

BACHELOR OF COMMERCE
FINANCE AND INFORMATION TECHNOLOGY
B. Com. (FIT)
SYLLABUS

18BUS204 ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT 2 1 0 3

Objective: *The objective of this course is to equip the students to have an understanding to promote, establish and manage small business projects.*

Unit 1

Entrepreneur, definition and characteristics, functions of entrepreneur, types of entrepreneurs, factors affecting entrepreneurial growth, role of entrepreneur in economic development, rural entrepreneurship - Women entrepreneurship problems of women entrepreneurs.

Unit 2

Micro, small and Medium Enterprises – role and importance – advantages and limitations, setting up of MSME units, role of promotional Institutions with special reference to SIDCO. MSME & DICs – Entrepreneurial Development Programmes (EDP), role of EDP, Industrial clusters, Role of NGOs in entrepreneurship development.

Unit 3

Industrial sickness, definition of sick units, magnitude of industrial sickness in India, causes of sickness, prevention of sickness and revival.

Unit 4

Project – Meaning, definition and objectives – Characteristics – importance – Classification – Project life Cycle – project management, Stages of Project Management. Project identification – sources of project ideas – project formulation – steps in project formulation – Project planning - feasibility reports. Project design – network analysis – PERT and CPM – Financial analysis.

Unit 5

Sources of finance – internal and external – institutional finance – project appraisal, steps and implementation project report – objectives, importance and contents of a project report - project report preparation.(practical)

Skill Development Activities:

- *Preparation of a Project report to start a SSI Unit.*
- *Preparing a letter to the concerned authority - seeking license to the SS Unit, You propose to start.*
- *Format of a business plan.*
- *A Report on the survey of SSI units in the region where college is located.*
- *Chart showing financial assistance available to SSI along with rates of interest.*

- Chart showing tax concessions to SSI both direct and indirect.
- Success stories of Entrepreneurs in the region

TEXTBOOKS/ REFERENCES:

1. C B Gupta and S S Khanka, "Entrepreneurship and Small Business Management", Sultan Chand Publishers,
2. Vasanth Desai, "Management of Small Scale Industry", Himalaya Publishing,
3. Vasanth Desai, "Project Management", Himalaya Publishing,
4. Bhatia and Batra, "Entrepreneurship & Small Business Management", Deep and Deep
5. Rajeev Roy, "Entrepreneurship", Oxford University Press,

18BUS219

MARKETING MANAGEMENT AND E-BUSINESS

3 1 0 4

Objective: To provide exposure to the students about principles of marketing and the knowledge of E-business.

Unit 1

Marketing, Introduction, Definition of market and marketing, Objects of marketing, features, Classification of markets, marketing and selling, Importance of marketing, modern marketing, features, marketing management, characteristics of marketing management, marketing management and sales management, Green Marketing, Market Segmentation and Target Marketing, Marketing mix, definition, elements of marketing mix, Marketing process, marketing functions, functions of exchange, functions of physical supply, facilitating functions.

Unit 2

Market research, marketing research and marketing information system, procedure of marketing research. Product: classification, product policies, product line, product mix, product life cycle, Pricing: pricing objectives, factors affecting price decisions, price determination procedure, types of pricing.

Unit 3

Promotion: objectives, forms of promotion, sales promotion, tools of sales promotion. Advertising: definition, kinds of advertising - media - features, personal selling, personal selling process, channels of distribution.

Unit 4

E-Business, meaning of e-business, e-business firms, telecommunications infrastructure, internet software producers and online sellers and content providers, models of e-business, business to business, business to consumer and consumer to consumer, applying e-business strategies to managerial, marketing and financial situations.

Unit 5

Consumer behaviour: Introduction, factors influencing consumer behaviour, individual behaviour determinants, external environmental factors affecting consumer behaviour.

Skill Development Activities:

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for development of a product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products

TEXTBOOKS:

1. R. S. N. Pillai and Bagavathi – *Modern Marketing Principles and Practices*, S. Chand.
2. Brahm Canzer – *E-Business and Commerce: Strategic Thinking and Practice*, Biztantra Publishers, New Delhi

REFERENCE BOOKS:

1. Martin Khan – *Consumer Behaviour*, New Age International Publishers
2. Philip Kotler – *Marketing Management*, Prentice Hall of India
3. Stephen P Robbins, David A Decenzo – *Fundamentals of Management of E – Business*, Prentice Hall.

18BUS312

STRATEGIC MANAGEMENT FOR BUSINESS

3 1 0 4

Objectives: To appreciate the complexities of managing a formal organisation; to help develop analytical skills for identifying key strategic issues and formulating appropriate strategies given a firms situation.

Unit 1

Basic concept in Strategic Management Meaning, definition, role, scope, importance, stages, key terms in SM, SM Model. Key terms, benefits, need for strategic planning vs. why firms avoid? Pitfalls in strategic planning, guidelines for effective strategic management. Importance of ethics in the overall process of strategic management. Need, Meaning, Vision vs. Mission, importance, process, characteristics, components, writing and evaluating good vision and mission statements.

Unit 2

Key internal forces, process of performing an internal strategic management audit, basic functions or activities that make up the different functional areas of business. Key external forces, sources of external information, Porter's five forces model of competition, Cooperative vs. Competitive Strategies – examples and exercises.

Unit 3

Five important generic strategies. Strategies of – first mover, early starters, market followers. Diversification strategies - related and unrelated, core competencies, outsourcing, horizontal and vertical integration, Merger and acquisition, strategic alliance, strategic business units. Case studies.

Unit 4

Three stage strategy formulation framework, SWOT Matrix, SPACE Matrix, BCG Matrix, value chain analysis.

Unit 5

Strategy formulation vs. Strategy Implementation, Matching Structure with Strategy, creating strategy supportive culture, challenges in strategy implementation.

Skill Development Activities:

- Present a chart showing Strategic Management Process.
- Select any organization and undertake SWOT analysis.
- Present strategy followed by an FMCG company in Indian Market.
- Select any sector and make competitive analysis using Porter's five forces model.
- List social responsibility action initiated by any one company.
- Select any organization and identify the Key Result Areas

TEXT BOOKS:

1. Francis Cherunilam – Strategic Management, Himalaya Publishing
2. R Srinivasan – Strategic Management: The Indian Context, PHI Learning

REFERENCE TEXTS:

3. Fred R David, Forest R David – Strategic Management: Concept and Cases, Pearson
4. Chandrasekharan, Ananthanarayanan – Strategic Management, Oxford University Press
5. Garth Saloner, Andrea Shepard, Joel Podolny – Strategic Management, Wiley India

18BUS332**INTEGRATED ADVERTISING AND BRANDING****3 0 0 3**

Objective: The students are expected to gain comprehensive understanding of the concepts of professional practices in Advertising and Branding for Integrated Marketing Communication (IMC). Content of the course gives an exposure to the foundation of design and implementation techniques for all the presentable marketing formats like print, broadcast and new digital media, through discussions of case studies from advertisement industry from a perspective of IMC.

Unit 1

Evolution of Advertising as a Communication and Business Process - What is IMC? Audience Categories and Geographical Factors - Positioning, Environment Segmentation, Positioning Differences, Market Place, Promotions, Measuring Response, Press Release, Product Review and Classified Advertisements. Conventional Advertising, New Advertising Agencies, Freelance and Consulting Domains - Creativity - How does a modern Advertising Agency function?

Unit 2

Integration for Marketing Communication - Persuasion, Argument and Emotions Marketing and Consumer Behaviour - Integrating Advertising with other Elements Effective Advertising - Market and Economic Effects and Intensity of Advertising.

Unit 3

Creative Process in Advertising - Copy Writing and Craft of Copy Writing - Writing for Print, Visual and Radio - Art Direction - Production - Using the Media: Print, Visual and Radio - Media Planning and Internet: Effective Use of New Digital Media Tools - How to market - Do's and Don'ts of Advertising Techniques.

Unit 4

Advertising Strategies - Marketing for Clients - Advertising Management - Basic Elements of Branding - Brand Identity - Brand Image - Brand communication Power Branding - Principles of Integrated Brand

Promotion (IBP) - Planning Advertising and IBP - Basics of Brand Management and Relationship with Contemporary Advertising - Planning and Organising - Executing the Advertising Process.

Unit 5

How the Brand Transforms the Business Goals and Vision? Strategic Brand Promotion and Management - FOUR Steps in Brand building - Direct Marketing, Public Relations (PR) and Corporate Advertising for Brand Building - Sustaining and Growing the Brand - Basics of Corporate Image and Brand Management Transition from IMC to Brand Equity - Media Selection - Trade Promotion and Selling, CRM, Personal Selling and Web Marketing. Discussion of Case Studies from Business and Industry. Social, Ethical and Regulatory Aspects - Research for Advertising and Promotion - Future of IMC.

Skill Development Activities:

- *By selecting an appropriate theme & appeal, create & enact an advertisement for a range of any established products. For this purpose, the class should be divided into groups and formal presentations have to be evaluated.*
- *List out a few celebrity brand endorsements and the appropriateness of using them.*
- *Draw a chart showing the brand environment*
- *List out a few recent news and trends about brands*
- *List out some of the methods of brand valuation • List out a few brands and the adjectives attached to them.*

TEXT BOOKS:

1. *Contemporary Advertising, William Arens, Tata McGraw-Hill Pub Co. Ltd., New Delhi, 10e, 2008.*
2. *Principles of Advertising and IMC, Tom Duncan, Tata McGraw-Hill Pub Co. Ltd. 2e, 2005*

REFERENCES:

1. *Advertising Basics - a resource guide for beginners, J V Vilanilam, A K Varghese, Response Books (a division of Sage Publications), New Delhi, 6th printing, 2009.*
2. *Advertising Management, Rajeev Batra, John. G. Myers and David. A. Aaker, Pub: Pearson – Dorling Kindersley (India) Pvt. Ltd., 5e, 2006*

18BUS333

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

3 0 0 3

Objectives: *To understand the general concept of logistics and supply chain management; to better analyze the distribution channel, starting from raw material supply to the finished good delivery to the end user; to learn the re-engineering of existing logistics network; to apply the global trends in supply chain management such as the IT application etc.*

Unit 1 Introduction to Logistics and Supply Chain Management What is a Supply chain? - Nature and Scope of Supply chain management. What is logistics? Mission of logistics Management - Competitive advantage through logistics - The change in logistics environment/ evolution of logistics towards supply chain management - Difference between Logistics Management and Supply chain management.

Unit 2

Supply Chain planning, Strategy formulation and design of Supply Chain network. Supply chain strategy framework - Supply chain relationship fit between competitive strategy and Functional strategies.

Integrated Supply chain planning - Factors influencing Network design decisions logistics/Supply chain network design process - logistics/ supply chain network planning - Modelling approaches to logistics/ supply chain network design.

Unit 3

Logistics and supply chain relationships, and managing inventory and transportation in a supply chain. Distribution logistics - Channel structure - Function and design of channel of distribution - Types of distribution channels - Proper Channel Design - Physical distribution management - Economics of distribution - Logistics service alliances. Basics of Inventory management - Basic inventory control systems Modern approaches to inventory management. Role of transportation in a supply chain - Transportation Infrastructure - Its Economics and Pricing - Transportation Management System (TMS) - Transportation Services - Transportation Costs.

Unit 4

Purchasing Decisions and Pricing Decisions in a supply chain. Role of procurement/ purchasing in a supply chain - Its Objectives - Supply Scheduling - Sourcing Strategies - Procurement Strategies - Manager-Supplier relationship. Pricing Fundamentals - Logistics Pricing - Issues in pricing - Revenue Management in a supply chain.

Unit 5

Information technology in Supply chain and Managing Global Logistics Need for Supply chain Coordination - Bullwhip Effect - Role information technology in a supply chain - Customer Relationship Management (CRM) - Internal Supply chain management - Managing supplier relationships/ Supplier relationship Management (SRM). Computer based information systems - New Information Technologies Enterprise Resources Planning - Supply chain IT in practice. Global Business Strategy - Global logistics - Global supply chain management - Guidelines for developing a global logistics strategy. The global economy and supply chain Global sourcing, costs associated with sourcing, Global purchasing and global supplier relations.

Skill Development Activities:

- *By selecting an appropriate companies find out how their logistics and supply chain management is implemented and how effective it is and mention their advantages and disadvantages. Formal presentations have to be evaluated.*
- *Case studies or hands-on experience by visiting a logistics firm*
- *An orientation about the career prospects in this domain will be an encouraging aspect for the students*
- *The students may propose a better option for some of the logistics application, they are using daily, such as the transportation facility of food/ students to the campus etc,*

TEXTBOOKS:

1. *Satish C Aliwadi, Rakesh P Singh-Logistics Management, PHI*
2. *Sunil Chopra, D V Kalra, Peter Meindi - Supply Chain Management: Planning and Operations, Pearson*

REFERENCES:

1. *Donal Bowersox, David Closs, M Bixby Cooper - Supply Chain Management, TMH*
2. *Sunil Sharma - Supply Chain Management: Concepts, Practices and Implementation, Oxford University press*

Objective: *The objective of this course is to provide the students the knowledge of the concept of advertising and media management and to give a basic idea about public relations.*

Unit 1

Advertising - meaning and definition - role of advertising – benefits of advertising - non-commercial advertising - ethical issues in advertising - need for advertising - features - advertising and advertisement - advertising and publicity - Advertising media management - selection of advertising media - types of advertising medias - indoor advertising - press media, radio, television, film - outdoor advertising direct advertising promotional advertising.

Unit 2

Advertisement copy - classification of advertisement copy - Qualities of a good advertisement copy - elements of an advertisement copy - Selection of an advertising agency - remuneration of agency - evaluation of advertising.

Unit 3

Public Relations - meaning and definition - basic elements of public relations Public opinion – meaning of public and opinion – meaning of public opinion attitudes in opinion formation – types of attitudes - formation of public opinion group influences on individual opinion.

Unit 4

Evaluation and Research - types of public relations research - public opinion research – motivation research – effectiveness surveys – content analysis – individual public studies – research of current influences on public opinion – basic research in human relations – organization for public relations research – cost of public opinion research – opinion – research process – secondary sources of information in public relations.

Unit 5

Media relations and publicity – selection of publicity media – publicity media - types of publicity - functions of newspaper, radio and television - newspaper organization and publicity - news syndicates and wire services and publicity - magazine organization and publicity - radio and television organization and publicity communicating with the media - avenues of communication – evaluating publicity.

Skill Development Activities:

- *Sketch the competitive position for the development of an advertising plan for Sahara Airlines & Tata Telephones.*
- *Define the advertising objectives on DAGMAR Approach for any product of your choice.*
- *By selecting an appropriate theme & appeal, create & enact an advertisement for a range of any established products. For this purpose, the class should be divided into groups and formal presentations have to be evaluated.*

TEXT BOOKS:

1. Philip Kotler – *Marketing Management, 11th Edition, PHI, 2002*
2. Mahendra Mohan – *Advertising Management, Concepts and Cases, Tata McGraw Hill*

REFERENCE BOOKS:

1. R. S. N. Pillai and Bagavathi – *Modern Marketing Principles and Practices, S. Chand & Company Ltd.*
2. Shekhar Verma – *Advertising and Public Relations, Sonali Publications*
3. Seema Sharma – *Public Relations, Anmol Publications*

18BUS344**HOSPITAL MANAGEMENT****3 0 0 3**

Objective: *The students shall gain a comprehensive foundation knowledge about the different situations in the management of a modern hospital. Since the professional scenario involves varying degrees of organizational structure, size and complexity of all management domains depending on the healthcare objectives and settings, the course content will generate an interest in taking up higher focused learning in the subject domain as well as enter into a management area of service in healthcare.*

Unit 1

Concept of Healthcare Delivery as a system - Different types of scenarios from Primary healthcare to Clinics, Small, Medium and Large Professional and Teaching Hospitals - Hospital as an Organisation for Healthcare delivery – Various systems of healthcare practices like traditional, indigenous and modern scenarios using private and government support - Structure, Behaviour and Complexity of Departmental Facilities in a hospital.

Unit 2

Administrative Service areas of the Hospital – General Management and Facilities - Human Resources (HR) Management and Staff Development - Quality Assurance - Finance Management – Hospital Information Systems (HIS).

Unit 3

Ambulatory Care, Ancillary and Clinical Services Departments – Typical Organisational Structures and working of Out-patient and In-patient Management services – Emergency and Critical Care – Clinical departments – General Nursing and Specialty Nursing Services - Surgical Facilities and Operation Theatres (OT) – Intensive Care Units (ICU) - Laboratory Medicine and Clinical Labs – Radiology and Diagnostic Radiology – Medical Records (MR) department.

Unit 4

Supportive Services of the Hospital - Central Surgical Sterile Department (CSSD) – Pharmacy – Materials Management – Kitchen, Food and Dietary Department – Laundry - House Keeping Services. Engineering and Biomedical Equipments services - General Maintenance Services of the Hospital – Electrical, Water Supplies – Medical Gas Security, Fire Alarm, Transport - General and Clinical Waste Treatment Procedures.

Unit 5

Integrated Marketing Communication (IMC), Public Relations (PR), Patient Education, Community and Social Outreach - Ethical and Legal aspects of Hospital Management - Visits to Hospitals offering different types of Healthcare delivery systems - Case Studies and Presentations.

Skill Development Activities:

- Study of front office, housekeeping, pharmacy etc of any hospitals
- Submit a report on performance of the above activity,

TEXT BOOKS:

1. *HOSPITALS - Facilities Planning and Management*, G. D. Kunders, Tata McGraw Hill, 1 e, 2006.
2. *Principles of Hospital Administration and Planning*, B. M. Sakharkar, Jaypee Brothers, 1e, 2008.

REFERENCES:

1. *Hospital Administration and Human Resources Management*, R. C. Goyal, Prentice Hall India, 4e, 2006.
2. *Nursing Administration*, B. T. Basavanthappa, Jaypee Brothers, 2e, 2009

18BUS345

HUMAN RESOURCES MANAGEMENT CONCEPTS

3 0 0 3

Objective: To enable the students to gain a basic level of knowledge about the concept of human resources management

Unit 1

Human Resource Management – Concept – Evolution of HRM – Functions and Scope of HRM – importance of human resource management, Personnel management, functions, personnel manager, duties, responsibilities and qualities of personnel manager, role of personnel manager, objectives of personnel management.

Unit 2

Human resource, importance, need for human resource planning, process of man power planning, purposes and uses of job analysis, contents of job analysis, steps in job analysis, job evaluation, objectives and principles, procedure of job evaluation, advantages and disadvantages of job evaluation.

Unit 3

Recruitment, meaning and definition, purposes and importance, recruitment process, searching and screening, evaluation, selection, selection process, barriers to effective selection, Orientation and training Programmes, requisites of an effective Programme, problems of orientation, training and development.

Unit 4

Motivation – Meaning and concept – Theories of motivation.

Unit 5

Performance appraisal, objectives, appraisal process.

Skill Development Activities:

- Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
- Prepare an advertisement for recruitment/ selection of candidates for any organization of your choice.
- Give observation report of industrial safety practices followed by any organization of your choice
- Develop a format for performance appraisal of an employee.
- Choose any MNC and present your observations on training programme.

TEXT BOOKS:

1. Shashi K. Gupta, Rosy Joshi – Human Resource Management, Kalyani Publishers
2. Ved Prakash – Human Resource Management, Anmol Publishers

REFERENCE BOOKS:

1. K. Aswathappa – Human Resource Management, TMH
2. V. S. P. Rao – Human Resource Management, Excel Books
3. Indian Institute of Banking and Finance – Human Resources Management, Macmillan

18BUS346**INTRODUCTION TO ORGANISATIONAL BEHAVIOUR****3 0 0 3****Objective:** To enable the students to understand the theory and concept of organizational behaviour**Unit 1**

Organisation – Nature and concept of organisation – Types of organisation – Significance of organisation and its structure.

Unit 2

Organisational goals – Determination and determinants – Goal conflicts – Conflict Management, Organisational change, nature, factors and process of planned change, concept and process of organisational development.

Unit 3

Nature and concept of organizational behaviour – disciplines contributing to organizational behaviour - foundations of organizational behaviour.

Unit 4

Approaches to OB – Human behaviour approach – models of OB.

Unit 5

Organisational effectiveness – Concept – Approaches to measure effectiveness – Factors in organisational effectiveness.

Skill Development Activities:

- Meaning of job enrichment and list the requirements of job enrichments
- Characteristics of attitude and components of attitude – A brief discussion
- List the determinants of personality
- Factors influencing perceptions - A brief explanation
- List the characteristics of various leadership styles

TEXT BOOKS:

1. L. M. Prasad – *Organisational Behaviour, Sultan Chand and Sons*
2. M. N. Mishra – *Organisational Behaviour, Vikas Publication*

REFERENCE BOOKS:

1. V. S. P. Rao – *Organisational Behaviour, Excel Books*
2. Margie Parikh, Rajen Gupta – *Organisational Behaviour, TMH*
3. S. S. Khanka – *Organisational Behaviour, S. Chand*

18BUS347**TOURISM MARKETING****3 0 0 3**

Objectives: *To know the concepts and components of marketing; to develop the right marketing mix for tourism; and to inculcate the skills for tourism marketing.*

Unit 1

Marketing: Concept, definition and its significance in tourism industry - Uniqueness of Tourism Marketing - Service Characteristics of Tourism Marketing Relationship between customer value, satisfaction, and quality; Service culture/ characteristics.
Services marketing mix.

Unit 2

Market Targeting - Market Segmentation. Identifying Market Segments and Selecting Target Market - Identifying & Developing Market Activities of Tourism Market Marketing mix for travel and tourism.

Unit 3

Managing the Product / Service, Product Decisions - Product Line, Product Mix, Product Life Cycle, New Product Development, Branding and Packaging Decisions.

Unit 4

Tourism Product Pricing and Distribution - Pricing Considerations and Approaches - Pricing Strategies and Methods for new and existing products; Price adjustments during peak and off seasons Marketing of Small Tourism Business - Distribution Channel in Travel and Tourism, tourism channel management; Internet as an evolving tourism distribution channel; channel behaviour and organization; Channel management decisions; Choice of a business location.

Unit 5

Promoting Tourism Products – Tourism Promotional Tools; An overview of national tourism promotion campaigns - Incredible India, Athidhi Devo Bhava; Promotion-mix factors; Major decisions in advertising – Public relations activities: press relations, product publicity, corporate communications, lobbying, and counselling; Public relations: process/ PR tools - the role of Travel Agency and Tour Operator as intermediaries of Tourism Industry. The role of Travel Agency and Tour Operator as intermediaries of Tourism Industry.

Skill Development Activities:

- *Name the important tourist destinations of your district.*

- Visit the website and make a list of reputed tour operators in India.
- Make a list of heritage centre in Karnataka and mention the assistance extended by UNESCO to these centre.
- Make a record of the Hotels recognized - the Tourism Department of Karnataka.
- Collect the tour package forms of travel Agencies.

REFERENCES:

1. *Marketing for Hospitality and Tourism - Philip Kotler, Jon Bower, James Maken Prentice Hall, India)*
2. *Marketing for Tourism - J. Christopher Holloway & Chris Robinson*
3. *Principles of Marketing, Kotler Philip and Armstrong, G. PHI.*
4. *Fundamentals of Marketing, Stanton, Willam J, McGraw Hill.*
5. *Marketing Management, Bhattacharya K. Sisir, National Publishing House.*
6. *Tourism Marketing, Devashish Das Gupta, Pearson, 2011.*
7. *Marketing of Hospitality and Tourism Services, Prasanna Kumar, McGraw Hill.*
8. *Stephen F. Witt and Luiz Moutinho (Eds.) Tourism Marketing and Management Handbook (Prentice Hall, India*
9. *Services Marketing S. M. Jha, Services Marketing, Himalaya Publishing House Pvt Ltd.*

18BUS353

WEB-BASED MARKETING

3 0 0 3

Objectives: *The digital marketing landscape has changed more rapidly by the adoption of mobile and social media to engage customers in dynamic, multiparty conversations. It has revolutionized how marketers operate, and the skills they need to be successful. The course is designed to introduce students to the world of multi-channel marketing, and provide them with the advanced technical skills and marketing savvy they need to identify, engage, and develop relationships with customers in a digital environment.*

Unit 1

Search Engine Optimization (SEO) - Introduction to Online Search. Understanding How Search Engines Work. Understanding Google Page Rank. Introduction to Search Engine Optimization. How to Build an Accessible Site. Keyword Search and Optimization. Link Building Strategies. Useful Tools for SEO. The Past, Present and Future of SEO.

Unit 2

Search Engine Marketing (SEM) - Introduction to Internet and Search Engine Marketing. Getting Started with Google Adwords. Adwords Account Structure. Navigating in Google Adwords. Working with Keywords. Creating Ads in Google Adwords. Creating and Managing Your First Ad Campaign. Adwords Reporting and Account Performance Reports.

Unit 3

Social Media Marketing (SMM) - Beginners Guide to the Word of SMM. Why Social Media? Getting Started with Social Media. Building Relationship with Social Media. Building Relationship via Facebook. Building Relationship via Twitter. Building Relationship via LinkedIn. Marketing through You tube. Handling Positive and Negative Comments. Social Media Content base Creation. Who is Doing it Right?

Unit 4

Web Analytics - Analytics 101. Web Analytics and Intelligence Tools. Basic Metrics Demystified. Introduction to Google Analytics. Goals and Actionable Insight. Data Management. Social Media Analytics. Social Media Analytics. Social Media Goals and KPI's. Tools for Social Media Analytics.

Unit 5

Online Reputation Management - What is Rom? Need and benefits of ORM. Case Studies. Getting Started with ORM. Building it Right and Tools Required.

TEXTBOOKS:

1. *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation Mar 2012* by Calvin Jones, Damian Ryan

REFERENCES:

1. *Digital Marketing for Everyone: Connect With Your Customers, Grow Your Business & Demystify Social Media – Import, 19 Dec 2012* by Eric Morrow, Shannon Chirone
2. *The Best Digital Marketing Campaigns in the World: Mastering The Art of Customer Engagement Paperback – 3 Jun 2011* by Calvin Jones, Damian Ryan

18COM101

ACCOUNTANCY

3 1 0 4

Objective: *To provide the students the knowledge and understanding of basic accounting principles and practices of various types of businesses other than partnerships and joint stock companies.*

Unit 1

Trial Balance, Rectification of Errors, Final Accounts, meaning and purpose, users of financial statements, Trading and Profit and Loss Account, Balance Sheet, difference between Trial Balance and Balance Sheet, limitations of financial statements, Final Accounts with adjustments.

Unit 2

Bank Reconciliation Statement, Accounts from incomplete records, statement of affairs method and conversion methods.

Unit 3

Depreciation, meaning and causes, need for providing for depreciation, methods of depreciation, Tax aspect of depreciation.

Unit 4

Consignment accounts, entries in the books of consignor and consignee, treatment of stock, normal and abnormal losses, Joint venture.

Unit 5

Capital and Revenue, accounts of non-trading concerns, Receipts and Payments Account and Income and Expenditure Account, Treatment of special items, knowledge of Indian Accounting Standards 1 to 10.

Bridge Course

A Bridge Course will be offered prior to the commencement of regular classes, for the students from non-commerce streams, to familiarize the principles and fundamentals of accounting which includes the following topics:

Fundamentals of book-keeping, double entry system, important terms used in accounting, Accounting concepts, Account, types of accounts, rules for debit and credit, journal, compound journal entries, ledger, posting, balancing, trial balance, sub-divisions of journal, purchase and sales books, purchase returns and sales returns books, cash book, petty cash book, Final Accounts with simple adjustments.

TEXT BOOKS:

1. K M Vineeth, K R Shabu – Introduction to Accountancy, Kalyani Publishers
2. S. P. Jain and K. L. Narang, Advanced Accounting Vol. I, Kalyani Publishers
3. Tally Accounting Software User's Manual **REFERENCE TEXTS:**
4. R. L. Gupta and M. Radhaswamy: Advanced Accountancy Vol. - 1, Sultan Chand and Sons
5. M. C. Shukla and T. S. Grewal: Advanced Accounts Vol. - 1, S. Chand and Co.
6. A. K. Nadhani and K. K. Nadhani: Implementing Tally, BPB Publications, 2001.

18COM102

MANAGEMENT PRINCIPLES AND PRACTICES

2 1 0 3

Objective: *The course familiarizes the students with the principles of management, managerial practices, and recent trends in management.*

Unit 1

Concept of Management: meaning, nature, scope and importance – Role of management - management and administration – Management as profession Evolution of Management - Approaches to Management.

Unit 2

Planning - Meaning and Significance – types of plans – different approaches to plans – strategies, objectives and policies.

Unit 3

Organizing - Principles of Organization – types of organization, formal and informal organization structure – authority and responsibility, delegation. Span of control and chain of command.

Unit 4

Staffing –meaning -significance - Recruitment & Selection -meaning -difference between Recruitment and Selection.

Directing - Definition, importance- principles of direction, coordination as essence of management.

Unit 5

Emerging Trends in Management, knowledge management, stress management and event management.

Skill Development Activities:

1. *Collect the photograph and Bio-data of any three contributors to Management thought.*
2. *Draft organizational chart and discuss the authority relationship.*
3. *Identify the feedback control system of an organization.*
4. *List out your strengths and weaknesses*
5. *Collect the names of BPO's and KPO's*
6. *Visit a factory/ industry and collect information from workers about the Stress and theircauses.*

BOOKS FOR REFERENCE:

1. *Principles of management – C B Gupta*
2. *Principles of management – L M Prasad*
3. *Principles of management – Sherlekar*
4. *Knowledge management – A T Raman*
5. *Stress management – Dr H L Kowla*
6. *Strategic management – L M Prasad*
7. *Business Policy event Planning in business – Cindey lenaire*

18COM111

ADVANCED ACCOUNTANCY

3 1 0 4

Objective: *To provide the students the knowledge and understanding of basic accounting principles and practices of various types of businesses other than partnerships and joint stock companies.*

Unit 1

Partnership Accounts: General principles, past adjustments and guarantee, Admission of a partner, valuation and treatment of Goodwill, revaluation account, distribution of past profits or losses.

Unit 2

Retirement and death of a partner, accounting treatment on retirement and death, calculation of the amount due to the retiring/ deceased partner, Dissolution of firm, Realisation Account, accounting entries in the books of the firm, Insolvency of partners, Garner vs. Murray, piecemeal distribution.

Unit 3

Hire purchase and instalment purchase system: Meaning of the terms, journal entries in the books of hire purchaser and hire vendor, Default and re-possession, Hire purchase trading account.

Unit 4

Branch Accounts: Meaning – Types of branches – Debtors system – Stock and debtors system – Final accounts system.

Unit 5

Department Accounts, Allocation of expenses, Inter-departmental transfers, Provision for unrealized profits.

TEXT BOOKS:

1. *K M Vineeth and K R Shabu – Advanced Financial Accounting, Kalyani Publishers*
2. *S P Jain and K L Narang – Advanced Accountancy Vol. 1, Kalyani Publishers*

REFERENCE BOOKS:

1. *S N Maheshwari and S K Maheshwary: Advanced Accountancy, Vikas Publishers*
2. *R L Gupta and M Radhaswamy: Advanced Accountancy Vol. - 1, Sultan Chand and Sons*
3. *M C Shukla and T S Grewal: Advanced Accounts Vol. - 1, S. Chand and Co.*

18COM113**MODERN BANKING****2 1 0 3**

Objective: *To enable the students to know the working of various types of banks and Indian banking system.*

Unit 1

Introduction to Indian banking system – structure of Indian banking system- banking sector reforms General Principles: Types and Functions of Banks, Branch Banking and Unit Banking; Distribution of Commercial Banks assets. Mechanism of Credit Creation and its Limitations. Clearing House. Acceptance House and Discount House. Narasimham committee recommendations, banking sector and new economic policy 1991 Commercial Banking in India: History and evolution of Indian Banking System-Functions and Changing role of Commercial Banks after Nationalisation. Lead Bank Scheme. Bill Market Scheme.

Unit 2

Reserve Bank of India: Changing Role of Reserve Bank of India and evolution of its funds - Credit Control by the Reserve Bank of India. Role of Reserve Bank of India in the field of Rural Finance.

Unit 3

Rural Finance: Indigenous Bankers – Their Functions and Present Position, Cooperative Banking System – its Constituents, Functions and Present Position. Land Development Banks – Functions and Present Position. Regional Rural Bank (RRBs), National Bank for Agricultural and Rural Development (NABARD).

Unit 4

Credit cards and debit cards, meaning and definition of credit cards, advantages and disadvantages credit cards, Farmer's credit card debit cards, Recent trends of Indian banking system, Core banking, E- banking, meaning functions of E banking system advantages and limitations, ATM, phone banking, deposit insurance scheme, high-tech banks. Net banking, procedures for opening a net banking account, fund transfer methods (NEFT, RTGS, SWIFT), payment banks.

Unit 5

Opening and operation of various accounts, closing of accounts, pass book, negotiable instruments, definitions of bill of exchange, cheque and promissory notes, requisites of a valid cheque, MICR cheque, crossing of cheques, endorsement, holder and holder in due course, dishonour of cheques, wrongful dishonour.

Skill Development Activities:

1. *A Bank visit*
2. *Collect and fill account opening form of SB A/c or Current A/c*
3. *Collect and fill pay in slip of SB A/c or Current A/c.*
4. *Draw specimen of Demand Draft.*

5. Draw different types of endorsement of cheques.
6. Paste specimen of Travellers Cheques / Gift Cheques / Credit Cheques.
7. List customer services offered by at least 2 banks of your choice.

TEXT BOOKS:

1. Maheswary and Paul – Banking Theory, Law and practice, Kalyani Publishers
2. S Natarajan, P Parameswaran – Indian Banking, S. Chand and Company Ltd.

REFERENCE BOOKS:

1. Shekhar and Shekhar – Banking Theory and Practice, Vikas Publications
2. Radhaswamy and Vasudev – Banking Theory and Practice, Sultan Chand and Sons
3. Muraleedharan – Modern Banking: Theory and Practice, PHI

18COM201

CORPORATE ACCOUNTING

3 1 0 4

Objective: To enable the students to develop awareness about corporate and other specialized accounting system in conformity with the provisions of The Companies Act.1956

Unit 1

Company Accounts: Share, Types of shares, Share capital, Classification of shares and share capital, Issue of shares, Issue at par, premium and discount, Oversubscription and under-subscription, Forfeiture and re-issue of shares, Redemption of preference shares, Redemption out of capital and out of profits, Capital Redemption Reserve, Bonus Issue, issue of debentures.

Unit 2

Final Accounts of joint stock companies, Preparation of Profit and Loss Account and Balance Sheet as per the format prescribed by the Companies (Amendment) Act 2013, Accounting Standards with focus on AS 1 - 15.

.Unit 3

Acquisition of business, profit prior to incorporation.

Unit 4

Amalgamation as per AS 14, absorption and external reconstruction, meaning of the terms, purchase consideration, entries in the books of purchasing and vendor companies, inter-company owings.

Unit 5

Reduction of capital, internal reconstruction, Capital Reduction Account, Accounts of Banking Companies, preparation of Profit and Loss Account and Balance Sheet in prescribed form, Rebate on Bills Discounted.

TEXT BOOKS:

1. S P Jain and K L Narang – Advanced Accounting Vol. 2, Kalyani Publishers
2. S N Maheshwari and S K Maheshwari – Advanced Accountancy Vol. 2, Vikas Publishers

REFERENCE BOOKS:

1. R L Gupta and M Radhaswamy – Advanced Accountancy Vol. - 2, Sultan Chand and Sons
2. M C Shukla and T S Grewal – Advanced Accounts Vol. - 2, S. Chand and Co.

Objective: *The objective of this course is to understand various aspects of different types of insurance and risk management.*

Unit 1

Risk Management and Introduction to insurance: Concept of risk, meaning, types of risk, methods of handling risk, risk management process. Meaning of Insurance, functions, nature of insurance, principles of insurance, essentials of valid contract, Insurance contract, and essentials of an insurance contract.

Unit 2

Life Insurance Contract: definition, features of life insurance contract, essentials of life insurance contract, insurable interest, utmost good faith, selection of risk, Annuities, classification of annuities, sources of risk information.

Unit 3

Marine Insurance Contract: definition, procedure to effect marine insurance, elements of marine insurance, different classes of policies, policy conditions, description of various clauses.

Unit 4

Fire Insurance: Definition, causes of fire, prevention of loss, private activities and public activities, fire insurance contract, elements of fire insurance contract, various types of policies in fire insurance, policy conditions.

Unit 5

Miscellaneous insurance: Employer's liability insurance, Employees State Insurance Act, Aviation insurance, Motor insurance, kinds of policies under motor insurance, Procedures of motor insurance, general exceptions, extra benefits.

Skill Development Activities:

1. *Visit any insurance office and collect the details of its Organizational Structure.*
2. *Collection of the Proposal Forms of insurance and filling the same, Collecting and filling of*
3. *Insurance Claim Forms,*
4. *Collect any one type of Policy Bond,*
5. *Meet Development Officer and collect information about different Insurance Policies, and*
6. *Documentation of the Procedure for Claims and their Settlement*

TEXT BOOKS:

1. *M N Mishra, S B Mishra - Insurance Principles and Practice, S. Chand & Company Ltd.*
2. *Mark S Dorfman – Introduction to Risk Management and Insurance, Prentice-Hall of India*

REFERENCE BOOKS:

1. *George E Rejda – Principles of Risk Management and Insurance, Pearson Education.*
2. *M N Mishra – Modern Concepts of Insurance, S. Chand & Company Ltd.*

Objectives: To provide the students the knowledge of cost ascertainment, cost presentation and cost control and to understand different methods of costing adopted by various concerns and its utility.

Unit 1

Cost, costing, cost accountancy and cost accounting, objectives, advantages and disadvantages, cost accounting and financial accounting, cost accounting and management accounting, methods of costing, cost classification, cost center and cost unit, cost sheet, unit costing, expenses excluded from cost.

Unit 2

Materials, purchase procedure, centralized purchasing, stock levels, EOQ, issue of materials – pricing of material issues.

Unit 3

Labour, time-keeping and time booking, methods of wage payment, incentive systems (Halsey and Rowan), overtime, idle time.

Unit 4

Overheads, meaning and classification, allocation and apportionment of overheads, primary and secondary overhead distribution summary, absorption of overheads, methods of absorption, machine hour rate, concept of over and under absorption of overheads.

Unit 5

Operating Costing: Transport costing, calculation of cost per km., cost per passenger km. and cost per tonne km., Contract costing: recording of cost, profit on incomplete contracts, estimated profit. Process Costing: process accounts, normal loss, abnormal loss and abnormal gain. Reconciliation of cost and financial accounts.

TEXT BOOKS:

1. K. M. Vineeth and K. R. Shabu – Cost Accounting, Kalyani Publishers
2. S. P. Jain and K. L. Narang: Cost Accounting, Kalyani Publishers

REFERENCE BOOKS:

1. S. P. Iyengar: Cost Accounting Principles, Sultan Chand and Sons
2. Khanna Ahuja and Pandey – Practical Costing, S. Chand and Co.
3. B. S. Raman – Cost Accounting, United Publishers

Objective: To get a reasonable exposure in the matters relating to international business and foreign trade.

Unit 1

Introduction: Globalization and its growing relevance in the world economy; Impact of globalization; International business, Reasons for Growth of International business, Internationalization stages and orientations, complexities or problems of International business.

Unit 2

Modes of entry into International business: Exporting, Contract Manufacturing, Licensing and Franchising, Joint Ventures, Wholly owned subsidiaries, strategic alliance, Turn-key projects. Balance of Payment and Balance of Trade, components, International business Environment: Concept of business Environment, Environment of International business, Economic, Cultural environment.

Unit 3

International Organizations and Agreements: WTO, TRIPS and TRIMS, UNCTAD, IBRD, IMF, Commodity Agreements and Trade blocs. Foreign Investments, Forms of Foreign Direct Investment and flows of foreign investment in India. Regional Economic Cooperation: Forms of Regional Groupings, European Union, NAFTA, ASEAN, SAARC, SAPTA, SAFTA.

Unit 4

Tariff Barriers and Non-Tariff Barriers. International Financial Systems: Exchange rate systems, Exchange rate systems under IMF, Current Exchange Rate Regimes, Exchange Control, FEMA, 1999.

Unit 5

International Marketing Management: International market segmentation, Target market selection, International Product, Pricing, Distribution and Promotion decisions. Export documentation: Objectives, Letter of credit, Drafts, Bill of Lading, Additional documents.

Skill Development Activities:

- 1. List of exemplary ethical practices that you have noticed in your area*
- 2. Identify special Social, Cultural and Demographic Features of your locality, and comment on the licensing procedure*
- 3. Identify various regulatory authorities in your locality and comment on how they are regulating the business unit you have visited*
- 4. Make a survey of local political influence on Business, and Make a list of MNCs operating in your area/State*

TEXT BOOKS:

- 1. Francis Cherunilam – International Business, Text and Cases, Himalaya Publishing Company.*
- 2. S Srivastava – International Business, Kalyani Publishers*

REFERENCE BOOKS:

- 1. Rakesh Mohan – International Business, Oxford University Press*
- 2. Shajahan – International Business, Macmillan*
- 3. Czinkota, Ronkainen, Moffett – International Business, Wiley India*

Objective: To enable the students to get an insight of what is research methodology in order to prepare them for their work on the Project in the Sixth Semester.

Unit 1

Introduction: Meaning of Research – research problem – research design – stages of research – review of literature.

Unit 2

Collection of Data: Meaning of data – sample and census methods – method of observation – interview method – Schedules and Questionnaire.

Unit 3

Sampling Techniques: Non-probability methods – convenience sampling, judgement sampling and quota sampling – probability methods – random sampling, systematic sampling and stratified sampling – merits of sampling – superiority of sampling over census method.

Unit 4

Analysis and Tabulation: Meaning of analysis – types of analysis – meaning of tabulation – types of tables – inclusive and exclusive tables – open-end tables – diagram and graphs – construction of bar diagrams, histograms, frequency polygon and frequency curves - ogives.

Unit 5

Preparation of Project Report: Type of project reports – steps in writing reports – components of a report, Appendices and Bibliography.

Skill Development Activities:

1. *Illustrate different types of samples with examples*
2. *Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research*
3. *Narrate your experience using observation technique*
4. *Diagrammatically present the information collected through the questionnaire*

TEXT BOOKS:

1. *Kothari – Research Methodology, New Age Publishers*
2. *K. M. Vineeth and M. C. Dileep Kumar – Research Methodology, Kalyani Publishers*

REFERENCE BOOKS:

1. *Ranjit Kumar – Research Methodology: A Step-by-Step Guide for Beginners, Pearson*
2. *Anil Tandon – Research Methodology: Methods and Techniques, S. Chand Publication*
3. *Paneerselvam – Research Methodology, PHI*

Objective: This course provides the students an understanding of the applications of various tools and techniques for management to help in decision-making.

Unit 1

Management Accounting: Introduction, Meaning and definition, Advantages and disadvantages, Comparison with Financial and Cost Accounts, Management Audit, Objectives, Comparison with Financial Audit, Conducting Management Audit.

Unit 2

Marginal costing, marginal cost, advantages and disadvantages of marginal costing, contribution, P/V Ratio, Break Even Point (BEP), Margin of Safety, managerial applications of marginal costing.

Unit 3

Ratio analysis, Significance of ratios and long-term financial position, Uses and limitation of ratios, Classification and computation of various ratios, Preparation of financial statement from accounting ratios.

Unit 4

Fund flow statement, meaning and importance, fund from operation, statement of changes in working capital, Cash flow statement, cash from operation, preparation of fund flow statement and cash flow statement.

Unit 5

Budget and Budgetary Control, Forecast and budget, Objectives and advantages, Functional budgets and Master Budget, Flexible Budget, Zero Base Budgeting.

TEXT BOOKS:

1. K. M. Vineeth and K. R. Shabu – *Management Accounting*, Kalyani Publishers
2. S. N. Maheswary – *Principles of Management Accounting*, Sultan Chand
3. R. S. N. Pillai and Bagavathi – *Management Accounting*, S. Chand
4. Jain and Narang – *Cost and Management Accounting*, Kalyani Publishers
5. Murthy and Gurusamy – *Management Accounting*, TMH

18COM303

DIRECT AND INDIRECT TAXES

3 1 0 4

Objective: To gain an understanding of the various concepts of direct and indirect taxes and their computation with a view to minimize the impact of Income Tax on the income of an assessee.

Unit 1

Definitions of income tax, Finance Bill, Finance Act, person, assessment year, previous year, agricultural income, total income, gross total income, assessee, taxation of previous years income in the same year, capital and revenue both on the income side and expenditure side, residence and tax liability, income excluded from total income, use of residence and income excluded from total income as a tool for tax planning.

Unit 2

Various heads of income and computation of income from salaries, house property, capital gains, profits and gains from business and profession and income from other sources, significance of the classification under the various heads.

Unit 3

Profit and gain from business and profession and income from other sources, concept of clubbing of income, set-off of losses, carry forward of losses, set-off of brought forward losses, deductions from total income.

Unit 4

Computation of total income and tax thereon in the case of individuals, TDS, Advance Tax, Filing of IT Returns, IT Authorities.

Unit 5

Introduction to GST, Historical Background, Features, Charge of GST, Meaning of Supply, Time of Supply, Input Credit, Registration, Accounts and Records, Exemptions, Basic Returns filed, Simple questions on GST liability

TEXT BOOKS:

1. T. N. Manoharan – *Income Tax Law*, Snow White Publications
2. V. P. Gaur and D. R. Narang – *Income Tax Law and Practice*, Kalyani Publishers

REFERENCES:

1. H. C. Mehrothra – *Income Tax Law and Accounts*, Sahitya Bhavan Publication
2. B. S. Raman – *Income Tax Law and Practice*
3. Vinod Singhania – *Income Tax*, Taxmann Publication

18COM304

INVESTMENT MANAGEMENT

3 0 0 3

Objectives: *To familiarize the students with the world of investments; to provide a theoretical framework for the analysis and valuation of investments.*

Unit 1

The concept of Investment: Introduction – types of investments – elements of investment – need for investment – investment principles – investment process – risk and return.

Unit 2

Investment Instruments: Capital market instruments – money market instruments – introduction to derivatives – investment alternatives.

Unit 3

Security Analysis: Introduction – economy analysis – industry analysis – technical analysis

Unit 4

Credit Rating: Introduction – significance – credit rating process – credit rating in India – regulatory framework – SEBI.

Unit 5

Capital Market Reforms: Primary and Secondary Securities Market - recent capital market reforms – New Capital issues – Book Building – Depository System. Securities Contracts (Regulation) Amendment Act 2007 – IPO Grading – investment options for Navaratna and Miniratna. Global Security markets.

TEXT BOOKS:

1. *Yogesh Maheshwari – Investment Management, PHI*
2. *V. K. Bhalla – Fundamentals of Investment Management, S. Chand*

REFERENCE BOOKS:

1. *Gangadhar and Ramesh Babu – Investment Management, Anmol Publishers*
2. *Hiriyappa – Investment Management: Securities and Portfolio Management, New Age*
3. *Prasanna Chandra – Investment Analysis and Portfolio Management, TMH*

18COM311

PRINCIPLES OF FINANCIAL MANAGEMENT

3 1 0 4

***Objective:** The objective of this course is to help students to understand the techniques of analysis and conceptual framework of financial management.*

Unit 1

Financial management: Introduction – Meaning and definition – Importance – Finance Function – Approaches to finance function – Scope of financial management – Objectives and Functions of financial management – Finance manager – Functions and role of finance manager.

Unit 2

Financial Decisions and Planning: Introduction – concept – Major decision areas – Investment decisions – Financing decisions – Dividend decisions – Factors influencing the decisions, Time Value of Money. Financial Planning – Concept – Objectives – Process – Significance – Considerations – Limitations.

Unit 3

Working capital: Meaning and concept – Objects – Constituents of working capital – Classification of working capital – Adequate and inadequate working capital – Factors determining working capital requirements – Working capital management – Significance – Principles of working capital management – Estimate of working capital requirements – Simple practical problems on estimate of working capital requirements.

Unit 4

Cost of capital and Leverage: Meaning, concept and significance of cost of capital – Classification of cost – Determination of cost of capital – Computation of cost of capital – Cost of debt – Cost of preference and equity capital – Cost of retained earnings – Marginal cost of capital. – Leverage – Types – Impact.

Unit 5

Capitalisation and Capital Structure: concept of capitalisation – Theories – Overcapitalisation and undercapitalisation - Causes, consequences and remedies – Concept and patterns of Capital structure – Criteria and factors influencing capital structure decision – Capital Budgeting – evaluation of investment projects – pay back period, time factor, discounted cash flow methods.

Skill Development Activities:

1. Draw the organization chart of Finance Function
2. Illustrate operating cycle for at least 2 companies of your choice.
3. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
4. Prepare an ageing schedule of debtors with imaginary figures.
5. Capital structure analysis of companies in different industries

TEXT BOOKS:

1. Shashi K. Gupta, R. K. Sharma – *Financial Management Theory and Practice*, Kalyani Publishers, 2001.
2. IM Pandey – *Essentials of Financial Management*, 4th Edition, Vikas Publishing
3. P. C. Tulsian – *Financial Management*, S. Chand

REFERENCE BOOKS:

1. Prasanna Chandra – *Fundamentals of Financial Management*, 3rd Edition, TMH
2. S. C. Kuchhal – *Financial management - An Analytical and Conceptual Approach*, Chaitanya Publishing House, Allahabad, 2001.
3. R. M. Srivastava – *Financial Management*, Pragati Prakashan, 2002

18COM312

CAPITAL MARKETS AND FINANCIAL SERVICES

3 1 0 4

Objective: To get a reasonable exposure in the matters relating to capital markets and financial services.

Unit 1

Introduction: Concept of capital market – importance and role – components of a capital market – Government Securities Market – foreign exchange market – derivatives market – concept of money market – distinction between capital market and money market – money market institutions.

Unit 2

Structure of Capital markets: Institutions in capital market – new issues market – instruments in capital market – role of new issues in raising finance – steps to be followed in floating a new issue – role of stockbrokers and underwriters.

Unit 3

Securities Market in India: Origin and emergence of the securities market – types of securities – history of stock exchange in India – trading in a stock exchange – procedure of listing shares – investment environment – sources of investment information for existing and new investors.

Unit 4

Regulation and Control of Stock Exchanges: Securities Contract Act, 1956 – SEBI Act, 1986 – Amendments to SEBI Act – guidelines relating to capital issues – steps to protect investors.

Unit 5

Mutual Funds: Importance and role of mutual funds – schemes – advantages and shortcomings – role of credit rating, Credit rating agencies of India – CRISIL – IICRA – CARE – Limitations of rating.

Skill Development Activities:

1. *Collection of Share certificate/ debenture certificate.*
2. *Chart showing modus operandi of leasing – hire purchase procedures.*
3. *Collect any specimen of new Financial Instruments and record the same.*
4. *Select any Mutual Fund and examine the various closed and open-ended schemes offered.*
5. *Visit any Housing Finance Companies and analyse the features of various financing schemes offered.*

TEXT BOOKS:

1. *Gordon and Natarajan – Financial Markets and Services, Himalaya Publishing House*
2. *Clifford Gomez – Financial Markets, Institutions and Financial Services, PHI*

REFERENCE BOOKS:

1. *Punithavathy Pandian – Financial Services and Markets, Vikas*
2. *Bharati V Pathak – The Indian Financial System: Markets, Institutions and Services, Pearson.*
3. *G. S. Batra – Financial Services and Markets, Deep and Deep Publication*

18COM313

AUDITING – PRINCIPLES AND PRACTICE

3 1 0 4

Objective: *To provide the students the knowledge of principles of auditing and the procedure followed in India.*

Unit 1

Origin and meaning of auditing – Definition – Objects, advantages and importance
– Professional and personal qualities of an auditor – Classification of audit – Planning the audit -
Arrangements with client – Audit Programme – Audit note book and working papers – Division of work.
Rights and powers of Auditors,
Qualification and dis qualification of Auditors.

Unit 2

Internal check – meaning and definition – Object - Features of good internal check system - Internal audit –
Relationship between internal auditing and statutory auditing – Distinction between internal audit and
internal check.

Unit 3

Vouching – Meaning – Objects of vouching – Vouching of cash transactions and trading transactions –
Vouching of personal and impersonal ledger.

Unit 4

Verification and valuation - verification of assets and liabilities - valuation of assets – general principles of valuation – Auditor’s duties.

Unit 5

Cost Audit– Definition – Difference between cost audit and financial audit – Appointment of cost auditor – Advantage of cost audit – Qualifications, rights and powers of cost auditor – Cost Audit Report, Management Audit – Meaning and Definition – Need for management audit – Management audit and statutory financial audit – approach of management audit - Advantages of management audit – Management audit programme - Conduct of management audit and reporting.

Skill Development Activities:

1. *Collect the information about classification of audit conducted in different organizations.*
2. *Formulating An Internal Check System for Cash Sales,*
3. *Verification of an Ascended Fixed Assets and Valuation, and Preparation of a Qualified and Clean Audit report of a Company*

TEXT BOOKS:

1. *Jagdish Prakash – Auditing, Kalyani Publishers*
2. *Kamal Gupta – Contemporary Auditing, Tata McGraw Hill*

REFERENCE BOOKS:

1. *R. G. Saxena – Principles and Practice of Auditing, Himalaya Publishing House*
2. *B. N. Tandon – A Handbook of Practical Auditing, Sultan Chand & Sons*
3. *Tandon, Sudharsnam, Sundharabahu – A Handbook of Practical Auditing, S. Chand*

18COM331

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

3 0 0 3

Objectives: *The primary objective of this course is to familiarize the student with basic concepts of Security Analysis and Portfolio Management and as various tools and techniques to facilitate the managers in managing their portfolio. The basic objective of the course is to acquaint the students in respect to the investment decisions related to financial assets, the risks and the returns involved, to make aware about the functioning of securities market alongside the theories and concepts involved in portfolio management.*

Unit 1

Investments: Meaning – Definition – Nature and scope of investment – Avenues of Investment. Financial Assets: Types and their characteristics, sources of financial / investment information.

Unit 2

Concept of Return and Risk: Systematic and Unsystematic Risks – Measurement of return and risk.

Unit 3

Overview of Security Analysis

Fundamental Analysis: Economic Analysis, Industry analysis and Company Analysis. Technical Analysis: Trends, Indices and moving averages applied in technical analysis. Efficient Market Hypothesis (Simple exercise only).

Unit 4

Portfolio Construction: Approaches to portfolio construction – Determination of Objectives – Selection of a portfolio. Capital Asset Pricing Theory: Assumptions of CAPM theory. Rupee cost Averaging.

Unit 5

Portfolio Evaluation: Sharpe's Ratio - Treynor's Ratio – Jenson's Ratio – Portfolio Revision Strategies (Simple Exercises only)

Skill Development Activities:

1. *Prepare an analysis of the present market condition for investing in shares.*
2. *Consider the prevailing best industry on the basis of economic analysis for investing.*
3. *Compute the best company to invest now in the light of Beta and Alpha studies, BSE and NSE.*

TEXT BOOKS:

1. *Kevin – Security Analysis and Portfolio Management, PHI Publishers*
2. *Punithavathy Pandian – Security Analysis and portfolio Management, Vikas Publishing House*

REFERENCES:

1. *Preeti Singh – Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House*
2. *Bhalla – Investment Management, Security Analysis and Portfolio Management, S Chand and Company*

18COM332

INTRODUCTION TO INTERNATIONAL FINANCE

3 0 0 3

Objective: *To introduce the environment of international finance and its implications on international business.*

Unit 1

Foreign Exchange Markets: Foreign exchange market, determination of exchange rate, exchange control, exchange rate systems, exchange rate classification, exchange rate and convertibility of the rupee, foreign exchange, management Act.

Unit 2

International Economic Organisation: International monetary fund, World Bank, International financial corporation, Asian development bank, UNCTAD, UNIDO, International trade centre.

Unit 3

International Investment and Finance: Types of foreign private investment, significance of foreign investment, Trade and investment, factors affecting international investment, limitations and dangers of foreign capital, Portfolio investment, foreign investments in India and by Indian companies.

Unit 4

Trade policy and regulations in India: Trade strategy of India, Foreign trade policy, Import substitution, regulation and promotion of foreign trade, export house, evaluation of export promotion measures.

Unit 5

Issues in International Business: Business ethics, social responsibility of business, environmental issues, Labour issues.

TEXT BOOKS:

1. Francis Cherunillam – *International Business Text and Cases*, PHI
2. Dr. C.B. Gupta – *International Business*, S. Chand

REFERENCE BOOKS:

1. Kevin – *Fundamentals of International Financial Management*, PHI
2. Apte – *International Financial Management*, TMH
3. Avadhani - *International Financial Management*, Vikas Publishing

18COM390

LIVE-IN-LAB

3 Credits

This initiative is to provide opportunities for students to get involved in coming up with solutions for societal problems. The students shall visit villages or rural sites during the vacations (after second semester or fourth semester) and if they identify a worthwhile project, they shall register for a 3-credit Live-in-Lab project, in the fifth semester. The objectives and projected outcome of the project should be reviewed and approved by the Dept. Chairperson and a faculty assigned as the project guide. On completion of the project, the student shall submit a detailed project report. The report shall be evaluated and the students shall appear for a viva-voce test on the project.

18COM391

MINOR PROJECT

3 Credits

Minor project is basically meant to understand the practical aspects of concepts learned during all the semesters in the real life scenario. The project would impart practical exposure to all the students in the Industry. The students will be doing projects relating to the different business practices as chosen by them. The evaluation will be done on the basis of the project report submitted by the each student.

18COM399

PROJECT

6 Credits

Every student will have to do an assigned project work on a particular topic relevant to the area of their study. The project is meant to evaluate the concepts learnt by the student during all the semesters and the application of such concepts in a real life situation. The final project evaluation will be done at the end of the semester on the basis of the dissertation submitted by the student duly signed by the project supervisor.

18CSA106 PC SOFTWARE 2 1 0 3

Objective: IT is revolutionizing the way, in which we live and work. It is changing all aspect of our life and lifestyle. The digital revolution has given mankind the ability to treat information with mathematical precision, to transmit it at very high accuracy and to manipulate it at will; to survive in this information world one must keep pace with these changes.

Unit 1

Introduction to computer systems - Types of computers, Characteristics of computers, What computers can do, What computers can't do, Classification of computers, Central Processing Unit, Control Unit, Arithmetic and Logic unit, Memory- Registers and Addresses - How CPU and memory works. Windows Basics - Creating Directories. Files, Shortcuts, Moving and copying Files, Task Bar Options, Control Panel – Display, Mouse, Keyboard, Regional Settings, Date & Time, and Man handled device.

Unit 2

Introduction to Computer Software - classifications-Operating systems, Utilities, Compilers and Interpreters, Word processors, Spread sheets, Presentation graphics, Database management systems, Image processors.

Unit 3

Word Processing Application – MS Word

Window parts – Menu Bar, Tool Bar, Status Bar, Scroll Bars. Understanding and arranging windows.

Creating simple word documents – Saving files, Opening existing files, creating copies of files, Page set up options - Exiting word. Text Editing – Selection, deletion, cut, copy, Find & Replace, Using Undo & Redo. Document Views, Customizing toolbars, Inserting header & Footer, Zoom options. Inserting Page number, date & time, Symbols, Comments, Auto texts, Footnotes, Picture, Files & Objects, Bookmarks, Hyperlink, Cross references. Formatting Texts – Font, Paragraph, Columns, Bullets & Numbering, Borders & shading, Drop Cap, Auto format options, creating styles, Table of contents. Language Utilities – Spelling & Grammar – Mailmerge Options- Creating Macros – Inserting tables, applying formula and sorting tables – Arranging windows and splitting windows.

Unit 4

Spread Sheet Application – MS Excel

Familiarizing with workbooks, work sheets and cells – Excel window – working with cells – moving around in excel – Using the Toolbars – Using Formula bar - Entering and editing data – Selecting ranges, copying and moving cells – Paste special options – Fill options – Clearing formats – Move, copy and delete sheets – finding and replacing texts – Inserting header and footer – Inserting cells, rows, columns and work sheet – Chart options - Inserting functions - Giving names to cell ranges – Manipulating hyperlink – Formatting cells, rows, columns and sheet – Practicing auto-formatting and conditional formatting – Creating & merging styles – Spelling and Auto correct – Creating macros, protecting sheet - Sorting and filtering list - creating a form – validation - Creating subtotals - Manipulating pivot table - Consolidating data - arranging windows - Freeze panes - Hiding windows.

Unit 5

Presentations using Powerpoint– 2000 Inserting slides – new slide, existing slides, duplicate slide, slides from Auto layout. Slide show – start with first slide, current Slide, customized show. Slide views - normal, slide sorter. Slide Layouts, Design Templates. Deleting slides, Paste special. Inserting Header & Footer, Date & Time, Hyperlink, Picture, Object, Symbols, Text, Table, Chart, Diagram. Paste as hyperlink, Format – Font, Bullets & Numbering. Custom animation, Slide Transitions. Action Buttons. Simple business case studies using the software tools.

TEXTBOOK:

Alexis Leon & Mathews Leon: Fundamentals of Information Technology, Vikas Publishing

REFERENCE BOOKS:

1. *Microsoft Office 2000 Complete, BPB publications*

2. *Dennis P. Curtin, Kim Foley, Kunal Sen, Cathleen Morin: Information Technology The Breaking Wave, TATA McGraw-Hill Edition*

Unit 1

Word Processing Application – MS Word

1. Open a new document and set page size to A4, margins to left (2 cm), right(2cm), top (2.5m), bottom (2.5cm)
 - a. Type the following text:

Through Her extra ordinary acts of love and self sacrifice, Amma has endearedHerself to millions. Tenderly caressing everyone who comes to Her, holdingthem close to Her heart in a loving embrace, Amma shares Her boundless lovewith all. Be they young or old, sick or poor everyone who comes to Her receivesthe same unconditional love.

Amma’s compassion has given rise to a vast network of charitable and spiritualactivities, which is drawing attention through out the world. At the root of theseservices lies Amma’s teaching that the divine exists in everything-in every person,plant and animal. Perceiving this unity is the essence of spirituality and themeans by which to end all suffering. It is through this simple, yet powerfulmessage that Amma is transforming our world, one embrace at a time.
 - b. Make the document error free using Spelling and Grammar
 - c. Replace the word ‘compassion’ using Thesaurus utility.
 - d. Practice Cut, Copy and Paste.
 - e. Apply Page Borders, Paragraph Borders and shade the paragraphs.
 - f. Give appropriate heading in the Header and Page number, date in the Footer.
 - g. Apply paragraph settings to the document.
 - h. Format the text and apply bullets and numbering using menu.
 - i. Insert a picture in the document (use OLE feature)
 - j. Change one paragraph of the document into newspaper layout.
 - k. Practice tab settings.
2. Insert a table containing 6 rows and 7 columns: Headings – Student No, name, Mark1, Mark2, Mark3, Total, and Average.
 - a. Enter the details of 5 students.
 - b. Calculate Total & Average using ‘Formula’ option.
 - c. Sort the details of students in the order of Average..
3. Generate 10 copies of interview letters to candidates from different statesinforming the place and time of interview. (Mail Merge)

Unit 2

Spread Sheet Application – MS Excel

1. Open a new work book and enter the details:

Employee No	Name	Basic Pay	DA	HRA	PF	Net Pay
E001	Anu	6000				
E002	Anju	8000				
E003	Pavan	4500				
E004	Jyothy	7600				
E005	Manu	6500				

Calculate DA as 7.5% of Basic Pay, HRA as 5% of Basic Pay PF as 6% of Basic Pay and Net Pay = Basic Pay + DA + HRA - PF .
2. Create a series using AutoFill handle.
3. Save the workbook & give suitable title in the Header and date in the Footer, Preview the file.
4. Create a name for a range of cells in the work sheet.
5. Practice Rows, columns, Cells and work sheet format options.
6. Clear the formats of 5 the row.
7. Delete the last sheet of the workbook
8. Make a copy of the first sheet and rename it.
9. Practice paste special options.

Unit 3

Spread Sheet Application – MS Excel

1. Find the Sum of Net Pay using function.
2. Write a function to find the count of employees in G20 cell.
3. Insert comments in different cells and practice hyperlinks.
4. Create your own style for worksheets.
5. Create a database having the headings Roll No, Name, Mark1, Mark2, Mark3 and Total. Before entering data give validation rules:
 - a. For roll no – Enter numbers between 1 and 50
 - b. For name – Enter names that have text length between 3 and 15.
 - c. For marks – Enter marks between 0 and 99
6. Insert records and Sort the records.
7. Create a chart for the above details.
8. Create a pie chart for the student with highest mark.
9. Practice Auto Filter and advanced Filter.

Unit 4

Presentations using PowerPoint - 2000

1. Open a new Presentation and insert a new slide.
2. Apply appropriate slide transition to it.
3. Insert a number 4 more slides and set up the show for all.
4. Text and Word art into slides and apply custom animations.
5. Format the text and word art in the slides and apply design templates to slides.
6. Hyper link the slides (use text for link).
7. Use action buttons for hyperlink.
8. Create a PowerPoint presentation that contains News Headlines for a TV channel.
9. Create a presentation with minimum 5 slides regarding the programmes on Annual Day celebrations.
10. Create a presentation with minimum 5 slides regarding various products offered by a particular company.

Unit 5

Simple business case studies using the software tools.

TEXTBOOK:

Alexis Leon & Mathews Leon: Fundamentals of Information Technology, Vikas Publishing

REFERENCE BOOKS:

1. *Microsoft Office 2000 Complete, BPB publications*
2. *Dennis P.Curtin, Kim Foley, Kunal Sen, Cathleen Morin : Information Technology The Breaking Wave, TATA McGraw-Hill Edition*

18CSA190 BUSINESS SKILLS USING PC LAB. I 0 0 3 1

Workspace basics - Palettes and menus - Tools - Viewing images - Rulers, the grid, and guides - Work with the Preset Manager - Preferences - Plug ins - Recovery and undo - Memory and performance. Photoshop images - Image size and resolution - Acquiring images from cameras and scanners - Creating, opening, and importing images - Placing files – High dynamic range images. About colour - Colour modes - Converting between colour modes – Choosing colorus. Adjusting crop, rotation, and canvas - Retouching and repairing images – Correcting image distortion and noise - Adjusting image sharpness and blur – Transforming objects - Liquify filter - Vanishing Point - Create panoramic images. Making selections - Adjusting pixel selections - Moving and copying selected pixels - Deleting and extracting objects - Channels - Saving selections and using masks - Channel calculations.

Layer Basics - Selecting, grouping, and linking layers - Moving, stacking, and locking layers - Managing layers - Setting opacity and blending - Layer effects and styles - Adjustment and fill layers – Non-destructive editing - Layer comps - Masking layers. Painting tools - Brush presets - Creating and modifying brushes - Blending modes - Gradients - Filling and stroking selections, layers, and paths - Creating and managing patterns - Drawing vector graphics.

Creating type - Editing text - Formatting characters - Fonts - Line and character spacing - Scaling and rotating type - Formatting paragraphs - Creating type effects. Saving images - Saving PDF files - Saving and exporting files in other formats -

File formats. Working with web graphics - Slicing web pages - Modifying slices - Slice output options - Creating web photo galleries - Optimizing images - Web graphics optimization options - Output settings for web graphics. Video and animation in Photoshop - Creating images for video - Interpreting video footage - Editing video and animation layers - Creating frame animations – Creating timeline animations - Preview video and animations - Save and export video and animations.

REFERENCE TEXT:

Laurie Fuller, Laurie Ulrich Fuller, Robert C. – Photoshop CS3 Bible, Wiley India

18CSA217

ACCOUNTING PACKAGES – TALLY

2 0 0 2

Objective: *To enable students understand the theory of accounting through the Accounting package – Tally.*

Unit 1

Introduction – Basic bookkeeping – importance – types of records – Getting started with Tally – Company information – Features and configuration.

Unit 2

Tally accounting - Chart of accounts – Ledgers – vouchers – financial and trading vouchers - advanced voucher entry.

Unit 3

Tally inventory – basics of inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.

Unit 4

Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.

Unit 5

Application of taxes – TDS – Goods and Service Tax (GST), Expert features – security controls – tally audit – export and import of data – splitting financial years.

TEXT BOOKS:

1. *Tally complete reference material*
2. *Nadhani – Tally ERP 9 Training Guide – BPB Publication*

REFERENCE BOOKS:

1. *Tally for everyone – Roopa, Add to Cart Publishing*
2. *Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication*
3. *Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media*

15CSA283 BUSINESS SKILLS USING PC LAB. II 0 0 3 1

Multimedia tools for business

1. Resizing and editing image for business presentation.
2. Create advertisement, brochure, email newsletter, website, gif advertisements regarding various products offered by a particular company.
3. Create advertisement, brochure, email newsletter, website, gif advertisements regarding various courses offered by any college.

Internet and HTML

1. Introduction to Internet – Resources of Internet. Introduction to HTML – Basic Structural Elements and Their Usage.
2. Create a basic HTML page.
Various Google Business Tools
Adwords, Picasa, Gmail, Drive, Docs, Sheets, Slides, Forms, Calendar, Translate, Blogger.
Communication Tools
Training on various communication software tools like Skype, Hangout, etc.
Social Media Tools
Training on various social media tools like Face book, Twitter, Google Plus.

REFERENCE TEXT:

Mike Wooldridge – Creating Web Pages Simplified, John Wiley

18CSA287

ACCOUNTING PACKAGES – TALLY LAB

0 0 3 1

Unit 1

Getting started with Tally – Company information – Features and configuration.

Unit 2

Tally accounting - Chart of accounts – Ledgers – vouchers – financial and trading vouchers - advanced voucher entry.

Unit 3

Tally inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.

Unit 4

Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.

Unit 5

Application of taxes – TDS – Goods and Service Tax (GST). Expert features – security controls – tally audit – export and import of data – splitting financial years.

TEXT BOOKS:

1. *Tally complete reference material*
2. *Nadhani – Tally ERP 9 Training Guide – BPB Publication*

REFERENCE BOOKS:

1. *Tally for everyone – Roopa, Add to Cart Publishing*
2. *Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication*

3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

18CSA305 WEB TECHNOLOGIES AND E-COMMERCE 1 1 0 2

Objective: This is a revolutionary technology that overwrites the information age. The goal of this topic is to elucidate the intricacies of Web Technology and the key concepts related to it. It also follows an integrated approach through understanding of what Electronic Business is all about.

Unit 1

Introduction to Internet – Resources of Internet – Hardware and Software requirements of Internet – Internet Service Providers – World Wide Web.

Unit 2

Introduction to HTML – Basic Structural Elements and their usage – Traditional Text Formatting – Bullets & Numbering – Tables for Organization and Layout.

Unit 3

Form & Form Elements – Frames and Framesets – Hyper linking – HTML and Images – Merging Multimedia and Plug-ins with HTML - Style Sheets Formatting – Advanced Layouts and Positioning with Style Sheets - Inline Styles – Linking External Style Sheets.

Unit 4

HTML5 Graphics, Media and APIs.

Unit 5

The Anatomy of E-commerce applications - E-Commerce consumer applications - E-commerce organization applications – Market forces influencing the I-Way – Components of the I-way – Public policy issues shaping the I-Way – Consumer- Oriented Applications – Mercantile Process Models – Mercantile Process Models from Consumer’s Perspective – Mercantile Process Models from Merchant’s Perspective.

TEXTBOOKS:

1. Harley Hahn – *The Internet Complete Reference*, Tata McGraw-Hill
2. Pete Loshin, John Vacca – *Electronic Commerce, Firewall Media*

REFERENCE BOOKS:

1. Kalakota & Whinston – *Frontiers of Electronic Commerce*, Pearson Education Asia
2. *The Complete Reference HTML Second Edition* – Powell, Tata McGraw-Hill
3. *Dynamic Web Publishing Second Edition* – Shelley Powers, et al., Techmedia

18CSA351

Audit Control and Practices

3 0 0

Unit 1

Information Systems Risks and Control: Information systems auditing fundamentals, information security, fundamental expectations, information systems risk, IS risk assessment, understanding the relationship between IS risks and controls, control assessment, mitigating IS risks through IS risk management, role of auditor in risk assessment, audit considerations in case of outsourced IT activities.

Unit 2

Information systems control framework, security policy framework, and IT governance.

Unit 3

Overview of information systems audit: Impact of information technology on the audit, need for IS audit, definition of IS audit, fundamentals for establishing an IS audit, function, engagement letter, skills and competence requirements of an IS auditor.

Unit 4

Information systems audit performance: Information systems audit strategy, phases in information systems audit, planning an IS audit, audit of outsourced activities, materiality, use of sampling in information systems audit, documentation requirements, reporting, follow up.

Unit 5

IS audit techniques and computer assisted audit techniques: IT environment impact on audit methodology, auditing in a computerized information systems environment, audit of IT controls and security, IS audit approach, computer assisted audit technique, types of CAATs, other computer assisted audit techniques, continuous auditing approach, Information systems control procedures: Policies, procedures and practices.

TEXTBOOKS:

1. *Jack J Champlain – Auditing Information Systems, John Wiley*
2. *Ron Webber – Information System Control and Audit*

REFERENCE BOOKS

1. *Sushila Madan – Management Information and Control Systems, Taxmann*
2. *Tricker – Management Information and Control Systems, John Wiley*

18CSA352

Information Systems – Assets

3 0 0

Objective: *The objective of the paper is to provide an understanding and familiarity with the information systems assets which is essential for acquisition of any knowledge on the methodologies for the audit and control practices of the information systems. The study can be under the following broad classification of typical assets associated with an IS organisation.*

Unit 1

Information and data: Defining, creating, redefining and retiring data. Master files, archival files, transaction files. Informing and servicing users. Making the database available to users. Maintaining and monitoring database integrity and operations. Data repository systems.

Unit 2

Hardware: CPU, disk drivers, printers, terminals, concentrators, modems.

Unit 3

Software: System software – operating systems, network management systems, telecommunication systems, compilers, utilisers, interpreters, DBMS. Application software – financial accounting, payroll systems.

Unit 4

Services: Communication facilities, furniture, filing cabin, Documents: Negotiable instruments, tapes, disks.

Unit 5

Personnel: Importance of human resources, recruitment, maintenance and retirements in an IT organisation.

TEXTBOOKS:

1. Ron Webber – *Information System Control and Audit, PHI*
2. Veera Reddy – *First Lessons in Information Systems Control and Audit, Snow White Publications*

REFERENCE BOOKS:

1. Sushila Madan – *Management Information and Control Systems, Taxmann*
2. Tricker – *Management Information and Control Systems, John Wiley*

18CSA393 WEB TECHNOLOGIES AND E-COMMERCE LAB. 0 0 3 1

Web Page Designing with HTML5

1. Create a simple web page, which reveals the personal information of yours.
2. Design a web page, which contains a beautiful picture gallery and information of a few important tourist places in India.
3. Develop a web page for a Home appliances shop that displays the item details of that shop in a tabular manner. (Hint: Item Details should contain Item Name, Brand Name, Item Specifications, Rate etc).
4. Design a web page with an interface for creating an e-Mail Id.
5. Create a web page for the club registration.
6. Develop a web site for an University, which offers different UG and PG Courses.
(Hint: Using Frames, Framesets, Images, Menus and Hyperlinks)
7. Create a beautiful and informative web site for a Book Shop which handles all categories of books. (Hint: Using all the options of HTML).

TEXTBOOKS:

1. Harley Hahn – *The Internet Complete Reference, Tata McGraw-Hill*
2. Pete Loshin, John Vacca – *Electronic Commerce, Firewall Media*

REFERENCE BOOKS:

1. Kalakota & Whinston – *Frontiers of Electronic Commerce, Pearson Education Asia*
2. *The Complete Reference HTML Second Edition – Powell, Tata McGraw-Hillz*
3. *Dynamic Web Publishing Second Edition – Shelley Powers, et al., Techmedia*

18ECO111

ECONOMICS FOR BUSINESS

2 1 0 3

Unit 1

Introduction to Managerial Economics: Definition & Scope of Managerial Economics; Role & Responsibility of a managerial economist, objectives of a firm.

Unit 2

Demand Analysis: Demand Theory - Demand distinctions - Law of demand - Elasticity of Demands Concept, types, Measurement of elasticity of demand, implications in decision making, Demand forecasting: meaning & significance; characteristics of good forecasting.

Unit 3

Production, Cost and Revenue Analysis: Meaning of production – Production function – The Law of Variable Proportions or the Law of Diminishing Marginal Returns – Returns to scale – Cost and production: Various concepts of cost - Revenue function: Total, Average and Marginal revenue – Profit maximisation: TR-TC and MR-MC approaches. Economies of scale.

Unit 4

Theory of Markets: Meaning and types of markets – Main features of Competitive, Monopoly, Monopolistic and Oligopoly markets. Price discrimination: Meaning and Types

Unit 5

Macroeconomics: National income analysis: Meaning, Concepts and Measurement, Problems in measurement - Concept of full employment – Types of unemployment. Inflation: Meaning, Types and control of inflation: Monetary and Fiscal policies. Business cycles: Meaning and Phases.

Skill Development Activities:

- 1. An illustration on calculation of Incremental Cost and Incremental Revenue, Determination of Fixed and Variable Cost, Determination of Average Cost, Marginal Cost and Total Cost.*
- 2. Diagrammatic presentation of Price and Output Determination indifferent Market situations,*
- 3. Construction of Average Revenue and Marginal Revenue under Imperfect Market, and Fixation of Price under Target Pricing based on Rate of Return Method*

TEXT BOOKS:

- 1. Varshney & Maheswari, Managerial Economics, Sultan Chand & Sons*
- 2. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons., 2003.*
- 3. Dwivedi, D.N.; Managerial Economics, Vikas Publishing House, 2003.*

REFERENCE BOOKS:

- 1. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons., 2003.*
- 2. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd., 2003.*
- 3. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company*
- 4. Chaturvedi, D. D. and S. L. Gupta; Business Economics, Brijwasi*
- 5. Samuelson & Nordhans, Economics, Sultan Chand & Sons*

18LAW201

INDIAN CONSTITUTION

2 0 0 2

Objective: *The preliminary objective is to ensure that every student has some knowledge about Indian Constitution.*

Unit 1

Meaning and Importance of Constitution, Preamble and Salient Features of the Constitution.

Unit 2

Fundamental Rights, Right to Equality, Right to Freedom, Right against exploitation, Right to freedom of religion, Cultural and Educational Rights, Right to Constitutional Remedies and Duties, Directive Principles of State Policy.

Unit 3

Union Government – Lok Sabha and Rajya Sabha Composition, Powers and functions: The President, The Prime Minister and Supreme Court: Role Position and Powers/functions.

Unit 4

State Government - Legislative Assembly and Legislative Council: Composition, Powers and functions: The Governor, Chief Minister and High Court: Role, Position and Powers/ functions.

Unit 5

Local self Government, Panchayat Raj System in India; Election Commission; Public Service Commissions - Role, powers and function

Skill Development Activities:

1. *Court Visit & Report Presentation*
2. *Group discussion(Fundamental rights and duties)*

REFERENCES:

1. *Introduction to The constitution of India – M V Pylee, Vikas publishing house Pvt LTD*
2. *Introduction to The constitution of India – Dr. Durga das Basu, 19th edition Reprint 2007*

18LAW202

MERCANTILE LAWS

2 1 0 3

Objective: *To provide general awareness about some important laws relating to trade and industry.*

Unit 1

Law of contracts: Definition, essentials of a valid contract- offer and acceptance, consideration, Doctrine of Privity of contract, capacity to contract, Free consent, kinds of contracts, discharge and breach of contracts, remedies for breach of contract.

Unit 2

Specific Contracts: Indemnity and guarantee: Distinction between indemnity and guarantee, kinds of guarantee.

Bailment and pledge: Requisites of bailment and pledge, law relating to lien, termination of bailment.

Contract of agency: Definition and essentials of agent and principal, classification of agency, sub-agent, co-agent or substituted agent, termination of agency.

Unit 3

Negotiable Instruments Act: Definition and types, maturity and grace days, payment in due course, parties to negotiable instruments, holder and holder in due course, endorsement, dishonour of negotiable instruments, discharge of negotiable instruments.

Unit 4

Contract of Sale of Goods: Essentials of a contract of sale, contract of sale and agreement to sell, conditions and warranties, caveat emptor, exceptions, transfer of ownership, transfer of title by non-owner, performance of contract, Unpaid seller – meaning and rights.

Unit 5

Indian Partnership Act: Definition of partnership, formation of partnership, firm, partner and firm name, registration of firm, types of partnership, dissolution of firm, Main features LLP under the Limited Liability Partnership Act, 2008; Difference between LLP and general Partnerships.

The Information Technology Act 2000: An overview- Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Penalties and adjudication, Appellate Tribunal, Offences

Skill Development Activities:

1. Write down the fact and underline the legal points involved in the following cases:
a. *Carlil and Carbolic smoke ball company*, b. *Lalman Shukla v/s Gowridutt*, c. *Mohribibi v/ s Dharmadas Ghose*, d. *Abdul Aziz v/s Masum Ali*, e. *Rangnayakamma v/s Alwar shetty*
2. Collect a judgment copy on damages awarded by the court for breach of contract
3. Drafting/ Collect and filling up the following: a. Affidavit, b. Vakalat form, c. Power of Attorney d. Gift deed e. Pledge.
4. Visit a consumer court and record the nature of consumer disputes referred for redressal.
5. Collect a specimen copy of M/A and A/A of a company.

TEXT BOOKS:

1. K. C. Garg, V. K. Sareen, Mukesh Sharma and Chawla – Business Law, Kalyani Publishers
2. M. C. Kuchal – Mercantile Law, Sultan Chand and Sons

REFERENCE BOOKS:

1. Thulsian – Business Law, Tata McGraw Hill
2. M. C. Shukla – Mercantile Law, S. Chand and Co
3. Gulshan – Mercantile Law, Excel Books

18LAW211

COMPANY LAW AND SECRETARIAL PRACTICE

2 1 0 3

Objective: The objective of this course is to provide the basic knowledge of the various provisions of the Companies Act, 1956 and to understand the duties of a Company Secretary in a joint stock company.

Unit 1

Company, definition, characteristics, kinds of companies, private and public companies, privileges of a private company, deemed public company, promotion, promoter, functions, position and liabilities of promoters, incorporation, certificate of incorporation, preliminary contracts, commencement of business, duties of secretary before and after incorporation

Unit 2

Memorandum of Association, Purpose and contents, Alteration of memorandum, Doctrine of Ultra Vires, Articles of Association, Contents, Alteration of articles of association, Distinction between memorandum and articles, Constructive notice of memorandum and articles, Doctrine of Indoor Management

Unit 3

Raising of capital: Share, Types of shares, Share capital, Classification of share capital, Allotment of shares, Rules, Irregular allotment, Underwriting, Brokerage, Buy back of shares, Provisions, Issue of shares at a premium and at a discount, Calls on shares, Forfeiture and surrender of shares, Transfer and transmission of shares, Share certificates and share warrants.

Unit 4

Company meetings: Kinds of company meetings, Law of meetings, Secretaries duties relating to various meetings of the company. Company Secretary: Introduction, types, Definition, Appointment, Dismissal, Legal position, Scope, Statutory duties, Qualifications, Liabilities.

Unit 5

Winding up of companies, Modes of winding up, Compulsory winding up, Winding up under the supervision of the court, Voluntary winding up, secretary's duties in winding up of companies.

Skill Development Activities:

1. *Collect and Fill in the following Forms: Demat Account opening Form and Prospectus-cumShare application Form.*
2. *Draft the following: Notice to convene Annual General Meeting, and Resolutions as to the declaration of Dividend, Appointment of Auditor, Issue of Bonus Shares.*
3. *Prepare Letter of Allotment/ Regret along with the basis of allotment,*
4. *Draft a Memorandum of Association and mention different clauses, and*
5. *Draft an Articles of Association and its important contents*

TEXT BOOKS:

1. *N.D. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons*
2. *Chawla and Garg – Secretarial Practice, Kalyani Publishers*

REFERENCE BOOKS:

1. *G.K. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons*
- D.P. Jain – Company Law and Secretarial Practice, Dhanpat Rai and Sons*

18MAT110 FUNDAMENTALS OF BUSINESS MATHEMATICS 3 1 0 4

Objective: *To understand basic concepts of business mathematics and apply results in real life problems.*

Unit 1

Sets, functions, Solution of Linear Equations, solutions of quadratic equations – Arithmetic and geometric Series, Permutations and combinations.

Unit 2

Simple and compound interest – Sinking fund -- Annuities – Present value – Discounting of bills – True discount – Banker's gain.

Unit 3

Matrices and determinants, definition of a matrix, types of matrices, algebra of matrices, properties of determinants, calculation of values of determinants up to third order, adjoint of a matrix, finding inverse of a

matrix through adjoint, Solution of a system of linear equation having unique solution and involving not more than three variables.

Unit 4

Variables, constants and functions. Limits of algebraic functions – simple differentiation of algebraic functions – meaning of derivatives, evaluation of first and second order derivatives – maxima and minima – application to business problem.

Unit 5

Elementary integral calculus – Determining indefinite integrals, integration of simple algebraic functions, integration by parts. Application of integration to business problems – Marginal cost, total cost, average cost, marginal revenue, total revenue and average revenue.

TEXTBOOKS:

1. Dr. P. R. Vittal - *Business Mathematics and Statistics*, Margham Publications, Chennai
2. V. K. Kapoor - *Business Mathematics*, Sultan Chand and Sons

REFERENCES:

1. P. N Arora and S. Arora - *Mathematics*, S. Chand Publishers.
2. Santi Narayan - *Differential Calculus*, S. Chand Publishers
3. Santi Narayan - *Integral Calculus*, S. Chand Publishers

18MAT113 BUSINESS STATISTICS AND OPERATIONS RESEARCH 3 1 0 4

Objective: To develop an understanding of problem solving methods, to understand the basic concepts of statistics and operations research and to apply the results to real life business problems.

Unit 1

Data representations and analysis: Meaning and scope of statistics, collection of data, primary and secondary methods of data collection, classification of data, presentation of data by diagrams, bar diagram and pie diagram.

Unit 2

Averages, arithmetic mean, median, mode, properties and uses, measures of dispersion, quartile deviation, standard deviation and co-efficient of variation.

Unit 3

Probability, Addition theorem, Multiplication theorem, independence of events, conditional probability.

Unit 4

Correlation, meaning and definition, scatter diagram, Pearson's correlation coefficient, computation and interpretation, Regression, the two regression equations. Time series, meaning and components, business forecasting, methods of estimating trend, graphic, and semi average, moving average method.

Unit 5

Linear programming problem, introduction, mathematical formulation of the problem, graphical solution, standard form of LPP, solution of LPP by simplex method. Network Scheduling by CPM, introduction, Activities and events, network diagram.

TEXTBOOKS:

1. *Statistical methods* - S. P. Gupta - Sultan Chand & Sons.
2. *Operations Research* - L. R Potti - Yamuna publications, Trivandrum

REFERENCES:

1. *Business mathematics & statistics* - P. R. Vittal - Margham Publications

1. 2. *Operations Research - Kantiswaroop, P. K Gupta and Manmohan, Sultan chand and sons*