall be declared to have passed the examination in Second class
4. All other candidates who qualify for the award of the degree shall be declared to have passed the examination in Third class
5. A candidate who is absent in semester examination in a course / project work after having enrolled for the same shall be considered to have appeared in that examination purpose for classification.

### **15. Revaluation**

1. A candidate can apply for revaluation of his / her semester examination answer paper in a theory course, within 10 Days from the declaration of results, on payment of a prescribed fee through proper application to the Controller of Examinations through the Head of the Department. The Controller of Examination will provide arrange for the revaluation and the results will be intimated to candidate concerned through the Head of the Department.

### **16. Temporary Break of Study from a Programme**

- 1) A candidate is not normally permitted to temporarily break study. However if a candidate intends to temporarily discontinue the programme in the middle for valid reasons (Such as

accident or hospitalization due to prolonged ill health) and rejoin the programme in a later year he/she shall apply to the Head of the Institution in advance but not later than the last date for registering for the final examinations of the year in question. Such applications should be routed through the Head of the department and the Head of the institution stating the reason for break of study.

2) The Candidate who rejoins the programme after the break shall be governed by the rules and regulations in force at the time of rejoining.

3) The duration specified for passing all the courses for the purpose of classification vide shall be increased by the period of such break of study permitted.

4) The total period for completion of the programme should be reckoned from the commencement of the first semester to which the candidate was admitted and shall not exceed the maximum period specified in clause irrespective of the period of break of study in order that he/she may be eligible for the award of the degree.

5) If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as 'Break of Study'.

### **17. Discipline**

Every student is required to observe disciplined and decorous behavior both inside and outside the college and not to indulge in any activity which will tend to bring down the prestige of the University/College. Boys should wear decent dresses. No casual wear like T – shirts or jeans pant is permitted. Girls shall wear decent dresses like churidars with Thuppattas and sarees.

### **18. Revision of Regulation and Curriculum**

The University may from time to time revise, amend or change the regulations, scheme of examinations and syllabi as found necessary.

### **19. Authority of Board of Studies**

The Board of Studies has the full authority to change the syllabus any time according to IT trend.

### **20. Procedure in Event of Failure**

1. If a candidate fails in a particular subject (Other than project work) he/she may appear for the university examination in that subject in subsequent semesters and obtain pass marks.

2. In the event of failure in project work, the candidates will reregister for project work and redo the project work in a subsequent semester and resubmit the dissertation a fresh for evaluation. The internal assessment marks will be freshly allotted – in this Case.



**Structure of the Course**  
**B Com (Information System Management)**  
**I YEAR**  
**I SEMESTER**

<b>S. No</b>	<b>Subject</b>	<b>Subject code</b>	<b>Lecture/ Lab Hour</b>	<b>Exam Duration</b>	<b>Credit</b>
1.1	English-I		5	3	4
1.2	Language-I		5	3	4
1.3	Financial Accounting –I		5	3	4
1.4	Banking services		5	3	5
1.5	Principles of Management		4	3	2
1.6	<b>Allied I:</b> Business Economics		4	3	2
1.7	Soft Skills Development-I		2		2

**II SEMESTER**

<b>S. No</b>	<b>Subject</b>	<b>Subject code</b>	<b>Lecture/ Lab Hour</b>	<b>Exam Duration</b>	<b>Credit</b>
2.1	English-II		5	3	4
2.2	Language-II		5	3	4
2.3	Financial Accounting- II		5	3	4
2.4	Management Information System		5	3	5
2.5	Business Communication		4	3	2
2.6	<b>Allied II:</b> Tally Accounting & SPSS Package		4	3	2
2.7	Soft Skills Development-II		2		2

**II YEAR**  
**III SEMESTER**

<b>S. No</b>	<b>Subject</b>	<b>Subject code</b>	<b>Lecturer/ Lab Hour</b>	<b>Exam Duration</b>	<b>Credit</b>
3.1	Cost Accounting		5	3	4
3.2	Business Law		5	3	5
3.3	RDBMS Theory		5	3	5
3.4	Statistics – I		5	3	5
3.5	Entrepreneurial Development		4	3	2
3.6	<b>Allied III:</b> RDBMS Lab		4	3	2
3.7	Soft Skills Development-III		2		2
3.8	NSS/Red Cross/NCC				2

**IV SEMESTER**

<b>S. No</b>	<b>Subject</b>	<b>Subject code</b>	<b>Lecturer/ Lab Hour</b>	<b>Exam Duration</b>	<b>Credit</b>
4.1	Management Accounting		5	3	4
4.2	Operations Management		5	3	5
4.3	Internet Concepts		5	3	5
4.4	Statistics -II		5	3	5
4.5	Marketing		4	3	2
4.6	<b>Allied IV:</b> Internet Concepts Lab		4	3	2
4.7	Soft Skills Development –IV		2		2
4.8	NSS/Red Cross/NCC				2

**III YEAR**  
**V SEMESTER**

<b>S. No</b>	<b>Subject</b>	<b>Subject code</b>	<b>Lecturer/ Lab Hour</b>	<b>Exam Duration</b>	<b>Credit</b>
5.1	E- Business		5	3	5
5.2	Income Tax Law and Practice – I		5	3	5
5.3	Auditing		5	3	5
5.4	Software Engineering		4	3	2
5.5	Innovations and Organizational Changes		4	3	2
5.6	<b>Elective:</b> Computerized Stock Exchange Management <b>OR</b> Cyber Law		5	3	5
5.7	Soft Skills Development-V		2		2

**VI SEMESTER**

<b>S. No</b>	<b>Subject</b>	<b>Subject code</b>	<b>Lecturer/ Lab Hour</b>	<b>Exam Duration</b>	<b>Credit</b>
6.1	Human Resource Management		5	3	5
6.2	Income Tax Law and Practice – II		5	3	5
6.3	Business Taxation		4	3	2
6.4	Software Project Management		5	3	2
6.5	Institutional Training and Project Work		4		3
6.6	<b>Elective:</b> Logistic and Supply Chain Management <b>OR</b> Brand Management		5	3	5
6.7	Soft Skills Development-VI		2		2

## **I Year**

### **Semester I**

#### **Paper 1.3 - FINANCIAL ACCOUNTING – I**

Maximum: 100 marks (Internal:50 marks;External:50)

#### **Objective:**

- To provide knowledge on the fundamental of financial accounting.
- To expose the student to various financial transaction and its current application.

#### **UNIT-I**

Meaning and scope of Accounting, Basic Accounting concepts and conventions- Objectives Of Accounting- Accounting Transactions- Double Entry Book Keeping- journal, Ledger, Preparation of Trial Balance- preparation of Cash Book.

#### **UNIT-II**

Preparation of Final Accounts of a sole Trading Concern- Adjustments- Closing stock, Outstanding and prepaid items, Depreciation, Provision of Bad Debts, provision for Discount on Debtors, Interest on Capital and Drawing – preparation of Receipt and Payment Account. Income & Expenditure Account and Balance sheet of Non Trading Organization (simple problem)

#### **UNIT-III**

Classification of errors- Rectification of errors- Preparation of suspense Account. Bank Reconciliation Statement (Only simple problems).

#### **UNIT-IV**

Depreciation- Meaning, Causes, Types- Straight Line Method- Written Down Value Method (Change in Method Excluded). Insurance Claims- Average Clauses (Loss of stock only).

#### **UNIT- V**

Single Entry- Meaning, Features, Defects, Differences between single entry and Double Entry system- Statement of Affairs Method – Conversion Method (only simple problem).

#### **References Books:**

1. R.L. Gupta & V.K. Gupta- Advanced Accounting- Sultan Chand- New Delhi.
2. T.S. Reddy & A. Murthy- Financial Accounting- Margham Publication- Chennai
3. Shulka & Grewal- Advanced Accounting- S Chand – New Delhi
4. Jain & Narang- Financial Accounting, Kalyani Publications, New Delhi
5. Jawahar Lal, Seema, Financial accounting, S. Chand & Company, New Delhi

## I Year

### Semester I

#### Paper 1.4 -- BANKING SERVICES

Maximum: 100 marks (Internal: 50 marks; External: 50)

#### Objective:

- To provide knowledge about the various banking terms.
- To educate the students on the practical applications of banking services.

#### UNIT-I

Banking and customer – meaning – definition – banking – customer – banker and customer relationship – opening of an account – types of accounts – closing of account – pass book – Know Your Customer

#### UNIT- II

Commercial Banks-classifications and functions - Reserve Bank of India – constitution – functions

#### UNIT-III

Loans and advances – principles – types – modes of creating charges – types of securities

#### UNIT-IV

E – Banking – meaning and services – risks – managing risks – advantages and demerits of internet banking – debit card – credit card – ATM card – smart card – electronic transfer.

#### UNIT- V

Negotiable Instrument Act 1881 – meaning and characteristics of promissory note – bill of exchange – cheque – holder and holder In due course – negotiation and assignment – crossing – endorsement – payment – collection of cheques – material alteration – bouncing of cheque

#### Reference Books:

1. Gordon E and K Natarajan , Banking Theory Law and Practice, Himalayan Publishing, Mumbai
2. Sundharam K P M and P N Varshney, Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi
3. Guruswamy S Banking Theory Law and Practice, Vijay Nicole Imprints Ltd, Chennai
4. Prasad Nirmala K and J Chandra Das, Banking Law and Practice, Sultan Chand & Sons, New Delhi
5. M C Shukla, Mercantile Laws, S Chand & Company Ltd, New Delhi

## **I Year**

### **Semester I**

#### **Paper 1.5 - PRINCIPLES OF MANAGEMENT**

Maximum: 100marks (Internal: 50marks; External:50 marks )

#### **Objective:**

- To introduce the student to the various management concepts
- To explain the various function of management

#### **UNIT-I**

Management - definition- Nature and Scope of Management process- Role and Functions of manager- Levels of Management- Development of scientific management and others schools of thought and approaches - F W Taylor, Henry Fayol, Elton Mayo

#### **UNIT-II**

Planning: The Meaning and purpose of planning – Steps in planning- Types of planning, Methods of Planning - Decision making- Process of decision Making-Types of decision – problem involved in decision making.

#### **UNIT-III**

Organization: Types of organization structure- Span of control. Committees.

#### **UNIT-IV**

Authority- Delegation- Decentralization of Authority and power- Responsibility- Recruitment- Sources. Selection, Training- Direction- Nature and Purpose.

#### **UNIT-V**

Co-ordination- Need, Type and Techniques and Requisites for excellent co-ordination- controlling- Meaning and importance- control process.

#### **Reference Books**

1. Gupta R N, Principles of Management, S. Chand, New Delhi
2. Charles W L Hill, Steven McShane, Principles of Management, McGraw –Hill
3. Harold Koontz and Cyril O'Donnell, Principles of Management, An Analysis of managerial Functions, McGraw Hill Book Company, New Delhi
4. Jayasankar J, Principles of Management, Margham Publications, Chennai
5. Manmohan Prasad, Management –Concepts and Practices, Himalayan Publishing House, Pvt. Ltd., New Delhi

## **I Year**

### **Semester I - Allied - I**

#### **Paper 1.6 -BUSINESS ECONOMICS**

Maximum: 100 marks (Internal: 50 marks; External:50 marks)

#### **Objective:**

- To learn the basic theories in economics in connection with business
- To understand the various economics models and tools required to run a business

#### **UNIT-I**

Introduction to economics- wealth and security views on economics- positive and normative economics definition –scope and importance of business economics and other concepts

#### **UNIT-II**

Demand and supply functions: meaning of demand-determinants and distinction of demand- law of demand –elasticity of demand –demand forecasting –supply concept and equilibrium.

#### **UNIT-III**

Consumer behavior: law of diminishing marginal utility – equi-marginal utility-indifference curve-definition, properties and equilibrium.

#### **UNIT-IV**

Production: law of variable proportion- law of returns to scale- producer's equilibrium-economics of scale. Cost classification –break even analysis.

#### **UNIT-V**

Product pricing: price and output determination under perfect competition, monopoly, monopolistic competition-oligopoly-pricing objectives and methods

#### **Reference Books :**

1. Satish Munjal, Business Economics, RBSA Publishers, Delhi
2. Sarma Mankar, Business Economics, Himalayan Publishing House, New Delhi
3. Jayaprakash Reddy, Advanced Business Economics, APH Publishing Corporation, Delhi
4. Misra & Puri, Business Economics, Himalayan Publishing House, New Delhi
5. Ahuja H L, Business Economics, S. Chand & Co, New Delhi

## **I Year**

### **Semester II**

#### **Paper 2.3 - FINANCIAL ACCOUNTING-II**

Maximum: 100 marks (Internal:50 marks;External:50)

#### **Objective:**

- To understand the preparation of accounting for branch and departments.
- To understand the treatment of partnership accounting

#### **UNIT-I**

Branch Accounting - Stock and debtors system-Distinction between wholesale profit and retail profit-Independent branch (foreign branches excluded)

#### **UNIT-II**

Departmental Accounting: Basis for allocation of expenses-Inter department transfer at cost or selling price.

#### **UNIT-III**

Hire purchase and Installment system-Default and repossession-Hire Purchase Trading account.

#### **UNIT-IV**

Partnership- Definition-Capital Accounts of Partners-Profit sharing ratios-Goodwill-Admission of a partner-Retirement of a partner-Death of a partner.

#### **UNIT-V**

Dissolution of a Partnership-Insolvency of a Partner (Application of Indian Partnership Act 1932) Insolvency of all partners-Gradual realization of assets and piecemeal distribution.

#### **Reference Books:**

1. R.L. Gupta & V.K. Gupta- Advanced Accounting- Sultan Chand- New Delhi.
2. T.S. Reddy & A. Murthy- Financial Accounting- Margham Publication- Chennai
3. Shulka & Grewal- Advanced Accounting- S Chand – New Delhi
4. Jain & Narang- Financial Accounting, Kalyani Publications, New Delhi
5. Jawahar Lal, Seema, Financial accounting, S. Chand & Company, New Delhi



## **I Year**

### **Semester II**

#### **Paper 2.4 – MANAGEMENT INFORMATION SYSTEM**

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

#### **Objective:**

- Giving Basic knowledge about Information Processing
- To know more about use of computer in management

#### **UNIT I**

Definition of Management Information System - MIS support for planning, Organizing and controlling - Structure of MIS - Information for decision - making.

#### **UNIT II**

Concept of System - Characteristics of System - Systems classification - Categories of Information Systems - Strategic information system and competitive advantage

#### **UNIT III**

Computers and Information Processing - Classification of computer - Input Devices - Output devices - Storage devices, - Batch and online processing. Hardware - Software. Database management Systems.

#### **UNIT IV**

System Analysis and design - SDLC - Role of System Analyst - Functional Information system - Personnel, production, material, marketing.

#### **UNIT V**

Decision Support Systems - Definition. Group Decision Support Systems - Business Process Outsourcing - Definition and function

#### **Recommended Books:**

1. Mudrick & Ross , "Management Information Systems", Prentice - Hall of India .
2. Sadagopan , "Management Information Systems" - Prentice- Hall of India 3. CSV Murthy - "Management Information Systems" Himalaya publishing House .
4. Dr. S.P. Rajagopalan , "Management Information Systems and EDP " , Margham Publications , chennai .

## **I Year**

### **Semester II**

#### **Paper 2.5 -- BUSINESS COMMUNICATION**

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

#### **Objective:**

- To learn the basic theories in business communication
- To understand the various communication models and tools required to run a business

#### **UNIT-I**

Definition- Methods- Types- Principles of effective communication- Barriers to communication- Business Letters- Layout.

#### **UNIT-II**

Kinds of Business Letters: Interview- Appointments- Acknowledgement- Promotion- Enquires- Replies- Orders- Sales- Circulars - complaints.

#### **UNIT-III**

Bank Correspondence- Insurance Correspondence- agency Correspondence- Correspondence with shareholders, Directors.

#### **UNIT-IV**

Report Writing- Agenda, Minutes of Meeting- Memorandum- Office order- Circular-Notes.

#### **UNIT-V**

Modern Forms of Communication: Fax- e-mail- Video conferencing- internet- Website and their use in Business.

#### **Reference Books:**

1. Randolf H Hudson, Business Communication, Jaico Publishing House, New Delhi
2. Meenakshi Raman, Prakash Singh, Business Communication, Oxford University Press, New Delhi.
3. Ramachandran, Business Communication, Macmillan Publishers, India
4. Jain, V K & Omprakash Biyani, Business Ethics and Communication, S Chand Co, New Delhi.
5. Homai Pradhan, N S pradhan, Business Communication, Himalayan Publishers, New Delhi

**I year**

**Semester II – Allied - II**

**Paper 2.6 – TALLY ACCOUNTING AND SPSS PACKAGE**

(Maximum: 100 marks (Internal: 50 marks; External: 50))

**TALLY**

- Creating a new company

- Creation of essential ledgers

- Capital account
- Purchase account
- Sales account
- Direct expenses
- Cash account
- Profit & Loss account
- Debtors account
- Creditors account

- Creation of inventory

- Stock group
- Unit of measure
- Stock item

- Creation of ledgers

- Single ledgers
- Multiple ledgers
- Voucher posting sales order
- Making actual sales
- Purchase order
- Making actual purchase
- Returns accounting for receipts and payments

- Reports

## SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES

1. Construction of Frequency tables: Univariate Frequency tables -- Cross- Tabulation
2. Graphical representation of Data: Bar diagram – Simple Bar diagram, Multiple Bar Diagram, Sub divided Bar Diagram, Histogram Pie Diagram
3. Calculation of Measures of Central Tendencies: Mean, Median and Mode, Geometric mean
4. Calculation of Methods of Dispersion - Standard Deviation, Quartiles, Skewness, Kurtosis
5. Calculation of Correlation Coefficient: (a) Karl Pearson's Correlation Coefficient,  
(b) Spearman's Rank Correlation Coefficient
6. Calculation of Regression Trend: (a) Trend Line
7. Test of Significance for Single and two Samples – Large Sample Test (Z-Test)  
(a) Test for Mean, (b) Test for Proportion, (c) Test for Standard Deviation
8. Test of Significance for Single and two Samples – Small Sample Test (t-Test, F-test)  
(a) Test of Mean, (b) Test of Variances
9. Non-Parametric Test  
(a) One –Way Chi-square test (test for Homogeneity)  
(b) Two–Way Chi-square test (test for Attributes)
10. Test of Homogeneity of Means for more than 2 samples  
(a) One –Way ANOVA  
(b) Two–Way ANOVA\

### Reference Books:

1. Tally Bible by V. Sundaramoorthy
2. Tally – V. Palanivel , Margham Publications, Chennai
3. SPSS for Beginners, 1999 Vijay Gupta, Published by VJBooks Inc.
4. Levine's Guide to SPSS for Analysis of Variance.2nd Edition, Melanie C. Page, Sanford L. Braver and David P. MacKinnon, LAWRENCE ERLBAUM ASSOCIATES, PUBLISHERS2003 Mahwah, New Jersey, London.

## **II Year**

### **Semester III**

#### **Paper 3.1 --COST ACCOUNTING**

(Maximum: 100 marks (Internal: 50 marks; External: 50))

#### **Objectives:**

- To understand the methods of cost accounting
- To familiarize the methods of application of costing techniques.

#### **UNIT-I**

Cost Accounting-Nature and scope- Cost analysis, concepts and classifications – Installation of costing systems, cost centers and profit centers.

#### **UNIT-II**

Cost sheets- tenders-Quotation. Reconciliation of cost and financial accounts.

#### **UNIT-III**

Material purchase control, Level, aspects, need and essentials of materials control. Stores control – stores department. EOQ – stores records – ABC analysis – VED analysis – Pricing of issue of materials – FIFO, LIFO, and HIFO.

#### **UNIT-IV**

Labour cost – computation and control. Time keeping Methods of wage payment – Time rate and Piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

#### **UNIT-V**

Overheads – Classification. Allocation, apportionment and absorption

Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution. (Primary and secondary Distribution). Machine Hour Rate

#### **Reference Books:**

1. Nigam R S., Narang, S P, Sehgal, B C, Principles and Practice of Cost Accounting, S Chand and Co, India
2. Iyengar S P, Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi.
3. Bhar B K, Cost Accounting – Methods & Problems, Academic Publications, New Delhi.
4. Maheswari S N, Problems and Solutions in Cost Accounting, Sultan Chand Sons, New Delhi.
5. Jain S P, K L Narang, Cost Accounting, Kalyani Publishers, New Delhi.

## **II Year**

### **Semester III**

#### **Paper 3.2 - BUSINESS LAWS**

Maximum: 100 marks (internal: 50 marks; External:50 marks)

#### **Objective:**

- To understand the concepts of business law
- To understand the procedure of application of the business law in various transactions

#### **UNIT-I**

Indian Contract Act-formation-Terms of contract-Forms of contract-Offer and acceptance - Considerations.

#### **UNIT-II**

Capacity-Free consent, Void and Voidable agreements –Illegal agreements

#### **UNIT-III**

Performance-Tender-Quasi contract-Discharge-Remedies for breach of contract.

#### **UNIT-IV**

Contract of Agency-Types-Creation-Duties and Rights of principal and agent Termination of agency.

#### **UNIT-V**

Sale of Goods Act-Sale or agreement to sell-Formation-Caveat emptor-Implied conditions and warranty-Rights of unpaid seller.

#### **Reference Books:**

1. Kapoor, N D , Business Laws, Sultan Chand and Sons, New Delhi.
2. Sreenivasan, M R, Business Law, Margham Publications, Chennai.
3. Dhandapani, M V, Business Laws, Sultan Chand and Sons, New Delhi.
4. Pillai R S N, Bussiness Laws, S Chand, New Delhi
5. Gofna, Mercantile Law, S Chand, New Delhi.

## **II Year**

### **Semester III**

#### **Paper 3.3 – RELATIONAL DATABASE MANAGEMENT SYSTEMS**

Maximum: 100 marks (internal: 50 marks; External:50 marks)

#### **Objective:**

- To give a indepth knowledge in database
- Student can prepare a database for job

#### **UNIT-I**

Purpose of Database - Overall System Structure - Entity Relationship Model.

#### **UNIT-II**

Relational Model - Structure - Formal Query Language - Relational Algebra - Tuple and Domain  
Relational Calculus.

#### **UNIT-III**

Structured Query Language - Basic Structure - Set Operations - Aggregate Functions – Date and  
Numeric - Modification Of Databases - Joined Relations-DDL - Embedded SQL.

#### **UNIT-IV**

Relational Database Design - Pitfalls - Normalisation Using Functional Dependencies - First  
Normal Form-Second Normal Form-Third Normal Form.

#### **UNIT-V**

Oracle - Introduction - SQL (DDL,DML, DCL Commands) - Integrity Constraints - PL/SQL -  
PL/SQL Block - procedure, function.

#### **Reference Books:**

1. Singh-Database systems: Concepts, Design & applications, Pearson Education.
2. Abraham Silberschatz, H.F.Korth And S.Sudarshan-Database System Concepts Mcgraw Hill  
Publication
3. Gerald V.Post - DBMS-Designing And Business Applications - McGraw Hill Publications
4. Michael Abbey And Michael.J.Corey-Oracle- A Beginners guide TMH

## II Year

### Semester III

#### Paper 3.4 – STATISTICS - I

Maximum: 100 marks (Internal: 50 marks; External:50 marks)

#### Objectives:

- To provide a strong foundations in the principles of statistics.
- To explain the statistical technique and formula in the step by step manner.

#### UNIT-I

Definition of statistics –Importance-Limitations-use of statistical methods.

#### UNIT-II

Statistical enquiries –Census and sample enquiries-Different types of sample-Importance of Data collection-Primary. Data Methods of collection of primary data- Secondary data-Sources and procedure for use.

#### UNIT-III

Classification and tabulation of numerical data-Presentation of data through diagrams and graphs, averages –definition-Merits- and limitations –Mean, Median, Mode- Geometric Mean-Harmonic Mean –Weighted Average-Applications.

#### UNIT-IV

Dispersion –Definition and uses – Range-Quartile-Deviation, Mean Deviation and standard deviation –Lorenz curve. Meaning and Measure of skew ness-Karl Pearson's and Bow ley's.

#### UNIT-V

Vital statistics-uses and Importance – Birth and Death Rates. Statistical organizations in Indian-Population statistics.

#### Reference Books:

1. Nabendu Pal, Statistics: Concepts and Applications, Prentice – Hall of India Pvt. Ltd, India
2. Padmalochan Hazarika, Business Statistics, S Chand, New Delhi.,
3. Pillai R S N, Bagavathi V, Statistics, S Chand, New Delhi.
4. Pillai R S N, Bagavathi V, Practical Statistics, S Chand, New Delhi.
5. Manoj K Bhowal, Pronob Barua, Statistics (Vol, I & II), Asian Books Pvt. Ltd., Delhi



## **II Year**

### **Semester III**

#### **Paper 3.5 – ENTREPRENEURIAL DEVELOPMENT**

(Maximum: 100 marks (Internal: 50 marks; External: 50))

#### **Objective:**

- To understand the skills required for an entrepreneur.
- To understand the sources of finance for an entrepreneur.

#### **UNIT-I**

Entrepreneurship – evolution and development – definition – characteristics of successful entrepreneurs – identification of potential entrepreneurs – women entrepreneurs.

#### **UNIT-II**

Role of entrepreneurs in the present global scenario – Identification of opportunities – location problems – Entrepreneurial development programmes.

#### **UNIT-III**

Small scale industries – role of small scale business – policies governing small scale industries – rural industries – ancillary industries

#### **UNIT-IV**

Problems and prospects – organization and structure – industrial estates – problems in marketing – export – potential – functions of small scale industries.

#### **UNIT-V**

Capital structure and seed capital – financial appraisal of new project – role of banks – credit appraisal by banks. Institutional finance to small industries – Incentives.

#### **Reference Books:**

1. Vasant Desai, Problems and Prospects of small scale industries in India, Himalayan Publishing, New Delhi.
2. Khan, Management of Small Scale industries, Sultan Chand, New Delhi.
3. Vasant Desai, Small Scale industries and entrepreneurship, Himalayan Publication, New Delhi.
4. Kavil Ramachandran, Entrepreneurship Development, McGraw Hill, India
5. Kaushik U, Entrepreneurship, Pointer Publishers, Jaipur.

## **II Year**

### **Semester III – Allied III**

#### **Paper 3.6 – RDBMS LAB**

(Maximum: 100 marks (Internal: 50 marks; External: 50))

#### **RDBMS LAB**

1. Create a table student\_master with the following fields name, regno, dept and year with suitable data types. Use 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 all the Students of a particular department.
2. Create a table master\_book to contain the information of magazine code, magazine name, and publisher. Write PL/SQL block to perform insert, update, delete operations on the above table.
3. Create a table to contain phone number, user name, address of the phone user. Write a function to search for a address using phone numbers.
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 to contain the information about the voters in a particular constituency. Write a proper trigger to update or delete a row in the table.
6. Create a table to store the details of the Alumni in an institution. Write a PL/SQL block to change address of particular alumni. Write proper exceptions and appropriate error messages.

## **II Year**

### **Semester IV**

#### **Paper 4.1 – MANAGEMENT ACCOUNTING**

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks))

#### **Objectives:**

- To explain the theoretical concepts of management accounting.
- To explain the application of various management accounting techniques

#### **UNIT I**

Management Accounting – Meaning, scope, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

#### **UNIT II**

Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and Trend analysis.

#### **UNIT III**

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios.

#### **UNIT VI**

Funds flow and Cash flow statements.

Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash and Flexible Budgets.

#### **UNIT V**

Marginal costing (excluding decision making) – difference between Absorption Costing and Marginal Costing – CVP analysis – Break Even Analysis – Break Even Chart.

#### **Reference Books:**

1. Murthy & Guruswamy, Management Accounting, Tata McGraw Hill, India
2. Vij, Management Accounting, Macmillan Publishers, India
3. Khan M Y, Jain P K, Management Accounting, Tata McGraw Hill, India
4. Agrawal, Principles of Management Accounting, Asian Books, India
5. Kothari, Management Accounting: Concepts & Applications, Macmillan Publishers India.

## **II Year**

### **Semester IV**

#### **Paper 4.2 – OPERATIONS MANAGEMENT**

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks))

#### **Objectives:**

- To explain the theoretical concepts of production planning and control
- To explain the application of various quality control techniques

#### **UNIT I**

Production system – Introduction – Production –Productivity -Production management – Objectives – Functions – Scope Relationship with other functional areas.

#### **UNIT II**

Production planning and control – Routing and scheduling –Dispatching – Maintenance management – Types of maintenance-Breakdown – Preventive – Routine – Maintenance scheduling.

#### **UNIT III**

Plant location – Introduction need for selecting a suitable location – Plant location problems – Advantages of urban, semi – urban and rural locations – Systems view of locations – Factors influencing plant location.-Plant layout – Plant layout problems – Objectives – Principles of plant layout – Factors influencing layout – Types of layout.

#### **UNIT IV**

Work and method study – Importance of work study –work study procedures –Time study – Human considerations in work study –Introduction to method study – Objectives of method study – Steps involved in method study.-Work measurement – Objectives of work, measurement – Techniques of work measurement –Computation standard time- Allowance – Comparison of various techniques.

#### **UNIT V**

Quality control – Types of inspection – Centralized and decentralized – P chart – X- Chart – Construction – Control – TQM.

#### **Reference Books:**

1. P Khanna, Industrial Engineering & Management, Danpat Rai Publishing House
2. Martand T Telsang, , “Production Management”, S.Chand & Co, New Delhi.
3. Sharma Gagan Deep ,Gursharnjit , Harpreet Singh, Production and Operations Management”, Kalyani Publishers , Ludhiana
4. R.Senapati, 2002, ”Production and Materials Management”,ARS Publications, Arpakkam, T.N.

## II Year

### Semester IV

#### Paper 4.3 – INTERNET CONCEPTS

##### Objectives:

- To explain the theoretical concepts of Internet Concept
- To explain the application in Internet

##### UNIT – I

**Introduction:** Definition of Internet – History of Internet – Internet service providers – ISDN Service – Direct ISP Service through leased line – Modem – Cable Modem.

##### UNIT – II

Internet tools – Search Engines – web browser – Internet Protocol (IP) – IP addresses – Types of Internet addressing – Transmission Control Protocol (TCP)

##### UNIT – III

How does the Internet work – Intranet & Extranet – Internet Infrastructure - Applications of Internet – HTTP – SMTP – TFTP – RIP – IMAP – POP – IMAP Vs POP – FTP.

##### UNIT – IV

**Introduction to HTML:** What is HTML – Basic Tags of HTML – HTML Tag – TITLE Tag – BODY Tag: Formatting of Text: Headers – Formatting Tags: BOLD, ITALICS, UNDERLINE, PARAGRAPH, TT, STRIKETHROUGH, EM, BR and HR tags – PRE Tag – FONT Tag – Special Characters – Working with Images – META Tag.

##### UNIT – V

Links – Anchor tag - Lists – Unordered Lists – Ordered Lists – Definition Lists; Tables – TABLE, TR and TD Tags – Cell Spacing and Cell Padding – Colspan and Rowspan; Frames: Frameset – FRAME Tag – Frame inside other frames – NOFRAMES Tag; Forms: FORM and INPUT Tag – Text Box – Radio Button – Check box – SELECT Tag and Pull Down Lists: Hidden – Submit and Rest; Some Special Tags: COLGROUP – THREAD, TBODY, TFOOT - \_blank, \_self, \_parent, \_top – IFRAME – LABEL – Attribute for <SELECT> - TEXTAREA

##### Reference Books:

- 1.Xavier, New Age International Publishers
- 2.Internet and Web Design – ramesh bangia, Firewall Media
- 3.Web Design – Jenkins, Wiley India
- 4.HTML and Web designing – Kris Jama and Konrad King, Tata McGraw Hill Publishing Ltd

## **II Year**

### **Semester IV**

#### **Paper 4.4 – STATISTICS - II**

(Maximum: 100 marks (Internal: 50 marks; External: 50))

#### **Objective:**

- To understand the statistical tools applicable for business.
- To understand the tools for analyzing the data for decision making in business.

#### **UNIT-I**

Correlation-Definition-Uses –Types –Karl Pearson’s co-efficient of Correlation-Spearman’s Rank Correlation-

#### **UNIT-II**

Index Numbers-Definition-Uses- Irving Fisher’s ideal Index Number-TRT and FRT -Paasche-Laspyres-Marshall Edgeworth- Bowley- Cost of living index.

#### **UNIT-III**

Analysis of Time Series – Components to Fit a Straight Line through methods of least square-Moving Averages.

#### **UNIT-IV**

Interpolation and Extrapolation – Newton and Lagrange.

#### **UNIT-V**

Linear Programming – formulation and graphical solutions – Assignments and transportation (Initial Basic feasible solution methods only)

#### **Reference Books:**

1. Nabendu Pal, Statistics: Concepts and Applications, Prentice – Hall of India Pvt. Ltd, India
2. Padmalochan Hazarika, Business Statistics, S Chand, New Delhi.,
3. Pillai R S N, Bagavathi V, Statistics, S Chand, New Delhi.
4. Swaroop, Operation Research, Sultan Chand & Sons, New Delhi.
5. Manoj K Bhowal, Pronob Barua, Statistics (Vol, I & II), Asian Books Pvt. Ltd., Delhi

## **II Year**

### **Semester IV**

#### **Paper 4.5 – MARKETING**

(Maximum: 100 marks (Internal: 50 marks; External: 50))

#### **Objective:**

1. To enable the student to understand the process of exchange.
2. To understand how marketing helps to bridge the production and consumption gaps.

#### **UNIT- I**

Market- meaning and classification of market- evolution of marketing concept-marketing-definition-macro and micro marketing-features of modern marketing.

#### **UNIT- II**

Approaches to the study of marketing –marketing environment-marketing function- functions of exchanges and function of physical distribution marketing function and facilitating function.

#### **UNIT- III**

Marketing management and the planning process marketing research and marketing information system-consumer behavior.

#### **UNIT- IV**

The product mix, the price mix- the physical distribution mix.

#### **UNIT- V**

The promotional mix- sales promotion and advertising the promotion mix-personal selling.

#### **Reference Books:**

1. Philip Kotler, Principles of Marketing, Prentice Hall, India
2. Walker Stanton, Marketing, McGraw Hill, India
3. Michael Etzel, Bruce Walker et al, Marketing Concepts and Cases, Tata Mcgraw Hill, India
4. Kaushik Mukerjee, Marketing: Modern Practices, Icfai University Press, India
5. Leadley Forsyth, Marketing, Kogan Page India Pvt Ltd.

## **II Year**

### **Semester IV – Allied - IV**

#### **Paper 4.6 – INTERNET CONCEPTS LAB**

(Maximum: 100 marks (Internal: 50 marks; External: 50))

#### **LIST OF EXPERIMENTS:**

1. Creating an E-mail ID
2. Creating a text file and send to E-mail
3. Downloading files, text, pictures from E-mail.
4. Checking E-mail.
5. Searching Search Engine
6. Inserting a text file into web.
7. Sending a group of members to different user
8. Chatting
9. Create a simple webpage using HTML.
10. Use frames to Include Image and Videos.
11. Add a Cascading Style sheet for designing the web page.
12. Design a simple online test web page in PHP.
13. Design of a website.



## **III Year**

### **Semester V**

#### **Paper 5.1 –E – BUSINESS**

(Maximum: 100 marks (Internal: 50 marks; External: 50)

#### **UNIT I**

Introduction to electronic business – meaning – value chains – the Internet and the web – infrastructure for e – business

#### **UNIT II**

Web based tools for e- business – e – business software – overview of packages

#### **UNIT III**

Security threats to e- business – implementing security for e – commerce and electronic payment systems.

#### **UNIT IV**

Strategies for marketing, sales and promotion – B2C and strategies for purchasing and support activities – B2B – web auction virtual- web portals

#### **UNIT V**

The environment of e- business – international – legal – ethical – tax issues – business plan for implementing e- business

#### **Reference Books**

1. Kamlesh.K.Bajaj, Debjani Nag – 1999 – E-Commerce – The Cutting Edge of Business – Tata McGraw Hill Publication 199
2. Napier, Judd, River, Wagnet – 2001 – Creating a Winning E-Business – Vikas Publishing House 2001
3. Kenneth C.Laudon, Carol Guercio Traver – 2003 - E-commerce- business, technology, society – Pearson Education (Singaport) Pte. Ltd
4. Gary P Schneider, James. T Perry - 2001 – Electronic Commerce – Course Technology 2001
5. Kalakota & Whinston – 1999 - Frontier of Electronic Commerce – Addison Wesley Longman Inc.

## **II year**

### **SEMESTER V**

#### **Paper 5.2 - INCOME TAX LAW & PRACTICE – I**

(Maximum: 100 marks (Internal: 50 marks; External: 50)

#### **Objectives:**

- To impart knowledge on the basic principles of direct tax laws.
- To equip students about the computation of income and taxation.

#### **UNIT I**

Meaning of Income – Canons of Taxation and the Income Tax Act – Important definitions under the Income Tax Act, Scope of Total Income - Residential Status – Incomes exempt from Tax.

#### **UNIT II**

Heads of Income – Salaries – Allowances – Perquisites and their Valuations – Deductions from salary – Other related provisions – Gratuity – Pension – Commutation of Pension – Provident Fund – Rebate.

#### **UNIT III**

Income from house property – Definition of annual value - deductions - Computation of a let out and a self occupied property.

#### **UNIT IV**

Income from business or profession – Allowable and not allowable expenses - General deductions – Its principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax compulsory maintenance of books of account - audit of accounts of certain persons – special provision for computing incomes on estimated basis under sections 44 AD and 45 AE – Computation of income from business or profession.

#### **UNIT V**

Filing of return of income assessment procedure in brief – due date of Filing the return – defective return – Belated return – revised return – self assessment – Best judgment assessment – various income tax authorities.

#### **Reference Books:**

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
2. Bhagavathi Pasad , Income Tax Law and Account – Vishwa Prakasan, New Delhi
3. Vinod K. Singhania, Students Guide to Income Tax, Taxman.Publication, New Delhi
4. Reddy T S & Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai
5. Mehrotra H C, Income Tax law and Accounts, Sahitya Bhawan New Delhi.

### **III year**

### **Semester V**

### **Paper 5.3 – AUDITING**

Maximum: 100 marks (Internal: 50 marks; External: 50)

#### **Objectives:**

- To understand the various methods of auditing the accounts.
- To understand the role of an auditor in an organisation.

#### **UNIT-I**

Definition of Audit – Difference between Auditing and Accountancy – Scope of Auditing – Objectives of Auditing –nature and scope of internal check, internal audit and internal control – audit note book and audit working papers.

#### **UNIT-II**

Vouching of cash transactions – trading transactions – Audit of various ledger – Outstanding liabilities, Assets – Scrutinizing of expense – Income Accounts – Assets – Liabilities - Balance sheet Audit – Direct confirmation of Balances – Capital and Revenue Expenditures –Verification and Valuation of Assets and Liabilities.

#### **UNIT-III**

Depreciation and Reserves – Meaning - Depreciation on wasting assets.

#### **UNIT-IV**

Appointment Auditor – First Auditor – Filling of casual vacancy – Ceiling on number of audits – Auditor of Govt. company – Auditors Remuneration – Removal of Auditors – Qualifications & Disqualification. Powers and Duties of Auditors. EDP Audit – auditing through computers - Audit of charitable institutions Educational Institutions – Club – Hotels – Hire purchase and leasing companies.

#### **UNIT-V**

Investigation – Distinction between investigation and Auditing – Objectives of investigations – Classes of Investigation – Liabilities of an Auditor – Legal position – Liabilities under companies Act –Liability under Statute– Independence of Auditors – Rotation – Professional conduct and Ethics

#### **Reference Books:**

1. Basu, Auditing: Principles and Techniques, Dorlington Kindersley (India) Pvt. Ltd
2. Chauhan K S, Auditing, Suchita Publication
3. Ravinder Kumar Virender Sharma, Auditing Principles and Practices, Prentice Hall, India

## **III year**

### **Semester V**

#### **Paper 5.4 – SOFTWARE ENGINEERING**

Maximum: 100 marks (Internal: 50 marks; External: 50)

#### **Objectives :**

- To enable the students to familiarize with the development, operation and maintenance of software.
- After the successful completion of the course the student must be able to develop a software.

#### **UNIT I**

Introduction to Software Engineering: Introduction – Definition –Size factors- Quality and productivity factors. Planning a software project: Defining the problem- Developing a solution strategy- Planning the development process.

#### **UNIT II**

Software cost estimation: Software cost factors- Software cost estimation techniques- Estimating software maintenance costs.

#### **UNIT III**

Software Design: Fundamental design concepts- Coupling and cohesion- Design notations- Structured design- Integrated top down development- Design Guidelines.

#### **UNIT IV**

Implementation Issues- Verification and validation techniques: Quality assurance- Static analysis- Symbolic execution- Unit testing and debugging- System testing.

#### **UNIT V**

Software Maintenance: Enhancing maintainability during development- Managerial aspects of software maintenance- Configuration management- Source code metrics.

#### **Reference Books:**

1. Richard E. Fairley, “Software Engineering Concept”, Tata Mc Graw Hill Pub, Company Ltd., New Delhi.
2. Roger Pressman , “Software Engineering” ,Tata Mc Graw Hill Pub, Company Ltd, New Delhi.

### **III year**

### **Semester V**

### **Paper 5.5 – INNOVATIONS AND ORGANISATIONAL CHANGES**

Maximum: 100 marks (Internal: 50 marks; External: 50)

#### **Objectives:**

- To introduce the students to the innovations and organizational changes
- To explain the innovations in the different aspects of business

#### **UNIT-I**

Introduction – Innovation – Meaning – Features – Significance. Organisational change – forms benefits and barriers. TQM – Nature – Principles – Benefits – Implementation. Quality circle – Characteristics – Role – Advantages & Challenges

#### **UNIT-II**

Talent management – Importance – Challenges – Process. Knowledge Management – Strategies – Techniques. Conflict Management – Objectives – Significance – process. Stress Management – Importance – Process – Advantages.

#### **UNIT-III**

CRM – Meaning – Objectives – Importance – Strategies – Benefits. Green Marketing – Importance – Techniques – Benefits. E-Marketing – Strategies – Advantages – Disadvantages.

#### **UNIT-IV**

Mutual fund – Objective – Significance – Factors in fluency Investors – Benefits – Limitations – Venture capital – Stages – Problems and Prospectus capital market vs money market.

#### **UNIT-V**

Role of Information Technology in Financial services sector – Innovative Trends in IT sector – ICT

#### **Reference Books:**

1. Entrepreneurship, S.S. Khanka Himalaya Publishing House
2. Innovation and Organisation Changes Theory and Concepts, Anuragam Publications.

## **III Year**

### **Semester V – Elective – I**

#### **Paper 5.6.1 – COMPUTERISED STOCK EXCHANGE MANAGEMENT**

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks))

#### **Objective:**

- To have basic knowledge about stock exchange
- To know about the online trading

#### **UNIT – I**

Security Analysis – Valuation and Return – Evaluation of Fixed Income Securities. – Evaluation of Ordinary Shares.

#### **UNIT – II**

Fundamental Analysis – Risk and Return sources of Risk – Dividend Policy and valuation – Leverage and valuation. Technical Analysis – Security price movements – Market Hypotheses – Behaviour of stock prices.

#### **UNIT – III**

Evaluation of Securities – Objectives and Principles.

#### **UNIT – IV**

Derivatives – futures and Options – Trading in Derivatives – Mutual Funds.

#### **UNIT – V**

Portfolio Analysis – Selection and Management – Investment Decisions under uncertainty – Investment preference under policies – Individual Investors – Utility Analysis – Assessment of Portfolio performance and portfolio revision

#### **Reference Books:**

1. Bolton S. E. Security Analysis and Portfolio Management.
2. Briston R J., The Stock Exchange and Investment Analysis
3. Cohen J. B. E. B. Zimbarg and A. Zeikel, Investment Analysis and Portfolio Management
4. Fisher D E and R J Jordan, Security Analysis and Portfolio Management
5. Grahame. Dood D.L. and Cottle S. Security Analysis Principles & Techniques
6. Smith K V Portfolio Management
7. Devines S N (Ed) Financial Analysis – Handbook Vol. I & II.
8. Sharpe W F Portfolio Theory and Capital Markets.
9. Smith K V and D K Eiteman, Essentials of Investment
10. Bhalla, V K Investment Management S. Chand & Company Ltd., New Delhi.

## **III Year**

### **Semester V – Elective – I**

#### **Paper 5.6.2 – CYBER LAW**

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks))

#### **Objectives :**

- To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.
- After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts

#### **UNIT I**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

#### **UNIT II**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

#### **UNIT III**

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

#### **UNIT IV**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

#### **UNIT V**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

#### **Reference Books:**

1.The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New

## **III Year**

### **Semester - VI**

#### **Paper 6.1 – HUMAN RESOURCE MANAGEMENT**

Maximum: 100 marks (Internal: 50 marks; External: 50)

#### **Objectives:**

- To understand the role of personnel manager and his involvement in industrial relations.
- To understand manpower planning in the business organization.

#### **UNIT-I**

Introduction: meaning and definition of Human resources – objectives, scope and significations of human resource management – principles - functions of HRD.

#### **UNIT-II**

Human Resource planning: Definition and meaning – importance – objectives – components and the process of human resource planning – factors affecting human resource planning.

#### **UNIT-III**

Recruitment and Selection: Sources of man power supply, methods and techniques of recruitment. The selection and placement processes – job analysis, job description, job evaluation – Interviews and tests.

#### **UNIT-IV**

Human resource development and performance appraisal: Definition and significance of training and development – training policy, principles and methods – the nature, significance and methods of performance appraisal.

#### **UNIT-V**

Stress Management for performance improvement: Concept – causes – effects – coping strategies – Individual and organizational.

#### **Reference Books:**

1. Personal management by Tirpathi – Sultan Chand & Sons.
2. Human resources management by A.M.Sheikhy – S.Chand & Co.
3. Personal Management by R.S.Dwivedi Oxford publishing.
4. Human resource management – L.M.Prasad – Sultan Chand & Sons.



### **III year**

#### **Semester VI**

#### **Paper 6.2 - INCOME TAX LAW AND PRACTICE – II**

Maximum: 100 marks (Internal: 50 marks; External: 50)

#### **Objectives:**

- To impart knowledge on the basic principles of direct tax laws.
- To equip students about the computation of income and taxation.

#### **UNIT-I**

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.

#### **UNIT-II**

Income from other sources – as a residuary head of in – their computation – grossing up – deduction in computing income under this head and other related provisions.

#### **UNIT-III**

Clubbing of income – transfer of Income without the transfer asset – Circumstances under which the individual is assessable respect of remuneration of spouse – Assess ability of income from assets transferred to spouse, sons, wife, another persons for the benefit of spouse – assess ability in respect of income of minor child – Set off – Carry forward and Set off.

#### **UNIT-IV**

Permissible deductions from gross total income – Sec 80 CC to 80 O.

#### **UNIT-V**

Assessment of Individuals – Partnership firms and association of persons.

#### **Reference Books:**

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
2. Bhagavathi Pasad , Income Tax Law and Account – Vishwa Prakasan, New Delhi
3. Vinod K. Singhanian, Students Guide to Income Tax, Taxman.Publication, New Delhi
4. Reddy T S & Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai
5. Mehrotra H C, Income Tax law and Accounts, Sahitya Bhawan New Delhi.

### **III year**

### **Semester VI**

### **Paper 6.3 – BUSINESS TAXATION**

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks))

#### **Objective:**

1. To enable the student to understand the importance of indirect taxes.
2. To understand the various indirect taxes levied in India.

#### **UNIT – I**

Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

#### **UNIT – II**

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate Provisions.

#### **UNIT – III**

The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

#### **UNIT – IV**

Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties.

#### **UNIT- V**

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

#### **Reference Books:**

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi
5. Students Guide to Income Tax by Dr. Vinod K. Singhanian and Monica Singhanian.
6. Indirect Taxes - Datt
7. Business Taxation – T.S.Reddy & Dr. Hariprasad Reddy.

## **III year**

### **Semester VI**

#### **Paper 6.4 – SOFTWARE PROJECT MANAGEMENT**

Maximum: 100 marks (Internal: 50 marks; External: 50)

##### **UNIT I**

Introduction - Defining a software development process - Identify the software model - Activities - Relationship among activities - document information on each activity Tailoring - improving the process - Discipline - Need for Implementing discipline - Personality Traits - Management Tools.

##### **UNIT II**

Project Planning - Top down and bottom up planning Types of activity - Duration - Critical path

##### **UNIT III**

Project Tracking: Overview of project process - tracking meetings - Recovery plans

##### **UNIT IV**

Product requirements and specifications - Product requirements - Objectives - Customer problem solving Specification - Final product – Testing

##### **UNIT V**

Software Quality Assurance: Software quality and software quality assurance - Software reviews - Formal technical reviews - Software quality - Formal approaches to SQA - Software reliability - A software quality assurance approach

##### **Reference Books:**

1. Neil Whitten - Managing software development projects for success, John Wiley and Sons
2. Roger S Pressman - Software engineering - McGraw Hill
3. Watts Humphrey - managing software Process, Addison Wealey

### III year

#### Semester VI

#### Paper 6.5 – INSTITUTIONAL TRAINING AND PROJECT REPORT

Institutional Training is the compulsory component of the syllabus to bridge the gap between theory and practice.

The candidate has to undergo training in an institution (Public sector or Private sector or Public limited company) for a period of not less than 30 days during the second year vacation which is to be supervised by professor-in-charge. The candidate should submit during the sixth semester (before the end of February) an individual project report. The project should be typed not less than 50 pages (excluding schedule and tables).

The Project Report is to be evaluated by the External Examiner and a Viva Voce to be conducted.

The marks to be apportioned as follows:

Project Evaluation	:	80 Marks
Viva Voce	:	20 Marks
		_____
Total	:	100 Marks
		_____

### III year

#### Semester VI – Elective - II

#### Paper 6.6.2 – LOGISTICS & SUPPLY CHAIN MANAGEMENT

Maximum: 100 marks (Internal: 50 marks; External: 50)

#### Objectives:

- To impart knowledge logistics management
- To know the problems and provide solution for issues in supply chain management

#### UNIT-I

**Introduction:** Basic concepts & philosophy of SCM, Essential features, Infrastructure flows (Cash, Value and information), key issues in SCM, benefits and case examples.

#### UNIT-II

**Inventory Management:** Concept, various costs associated with inventory, EOQ, buffer stock, lead time reduction, re-order point/re-order level fixation, exercise – numerical problem solving, ABC analysis, SDE/VED Analysis.

#### UNIT-III

**Purchasing and vendor management:** Centralized and decentralized purchasing, function of purchase department and purchase policies, use of mathematical model for vendor rating / evaluation, single vendor concept, management of stores, account for materials, just in time & Kanvan systems of inventory management.

#### UNIT-IV

**Logistics Management:** Logistics of part of SCM, logistics costs, different models, logistics, sub-systems, inbound and out bound logistics bullwhip effects in logistics, outbound logistics – distribution and warehousing management.

#### UNIT-V

**Recent issues in SCM:** Role of computer / IT in supply chain management, CRM Vs SCM, Benchmarking concept, features and implementation, outsourcing basic concepts, value addition in SCM concept of demand chain management

#### Reference Books:

1. G. Raghuram (I.I.M.A) – Logics and supply chain management, Macmillan, 2000
2. Emiko Bonafield Harnessing value in supply chain, Johnwiley: Singapore, 1999
3. Dr. Gopal Krishnan Material Management rearview, 2002, Pearson New Delhi.
4. R.G. Koragaonkar JIT Manufacturing
5. B.S. Sahay, Macmillan Supply Chain Management, 2000, (Pearson Education, 2004)

### **III year**

#### **Semester VI – Elective - II**

#### **Paper 6.6.2 – BRAND MANAGEMENT**

Maximum: 100 marks (Internal: 50 marks; External: 50)

#### **Objective:**

To teach the importance of brand and its impacts among the customers

#### **UNIT I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

#### **UNIT II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

#### **UNIT III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

#### **UNIT IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

#### **UNIT V**

Brand Strategies: Designing and implementing branding strategies – Case studies

#### **Reference Books:**

1. Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2. Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore, 2002.
3. Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
4. Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
5. S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., NewDelhi, 2002.
6. Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.