



**Maharaja's
College
Ernakulam**



Re-Accredited by NAAC with 'A Grade'
Affiliated to Mahatma Gandhi University
Centre of Excellence under Govt. of Kerala
Identified by UGC as College with Potential for Excellence

POST GRADUATE DEPARTMENT OF COMMERCE



Under Graduate Curriculum and Syllabus

For 2016 Admission Onwards

Programme: B. Com. Vocational Model II – Computer Applications

Under Choice Based Credit System [CBCS]

Maharaja's College Ernakulam
A Government Autonomous College
Affiliated to Mahatma Gandhi University, Kottayam

Bachelor Degree Programme in Commerce
Vocation Model II – Computer Applications
w.e.f. 2016 Admission Onwards

Board of Studies in Commerce

Sl. No.	Name of Member	Designation
1	Dr. Suresh. V. N.	Chairman, BoS Commerce
2	Dr. Francis Cherunilam	External Member
3	Dr. John. P. V.	External Member
4	Mr. Deepak L Aswani	External Member
5	Dr. G. Raju	External Member
6	Ms. Sreeja Radhakrishnan	External Member [Alumni]
7	Dr. Anitha. M. N.	Internal Member
8	Mr. Madhusoodanan Kartha. N. V.	Internal Member
9	Dr. Vineeth. K. M.	Internal Member
10	Ms. Mary Sudha P	Internal Member
11	Mr. Eugene George	Internal Member
12	Ms. Neena Merina	Internal Member

ABOUT THE PROGRAMME

1. PROGRAMME STRUCTURE

1.1 Students shall be admitted into undergraduate programme under the faculty of Commerce

1.2 The programme shall include Four types of courses, Common Courses, Program Core courses, Program Elective Courses as per Specialization and Choice Based Courses. There shall be a Program Project with dissertation to be undertaken by all students. The Programme will also include assignments, seminars / practical viva etc., if they are specified in the Curriculum.

a Programme Duration	6 Semesters
b Total Credits required for successful completion of the programme	120
c Minimum credits required from common courses	24
d Minimum credits required from Core + complementary+ vocational* courses including Project	96
e Minimum attendance required	75%

1.2 Project work

1.2.1 Project work shall be completed by working outside the regular teaching hours

1.2.2 Project work shall be carried out under the supervision of a teacher in the concerned department.

1.2.3 A candidate may, however, in certain cases be permitted to work on the project in an Industrial / Research Organization on the recommendation of the Supervisor.

1.2.4 There should be an in-semester assessment and end-semester assessment for the project work.

1.2.5 The end-semester evaluation of the Project work is followed by presentation of work including dissertation and Viva-Voce.

1.3 Seminar Lectures

1.3.1 Every student shall deliver one seminar lecture as an internal component for every course. The seminar lecture is expected to train the student in self-study, collection of relevant matter from the books and Internet resources, editing, document writing, typing and presentation.

1.4 Test Papers

1.4.1 Every student shall undergo at least two class tests as an internal component for every course. The weighted average shall be taken for awarding the grade for class tests.

1.5 Assignments

1.5.1 Every student shall submit one assignment as an internal component for every course.

1.6 Attendance

1.6.1 The attendance of students for each course shall be another component of in-semester assessment.

1.6.2 The minimum requirement of aggregate attendance during a semester for appearing the end semester examination shall be 75%.

1.6.3 Condonation of shortage of attendance to a maximum of 10 days in a semester, once during the whole period of postgraduate programme.

1.6.4 If a student represents his/her institution, University, State or Nation in Sports, NCC, NSS or Cultural or any other officially sponsored activities such as college union / university union activities, he/she shall be eligible to claim the attendance for the actual number of days participated subject to a maximum of 10 days in a Semester based on the specific recommendations of the Head of the Department and Principal of the College.

1.6.5 A student who does not satisfy the requirements of attendance shall not be permitted to take the end-semester examinations.

1.7 Maximum Credit

1.7.1 No course shall have more than 4 credits.

1.8 Viva-Voce

1.8.1 Comprehensive Viva-voce shall be conducted at the end semester of the programme. Comprehensive Viva-Voce covers questions from all courses in the programme.

2. Registrations

2.1 A student shall be permitted to register for the programme at the time of admission.

2.2 A student who registered for the course shall complete the course within 4 years.

3. Admission

3.1 Admission to the B.Com Degree Programmes shall be open only to candidates who have passed the Higher Secondary or equivalent examination recognized by this University with Book-Keeping and Accountancy and any two of the following subjects, viz., (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Mathematics (8) Computer Science/ Computer applications (9) Informatics Practice & Management (10) Informatics Practice (11) Management (12) Accountancy as optional under Part III of the Examination.

OR

Have passed Higher Secondary or equivalent examination recognized by this University with other subjects under Part III optional subjects provided they have secured 45% of the aggregate marks.

3.2 The candidate has to register all the courses prescribed for the particular semester.

3.3 Cancellation of registration is applicable only when the request is made within two weeks from the time of admission.

3.4 Students admitted under this programme are governed by the Regulations in force.

4. Promotion

4.1 A student who registers for the end semester examination shall be promoted to the next semester

5. Examination

5.1 There shall be end semester examination at the end of each semester.

5.2 Project evaluation and Viva -Voce shall be conducted at the end of the programme only.

5.3 Project evaluation and Viva-Voce shall be conducted by one external examiners and one internal examiner.

6. End-Semester Examinations

6.1 The examinations shall normally at the end of each semester. There shall be one end semester examination of 3 hours duration in each lecture based course and practical course.

6.2 A question paper may contain short answer type/annotation, short essay type questions/problems and long essay type questions.

7. Evaluation and Grading

7.1 Evaluation

7.1.1 The evaluation scheme for each course shall contain two parts; (a) in-semester evaluation and (b) end-semester evaluation. 20 marks shall be given to in-semester evaluation and the remaining 80 marks to end-semester evaluation so that the ratio between internal and external marks is 1:4. Both in-semester and end semester evaluation shall be carried out by using marks system. Both internal and external marks are to be mathematically rounded to the nearest integer.

7.1.2 Internal evaluation

7.1.2.1 The internal evaluation shall be based on predetermined transparent system involving periodic written tests, assignments, seminars and attendance in respect of theory courses and based on written tests, lab skill/records/viva and attendance in respect of practical courses. The marks assigned to various components for in-semester evaluation is as follows:

Components of Internal Evaluation [Theory]

Components of Internal Evaluation	Component Marks
Assignment / Seminar / Viva	5
Two Test Papers [Average of 2 tests]	10
Attendance	5
TOTAL	20

All components of Internal Evaluation are **Mandatory**

Components of Internal Evaluation [for Project]

Components of Internal Evaluation	Component Marks
Relevance and Contents	5
Analysis and Presentation	5
Pre-Submission Presentation and Viva	10
TOTAL	20

All components of Internal Evaluation are **Mandatory**

Components of End Semester [for Project]

Components of End Semester Evaluation	Component Marks
In Semester Evaluation	20
Dissertation (End Semester)	50
Viva Voce (End Semester)	30
TOTAL	100

All components of Internal Evaluation are **Mandatory**

Evaluation of Attendance

% of Attendance	Marks
>90 %	4
Between 85 and 90	3
Between 80 and 85	2
Between 75 and 80	1
<75	0

Evaluation of Assignment

Components	Marks
Punctuality	1
Content	1
Conclusion	1
Reference / Review	1
TOTAL	4

Evaluation of Seminar

Components	Marks
Content	1
Presentation	2
Reference / Review	1
TOTAL	4

7.1.2.2 To ensure transparency of the evaluation process, the in-semester marks awarded to the students in each course in a semester shall be published on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for in semester marks.

7.1.2.3 The course teacher and the faculty advisor shall maintain the academic record of each student registered for the course and a copy should be kept in the college for at least one year for verification.

7.1.3 End-Semester Evaluation:

7.1.3.1 The end-semester evaluation in theory courses is to be conducted by the college with question papers set by external experts. The evaluation of the answer scripts shall be done by examiners based on a well-defined scheme of valuation. The end semester evaluation shall be done immediately after the examination preferably through Centralized Valuation

7.1.3.2 Photocopies of the answer scripts of the external examination shall be made available to the students for scrutiny on request and revaluation/scrutiny of answer scripts shall be done as per the request of the candidate by paying fees.

7.1.3.3 The question paper should be strictly on the basis of model question paper set by BOS and there shall be a combined meeting of the question paper setters for scrutiny and finalisation of question paper. Each set of question should be accompanied by its scheme of valuation.

Post Graduate Department of Commerce

UG Programme : Bachelor of Commerce [B. Com.] Vocational Model II
 Elective : Computer Application

Total Credits: 120

Curriculum

	Course Code	Course	Credit	Marks			Weekly Contact Hours		Course Code	Course	Credit	Marks			Weekly Contact Hours
				Internal	External	Total						Internal	External	Total	
Semester I	ENG1CMR01	Common Course: English The Four Skills of Communication	4	20	80	100	5	Semester II	ENG2CMR03	Common Course: English Media and Society	4	20	80	100	5
		Common Course: Additional Language	4	20	80	100	5			Common Course: Additional Language	4	20	80	100	5
	ARB1ACM01	Arabic: Functional Arabic							ARB2ACM02	Arabic: Commercial Arabic					
	HIN1ACM01	Hindi: Prose and Communicative Hindi							HIN2ACM02	Hindi: Poetry and Applied Hindi					
	MAL1ACM01	Malayalam: Katha, Kavitha, Nadakam							MAL2ACM02	Malayalam: Gadyam, Rachana, Yathravivaranam					
	SKT1ACM05	Sanskrit: Literature in Sanskrit Language – Poetry and Grammar							SKT2ACM10	Sanskrit: Communication Skills in Sanskrit – Prose, Drama, Translation					
	COM1COR01	Business Statistics	3	20	80	100	4		COM2COR05	Quantitative Techniques for Business Research	3	20	80	100	4
	COM1COR02	Business Regulatory Framework	3	20	80	100	4		COM2COR06	Corporate Law	3	20	80	100	4
	COM1COR03	Principles of Banking and Insurance	3	20	80	100	4		COM2COR07	Advanced Financial Accounting	4	20	80	100	4
	COM1COR04	Business Organization and Management	3	20	80	100	3		COM2COR08	Business Communication and Management Information Systems	2	20	80	100	3
		TOTAL	20			600	25			TOTAL	20			600	25

Semester III	ENG3CMR05	Common Course: English Reflections on Global Issues	3	20	80	100	5	Semester IV	ENG4CMR06	Common Course: English English for Job Seekers	3	20	80	100	5
	COM3COR09	Marketing Management	3	20	80	100	3		COM4COR14	Retailing and E-Commerce	3	20	80	100	3
	COM3COR10	Financial Management	4	20	80	100	4		COM4COR15	Entrepreneurship Development and Project Management	4	20	80	100	4
	COM3COR11	Corporate Accounting	4	20	80	100	5		COM4COR16	Special Accounting	4	20	80	100	5
	COM3COR12	Business Economics	3	20	80	100	3		COM4COR17	Financial Markets, Institutions and Services	3	20	80	100	3
	COM3COR13	Specialisation - Elective: Information Technology for Business	2	20	80	100	3		COM4COR18	Specialisation - Elective: Information Technology for Office	2	20	80	100	3
	COM3P01	Information Technology for Business: Practical	1	20	80	100	2		COM4P02	Information Technology for Office: Practical	1	20	80	100	2
		TOTAL	20			700	25			TOTAL	20			700	25
Semester V	COM5COR19	Cost Accounting	4	20	80	100	5	Semester VI	COM6COR23	Applied Cost Accounting	4	20	80	100	5
	COM5COR20	Financial Analysis and Reporting	4	20	80	100	5		COM6COR24	Practical Auditing	3	20	80	100	5
	COM5COR21	Specialisation - Elective: Application of C Programming in Business	3	20	80	100	3		COM6COR25	Specialisation - Elective: Database Management for Business	3	20	80	100	3
	COM5P03	Application of C Programming in Business: Practical	1	20	80	100	2		COM6P05	Database Management for Business: Practical	1	20	80	100	2
	COM5COR22	Specialisation - Elective: Computerised Accounting	3	20	80	100	3		COM6COR26	Specialisation - Elective: Application of Visual Basic in Business	3	20	80	100	3
	COM5P04	Computerised Accounting: Practical	1	20	80	100	2		COM6P06	Application of Visual Basic in Business: Practical	1	20	80	100	2
	COM5CBP01	CBC I : Taxation - Law and Practice	4	20	80	100	5		COM6CBP02	CBC II: Investment Management	4	20	80	100	5
		TOTAL	20			700	25		COM6V01	Project and Viva	1	20	80	100	
								TOTAL	20			700	25		

Optional Choice Based Courses [Applicable to 5th Semester]:

1. Taxation - Law and Practice 2. Human Resource Management 3. Marketing Research

Optional Choice Based Courses [Applicable to 6th Semester]:

1. Investment Management 2. Organisational Behaviour 3. Advertising and Sales Promotion

Detailed Syllabus & References
Semester 1

SEMESTER-I
BUSINESS STATISTICS

Instructional Hrs-72

Credit-3

[Theory 30 % Problems 70%]

OBJECTIVE

- To provide basic knowledge of statistical techniques as are applicable to business.
- To enable the students to apply statistical techniques for quantification of data in business.

Module 1

Introducing Statistics as a subject – Descriptive and Inferential Statistics – Meaning – Definition – Origin – Role of Statistics in Business and Industry – Limitations .

Research: Meaning-Definition-Business Research-Exploratory, Descriptive, Empirical, Qualitative and Quantitative Research-Methods of Data Collection – Primary and Secondary Data – Sources – Census and Sampling-Comparison-Methods of Sampling - Probability and Non-Probability Sampling - Classification and Tabulation of Data – Construction of Frequency Table (12 hours)

Module 2

Measures of Central Tendency – Mean, Median, Mode, Geometric mean, Harmonic mean, Measures of Dispersion – Absolute and Relative Measures –Partition Values – Concepts of Quartiles, Deciles, Percentiles – Range –Quartile Deviation – Mean Deviation – Standard Deviation – Merits and Limitations – Coefficient of Variation – Applications in Business – Moments – Skewness – Kurtosis (24 hours)

Module 3

Basics of Matrix Theory: Types of Matrices – Order, Addition, Multiplication, Determinant, Inverse (2 x 2 matrix only) – Solution of Simultaneous Equations-Cramers rule. (8 hours)

Module 4

Time Series Analysis – Meaning – Definition – Components – Methods of Determination of Trend – Semi Averages – Moving Averages – Trend by Methods of Least Square (Linear and Exponential) – Applications to Business – Business Forecasting (12 hours)

Module 5

Index Numbers – Meaning – Importance – Uses – Price Indices and Quantity Indices – Methods of Construction – Simple and Weighted – Laspeyer, Paasches and Fishers Indices – Test of Adequacy – Cost of Living Index and Uses – Problems in the Construction – Chain Base and Fixed Base Index – Base Shifting – Splicing and Deflation – Simple Examples (16 hours)

SUGGESTED READING

1. Gupta SP, Statistics Methods, Sultan Chand
2. Sharma JK, Business Statistics, Pearson
3. Elhance DN, Fundamentals of Statistics
4. Aggarwal BM, Business Mathematics and Statistics
5. Sanchetti and Kapoor, Business Statistics, Sultan Chand
6. Kothari CR, Research Methodology, New Age
7. Vineeth KM, Business Research Methods, Kalyani Publishers, New Delhi
8. Desai SS, Business Statistics

Semester 1
BUSINESS REGULATORY FRAMEWORK

Instructional Hours: 72

Credit: 3

Objectives:

- To impart basic knowledge of the important Business Laws in India.
- To enable the students to apply the provisions of business laws in business activities.

Module 1: The Indian Contract Act, 1872:

Contract –Definition, meaning, characteristics and kinds- Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects-Void agreements-Discharge of contract – modes of discharge including breach and its remedies-Contingent contracts-Quasi contracts **(18 Hours)**

Module 2: The Indian Contract Act, 1872: Special Contracts

- a) Contract of Indemnity and Guarantee-Indemnity-Definition, nature and liability of surety, rights of surety, discharge of surety, meaning and definition of guarantee.
- b) Contract of Bailment and Pledge- Bailment-Definition-Essential elements-Rights and duties of bailor and bailee-Finder of lost goods-Pledge-Rights and duties of Pawner and Pawnee.
- c) Contract of Agency- Essentials-kinds of agents, rights and duties of agents and principal, creation of agency, termination of agency- Sub agents and substituted agents-Relationship **(15 Hours)**

Module 3: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell- Conditions and warranties- Transfer of ownership in goods including sale by non-owners- Performance of contract of sale-Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer **(15 Hours)**

Module 4: The Limited Liability Partnership Act, 2008

Salient Features of LLP - Difference between LLP and Partnership, LLP and Company- LLP Agreement- Partners and Designated Partners- Incorporation Document- Incorporation by Registration-Partners and their Relations **(12 Hours)**

Module 5: The Consumer Protection Act, 1986:

Objects and scope- Definition of consumer and consumer dispute- Complaint- Goods-Service- Unfair trade practices- Restrictive trade practices- Rights of consumers- Consumer Protection Council- Consumer Dispute Redress Agencies. **(12 Hours)**

Suggested Readings:

1. Kuchhal, M.C. and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari&Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chadha, P. R., *Business Law* Galgotia Publishing Company, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. GoyalBhushan Kumar and Jain Kinneri, *Business Laws*, International Book House
7. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning

Note: Latest edition of text books may be used.

Semester 1

PRINCIPLES OF BANKING AND INSURANCE

Instructional Hours: 72 hours

Credit: 3

Objective

- To provide basic knowledge of banking and insurance
- To familiarize the students with the changing scenario of Indian Banking and Insurance Sector

MODULE 1

Introduction - Origin, evolution and meaning of banking - Banking in India – Monetary Policy - nationalization and its objectives - Classification of banks - Banking Regulation Act, 1949 - Functions and powers of RBI - Functions of commercial banks-credit creation

Retail banking - Principles of lending - Safety, liquidity and profitability - Products and services - Business and composition - Housing loans, vehicle loans, educational loans, agricultural loans - Computation of EMI, Fixed and floating rates of interest - Value added services - Different types of accounts-Opening and closing- cheque crossing and endorsements- KYC norms (20 hours)

Module 2

Innovations and reforms in banking - Social banking, Lead bank scheme, Offshore banking, universal banking, Hi-tech banking, debit and credit cards, plastic money, NEFT, RTGS, Telebanking, Net banking, Mobile banking - Banking Ombudsman – CIBIL

Banking sector reforms - Capital adequacy norms – NPA Management, SARFAESI Act, Asset Reconstruction Companies - Consortium banking - Cheque Truncation System – e-Purse - No frill account – Payment Banks (16 hours)

Module 3

Financial inclusion- Meaning – Definition – Scope - Rural banking- rural credit, objectives, deposit mobilization, microfinance priority sector lending- agricultural debt relief measures, enactments- micro finance – Recent Government Initiatives – PMJDY (12 hours)

Module 4

Introduction to Insurance: Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance - various kinds of insurance - life, marine, fire, medical, general insurance - features.

Government Initiatives – Social Security Schemes in Insurance (12 hours)

Module 5

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance- insurance business in India Regulation of Insurance Sector – IRDA - Compliance with IRDA rules (12 Hours)

SUGGESTED READINGS

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.

5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II) Vol III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance, Himalaya Publishing House, Delhi
- 10 Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
- 11 M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
- 12 G. Krishnaswamy : Principles & Practice of Life Insurance
- 13 Kothari & Bahl : Principles and Practices of Insurance

Semester 1
BUSINESS ORGANISATION AND MANAGEMENT

Instructional Hours: 54 hours

Credit: 3

Objectives

- To impart the clarity in understanding to the different forms of business organizations
- To enable the students to comprehend the role of principles of management and management functions in an ever changing and challenging environment

Module 1

Business – Nature and Scope – Objectives and Social Responsibilities of Business – Forms of Business Organisations – Proprietorship – Partnership – Cooperatives - Joint Stock Companies – Public Enterprise - Choice of the Suitable Form of Organisation

Location of the Business – Factors Influencing Location – Government Policies for Decentralisation

Size of the Firm – Optimum Firm – Factors Affecting Optimum Size - Sources of Finance

(10 hours)

Module 2

Business combinations and restructuring – Causes –Types and forms – Effects of business combinations – An over view of new industrial policy of India.

Trade-types-Inland trade-Wholesale trade–Retail trade-Foreign trade-EXIM Policy - Import and export procedure.

(12 hours)

Module 3

Management - Concept –Nature-Process and significance of management – Managerial roles (Mintzberg) –An overview of functional areas of management - development of management thought-Classical and neo -classical system – Contingency approaches

Principles of Scientific Management – Fayol’s General Principles of Management

(10 hours)

Module 4

Planning –Concept-Process and Types- Decision making-concept and process – Bounded rationality – Management by objectives-corporate planning-Environment analysis and diagnosis-Strategy formulation

Organizing –Concept-Nature-Process and significance-Authority and responsibility relationship-Centralization and Decentralization –Departmentation – Organization structure – Forms and contingency factors

(10 hours)

Module 5

Introduction to Organisational Behaviour

Motivating and leading people at work –Motivation –Concept –Theories –Maslow –Herzberg, McGregor - Financial and non-financial incentives

Leadership and Communication – Leadership styles

Managerial control- Concept and process –Effective control system – techniques of control – Traditional and modern

Coordination – Nature – Objectives - Need

Labour Laws – Basic Principles

Management of change – Concept –Nature and process of planned change

Resistance to change –Emerging horizons of management in a changing environment

(12 hours)

Suggested Readings

Principles of Management , Koontz and O.Donnell

Principles of Business Management, S.A.Sherlakar, V.s.Sherlakar

Principles of Management, Tripathi

Business Organisation and Management by Acharya and Govekar

Principles of Business Organisation and Management, P.N. Reddy, S.S. Gulshan

Business Organisation and Management, R.K. Sharma, Shashi K. Gupta

Detailed Syllabus & References
Semester 2

Semester 2

QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH

Instructional Hrs-72

Credit-3

[Theory 30 % Problems 70%]

Objective

- To enable the students to apply the simple statistical tools in business research
- To familiarize students with writing research reports

Module 1

Interpolation and Extrapolation - Meaning and Utilities of Interpolation and Extrapolation - Binomial Expansion Method of Interpolation and Extrapolation - Newton's and Lagrange's.- Merits and Limitations – Applications (12 hours)

Module 2

Bivariate Data: Correlation – Meaning and Definition – Types – Coefficient Measures – Karl Pearson and Spearman's Rank Correlation (untied only) – Regression Analysis – Lines of Regression - Regression Coefficients – Properties – Curve Fitting – Method of Least Squares (Linear; $y = a + bx$ and exponential; $y = ae^{bx}$) (16 hours)

Module 3

Probability: Theory of Sets – Permutations and Combinations – Concept of Probability – Three Approaches to Define Probability – Theorem of Addition and Multiplication – Conditional Probability and Bayes' Theorem – Problems (16 hours)

Module 4

Random Variables and Distributions: Random Variables – Definition – Simple Examples – Expectation and Variance – Probability Distributions – Concept – Binomial and Normal Distributions – Properties. (12 hours)

Module 5

Testing of Hypotheses: Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type I Error-Type II Error (Definition only)-Chi-square test-Condition for validity of Chi-square test – Test for goodness of fit - Test for independence (both theory and simple problems)

Report Writing: Integral Part of Report – Characteristics of a good report – Contents of a Report – IMRD Framework – Bibliography (16 hours)

SUGGESTED READINGS

1. Hooda RP, statistics for Business and Economics, McMillan, New Delhi
2. Richard Levin and David Rubin, statistics for Management, PHI, New Delhi
3. Gupta SP, Statistical Methods, Sultan Chand
4. Elhance DN, Fundamentals of Statistics
5. Kothari CR, Research Methodology, New Age
6. Vineeth KM, Business Research Methods, Kalyani Publishers, New Delhi
7. Desai SS, Business Statistics

Semester 2
CORPORATE LAW

Instructional Hours: 72 Hours

Credit: 3

Objectives

- To familiarize the students with the Companies Act 2013 and its important provisions
- To familiarize the students with the formation, management and winding up of companies

Module 1

Companies Act 2013-salient features-meaning and definition of company- features- kinds of companies-private company-public company-Limited Liability Partnership-one person company- small company-dormant company- registered companies- limited company-unlimited company-association not for profit-government company-foreign company-holding and subsidiary companies –producer company-lifting the corporate veil (10 Hours)

Module 2

Formation and Incorporation of a Company- Promotion-Promoter-Pre incorporation contracts-Incorporation-Raising of Capital- Commencement of Business-Memorandum of Association- Contents- Alteration-Doctrine of Ultra vires- Subscription of Memorandum- Articles of Association-Contents- Alteration-Doctrine of Constructive Notice- Doctrine of Indoor Management-Prospectus-Contents-Abridged Prospectus-Shelf Prospectus-Red-herring Prospectus- Mis- statement in the Prospectus and their consequences (15 Hours)

Module 3

Share Capital-Kinds of shares –Equity-Preference-Non -voting shares-Issue of shares-Offer for sale-Private placement-Public Issue-Book Building-underwriting-Allotment of shares-Sweat Equity shares-Bonus Shares-Rights Shares-Employees Stock Option Scheme-Share Certificate-Calls on shares-Forfeiture of Shares-Surrender of Shares-Transfer of Shares-Transmission of Shares-Buy Back of Shares-Dematerialisation-Depositories-Depository Participants (15 Hours)

Module 4

Management of Companies-Meaning of Director-Qualification-Disqualification-Legal Position-Appointment of Directors-Independent Directors – DIN - Woman Director-Duties of Directors-Liabilities of Directors-Remuneration of Directors-Managing Director and other Key Managerial Personnel-Manager- Whole Time Director- Corporate Governance- Principles- Clause 49 of the Listing Agreement-Books of Accounts of Companies- Financial Statements- National Financial Reporting Authority (17 Hours)

Module 5

Company Meetings-Kinds of Meetings-Requisites of a Valid Meeting- Motion-Resolutions-Interruptions of Debate- Annual General Meeting-Extra ordinary General Meeting-Class Meeting-Board Meeting-Winding up-Modes of Winding up-Winding up by the Tribunal-Voluntary Winding up-Liquidators-Powers Duties and Liabilities- Contributory-Dissolution of Company-National Company Law Tribunal(NCLT) and National Company Law Appellate Tribunal (NCLAT) (15 Hours)

SUGGESTED READINGS

1. M.C. Shukla&Gulshan, Principles of Company Law
2. N.D.Kapoor, Company Law and Secretarial Practice
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines, Business Law House, New Delhi.

4. M.C. Bhandari, Guide to Company Law Procedures
5. Tuteja, Company Administration and Meetings.
6. S.C. Kuchal, Company Law and Secretarial Practice.
7. Dr.P.N.Reddy and H. R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya.
8. M.C.Kuchal, Secretarial Practice.
9. Ashok Bagrial, Secretarial Practice.
10. Companies Act 2013, Taxman Publishers.

Semester 2
ADVANCED FINANCIAL ACCOUNTING

Instructional Hrs-72

Credit-4

[Theory 30% Problems 70 %]

OBJECTIVE

- To familiarize the students with the accounting principles and practices of various types of business other than companies.

MODULE-1

Generally Accepted Accounting Principles - Indian Accounting standards - Meaning and scope - An over view on AS-1, 2, 4, 5, 6, and 10 – Convergence to IFRS – Fair Value Concept

Capital and revenue expenditure-Capital and revenue receipts - Trading and profit and loss account- Balance sheet-Preparation with all adjustments including overcast and under cast of both opening and closing stock
(12 hrs)

MODULE-2

Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and profit and loss account under conversion method.
(16 hrs)

MODULE-3

Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special circumstances-Adjustment of minimum rent in the event of strike and lockouts-Government subsidy incase of strike or lock outs- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working- Royalty accounts.(Excluding sublease)
(12 hrs)

MODULE-4

Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet -Departmental Accounts – Preparation of Departmental Trading, Profit and Loss a/c
(16 hrs)

MODULE-5

Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price- Preparation of consignment account-Consignees account-Valuation of stock- Normal loss and abnormal loss.

Accounting for Joint Venture – Entries in the Books – Ascertainment of Profit or Loss (16 hrs)

SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.N and Maheswari S.K : Advanced Accounting
3. Paul.K.R : Corporate Accounting
4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting
5. M.C Shukla and T.S.Grewal : Advanced Accounts
6. Rawat.D.S : Business Accounting
7. Jayapandian. S, Accounting for Managers.
8. RL Gupta, Advanced Accountancy

Semester 2

BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM

Instructional Hrs-54

Credit-2

OBJECTIVE

- To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students

MODULE-1

Communication-Need-Process-Types-Oral-written-Verbal-Non verbal- Internal, External- Non-verbal communication-Body language- Kinesics, Proxemics - Para language-Channels-Barriers-Principles of effective communication (12 hrs)

MODULE-2

Job application letters-Resume-CV-Reference and recommendation letters- Employment letters-Online application-Soft skill (12 hrs)

MODULE-3

Business letters-Parts and layout of business letters-Business enquiry letters - offers and quotation- Orders and execution-grievances and redressals
Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection letters
Internal Communication through Memos, Minutes, Notices and Reports
Preparation of partnership deed-power of attorney (12 hrs)

MODULE-4

Impact of IT on communication-Role of computers-Internet-E-mail- Telephone-voice mail-SMS- Video conferencing- Teleconferencing - Principles of Effective Presentations (10 hrs)

MODULE-5

Introduction to Management Information System-Definition-Need-Benefits- Functions-Objectives- Characteristics-Role of MIS-Relationship between decision making and MIS. (8 hrs)

Practical work:

Written communication exercises can be practiced as a part of learning process

SUGGESTED READINGS

- Bhatia R.C, Business Communication.
- Salini Agarwal Essential communication skill.
- Reddy P.N, and Apopannia, Essentials of Business Communication.
- Sharma R.C, Krishna Mohan, Business Communication and Report writing.
- Leod, M.C., Management Information System.
- Jerome Reuter-Management Information system.

Detailed Syllabus & References
Semester 3

SEMESTER 3
MARKETING MANAGEMENT

Instructional Hrs-54

Credit-3

OBJECTIVE

- To help students to understand the concept of marketing and its applications.
- To make the students aware of modern methods and techniques of marketing.

MODULE-1

Marketing management – Introduction - Definition of marketing and marketing management -Marketing concepts and functions - Marketing mix (8 hrs)

MODULE-2

Market segmentation – Concept – Need – Basis - Market targeting - Market positioning - Understanding consumer behavior - Buying motives - Factors influencing consumer buying decisions (10 hrs)

MODULE-3

Marketing of products – Product – Meaning - Product development - Product mix – PLC –Branding - Brand equity - Brand loyalty - Trade mark - Packaging and labeling - Pricing of products - Factors influencing pricing - Pricing policies and strategies - Types of pricing
Marketing of Services – Marketing Mix for Services (12 hrs)

MODULE-4

Supply Chain Management and Logistics – Definition - Its elements – Classification of Logistics – Objectives of Logistics Management – Logistics Management Process – Difference between Logistics and Supply Chain Management - Channel of distribution - Types - Factors affecting the choice of a channel of distribution.
Marketing Communications – Advertising Strategy - Media Planning (12 hrs)

MODULE-5

Theoretical Foundations of Modern Marketing - Core Competency – Bottom of Pyramid - Trends in marketing – Modern Marketing - Direct marketing – e-Marketing - Tele marketing - Viral marketing - Relationship marketing – Social marketing – Demarketing –Remarketing - Synchro marketing – Green Marketing
Marketing Research - Process
Consumer Behaviour – Determinants (12 hrs)

Practical Work:

Understanding the conduct of Marketing Research

SUGGESTED READINGS

1. Philip Kotler and Abraham Koshy : Principles of Marketing
2. William. J .Stanton : Fundamentals of Marketing
3. Stanton W.J.Etzal Michael and Walker : Fundamentals of Marketing
4. Debbie Gilliland : Marketing.
5. Cranfield School of Management : Marketing Management
6. Mamoria and Joshy : Principles of Marketing
7. Rajan Nair : Marketing Management
8. Ramaswamy and NamaKumari : Marketing Management
9. Stone, Fundamentals of Marketing.

Semester 3
FINANCIAL MANAGEMENT

Instructional Hrs-72

Credit-3

[Theory 60% Problems 40%]

OBJECTIVES

- To build a thorough understanding of the central ideas and theories of modern finance
- To relate theory to practice so that students learn the practical applications of Financial Management concepts.

MODULE-1

Introduction - Meaning of finance, Financial Management - importance, scope and objectives of Financial Management - Profit Maximisation Vs Wealth maximization.- Finance function - Time Value of money, concepts of compounding and discounting (Theory only) (12 hours)

MODULE-2

Financing Decisions - Sources of finance Equity, Debt, Preference - Cost of capital - Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt -Cost of preference share capital redeemable and irredeemable - Cost of equity capital, cost of retained earnings - Overall cost of capital - Assignment of weights - Book value and market value weights - Mechanics of computation of overall cost of capital (Simple Problems) (18 hours)

MODULE-3

Capital Structure - Meaning of capital structure - Capital structure Vs Capitalisation – Theories of Capitalisation – Over Capitalisation and Under Capitalisation – Causes - Optimum capital structure - Capital structure theories – Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach - Factors determining capital structure – Leverage - meaning, types - Operating Leverage - Meaning and computation - Financial leverage - meaning and computation – Composite leverage - Meaning and computation (Theory and problems)

(18 hours)

MODULE-4

Working capital – meaning – definition – importance - Gross working capital, Net working capital - Factors determining the working capital - Estimation of working capital requirements (Simple Problems Only)

(12 hours)

MODULE-5

Dividend Decisions - Dividend Policy - Conservative Vs Liberal policy - Pay-out ratio, Retention ratio - Dividend theories - Irrelevance theory - Modigliani-Miller Hypothesis; Relevance theories - Walter s Model, Gordon s Model- Determinants of dividend policy-Bonus shares, Stock split – Reverse Split

(12 hours)

SUGGESTED READINGS

- Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases
- Prasanna Chandra, Financial Management Theory and Practice
- Pandey I.M., Financial Management
- Maheshwari S.N., Financial Management Principles and Practice
- Shashi K Gupta and Sharma R.K., Financial Management
- Knott, Financial Management

Semester 3
CORPORATE ACCOUNTING

Instructional Hrs-90

Credit-4

OBJECTIVE

To provide a thorough knowledge about the accounting of companies

MODULE-1

Final accounts of Joint Stock Companies-Profit prior to incorporation (24hrs)

MODULE-2

Redemption of Preference shares - conditions - Accounting
Issue of bonus shares- Guidelines- Accounting
Under writing- Accounting for underwriting
Accounting for Buyback Shares (16 hrs)

MODULE-3

Amalgamation and external reconstruction-Valuation of Firms - Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding intercompany holdings) (24 hrs)

MODULE-4

Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet (12 hrs)

MODULE-5

Liquidation-Meaning-Preparation of liquidator's final statement of accounts (14 hrs)

SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.N and Maheswari S.K : Advanced Accounting
3. Paul.K.R : Corporate Accounting
4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting
5. M.C. Shukla and T.S.Grewal : Advanced Accounts
6. Rawat.D.S : Accounting
7. Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice.

SEMESTER 3
BUSINESS ECONOMICS

Instructional Hrs-54

Credit-3

[Theory 80% Problems 20%]

OBJECTIVES

- To familiarise the students with the economic principles and theories underlying various business decisions
- To equip the students to apply the economic theories in different business situations

MODULE-1

Meaning and Scope of Economics – Macro Economics – Nature and Importance – Gross Domestic Product – Net National Product – National Income – Micro Economics - Introduction to Managerial Economics – Decision Making in the Firm - Principles of Business Decisions-Scope and Importance- Application of economic theories in decision making – The Economics of Information (10 hrs)

MODULE-2

Demand analysis – Meaning of Demand – Utility Analysis – Total Utility – Marginal Utility – Law of Diminishing Marginal Utility – Type of Demand – Direct and Indirect Demand – Derived and Autonomous Demand – Durable and Non Durable Goods Demand – Firm and Industry Demand – Market and Market Segment Demand – Determinants of Demand – Price – Income – Law of Demand – Exceptions to Law of Demand – Elasticity of Demand – Price Elasticity – Income Elasticity – Cross Elasticity – Advertisement or Promotional Elasticity of Sales – Elasticity of Price Expectations – Uses of Elasticity in Business Decision Making (12 hrs)

MODULE-3

Production Analysis Production function Cobb Douglas Production function Laws of production Law of Diminishing Returns Law of returns to scale Economies and diseconomies of scale Isoquant curve - Iso cost curve - optimum combination of inputs.-Law of returns and business decisions (10 hrs)

MODULE-4

Cost analysis and pricing theory - Objectives of Cost Analysis - Role of cost in pricing - economic and accounting cost-long run and short run- Cost output relations- Market conditions-Theories of pricing – price and output determination under perfect competition- Monopoly-Monopolistic competition- Oligopoly-Price discrimination- Kinked demand curve-Price leadership-Pricing under collusion – Pricing Methods – Cost plus pricing – Rate of return pricing – going rate pricing – competitor indexing – price skimming – penetration pricing – differential pricing – psychological pricing – predatory pricing – administered pricing – value based pricing – loss leadership pricing – product bundling – transfer pricing – market power (12 hrs)

MODULE-5

Business Cycles - Introduction - Phases of a business cycle - Causes and indicators - Theories of business cycles - uses of business cycle in business decisions (10 hrs)

SUGGESTED READINGS

1. Maheswari.K.L and Varshney : Managerial Economics
2. Samuel, Mote and Paul :Managerial Economics
3. Pylee.M.V and Sankaranarayan.K.C :Managerial Economics
4. Dwivedi.N.D :Managerial Economics
5. Reddy P.N and Appanniah.H.R : Principles of Business Economics
6. Mulhearn, Economics for Business.
7. Yogesh Maheshwari – Managerial Economics – PHI Learning
8. Dean J, Managerial Economics – PHI India

Semester 3
Elective: COMPUTER APPLICATION
INFORMATION TECHNOLOGY FOR BUSINESS

Instructional Hrs-90

Credit-3

OBJECTIVES

The objective of this course is to make students;

- Aware of the role of information technology in business.
- Capable of developing web pages for business and
- Acquaint with internet as a knowledge management tool

MODULE-1

Introduction to Information Technology: Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology Act; The Information Technology Act, 2000 – Digital signature – digital signature certificate – electronic records and governance - certifying authorities – cyber crimes – offences and penalties under-IT Act,2000. Computer Architecture: Input Hardware-Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud computing (Hrs Theory-10, Practical-4)

MODULE-2

Operating Systems: Concept of operating system WINDOWS,UNIX & LINUX - versions; Windows XP: Managing files & folders Windows Explorer - Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows –Protecting computer (Hrs-Theory- 8, Practical-16)

MODULE-3

Network & Communications: Protocols in Computer communications- Wired & Wireless communication Future of communications Satellite Based systems Beyond 3G to 4G- Networks- Benefits of networks-types of networks: WANs. MANs, LANs, WLANs Types of LANs Intranet, Extranet-Virtual Networks Sharing data and hardware in a LAN environment- work group computing & groupware Telecommuting & Virtual offices Network security Firewalls (Hrs-Theory - 8, Practical-4)

MODULE-4

HTML & Webpage: Introduction to HTML- Essentials Static & Dynamic Web pages Structure of a Web Page-Designing web pages - HTML Tags Text Formats-working with text presenting and arranging text Paragraphs - Tables in HTML- working with Links, lists, Images, Audio & Video Forms & Frames- Website Management (Hrs-Theory-10, Practical 18)

MODULE-5

Internet: Exploring Cyberworld Internet working concepts, Devices, Internet Basics History & Architecture - ISP TCP/IP Basics- Domain Name System (DNS) -Wireless internet Mobile IP Mobile TCP GPRS WAP Web services Search Engines - searching, downloading and saving webpages Web browsers Internet Explorer-Mozilla FireFox- controlling browser options - Book marks Favourites RSS Internet Terminology – Blogging Podcast. Email- POP3 IMAP - Video Conferencing - Internet as a knowledge management tool (Hrs-Theory-4 Practical-8)

Practical Training:

- Designing a web page for your department
- Designing a web page for a Retail marketing firm.
- File Management in Windows (Operations with files & folders)

SUGGESTED READINGS

- Using Information Technology (6th Edition): Williams & Sawyer Tata McGraw Hill Company
- Operating System Concepts (Windows XP update): Avi Silberschatz, Peter Galvin & Greg Gagne Willey India
- Computer Networks Protocols, Standards and Interface: Uyles Black Prentice Hall India Pvt. Ltd.
- Web Design Technology Theory and Techniques on the cutting edge : D.P. Nagpal S.Chand & Company Ltd
- HTML Black Book: Stephen Holzner Dreamtech Press
- Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.
- Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.
- The Complete Reference on Internet:Margaret Lavine Young Tata McGraw Hill Edition.
- How to do everything with HTML & XHTML A beginners Guide:James Pence Dreamtech Press

Detailed Syllabus & References
Semester 4

Semester 4
RETAILING AND E-COMMERCE

Instructional Hrs-54

Credit-2

OBJECTIVE

- The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.

MODULE-1

Retailing – Formats and Theories – Theories of Retail Development – Retail Life Cycle – Retailing in India – Understanding Retail Consumers – Retail Pricing – Retail Management – Role of IT in Retail Management
(10 hrs)

MODULE-2

Overview of Electronic Commerce-Introduction to E-commerce Concepts - features and functions - Operation of e-commerce - Infrastructure for Ecommerce - Application of E-Commerce in Direct Marketing and Selling - E-Commerce Models and Strategies -Types of E-commerce: B2B, B2C, C2C C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Infomediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Delivery Mechanism - Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components. (14 hrs)

MODULE-3

Electronic Payment Systems -Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers (12 hrs)

MODULE-4

E-Commerce Security-Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL) - digital signature digital certificate - other security measures (10 hrs)

MODULE-5

Setting up of E-Commerce Business-Web development Promotion of the web sites Trust building Loyalty building Marketing and branding - Online transactions Management and control Product delivery Settlement (8 hrs)

SUGGESTED READINGS

1. Doing Business on the Internet E-Commerce (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.
2. E-Commerce: An Indian Perspective, P.T. Joseph, S.J., PHI.
3. Web Commerce Technology handbook: Daniel Minoli and Emma Minoli, TMH
4. Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal, Macmillan India Ltd.
5. E-Commerce, the Cutting Edge of Business: Kamallesh K Bajaj and Debjani Nag, TMH
6. E-Commerce: Schneider, Thomson Publication

Semester 4

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hrs-72

Credit-4

[Theory 80 % Problems 20 %]

OBJECTIVES

To equip the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment

MODULE-1

Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions- Entrepreneurial traits Motivation; Role of entrepreneur in economic development-Factors affecting entrepreneurial growth - Types of entrepreneurs- Intrapreneurship – Serial Entrepreneurship - Women entrepreneurship - Problems- -EDP-Steps, contents, Need for training- target group- Contents of the training programme-Special Agencies for Entrepreneurial Development and Training- DIC (16 hrs)

MODULE-2

Social Entrepreneurship – Definition - Socio Economic Context – SE Terrains – Sector Studies – Measuring Social Impact – Governance of Social Enterprises – Crowd Funding – Angel Funding - MUDRA Intellectual Property Rights – Legal Framework to Protect IPRs – Classification of IPRs - WIPO – Arguments for and against IPRs (10 hrs)

MODULE-3

Project Meaning Features-Classification-Project identification-Sources of Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning - Project appraisal techniques, Payback period, ARR, Discounted cash flow techniques, Merits and demerits – Sensitivity Analysis - Capital rationing (Including Problems) Preparation of Project Report-Scope-Content (24 hrs)

MODULE-4

Models of Entrepreneurship and Project Management – BOOT – BOLT – BOO - BOT – DBOT – DBFO – DCMF - PPP Model – Contemporary Case Studies (10 hrs)

MODULE-5

Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes (Brief study only) Recent Government Initiatives - Start-up villages – Business Incubation Centre (12 hrs)

Practical Work:

1. Preparation of a project report.
2. Procedure to obtain financial assistance for small enterprises.
3. Case studies of successful /sick small business.
4. Industry visits.

SUGGESTED READINGS

- Desai,Vasant : Dynamics of entrepreneurial development and management.
- Drucker,Peter F: Innovation and Entrepreneurship
- Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India
- Arora, Renu., Sood S.K : Entrepreneurial Development and Management
- Khanka,S.S: Entrepreneurial Development

Semester 4
SPECIAL ACCOUNTING

Instructional Hrs-90

Credit-4

[Theory 30 % Problems 70%]

OBJECTIVE

The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.

MODULE-1

Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset classification and provisions-Non Performing Assets (24 hrs)

MODULE-2

Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-Accounts of life insurance-revenue account, Profit and loss account and balance sheet (As per IRDA regulation Act-2002)- Determination of profit in life insurance - business valuation balance sheet-Accounts of general insurance companies-(Fire and Marine only)- Revenue account-Profit and loss account and Balance sheet (As per IRDA Regulation Act) (24 hrs)

MODULE-3

Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend - treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13) (12 hrs)

MODULE-4

Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire- Ascertainment of actual amount of claim to be lodged- Average clause-Loss of profit policy-Procedure to ascertain amount of claim (14 hrs)

MODULE-5

Dissolution of partnership firms-preparation of realization account, capital account and cash account - Preparation of the statement showing the distribution of cash (Piecemeal Distribution) (16 hrs)

SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.N and Maheswari S.K : Advanced Accounting
3. Paul.K.R : Corporate Accounting
4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting
5. Mc Shukla and T.S.Grewal : Advanced Accounts
6. Rawat.D.S : Accounting
7. Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice

SEMESTER 4

FINANCIAL MARKETS, INSTITUTIONS AND SERVICES

Instructional Hrs-54

Credit-3

OBJECTIVE

1. To give the students an overall idea about Financial Markets and Financial Services
2. To familiarise the students with financial market operations in India.

MODULE-1

The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification- Industrial security market-Government security market-Money market- Capital market and money market-Money market instruments

SEBI-Establishment-Objectives-Powers and functions (12 hours)

MODULE -2

Primary market-Functions of new issue market-Methods of floating new issue (Issue of Capital and Disclosure Requirement Regulations of SEBI)- IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market (10 hours)

MODULE -3

Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction – listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system- Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Stock market indices (12 hours)

MODULE 4

Institutional Investors – DII - FDI – FII – Foreign Portfolio Investment – Regulatory Framework (8 hours)

MODULE -5

Financial Services - Meaning- Types- Fund based financial services, fee based financial services – Merchant Banking – Venture Capital – Leasing – Factoring – Mutual Funds – Credit Rating [Brief Study Only] (12 hours)

SUGGESTED READINGS

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
2. Yogesh Maheswary : Investment Management
3. Kevin. S : Security Analysis and Portfolio Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Sojikumar.K and Alex Mathew : Indian Financial System and Markets
6. Bharathi. V.P.Pathak : Indian Financial System
7. Khan. M.Y : Financial Services.
8. International Trade and Financial Environment.
9. Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.
10. Bhole. L.M : Financial Markets and Institutions

Semester 4
Elective: Computer Application
INFORMATION TECHNOLOGY FOR OFFICE

Instructional Hrs-90

Credit-3

OBJECTIVES

- The objective of this course is to make the students capable of managing the office activities with the help of information technology
- To familiarize students to use open source software

MODULE-1

Word Processing package: MS-Word: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation-Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates – Email Editor. (Hrs-Theory-6, Practical-12)

MODULE-2

Spreadsheet package: Ms-Excel - Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data (Hrs- Theory-9, Practical-12)

MODULE-3

Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart. Use of Pivot tables- Designing of Templates in Excel.

Financial Modeling with Excel: Excel in Accounting – Excel in Valuation – Excel in Project Appraisal (Hrs-Theory-9, Practical-12)

MODULE-4

Presentation Package: Ms-PowerPoint - Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting slides -slide layout views in presentation - colour scheme background action buttons slide transition Custom animation Creating Master slides Managing slide shows - using pen Setting slide intervals (Hrs-Theory-4, Practical-8)

Module 5

Open Office Packages - LibreOffice – LibreWriter – LibreCalc – LibreImpress – LibreCharts

Advancements in Office Packages – Prezi Presentations [Basics only] (Hrs-Theory-6, Practical-12)

Practical Training:

1. Create a small poster
2. Create a Brochure
3. Prepare Pay rolls in Spreadsheets
4. Cell Formatting Conditional Formatting
5. Analysis and presentation of data using charts
6. Using Functions in Spreadsheet
7. Using of mail merging feature of MS word.

SUGGESTED READINGS

1. Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications
2. Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck Prentice Hall India Pvt. Ltd.
3. LibreOffice Development Notes
4. Prezi.com

Detailed Syllabus & References
Semester 5

Semester 5
COST ACCOUNTING

Instructional Hours: 90

Credits: 4

[Theory 30 % Problems 70%]

Objectives:

- To impart the knowledge of cost concepts to the students
- To enable the students to understand the elements of costs of complex world of markets
- To impart the knowledge of recording and ascertaining cost
- To give practice of calculations related to material, labour and overhead costs

Module 1

Introduction to cost accounting – meaning – definition – cost concepts – costing – cost accounting – cost accountancy – cost unit – cost centre – responsibility centre – profit centre – objectives of cost-accounting cost control – cost reduction – classification of cost – difference between cost accounting and financial accounting – methods and techniques of cost accounting – advantages and limitations of cost accounting – Generally Accepted Cost Accounting Principles and cost accounting standards – Cost audit – nature, scope and techniques [20 hours]

Module 2

Accounting and Control of material cost – material purchase procedure – material stock levels – EOQ – ABC – VED – FSN analysis – JIT – Perpetual and Periodic Inventory System – continuous stock taking – material losses – wastage – spoilage – scrap – defectives – pricing – LIFO – FIFO [15 hours]

Module 3

Accounting and Control of Labour Cost – Time keeping and Time booking – systems of wage payment – time rate system – piece rate system – differential piece rate system – incentive plans – Halsey Plan – Rowan Plan – Idle time – overtime and their accounting treatment – labour turn over – methods of calculating labour turn over [15 hours]

Module 4

Accounting for Overheads – classification of overheads – primary and secondary distribution – absorption of overhead – percentage method – unit rate method – machine hour method – labour hour rate method – simultaneous equation method – over absorption and under absorption [15 hours]

Module 5

Preparation of Cost Sheet – unit costing – tender and quotation – preparation of cost and financial reconciliation statement [20 hours]

Skill Development

- Listing 10 industrial undertakings located in your area and methods of costing adopted by them
- List out materials used in any 2 organisations in your locality
- Prepare job cost sheet with imaginary figures

Suggested Readings

Jain SP, and Narang KL, Advanced Cost Accounting, Kalyani Publishers

Prasad NK, Advanced Cost Accounting

Maheswari SN, Advanced Cost Accounting

Agarwal ML, Theory and Practice of Cost Accounting

Shukla MC and Grewal TS, Cost Accounting

Semester 5
FINANCIAL ANALYSIS AND REPORTING
[Theory 30 % Problems 70%]

Instructional Hrs-90

Credit-4

OBJECTIVE

1. To equip the students to interpret financial statements.
2. To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

MODULE-1

Financial statements-Meaning-Essentials-Importance-Characteristics-Nature- Limitations-Analysis and interpretation of financial statements- Objects and importance of analysis and interpretation-Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis (15 hrs)

MODULE-2

Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on shareholders' funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios (25 hrs)

MODULE-3

Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes-in-working capital. (20 hrs)

MODULE-4

Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement (As per AS-3 Revised) (15 hrs)

MODULE-5

Responsibility accounting-Meaning and definition-Fundamental aspects - features- Advantages-Disadvantages-Steps involved-Responsibility centre and its types (Theory only) (15 hrs)

SUGGESTED READINGS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting

Semester 5
APPLICATION OF C PROGRAMMING IN BUSINESS

Instructional Hrs-90

Credit-4

OBJECTIVE

The objective of this course is to familiarise the students with the procedure for Programming C Language

MODULE-1

Overview of C programming, Steps in Programme Definition Problem Identification Algorithm Flowchart.
(5 hours)

MODULE-2

C Language Introduction history, importance of C - Coding styles Steps in executing C programs structure of C program C tokens different Data Types and Variables,.
(10 hours)

MODULE-3

Input and Output Operations Scope of variables - Decision Making, Branching and Looping Statements.
(Theory: 10 hours, Practical : 20 hours)

MODULE-4

Functions Arrays Character Strings Structures Union Pointers
(Theory: 10 hours, Practical : 10 hours)

MODULE-5

File Management.: input and output operations in file Working of file functions, Programming in file.
(Theory: 10 hours, Practical : 15 hours)

SUGGESTED READINGS

1. Programming in Ansi C - E Balaguruswamy
2. Let Us C :- Yeshavant Kanetker
3. Programming with C :- Jayapoovan

Semester 5
COMPUTERISED ACCOUNTING

Instructional Hours: 90

Credit: 3

Objectives:

- To equip the students to meet the demands of the industry by mastering them with industry sought after computerised accounting packages.
- To expose the students to computer applications in the field of accounting.
- To develop practical skills in the application of Tally accounting package.

MODULE – 1 Introduction to computerised accounting: Computerised accounting Vs Manual accounting-merits of computerised accounting –Tally 9-Features of Tally – screen components-Creation of Company-selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration
(Theory 2hrs Practical 2hrs)

MODULE - 2 Accounts and Vouchers – account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers –Accounting vouchers- entering transactions in accounting vouchers – bill wise details -altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers – post-dated vouchers – reverse journal – bank reconciliation statement - creating budget - generating reports - configuring reports balance sheet – profit and loss account – trial balance – day books – account books –statement of accounts – ratio analysis - cash flow - fund flow – list of accounts – exception reports.
(Theory 8 hrs. Practical 12 hrs)

MODULE - 3 Accounts with inventory – enabling F 11 and F 12 - stock category – stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups, units, items and godowns – cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres – purchase / sales orders - Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Tally Security - Tally vault – Tally audit – advanced security control – back-up and restore – inventory reports – stock summary - inventory books – statement of inventory.
(Theory 8 hrs. Practical 15 Hrs)

MODULE - 4 Accounting with Tax – F 11 & F 12 settings for taxation – TDS – ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – service tax - VAT – VAT terminologies – computing VAT – ledgers and vouchers pertaining to VAT – VAT reports – VAT forms – interstate trade and CST.
(Theory 5 hrs. Practical 15 Hrs)

MODULE - 5 Payroll: Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration of salary details – creating units of work – managing and creating attendance / production types – F 12 payroll configuration – payroll vouchers – creating payroll voucher types - displaying, altering and deleting payroll documents – payroll reports (full) – configuring all payroll reports – statutory deductions – PF – employers contribution to PF – PF ledger heads – PF related heads in pay structure –gratuity calculation, creation and accounting - generating a sample pay slip – employee loan & salary advance management.
(Theory 8 hrs. Practical 15 hrs.)

Practical Training:

Prepare final accounts of a Company in Tally with Inventory

SUGGESTED READINGS

Tally for Every one - Roopa, ATC Publishing Chennai.

Implementing Tally 9 A Comprehensive Guide to Tally 9 A.K. Nadhani & K.K

Tally manual

Semester 5
TAXATION - LAW AND PRACTICE

Instructional Hrs-90

Credit-4

[Theory 60 % Problems 40%]

OBJECTIVE

- To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under different heads

MODULE-1

Taxation - Introduction - Brief History of taxation in India - Basic Concepts – Direct and Indirect Taxes - Fiscal Policy - Finance Act- Definition of Income Gross Total Income - Total Income - Assessee - Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Person - Rates of Income Tax - Residential Status- Incidence of tax - Income Exempt from tax - Heads of Income (15 Hrs)

MODULE-2

Income from salary - Chargeability – Definition - Perquisites - Profit in lieu of salary - deductions from salary - Provident funds and treatment - Computation of income from salary (excluding Fringe Benefit Tax) (25 Hrs)

MODULE-3

Income from House Property - Basis of Charge - Deemed ownership - Income from House property exempt from tax - Annual value determination in various cases - Deductions permissible - Unrealised rent and recovery of unrealized rent and arrears of rent - Computation of Income from House Property Profit and Gains of Business or Profession - Chargeability - Deductions expressly allowed (a brief study expected) (15 Hrs)

MODULE-4

Capital gains - Basis of charge - Capital Assets - Kinds - Computation of Short term and Long term capital gains [Simple Problems]
Income from other source - General chargeability - Specific Chargeability [Brief Study Only]
Assessment: Assessment procedure - Various types of Return of Income Return through TRP PAN Types of Assessment Tax deducted at source - Assessment of individuals and computation of Tax Liability (20 Hrs)

MODULE-5

Indirect Taxation – Central Excise – Service Tax - GST [Brief Study Only] (15 Hrs)

Practical Work

Determination of taxable salary of various categories of assesseees

Collect details regarding latest rates of taxes and amendments in the latest Finance Act

SUGGESTED READINGS

1. Students Guide to Income Tax- Dr Vinod K Singhanian and Monica Singhanian - Taxmann Publication
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
3. Direct Taxes- V P Gaur and D B Narang Kalyani Publishers
4. Direct Taxes Sri T N Manoharan- Snow White Publications
5. Indirect Taxes, V S Datey, Taxmann
6. Indirect Taxes, Mohammed Rafi, Bharat Law House
7. A Guide to Goods and Service Tax, Sanjiv Agarwal, Snow White Publications
8. Master Guide to Service Tax, Vineet Sodhani and Deepshikha Sodhani, Taxmann

Detailed Syllabus & References
Semester 6

Semester 6
APPLIED COST ACCOUNTING

Instructional Hours: 90

Credits: 4

(Theory 40 % Problems 60%)

Objectives:

- To familiarize the students on the use of costing data for decision making and cost control and create an awareness on the emerging cost management concepts
- To enable the students to identify the methods and techniques applicable for different types of industries

Module 1

Job Costing – meaning, procedure and accounting – Batch costing, meaning, procedure, Economic Batch Quantity

Contract Costing, meaning, objectives, work certified and uncertified – determination of profit on incomplete contract – work in progress – balance sheet – escalation clauses – retention money – cost plus contract
[15 hours]

Module 2

Process costing – process accounts – process losses – abnormal gain and its treatment – joint products and by-products – methods of apportioning joint costs
[20 hours]

Module 3

Marginal Costing – meaning, definition - difference between marginal costing, absorption costing and differential costing – advantages and limitations – Break even analysis – cost volume profit analysis – simple break even chart – decision making – pricing decisions – key factor – make or buy – sales mix – acceptance of order
[25 hours]

Module 4

Budget and Budgetary Control – meaning and definition – objectives – relation with planning and control – budget centre – budget manual – budget committee – preparation of cash budget and flexible budget – zero base budgeting – performance budgeting
[20 hours]

Module 5

Standard Costing – meaning, concept, variance analysis, material, labour, overhead variance [Theory Only] - Different types of material variance – Cost, Price, Quantity, Mix, Yield [Simple Problems Only]
[10 hours]

Skill Development

Prepare a cash budget of an organization

Identify the volume of sales in which the organisation in your locality reach break even

Suggested Reading

Jain SP, and Narang KL, Advanced Cost Accounting, Kalyani Publishers

Prasad NK, Advanced Cost Accounting

Maheswari SN, Advanced Cost Accounting

Agarwal ML, Theory and Practice of Cost Accounting

Shukla MC and Grewal TS, Cost Accounting

MY Khan and PK Jain, Advanced Cost Accounting

MN Arora, Principles and Practice of Cost Accounting

Semester 6
PRACTICAL AUDITING

Instructional Hrs-90

Credit-3

OBJECTIVES

1. To familiarize the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

MODULE-1

Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor- Liabilities of an auditor in case of negligence- Misfeasance-Criminal liability-Liability towards third parties. (15 hrs)

MODULE-2

Internal control- Internal check and internal audit - Audit Procedure- Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor. (25hrs)

MODULE-3

Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit Audit Report Contents and types. (20hrs)

MODULE-4

Investigation- Distinction between audit and investigation Types of investigative audit where fraud is suspected- On acquisition of a running business. (15hrs)

MODULE-5

Recent trends in Auditing- Nature and significance of Cost audit- Objectives- Tax audit-objectives Management audit-objectives- Social audit- Objectives-Government audit- Objectives-Performance audit- Objectives-Auditing in EDP (Electronic Data Processing) environment-Audit Assurance Standards-Meaning and scope. (15hrs)

SUGGESTED READINGS

1. Sharma .T.R : Auditing
2. Tandon.B.N : Practical Auditing
3. Saxena and Saravanavel : Practical Auditing
4. Ravinder Kumar and Virender Sharma : Practical Auditing
5. Jagadeesh Prakash : Principles and Practices
6. Raman.B.S : Auditing
7. Dinkar Pagare : Auditing.

Semester 6
Elective: Computer Application
DATABASE MANAGEMENT SYSTEM FOR BUSINESS

Instructional Hours: 90

Credit 3

Objectives:

- To familiarize students with the concepts of database management
- To enable students to work with database models for business
- To enable students with practical experience in Access and SQL (MySQL)

Module 1

Introduction to databases-meaning, characteristics, advantages, users- database models – database applications, history – database concepts , instances,schemas, metadata, system catalog, data dictionary- DBMS interfaces, menu based, form based, GUI, - database utilities – Normalization, different forms
(20 Hours Theory)

Module 2

Data storage- basic file structure- Transaction processing- Lost update, temporary update, incorrect recovery, transaction failure – concurrency, meaning, control techniques – Two phase locking techniques – deadlock and starvation – time stamp ordering – timestamp ordering – database recovery techniques – deferred update, immediate update, shadow paging- database security, meaning, advantages, specifying and revoking privileges
(20 Hours Theory)

Module 3

Recent developments in database management- Web databases, meaning, programming using PHP, data mining, data warehouses, mobile databases, multimedia databases, GIS, Genome data management, XML
(5 Hours Theory)

Module 4

Microsoft Access – basic concepts – creation of tables – queries – forms – reports
(15 Hours 5 hours Theory and 10 hours Practical)

Module 5

SQL introduction- simple queries, calculations and functions, groups and group functions, joining tables, subqueries, features of SQL
(30 Hours 10 Theory 20 Practicals)

Suggested Reading

Ritchie, Collin : Principles of database systems and design
Elmasri, Ramez and Navathe, Shamkant B :Fundamentals of Database Systems
Viescas, John L and Conrad Jeff : Microsoft Access 2013 Inside Out
Connolly, Thomas and Begg, Carolyn: Learning SQL A step by step

Semester 6
Elective: Computer Application
APPLICATION OF VISUAL BASIC IN BUSINESS

Instructional Hrs-90

Credit-4

OBJECTIVE

The objective of this course is to familiarize students with the programming in Visual Basic 6.0

MODULE-1

Introduction VB Development Environment Exploring the menu bar - Using the toolbox Elements of Visual basic syntax Using literals Declaring and using constants Data types Declaring and using variables - Using the operators
(10 hours)

MODULE -2

Subroutines and functions Looping and decision control structure If / Then / Else Structure Select structure For / next structure Do/ Loop structure While/ wend structure.
(Theory: 10 hours, Practical : 15 hours)

MODULE-3

Using intrinsic controls Pointer- Label- Frame- Check box- Combo box- Scroll Bar- Timer- Dir list box- Shape- Image- OLE- Picture Box- Text box- Command Button- Option Button- List box- Adding check box controls- Adding combo box
(Theory: 10 hours, Practical : 10 hours)

MODULE-4

Standard MDI form features- Building the MDI form- Using menus- Building a wizard.
(Theory: 5 hours, Practical : 5 hours)

MODULE-5

Database programming- Data view window- Query designer- Data report designer- Creating a data environment Adding queries to data environment - Data controls- ADO- DAO- Connecting to the database Adding records- Editing records Closing the database connection
(Theory: 10 hours, Practical : 15 hours)

SUGGESTED READINGS

1. Programming with Visual Basic 6.0 - Mohammed Azam
2. Visual Basic 6 programming Black Book - steven Holzner
3. Mastering Visul Basic 6 :- Evangelos Petro utsos
4. Starting out with Visual Basic 6 programming :- Tony goddis, Brvce denton

Semester 6
INVESTMENT MANAGEMENT

Instructional Hrs-90

Credit-4

(Theory: 80% and Problems: 20%)

Objectives

- To familiarize the students with the world of investments
- To provide a theoretical framework for the analysis and valuation of investments

Module 1

Investment – Meaning – Definition – Financial and Economic Investments – Investment Vs Speculation – Investment Vs Gambling

The Investment Environment - The investment decision process - Types of Investments -Commodities, Real Estate and Financial Assets - Sources of financial information

Concept of return and risk (16 hours)

Module 2

Fixed Income Securities: Bond features - types of bonds - estimating bond yields - types of bond - risks - default risk and credit rating (14 Hours)

Module 3

Approaches to Security Analysis: Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - dividend capitalisation models - price earnings multiple approach to equity valuation - CAPM

Portfolio Management: Portfolio Management Process - Portfolio and Diversification - Portfolio Risk and Return – Portfolio Management Strategies – Optimum Portfolio [Brief study only]

(30 Hours)

Module 4

Derivatives-features of derivatives-Types of derivatives- Derivative instruments-Futures-Options-Swaps-Currency futures in India- Recent trends in capital market (18 hours)

Module 5

Investor Protection: SEBI & role of stock exchanges in investor protection - investor grievances and their redressal system - insider trading - investors' awareness and activism

(12 Hours)

SUGGESTED READINGS

1. Donald E. Fisher and Ronald J. Jordan: “Securities Analysis and Portfolio Management”, Prentice Hall, New Delhi.
2. S. Kevin: Security analysis and portfolio Management
3. Sourain, Harry: “Investment Management”, Prentice Hall of India.
4. Francis and Archer: “Portfolio Management”, Prentice Hall of India.
5. Gupta L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
6. Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
7. Bhalla VK, Investment Management

Optional Subjects to be offered in Semester 5, any one of the following

1. Income Tax Law and Practice [Now preferred to be offered]
2. Human Resource Management
3. Marketing Research

(OPTIONAL) HUMAN RESOURCE MANAGEMENT

Objectives

- To help the students to understand the human resource functions in an organization.

MODULE-1

Human resource management –introduction-nature-features-scope-objectives-importance-functions-managerial and operative functions - personal management Vs human resource management-qualification and qualities of human resource manager-evolution and growth of HRM in India

(15 Hrs)

MODULE-2

Human resource planning-concept-objectives and importance process-limitations-job analysis. Recruitment-concept-sources-methods and techniques of man power recruitment-characteristics of a good recruitment policy-principles of recruitment-factors affecting recruitment. Selection-concept and procedures-placement and induction.

(20 Hrs)

MODULE-3

HRD-concept-objectives-needs-significance-principles of HRD, qualities of an HRD manager

(15 Hrs)

MODULE-4

Motivation-meaning-objective-types of motivation-management techniques to improve motivation-employee morale and productivity-nature and significance of morale-factors influencing morale-concepts and significance of productivity-factors influencing productivity. Performance appraisal- meaning –purpose-all methods of performance appraisal.

(20 Hrs)

MODULE-5

Leadership styles-theories of leadership styles-managerial grid contingency theory-theory X and Y-situational theory-path goal theory-leader participation model-leader member exchange theory-3 D model of leadership-Likert's four system of management - charismatic leadership theory-transformational leadership theory social learning approach.

(20 Hrs)

REFERENCE BOOKS

1. Fundamentals of HRM, RajibLochanDhar, Macmillan India limited
2. HRM, Seema Sanghi, McMillian India limited
4. Text book of HRM, Memoria, Himalaya Publishing House
5. Personal & HRM, Subbarao, Himalaya Publishing House
6. HRM, Naik, Ane books private limited.
7. HRM, Fisher.
8. Advanced HRM, S.C.Gupta, Ane books private limited.
9. HRM, Bratton, Palgrave Macmillian.

(OPTIONAL) MARKETING RESEARCH

Instructional Hrs-90

Credit-3

OBJECTIVE

- To acquaint the students with the method and techniques of marketing research

MODULE-1

Research-types-marketing research-definition-significance-areas covered by Marketing research-Market and marketing research-outside agencies and research-reliable information sources in India- limitations of marketing research.
(14 hrs)

MODULE-2

Research design-Exploratory-descriptive-diagnostic-experimental-before only-before and after-after only with control group-before and after with control group– independent and extraneous variable-treatment.
(16 hrs)

MODULE-3

Collection of data-primary and secondary-sampling and sampling design - probability and non probability sampling-collection of data-methods for collection of both primary and secondary data-scale of measurement and its basics
(18 hrs)

MODULE-4

Data processing-coding-editing-tabulation-testing of hypotheses- steps - parametric and non parametric tests-ANOVA (Theory and problems)- Chi-square test (Theory and problems) –SPSS
(30 hrs)

MODULE-5

Reporting- Report of research findings-types of report-Report format- IMRD Framework – Contents
(12 hrs)

SUGGESTED READINGS

1. Philip Kotler and Gary Armstrong : Principles of Marketing
2. William. J .Stanton : Fundamentals of Marketing
3. Stanton W.J.Etzel Michael and Walker : Fundamentals of Marketing
4. Debbie Gilliland : Marketing.
5. Cranfield School of Management : Marketing Management
6. Mamoria and Joshy : Principles of Marketing
7. Rajan Nair : Marketing Management
8. Ramaswamy and NamaKumari : Marketing Management
9. Vineeth KM and MC Dileepkumar, Marketing Research

Optional Subjects to be offered in Semester 5, any one of the following

1. Investment Management [Now preferred to be offered]
2. Organisational Behaviour
3. Advertising and Sales Promotion

(OPTIONAL) ORGANISATIONAL BEHAVIOUR

Credits: 4

Instructional Hours: 90

Objective

- To enable the students to comprehend the dimensions of organizational behaviour

MODULE-1

Organisational behavior - concepts and significance - relationship between management and OB - Models of OB - Contributing disciplines to OB - Challenges and opportunities

(20 hours)

MODULE-2

Transaction analysis - Johari window - Organisational development – concepts - OD Intervention

(15 hours)

MODULE-3

Change management - Need for change - resistance to change - Theories of change -Organisational Diagnosis

(15 hours)

MODULE-4

Groups in organization – nature - theories of group formation - stages of group development - types of groups - formal and informal groups

(15 hours)

MODULE-5

Conflict – definition - functional and dysfunctional aspect of conflict - types of conflict - conflict process - intra individual conflict - goal conflict interpersonal conflict - strategies of interpersonal conflict - lose lose, win lose, win win - inter group conflict - strategies to handle inter group conflict - organizational conflict - conflict handling mechanisms

Modern techniques in management

(25 Hrs)

Suggested References

1. Human Relations and Organizational Behaviour, RS. Dwivedi, Macmillan publishers India limited
2. Management Process and OB, Sharma & Gupta ;Kalyani Publishers
3. Principles of Management, T Ramaswami, Himalya Publishing House
4. Management and Organizational Behaviour Essentials, Schermerhorn
5. Organisational Behaviour, Aswathappa, Himalaya Publishing House
6. Organisational Behaviour, Sujanaair, Himalaya Publishing House
7. Principles of Management, B S Moshal, Ane books Private Limited
8. Management Theory and Practice, J P Mahajan, Ane books Private Limited
9. Organizational Theory and Behaviour, B S Moshal, Ane books Private Limited
10. Organisational Behaviour, BS.Moshal, Ane books Private Limited

(OPTIONAL) ADVERTISING AND SALES PROMOTION

Credit-4 Instructional Hrs-90

OBJECTIVE

- To make the students aware of the strategy, concept and methods of advertising and sales promotion

MODULE-1

Advertising – Meaning – Scope – Objectives - Merits and demerits - Process developing an advertising programme

(20 hrs)

MODULE-2

Advertisement appeal - Copy writing - Copy testing - Advertising media - Media planning and strategy - Types of media - Media planning and strategy – Media selection - Advertisement agency - Selection of agency - Planning advertising campaign - Advertising research - Measuring the effectiveness of advertising - Methods

(20 hrs)

MODULE-3

Social, economical and legal aspects of advertisement

(10 hrs)

MODULE-4

Sales promotion – Definition – Scope – Methods - Sales promotion mix – Developing sales promotion campaign - Sales promotion budget and its preparation - Effects of sales promotion on brand equity

(20 hrs)

MODULE-5

Personal selling - Nature and importance – Purpose – Process - Types of sales persons - Sales force management - Establishing sales objectives – Recruitment and training of sales force -Evaluating sales force

(20 hrs)

SUGGESTED READINGS

1. Advertising in the Indian Context, S.A Chunnawala.
2. Advertising, Marketing, and Sales management, Devandra Thakku.
3. Advertising Management, Rajeev Batra..
4. Advertising, Sales and Promotion Management, S.A. Chunnawala.
5. Sales Promotion and Advertising Management, A.N.Mishra.
6. Marketing, Sales and Customer Service, Jones.