

Faculty of Commerce OU

B.Com (Computer Applications) Syllabus (CBCS)

(w.e.f. 2019–2020)



**FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2019

B.COM (Computer Applications)
CBCS COURSE STRUCTURE
w.e.f. 2019-'20

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	
(1)	(2)	(3)	(5)	(6)	(7)	(8)
SEMESTER - I						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a)Environmental Science/ b)Basic Computer Skills	2	2	1 ½ hrs	40U+10I
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Fundamentals of Information Technology	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		
SEMESTER - II						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a)Basic Computer Skills/ b)Environmental Science	2	2	1 ½ hrs	40U+10I
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Programming with C & C++	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		

SEMESTER - III						
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1UGC Specified Course	Communication Skills Professional Skills	2	2	1 ½ hrs	40U+10I
16.	SEC2Dept. Specified Course	a)Principles of Insurance/ b)Foundation of Digital Marketing & Web Design	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Relational Database Management System	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		
SEMESTER - IV						
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3 UGC Specified Course	Leadership & Management Skills Universal Human Values	2	2	1 ½ hrs	40U+10I
23.	SEC4Dept. SpecifiedC	a)Practice of Life and General Insurance / b)Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1 ½ hrs	40U+10I

	course					
24.	DSC401	Income Tax	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Web Technologies	3T+4P	5	1 ½ hrs	50T+35P+ 15I

		Total	27	25		
		SEMESTER - V				
27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	a) Business Economics / b) Advanced Aspects of Income Tax	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4P/ 5	5	3 hrs	50T+35P + 15I/ 80U+20I
32.	DSE503	a) Management Information Systems/ b) Ecommerce/c) Mobile Applications	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	29/27	25		
		SEMESTER - VI				
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/ 5	5	3 hrs	50T+35P + 15I/ 80U+20I
38.	DSE603	a) Multimedia Systems/ b) Cyber Security/c) Data Analytics	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	31/29	25		
		GRAND TOTAL	168/164	150		

ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **PR:** Project Report; **VV:** Viva-Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	40		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

3

Faculty of Commerce OU

Paper AEC1 (a): BASIC COMPUTER SKILLS

Hours Per Week: 2 Credits: 2 Exam Hours: 1 ½ Marks: 40U+10I Objective: to impart a basic level understanding of working of a computer and its usage.

UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING: Knowing

computer: What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Operating Computer using GUI Based Operating System:What is an Operating System; Basics of Popular Operating Systems; The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities.

Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS:

Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Basics of presentation software: Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

Introduction to Internet, WWW and Web Browsers:

Introduction to Internet: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

World Wide Web: Search Engines; Understanding URL; Domain name; IP Address; Using e governance website.

Web Browsing: Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.

SUGGESTED READINGS:

1. Introduction to Computers, Peter Norton, McGrawHill , 2012.
2. Using Information Technology, Brian K williams, StaceyC.Sawyer, Tata McGrawHill.

Web Resources:

1. <https://online.stanford.edu/courses/soe-yescs101-sp-computer-science-101>
2. <https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science>.

Objective: To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column,

Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company. 2.
- Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand. 3.
- Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas. 7.
- Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication. 8.
- Financial Accounting: JawaharLal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

***Objective:** To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.*

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS: Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and

Disadvantages of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

- 1.Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
- 2.Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
- 3.Business Organization & Management: Dr. Manish Gupta, PBP.
- 4.Organization & Management: R. D. Agarwal, McGraw Hill.
- 5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
- 6.Business Organization & Management: C.R. Basu, Tata McGraw Hill
- 7.Business Organization & Management: M.C. Shukla S. Chand,
- 8.Business Organisation and Management: D.S. Vittal, S. Chand
- 9.Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasith, Tax Mann Publications.
- 13.

Hours Per Week: 6 (4T+2P) Credits: 5

Exam Hours: 1 ½ Marks: 50U+35P+15I

Objective: To understand the basic concepts and terminology of information technology and to identify issues related to information security.

UNIT-I: INTRODUCTION TO COMPUTERS:

Introduction, Definition, Characteristics of computer, Evolution of Computer, Block Diagram of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

Role of I/O devices in a computer system. **Input Units:** Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, **Output Units:** Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.

UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:

Binary, Binary Arithmetic, Number System: Positional & Non Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another.

Primary Vs Secondary Storage, Data storage & retrieval methods. **Primary Storage:** RAM ROM, PROM, EPROM, EEPROM. **Secondary Storage:** Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

UNIT-III: SOFTWARE:

Software and its needs, Types of S/W. **System Software:** Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. **Application S/W** and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT-IV: OPERATING SYSTEM:

Functions, Measuring System Performance, Assemblers, Compilers and Interpreters. Batch Processing, Multiprogramming, Multi Tasking, Multiprocessing, Time Sharing, DOS, Windows, Unix/Linux.

UNIT-V: DATA COMMUNICATION:

Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

SUGGESTED READINGS:

Computer Fundamentals: P.K. Sinha

accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange
Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills-
Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee -
Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment
Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account
Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT: Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication. 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagriyal AK, Vikas Publishing House.

Paper DSC 203:PROGRAMMING WITH C & C++

Hours Per Week: 7 (3T+4P) Credits: 5 Exam Hours: 1 ½ Marks: 50U+35P+15I **Objective:** To understand the fundamental concepts of programming in C and Object Oriented Programming using C++.

UNIT-I: INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS

Introduction: Types of Languages- History of C language – Basic Structure –Programming Rules – Flow charts-algorithms–Commonly used library functions - Executing the C Program - Pre-processors in “C”- Keywords & Identifiers – Constants – **Variables:** Rules for defining variables - Scope and Life of a Variable– **Data types** - Type Conversion - Formatted Input and Output operations. **Operators:** Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special - Bitwise - Increment / Decrement operator.

UNIT-II: WORKING WITH CONTROL STATEMENTS, LOOPS

Conditional statements: Introduction - If statements - If-else statements – nested if-else – break statement-continue statement-go to statement-Switch statements. **Looping statements:** Introduction While statements – Do-while statements - For Statements-nested loop statements.

UNIT-III: FUNCTIONS, ARRAYS AND STRINGS

Functions: Definition and declaration of functions- Function proto type-return statement- types of functions-formatted and unformatted functions. **Built in functions:** Mathematical functions - String functions - Character functions - Date functions.**User defined functions:** Introduction - Need for user defined functions - Elements of functions – Function call – call by value and call by reference - Recursive functions.**Arrays:** Introduction - Defining an array - Initializing an array –characteristics of an array- One dimensional array – Two dimensional array – Multi dimensional array. **Strings:** Introduction - Declaring and initializing string - Reading and Writing strings - String standard functions.

UNIT-IV: POINTERS, STRUCTURES AND UNIONS

Pointers: Features of pointers- Declaration of Pointers-arithmetic operations with pointers **Structures:** Features of Structures - Declaring and initialization of Structures –Structure within Structure Array of Structures- Enumerated data type-**Unions**-Definition and advantages of Unions comparison between Structure & Unions.

UNIT-V: OBJECT ORIENTED CONCEPTS USING C++

Object Oriented Programming: Introduction to Object Oriented Programming - Structure of C++ – Simple program of C++– Storage Classes-Similarities and Differences between C & C++ - Data Members-Member Functions - Object Oriented Concepts-Class-Object-Inheritance-Polymorphism Encapsulation-Abstraction.

SUGGESTED READINGS:

1. Programming with C& C++ :IndrakantiSekhar, V.V.R.Raman&V.N.Battu, Himalaya Publishers.
2. Programming in ANSI C: Balagurusamy, McGraw Hill.
3. Mastering C: K.R. Venugopal, McGraw Hill.
4. C: The Complete Reference: H.Schildt, McGraw Hill.
5. Let Us C: Y.Kanetkar, BPB.
6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
7. Mastering C++: KR.Venugopal&R.Buyya, McGraw Hill.
8. Schaum s Outlines: Programming with C++: by John R Hubbard.
9. Let Us C++: Y.Kanetkar, BPB.

Paper SEC - 2 (a): PRINCIPLES OF INSURANCE

Objectives: To make Students to learn Principles of Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

Risk Management -Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - Different Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers - Fixing of Premiums – Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market - Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance - Understanding Insurance Customers - Customer Behavior at Purchase Point - Customer Behavior when Claim Occurs - Importance of Ethical Behavior

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS: Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - **Life Insurance Products:** Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - **General Insurance Products:** Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks

SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing, 3. Principles of Insurance: A Publication of the Insurance Institute of India 4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: SagarSanyal6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP 7. Insurance and Risk Management : P.K. Gupta 8. Insurance Theory and Practice :Tripathi PHI 9. Principles of Insurance Management: Neelam C Gulati, Excel Books 10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati,Ohio Suggested Websites: 1) www.irda.gov.in 2) www.policyholder.gov.in 3) www.irdaindia.org.in

Paper SEC - 2 (b): FOUNDATION OF DIGITAL MARKETING & WEB DESIGN**Objective:**

- i. To make students to understand Foundation of digital marketing.
- ii. To make students to understand the Fundamentals of Web design and Analytics.

UNIT I: DIGITAL MARKETING FOUNDATIONS& CONTENT MARKETING: Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing.

Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design

Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

UNIT II: WEB DESIGN AND GOOGLE ANALYTICS:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug

Paper DSC 301: ADVANCED ACCOUNTING

Objective: *To acquire accounting knowledge of partnership firms and joint stock companies*

UNIT-I: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES: Issue of Shares at par, premium and discount – Pro-rata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Paper DSC 302: BUSINESS STATISTICS -I

Objective: *to inculcate analytical and computational ability among the students.*

UNIT-I: INTRODUCTION:

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY:

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS: Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation. Measures of Skewness - Karl Pearson’s Coefficient of Skewness - Bowley’s Coefficient of Skewness - Kelly’s Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics - Theory, Methods and Applications: Sancheti D.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Statistics: Andasn,Sweenly,Williams,Cingage.

Paper DSC 303: RELATIONAL DATABASE MANAGEMENT SYSTEM

Hours Per Week: 7 (3T+4P) **Credits:** 5 **Exam Hours:** 1 ½ **Marks:** 50U+35P+15I **Objective:** to acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases, and to write good queries using a standard query language called SQL.

UNIT-I: BASIC CONCEPTS: Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

UNIT-II: DATABASE INTEGRITY AND NORMALISATION: Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form -The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless join Decomposition - Dependency Preservation. File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) -

Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL): Meaning—SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries. Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV: TRANSACTIONS AND CONCURRENCY MANAGEMENT: Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control. Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization. **UNIT-V:**

DISTRIBUTED AND CLIENT SERVER DATABASES: Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

ADVANCED TOPICS: Overview: Parallel Database - Multimedia Database - Mobile Database - Web Database - Multidimensional Database. Data Warehouse - OLTP Vs OLAP - NoSQL Database. **LAB:** SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS: 1) Database Systems: R.Elmasri & S.B. Navathe, Pearson.; 2) Introduction to Database Management System: ISRD Group, McGraw Hill.; 3) Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.; 4) Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.; 5) Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill. 6) Simplified

Approach to DBMS: Parteek Bhaia Kalyani Publishers. 7) Database Management System: Nirupma Pathak, Himalaya. 8) Database Management Systems: Pannerselvam, PHI. 9) Relational Database Management System: Srivastava & Srivastava, New Age 10) PHPMySQL Spoken Tutorials by IIT Bombay. 11) Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.

Paper SEC - 4 (a): PRACTICE OF LIFE AND GENERAL INSURANCE

Objective: To make students to learn Practice of Life and General Insurance

UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS: Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value -General Insurance Policy Documents and Forms - Rating and Premiums - concept of soft and hard markets

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:

Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its

methods—risk management and steps involved in it—Concept of Claim—understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS: 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi. 8. Life Insurance in India: Sadhak, Respose Books, New Delhi. 9. Practice of General Insurance – D.S. Vittal-HPH, 10.Principles & Practice of Insurance- Dr. P. Periasamy – HPH. 11. Risk Management: A Publication of the Insurance Institute of India. 12. Insurance Theory and Practice: Tripathi PHI 13. Risk Management and Insurance: Trieschman, Gustavson and Hoyt 9. South Western College Publishing Cincinnati, Ohio.

Paper SEC - 4 (b): SOCIAL MEDIA MARKETING, SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING

Objective:

- I. To make students to understand the Social Media marketing.
- II. To make students to understand the Search engine optimization and online advertising.

UNIT I: SOCIAL MEDIA MARKETING:

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

UNIT II: SEO FOUNDATION & STRATEGIES:

Understanding SEO — Content optimization – Long-term content planning Keyword strategy –

Linkbuilding strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO UNIT

Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

Paper DSC 401: INCOME TAX

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes. (Theory only)

UNIT-II: INCOME FROM SALARIES:

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 –

Problems on computation of Income from Salary.

UNIT-III: INCOME FROM HOUSE PROPERTY:

Definition of 'House Property' – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of 'Business and Profession' – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania&Dr. KapilSinghania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran&Thothadri, PHI Learning.
8. Direct Tax Law and Practice : AhujaGirish
9. Income Tax: Dr. P.V. RamanaRao&Dr. A. Sudhakar, National Publishing Co.

18

Faculty of Commerce OU

Paper DSC 402: BUSINESS STATISTICS - II

Objective: *To inculcate analytical and computational ability among the students.*

UNIT-I: REGRESSION:

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:

Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of

Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: PROBABILITY:

Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye’s Theorem.

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution. Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta , Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: Vora, Tata McGraw Hill
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.

Hours Per Week:7(3T+4P **Credits:** 5

Exam Hours:1½ **Marks:** 50U+35P+15I **Objective:**To gain skills of usage of Web

Technologies to design Web pages.

UNIT-I: INTRODUCTION:

Introduction to web technology – HTML – types of HTML tags-basic Structure of HTML – Web design principles – HTML attributes – styles – Hypertext - Formatting text – Forms & formulating instructions & formulation elements – Commenting code – Back grounds – Images Hyperlinks – Lists – Tables – Frames

UNIT-II: AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE: An over view of dynamic web pages – technologies: Introduction to Dynamic HTML programming - Cascading style sheets (CSS) – types and advantages of CSS – CSS basic syntax and structure - Changing Text and Attributes - Dynamically changing style - Text Graphics and placements - Creating multimedia effects with filters and Transactions.

UNIT-III: JAVA SCRIPT&:

Java Script: Introduction - Client side Java script - Server side Java script - Core features - Data types and variables – Operators - Expressions and statements – Functions – Objects – Array - Date and math related objects - Document object model - Event handling.

UNIT-IV: EVENTS AND EVENT HANDLERS:

Events And Event Handlers: General information about Events – Event – OnAbort – OnClick - Ondblclick - Ondrag drop – Onerror - Onfocus - Onkey Press – Onkey Up – Onload - Onmouse Down – Onmouse Move - Onmouse Out – Onmouse Over - Onmove - Onrest – Onresize - Onselect - Onsubmit - Onunload.

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

Extensible Markup Language (XML): Introduction - Creating XML Documents - XML style Sheet – Hyperlinks in XML Document Object Model - XML Query Language.

LAB WORK: CREATING A WEBSITE WITH DYNAMIC FUNCTIONALITY USING CLIENT- SIDE AND SERVER SIDE SCRIPTING.

SUGGESTED READINGS:

1. Web Technology: IndrakantiSekhar, V.N. Battu, Himalaya Publishers.
2. Internet & World Wide Web How to Program: Deitel&Deitel,Pearson.
3. Web programming: ChrisBates.
4. HTML & XML An Introduction NIIT,PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro,Pearson
6. Internet and Web Technologies: Raj Kamal, McGrawHill.
7. Web Technology: A Developer’s Perspective: Gopalan&Sivaselvan,PHI.
8. Internet Technology and Web Page Design: R.Singh&M.Sonia,Kalyani.
9. Web Technology and Design by Xavier, New Age InternationalPub.

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale – Isocost – Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUEANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: VanithAgrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from certain heads and other provisions relating to clubbing, aggregation of income and assessment procedure.

UNIT-I: PROFITS AND GAINS OF BUSINESS OR PROFESSION: Valuation of Stock Depreciation: Meaning – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation.

UNIT-II: INCOME FROM OTHER SOURCES:

Winnings from lotteries Puzzles, crown world puzzles, Races Problems on computation on Income from Other Sources. Treatment of Agricultural Income. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates. Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

Income of other persons included in the total income of Assesse – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

UNIT-V: ASSESSMENT PROCEDURE:

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment: Self-assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
3. Income Tax: M. Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: B. Lal, Pearson Education.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learnin

Paper DSE 501 (a) : COST ACCOUNTING

Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.
Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

Paper DSE 501 (b) : FINANCIAL PLANNING & PERFORMANCE

Objective: To make students to understand the Financial planning & Performance.

UNIT I: STRATEGIC PLANNING:

Strategic planning: Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process -

Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Top-level planning and analysis: Pro forma income - Financial statement projections - Cash flow projections.

UNIT II: BUDGETING AND FORECASTING:

Budgeting Concepts: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques: Regression analysis - Learning curve analysis - Expected value - Budgeting Methodologies: Annual business plans (master budgets) - Project budgeting - Activity based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting

UNIT III: COST AND VARIANCE ANALYSIS:

Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

UNIT IV: PERFORMANCE MEASURES:

Performance Measures: Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard - Responsibility Centers and Reporting Segments: Types of responsibility centers - Transfer pricing - Reporting of organizational segments

UNIT V: TECHNOLOGY AND ANALYTICS:

Information Systems: Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data Governance: Data policies and procedures - Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: System Development Life Cycle - Process automation - Innovative applications

Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.

Paper DSE 501 (c): INTERNATIONAL FINANCIAL REPORTING -I

***Objective:** To make students to understand the International Financial Reporting.*

UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:

Conceptual framework: Standard Setting Bodies & Hierarchy - Elements of F/S - Primary objectives of financial reporting - Qualitative Characteristics of F/S - Fundamental Assumptions & Principles - Accounting Cycle & Preparation of F/S - General-purpose financial statements: Balance sheet - Income statement - Statement of comprehensive income - Statement of changes in equity - Statement of changes cash flows - Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting - Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts

UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):

Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):

Financial Investments: Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Intangible Assets: Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) – Goodwill

UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):

Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):

Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts - Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition

Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance - Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.

25

Faculty of Commerce OU

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

***Objective:** To make the students to acquire the knowledge of computer software*

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS:

1. Computerised Accounting: GarimaAgarwal, Himalaya

2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications 8.
Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

Objective: To make students to understand the Financial Decision Making.

UNIT I: FINANCIAL STATEMENT ANALYSIS

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Special issues: Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

UNIT II: FINANCIAL MANAGEMENT

Risk & Return: Calculating return - Types of risk - Relationship between risk and return
Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

UNIT III: RAISING CAPITAL

Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT

Managing working capital: Cash management - Marketable securities management - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE

Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring
International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade - Tax implications of transfer pricing

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management 2. Interpretation

- and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
 4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
 5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
 6. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall

Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION

Objective: *To make students to understand the International Tax & Regulation.*

UNIT I: TAXATION OF INDIVIDUALS:

Individual Income Tax Return: Filing Status - Cash basis and Accrual basis Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:

C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:

Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:

Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law

Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

28

Faculty of Commerce OU

Paper DSE 503 (a) :MANAGEMENT INFORMATION SYSTEMS

Hours Per Week: 7 (3T+4P) **Credits:** 5 **Exam Hours:** 1 ½ **Marks:** 50U+35P+15I

Objective: *To equip the students with finer nuances of MIS.*

UNIT-I: INTRODUCTION TO MIS:

The Technical and Business Perspective, Organization Structure, Evaluation of MIS through Information System, The Decision Making Process , System Approach to Problem Solving, The Structure of Management Information System, MIS Organization within the Company.

UNIT-II: INFORMATION SYSTEMS FOR DECISION MAKING:

Evolution of an Information System, Basic Information Systems, Decision Making and MIS, Decision Assisting Information System, Concepts of Balanced MIS Effectiveness and Efficiency Criteria.

UNIT-III: DEVELOPMENT OF MIS:

Methodology and Tools/Techniques for Systematic Identification, Evaluation and Modification of MIS. *Enterprise Resource Planning:* Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems, *E Enterprise System* : Introduction: Managing the E-enterprise, Organisation of Business in an E enterprise, E-business, E-commerce, E-communication, E-collaboration.

UNIT-IV: ADVANCED MIS:

Concepts, Needs and Problems in Achieving Advanced MIS, DSS., Business intelligence + process management, systems development, and security.

UNIT-V: COLLABORATION, IMPACT & PITFALLS IN MIS:

Collaboration processes and information systems, Impact of Web 2.0 and social media on

business process, Pitfalls in MIS Development: Fundamental Weakness, Soft Spots in Planning and Design Problems.

SUGGESTED READINGS:

1. Murdic, Rose and Clagett- Information Systems for Modern Management, PHI, New Delhi.
2. Process, Systems, and Information, David M. Kroenke,
3. MIS Cases Decision Making with Application Software, 4th Edition, Lisa Miller
4. Laudon-Laudon- Management Information Systems, Pearson Education, New Delhi.

29

Faculty of Commerce OU

Paper DSE 503 (b) :E-COMMERCE

Hours Per Week: 7 (3T+4P) **Credits:** 5 **Exam Hours:** 1 ½ **Marks:** 50U+35P+15I

***Objective:** to acquire conceptual and application knowledge of ecommerce.*

UNIT-I: INTRODUCTION:

E-Commerce: Meaning - Advantages & Limitations - E-Business: Traditional & Contemporary Model, Impact of E-Commerce on Business Models - Classification of E-Commerce: B2B - B2C - C2B - C2C - B2E - Applications of Ecommerce: E-Commerce Organization Applications - E-Marketing - E Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping.

UNIT-II:FRAMEWORK OF E-COMMERCE:

Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP - SSL.

Data Encryption: Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

UNIT-III:CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective - Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based E-Payment System - Smart Cards.

UNIT-IV:ELECTRONIC DATA INTERCHANGE:

Introduction - EDI Standards - Types of EDI - EDI Applications in Business – Legal - Security and Privacy issues if EDI - EDI and E-Commerce - EDI Software Implementation.

UNIT-V: E-MARKETING TECHNIQUES:

Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing.

Lab work: *Using Microsoft Front Page Editor and HTML in Designing a Static Webpage/Website.*

SUGGESTED READINGS:

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: Tulasi Ram Kandula, HPH.
3. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, PHI
4. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, McGraw Hill
5. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata McGraw Hill 6. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston 7. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani 8. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand 9. E-Business 2.0, Roadmap For Success: Ravi Kalakota, Marcia Robinson, Pearson 10. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
11. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata McGraw Hill

30

Faculty of Commerce OU

Paper DSE 503 (c) :MOBILE APPLICATIONS

Hours Per Week: 7 (3T+4P) **Credits:** 5 **Exam Hours:** 1 ½ **Marks:** 50U+35P+15I

Objective: *To understand and apply the mobile applications.*

UNIT-I: INTRODUCTION:

What is Android, Android versions and its feature set The various Android devices on the market, The Android Market application store ,Android Development Environment - System Requirements, Android SDK, Installing Java, and ADT bundle - Eclipse Integrated Development Environment (IDE), Creating Android Virtual Devices (AVDs), the Android Software Stack, The Linux Kernel, Android Runtime - Dalvik Virtual Machine, Android Runtime – Core Libraries, Dalvik VM Specific Libraries, Java Interoperability Libraries, Android Libraries, Application Framework, Creating a New Android Project ,Defining the Project Name and SDK Settings, Project Configuration Settings, Configuring the Launcher Icon, Creating an Activity, Running the Application in the AVD, Stopping a Running Application, Modifying the Example Application, Reviewing the Layout and Resource Files,

UNIT-II: MOBILE SOFTWARE:

Understanding Java SE and the Dalvik Virtual Machine, The Directory Structure of an Android Project , Common Default Resources Folders, The Values Folder, Leveraging Android XML, Screen Sizes, Launching Your Application: The AndroidManifest.xml File, Creating Your First Android Application, Android Application Components, Android Activities: Defining the UI,

Android Services: Processing in the Background, Broadcast Receivers: Announcements and Notifications Content Providers: Data Management, Android Intent Objects: Messaging for Components.

Android Manifest XML: Declaring Your Components, Designing for Different Android Devices, Views and View Groups, Android Layout Managers, The View Hierarchy, Designing an Android User Interface using the Graphical Layout Tool.

UNIT-III: MOBILE DISPLAY:

Displaying Text with TextView, Retrieving Data from Users, Using Buttons, Check Boxes and Radio Groups, Getting Dates and Times from Users, Using Indicators to Display Data to Users, Adjusting Progress with SeekBar, Working with Menus using views, Gallery, ImageSwitcher, GridView, and ImageView views to display images, Creating Animation, Saving and Loading Files, SQLite Databases, Android Database Design, Exposing Access to a Data Source through a Content Provider, Content Provider Registration, Native Content Providers

UNIT-IV: MOBILE APPLICATIONS:

Intent Overview, Implicit Intents, Creating the Implicit Intent Example Project, Explicit Intents, Creating the Explicit Intent Example Application, Intents with Activities, Intents with Broadcast Receivers, An Overview of Threads, The Application Main Thread, Thread Handlers, A Basic Threading Example, Creating a New Thread, Implementing a Thread Handler, Passing a Message to the Handler. Sending SMS Messages Programmatically, Getting Feedback after Sending the Message Sending SMS Messages Using Intent Receiving, sending email, Introduction to location-based service, configuring the Android Emulator for Location-Based Services, Geocoding and Map-Based Activities, Playing Audio and Video, Recording Audio and Video, Using the Camera to Take and Process Pictures

31

Faculty of Commerce OU

UNIT-V: MOBILE APP DEVELOPMENT & INSTALLATION:

Introduction to Windows Phone App Development, Installing the Windows Phone SDK, Creating Your First XAML for Windows Phone App. Understanding the Role of XAP Files, the Windows Phone Capabilities Model, the Threading Model for XAML-Based Graphics and Animation in Windows Phone, Understanding the Frame Rate Counter, The Windows Phone Application Analysis Tool, Reading Device Information, Applying the Model-View-ViewModel Pattern to a Windows Phone App, Property Change Notification, Using Commands

SUGGESTED READINGS:

1. Erik Hellman, “Android Programming – Pushing the Limits”, 1st Edition, Wiley India Pvt Ltd, 2014.
2. Dawn Griffiths and David Griffiths, “Head First Android Development”, 1st Edition, O’Reilly SPD Publishers, 2015
3. J F DiMarzio, “Beginning Android Programming with Android Studio”, 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580
4. AnubhavPradhan, Anil V Deshpande, “ Composing Mobile Apps” using Android, Wiley 2014, ISBN: 978-81-265-4660-2

Web Resource :

Google Developer Training, "Android Developer Fundamentals Course – Concept Reference”,

Google Developer Training Team, 2017. <https://www.gitbook.com/book/google-developer-training/android-developerfundamentals-course-concepts/details> (Download pdf file from the above link)

Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT

Objective: *To introduce the basics of conducting research in social sciences.*

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING: Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT: Introduction - t-Test - F-Test - Chi Square Test - Anova (One-Way Anova, Two-Way Anova).concepts only Contents of a Research Report.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI

5. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalpathi KV,
8. Research Methodology: Sashi.K Gupta, Praneeth Rangi, Kalyani Publishers.

GUIDELINES FOR PROJECT WORK

- 1) Project work is a part of the prescribed curriculum to B. Com students.
- 2) Project work is allotted to a group of 4 students.
- 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
- 4) Students should get a certificate from the organization.
- 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.

33

Faculty of Commerce OU

- 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

- 1) Project report should be presented in the following sequence:
 - i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.
- 2) Chapter Design should be as follows:

Chapter-I: Introduction: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).

Chapter-II:Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

Chapter-III: Data Analysis and interpretation: this chapter should present the data analysis and inferences.

Chapter-IV: Summary and Conclusions: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research. **Bibliography:** lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing.

Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

- 1) Project should be typed on **A4 white paper**, and be **1.5 spaced**.
- 2) All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
- 3) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
- 4) **3 bound copies&a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.
- 5) **bibliography and referencing: Referencing** is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.
 - **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
 - **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

34

Faculty of Commerce OU

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

Objective: *To be acquaint with Cost Control techniques, Managerial Accounting decision making techniques and reporting methods.*

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:

Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further –

Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance .

UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS: Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

UNIT-IV: FUNDS FLOW ANALYSIS:

Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds.

UNIT-V: CASH FLOW ANALYSIS (AS-3):

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement.

SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

Objective: To make students to understand the Financial Control.

UNIT I: EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS):

Financial Statements: Balance sheet - Income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS

PER US GAAP & IFRS) :

Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions -
Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP
and IFRS

UNIT III: COST MANAGEMENT:

Measurement concepts: Cost behavior and cost objects - Actual and normal costs - Standard
costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing -
Costing Systems: Joint and by-product costing - Job order costing - Process costing - Activity
based costing - Life-cycle costing -Overhead costs: Fixed and variable overhead expenses -
Plant-wide versus departmental overhead -Determination of allocation base - Allocation of
service department costs

UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:

Supply chain management: Lean resource management techniques - Enterprise resource
planning (ERP) - Theory of constraints - Capacity management and analysis - Business Process
Improvement: Value chain analysis - Value-added concepts - Process analysis, redesign, and
standardization - Activity-based management - Continuous improvement concepts - Best
practice analysis - Cost of quality analysis - Efficient accounting processes

UNIT V: INTERNAL CONTROLS:

Governance, Risk & Compliance: Internal control structure and management philosophy -
Internal control policies for safeguarding and assurance - Internal control risk - Corporate
governance - External audit requirements - System Controls & Security Measures: General
accounting system controls - Application and transaction controls - Network controls - Backup
controls - Business continuity planning

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics 2. Intermediate
Accounting, 17th edition; Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D.; Wiley
3. Intermediate Accounting, 11th edition; Nikolai, Loren A., Bazley John D., and Jones,
Jefferson P., South-Western Cengage Learning
4. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E.,
Juras, Paul E., and Cokins, Gary; McGraw Hill
5. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar,
Srikant, and Rajan, Madhav; Pearson
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant,
Kenneth A.; IMA

Objective: To make students to understand the International Financial Reporting.

UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):

Defined contribution pension plans - Defined benefit pension plans: Pension obligations -

Pension plan assets - Net pension expense - Other Post-retirement benefits **UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):**

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting -

considerations: Net Operating Losses (NOL) - Investee's undistributed dividends **UNIT III: EQUITY (AS PER US GAAP & IFRS):**

Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt Presentation of Equity: On Balance sheet - On Statement of Changes in Equity - Earnings per Share (EPS): Basic EPS - Diluted EPS

UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS): Business Combinations and Consolidations: Acquisitions - Non-controlling Interest - Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement - Translation

UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP):

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations - Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) - Modified Accrual Accounting - Inter-fund transactions - Government Financial Reporting

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18

Objective: *To equip the students with the knowledge regarding Theory and Practice of GST.*

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP: Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.
5. Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavani& Dr. N. Moses, National Publishing Co.

Paper DSE 602(b) : FINANCIAL DECISION MAKING - II

Objective: To make students to understand the Financial Decision Making.

UNIT I: DECISION ANALYSIS:

Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations

UNIT II: PRICING:

Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Marketstructure considerations

UNIT III: RISK MANAGEMENT:

Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

UNIT IV: INVESTMENT DECISIONS:

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

UNIT V: PROFESSIONAL ETHICS:

Business ethics: Moral philosophies and values - Ethical decision making - Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical considerations for the organization: Organizational factors and ethical culture - IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice" - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management 2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
5. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall
6. Enterprise Risk Management - Integrated Framework; COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017

Paper DSE 602 (c) : INTERNATIONAL AUDITING

Objective: To make students to understand the International Auditing.

UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING

PRINCIPLES:

Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversight Board (PCAOB) - Securities & Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor's communication with those charged with governance

Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE: Audit Risk:

Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting -

Misappropriation of assets - Fraud risk factors - Auditor's consideration of fraud Planning the Audit:

Audit Strategy - Audit Plan - Internal Controls: Auditor's Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:

Audit Evidence: Management's Assertions - Sufficient & Appropriate Audit Evidence - Audit Evidence determined by Risk of Material Misstatement (RMM) - Substantive Procedures: Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others - Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling: Sampling Risks - Attributes Sampling - Classical Variables Sampling - Probability Proportional to Size (PPS) Sampling

UNIT IV: AUDIT REPORTING:

Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

UNIT V: OTHER ENGAGEMENTS:

Accounting & Review Services: Preparation of financial statements - Compilation engagement - Review engagement - Attestation Engagements: Examination - Review - Agreed-upon Procedures - Governmental Auditing: Governmental Auditing Standards - Single Audit Act

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
2. Wiley CPA Excel

Exam Review Course Study Guide: Auditing and Attestation, Wiley 3. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, Wiley

4. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning

5. Principles of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill 6. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill.

40

Faculty of Commerce OU

Paper DSE 603(a) :MULTIMEDIA SYSTEMS

Hours Per Week: 7 (3T+4P) **Credits:** 5 **Exam Hours:** 1 ½ **Marks:** 50U+35P+15I

***Objective:** To acquire the knowledge of multimedia systems.*

UNIT-I: MEDIA AND DATA STREAMS:

Properties of multimedia systems, Data streams characteristics: Digital representation of audio, numeric instruments digital interface Bark concepts, Devices, Messages, Timing Standards Speech generation, analysis and transmission.

UNIT-II: DIGITAL IMAGE&ANIMATIONS:

Digital Image: Analysis, recognition, transmission, **Video:** Representation, Digitalization, transmission.

Animations: Basic concepts, animation languages, animations control transmission.

UNIT-III: DATA COMPRESSION STANDARDS&STORAGE:

Data Compression Standards: JPEG, H-261, MPEG DVI

Optical storage devices and Standards: WORHS, CDDA, CDROM, CDWO, CDMO. Real Time Multimedia, Multimedia file System.

UNIT-IV: MULTIMEDIA COMMUNICATION SYSTEM, DATABASES&SYNCHRONIZATION:

Multimedia Communication System: Collaborative computing session management, transport subsystem, QOS, resource management.

Multimedia Databases: Characteristics, data structures, operation, integration in a database model.

Synchronization: Issues, presentation requirements, reference to multimedia synchronization, MHEG.

UNIT-V: MULTIMEDIA APPLICATION:

Media preparation, Composition, integration communication, consumption,

entertainment. **SUGGESTED READINGS:**

1. Ralf Steninmetz, KlaraHahrstedt, *Multimedia: Computing, Communication and Applications*, PHI PTR Innovative Technology Series.

2. John F.KoegelBufford, *Multimedia System*, Addison Wesley, 1994.
3. Mark Elsom – Cook, *Principles of Interactive Multimedia* , Tata Mc-Graw Hill, 2001.
4. Judith Jefcoate, *Multimedia in Practice: Technology and Application* , PHI 1998.

41

Faculty of Commerce OU

Paper DSE 603(b) :CYBER SECURITY

Hours Per Week: 7 (3T+4P) **Credits:** 5 **Exam Hours:** 1 ½ **Marks:** 50U+35P+15I **Objective:**to understand the cyber security, detection, network security, the law and cyber forensic.

UNIT-I: INTRODUCTION TO CYBER SECURITY, CYBER SECURITY VULNERABILITIES AND CYBER SECURITY SAFEGUARDS:

Introduction to Cyber Security: Overview of Cyber Security, Internet Governance – Challenges and Constraints, Cyber Threats:- Cyber Warfare-Cyber Crime-Cyber terrorism-Cyber Espionage, Need for a Comprehensive Cyber Security Policy, Need for a Nodal Authority, Need for an International convention on Cyberspace.

Cyber Security Vulnerabilities: Overview, vulnerabilities in software, System administration, Complex Network Architectures, Open Access to Organizational Data, Weak Authentication, Unprotected Broadband communications, Poor Cyber Security Awareness.

Cyber Security Safeguards: Overview, Access control, Audit, Authentication, Biometrics, Cryptography, Deception, Denial of Service Filters, Ethical Hacking, Firewalls, Intrusion Detection Systems, Response, Scanning, Security policy, Threat Management.

UNIT-II: SECURING WEB APPLICATION, SERVICES AND SERVERS: Introduction, Basic security for HTTP Applications and Services, Basic Security for SOAP Services, Identity Management and Web Services, Authorization Patterns, Security Considerations, Challenges.

UNIT-III: INTRUSION DETECTION AND PREVENTION:

Intrusion, Physical Theft, Abuse of Privileges, Unauthorized Access by Outsider, Malware infection, Intrusion detection and Prevention Techniques, Anti-Malware software, Network based Intrusion detection Systems, Network based Intrusion Prevention Systems, Host based Intrusion prevention Systems, Security Information Management, Network Session Analysis, System Integrity Validation.

UNIT-IV: CRYPTOGRAPHY AND NETWORK SECURITY:

Introduction to Cryptography, Symmetric key Cryptography, Asymmetric key Cryptography, Message Authentication, Digital Signatures, Applications of Cryptography. Overview of Firewalls- Types of Firewalls, User Management, VPN Security Security Protocols: - security at the Application Layer- PGP and S/MIME, Security at Transport Layer- SSL and TLS, Security at Network Layer-IPSec.

UNIT-V: CYBERSPACE AND THE LAW, CYBER FORENSICS:

Cyberspace and The Law: Introduction, Cyber Security Regulations, Roles of International Law, the

state and Private Sector in Cyberspace, Cyber Security Standards. The INDIAN Cyberspace, National Cyber Security Policy 2013.

Cyber Forensics: Introduction to Cyber Forensics, Handling Preliminary Investigations, Controlling an Investigation, Conducting disk-based analysis, Investigating Information-hiding, Scrutinizing E-mail, Validating E-mail header information, Tracing Internet access, Tracing memory in real-time.

SUGGESTED READINGS:

1. Ramandeepkaurnagra, Cyber laws and Intellectual Property Rights, Kalyani Publishers, 7e,
2. Nina Godbole&SunitBelapureCyber Security, Wiley India Pvt Ltd, 2012.
3. Gerald. R. Ferrera, Reder and linchtenstein, Cyber laws – Text and Cases,3e, Cengage learning
4. FaiyazAhamed, Cyber Law and Information Security, DreamTech Press, 2013 5. PankajAgarwal, Information Security and Cyber Laws, Acme Learning, 2013 6. Manjotkaur, Essentials of E-Business and Cyber laws, Kalyani Publishers.

42

Faculty of Commerce OU

Paper DSE 603(c) :DATA ANALYTICS

Hours Per Week: 7 (3T+4P) **Credits:** 5 **Exam Hours:** 1 ½ **Marks:** 50U+35P+15I

Objective: To learn the different ways of data Analysis, data streams, mining and clustering and visualization.

UNIT-I: INTRODUCTION TO BIG DATA:

Introduction to Big Data Platform – Challenges of conventional systems – Web data – Evolution of Analytic scalability, analytic processes and tools, Analysis vs reporting – Modern data analytic tools, Stastical concepts: Sampling distributions, resampling, statistical inference, prediction error.

UNIT-II: DATA ANALYSIS:

Regression modeling, Multivariate analysis, Bayesian modeling, inference and Bayesian networks, Support vector and kernel methods, Analysis of time series: linear systems analysis, nonlinear dynamics – Rule induction – Neural networks: learning and generalization, competitive learning, principal component analysis and neural networks; Fuzzy logic: extracting fuzzy models from data, fuzzy decision trees, Stochastic search methods.

UNIT-III: MINING DATA STREAMS:

Introduction to Streams Concepts – Stream data model and architecture – Stream Computing, Sampling data in a stream – Filtering streams – Counting distinct elements in a stream – Estimating moments – Counting oneness in a window – Decaying window – Realtime Analytics Platform(RTAP) applications – case studies – real time sentiment analysis, stock market predictions.

UNIT-IV: FREQUENT ITEMSETS AND CLUSTERING:

Mining Frequent item sets – Market based model – Apriori Algorithm – Handling large data sets in Main memory – Limited Pass algorithm – Counting frequent itemsets in a stream – Clustering Techniques – Hierarchical – K- Means – Clustering high dimensional data – CLIQUE and PROCLUS – Frequent pattern based clustering methods – Clustering in non-euclidean space – Clustering for streams and Parallelism.

UNIT-V: FRAMEWORKS AND VISUALIZATION:

MapReduce – Hadoop, Hive, MapR – Sharding – NoSQL Databases – S3 – Hadoop Distributed file systems – Visualizations – Visual data analysis techniques, interaction techniques; Systems and applications:

SUGGESTED READINGS:

- 1) Michael Berthold, David J. Hand, Intelligent Data Analysis, Springer, 2007.
- 2) AnandRajaraman and Jeffrey David Ullman, Mining of Massive Datasets, Cambridge University Press, 2012.
- 3) Bill Franks, Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with advanced analytics, John Wiley & sons, 2012.
- 4) Glenn J. Myatt, Making Sense of Data, John Wiley & Sons, 2007 Pete Warden, Big Data Glossary, O Reilly, 2011.
- 5) Jiawei Han, MichelineKamber “Data Mining Concepts and Techniques”, Second Edition, Elsevier, Reprinted 2008.