

SEMESTER-I

CORE-1

BUSINESS STATISTICS

Instructional Hrs-72	Credit-3
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OBJECTIVE

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

MODULE-1 Business Statistics- Introduction-Meaning and Definition-Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics (12hrs)

MODULE-2 Measures of Central tendency-concept-Mean, Median-Mode- Geometric Mean-Harmonic Mean-merits and demerits (10hrs)

MODULE-3 Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range-Quartile Deviation-Mean Deviation-Standard Deviation-Merits and Demerits-Relevance and applications in Business-Co-efficient of variation-Skewness-Kurtosis-Moments. (Brief Studyonly) (10hrs)

MODULE-4 Index Numbers-meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity index-Value based index numbers-Methods of constructing index numbers-Laspeyres and Paasche's and Fisher's Ideal Index numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses.(25hrs)

MODULE-5 Time series Analysis-Meaning-Definition-Components of time series-Methods of determination of trend-Methods of moving average-Methods of least squares-Scope in business (15hrs)

PRACTICAL WORK

- Construction of Cost of living index numbers
- *Preparation of family budgets*

SUGGESTED READINGS

- Gupta, S.P, Statistical Methods.
- *Gupta, C.B, Introduction to statistics.*
- *Desai, S.S, Business Statistics,.*
- *Gupta, S.C, Fundamentals of Statistics.*
- *Elhance.D.N, Fundamentals of Statistics.*
- *Business Statistics, L.R Potty.*
- *B.M.Aggarwal, Business Mathematics and Statistics.*

CORE-2

MODERN BANKING

Instructional Hrs-72

Credit-3

OBJECTIVE

1. *To provide basic knowledge of banking.*
2. *To familiarize the students with the changing scenario of Indian banking.*

MODULE-1 Introduction-Origin and Evolution of banks-Meaning and definition of banking-Nationalisation and its objectives-Classification of banks-Functions of commercial banks-Credit creation.(10hrs)

MODULE-2 Retail banking-Products and services-Its business and composition-Housing loans-Vehicle loans-personal loan-Education loan-Farm loan-Computation of interest-Fixed rate-Floating rate-EMI-Value added service.(20hrs)

MODULE-3 Innovations and reforms in banking-Social banking-Lead bank scheme-Offshore banking-Hi-Tech banking-Debit and credit card-EFT-RTGS-Tele banking-Internet banking-Banking ombudsman-Banking sector reforms-Capital adequacy norms-NPA-Its management-Consortium banking-Cheque Truncation system-E-Purse.(20hrs)

MODULE-4 Banker and customer-Meaning and definition-Relationship-General and special features-Rights and obligation-Opening of accounts-Different types of accounts-Closing of accounts-Cheque crossing and endorsement-(12hrs)

MODULE-5 Rural banking-Rural credit-Objective-Deposit mobilisation-Microfinance-priority sector advances-Agriculture debt relief (Inclusive of enactment).(10hrs)

SUGGESTED READINGS

- *Money and banking, Theory with Indian banking, T.N. Hajeela, Anes Publications.*
- *Banking law and practice by S.N.Maheswary, Kalyani publishers.*
- *Banking theory and practice Gordon and Natarajan.*

- *Modern Banking in India, K.C.Sharmma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gorden and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.*

CORE-3

BUSINESS REGULATORY FRAMEWORK

Instructional Hrs-72	Credit-3
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OBJECTIVES:

1. *To provide a brief idea about the framework of Indian Business Laws.*
2. *To enable the students to apply the provisions of business laws in business activities.*

MODULE-1 Law of Contracts - The Indian Contract Act, 1872 Definition of contract - Law of contracts Nature of contract Classifications Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors- persons of unsound mind- persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance (20hrs)

MODULE-2 Special Contracts - *Bailment and pledge* Bailment Definition Essential elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee. (15hrs)

MODULE-3 *Indemnity and Guarantee- Indemnity* - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. (10 Hrs)

MODULE-4 Law of Agency Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship (12hrs)

MODULE-5 Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale goods and their classification Condition on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights. (15hrs)

SUGGESTED READINGS

1. *Kapoor. N.D : Business Law*
2. *Chandha.P.R : Business Law*
3. *Garg and Chawla: Fundamentals of Business Laws*
4. *Tulsian.P.C : Business Laws*
5. *B.S.Moshal : Modern Business Law.*

COMMON -1 PERSPECTIVES AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hrs-72	Credit-4
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OBJECTIVES-

- *To understand business and its role in society*
- *To understand entrepreneurship and its heuristics*
- *To comprehend the business environment*
- *To enable the student to undertake business activities*

MODULE-1 Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms-owners, managers, employees and others. Emergence of managerialism and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, co-operatives and nonprofit enterprises. Government regulation of business- objectives, methods and problems. (Brief Study only) (15hrs)

MODULE-2 Establishing business - entrepreneurship- legal, physical, financial, social, and psychological environments for entrepreneurs- Individual and group entrepreneurs- intrapreneurs . Mobilization of financial resources for business- Individual savings- Domestic savings in India- Factors affecting savings- Loans and advances- Sources of funds- Markets for raising money-Short term and long term funds- Lending institutions for business funds- Banks and non banking financial institutions- Cost of capital- documenting, funding sources and areas of expenses- accounting and accounting practices-Return on investment- Factors of production and rewards to factors like payment of wages, rent, interest and profits- Payment to Government- Taxes, direct and indirect- State and national levels- Funds from the primary and secondary markets- Stock exchanges and their role, stock broking, stock exchange cues. (BriefStudyonly)(20hrs)

MODULE-3 Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-The role of human resources-Management problems in small, medium and large organizations-Quality of life- Production of tangible and intangible products-Marketing and its role- Trends and Developments in Strategic Management-TQM- Bench Marking-Statistical Quality Control-Quality Circle-Business Process Re-engineering- Six Sigma- BPO-KPO. (Brief Study only) (15hrs)

MODULE-4 Consumer Protection Act, 1986 Rights of a consumer Filing of appeals at the district level, state level and national level. Intellectual Property Rights meaning Patent rights trademarks Copyrights Plagiarism. (15hrs)

MODULE-5 Right to information Act-Right to access information on specific issues-banking transaction-Insurance transaction-government dealings and related services. (7hrs)

SUGGESTED READINGS

1. *Keith Davis and William C.Frederick : Business and Society Management, Public Policy, Ethics.*
2. *Peter F. Drucker : Management Tasks, Responsibilities, Practices.*

3. *Peter F Drucker : The Practice of Management.*
4. *Consumer Protection Act-1986 and its amendments.*
5. *Right to Information Act.*

SEMESTER-II

CORE-4 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH

Instructional Hrs-72	Credit-3
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OBJECTIVE

- To impart basic knowledge of research
- *To enable the students to apply the simple statistical tools in business research*

MODULE-1 Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)-Research process- Primary and Secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non probability sampling) Cross tabulation-Analysis of data. (17Hrs)

MODULE-2 Correlation (*Un grouped data Only*)- Concept-Types of Correlation-methods-Karl Pearson s Co-efficient of correlation-Spearman's Rank correlation co-efficient-probable error-Regression analysis (*Un grouped data Only*)-Concepts-lines of Regression-Regression Equation under Algebraic method and standard error. (15hrs)

MODULE-3 Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability-Addition Theorem-Multiplicationtheorem. (20hrs)

MODULE-4 Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type 1 Error-Type II Error (*theory only*)-Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence (*both theory and problems*)(15 hrs)

MODULE-5 Report writing-Integral part of report-Characteristics of a good report-Contents of a report-Bibliography.(5hrs)

Practical Work- Collect a published report of a survey conducted by a magazine/ news paper

SUGGESTED READINGS

1. *Gupta, S.P, Statistical Methods.*
2. *Gupta, C.B, Introduction to statistics.*
3. *Desai, S.S, Business Statistics.*
4. *Gupta, S.C, Fundamentals of Statistics.*
5. *Elhance.D.N, Fundamentals of Statistics.*
6. *Kothari, C.R, Research methodology.*
7. *Sekharan, Uma, Research Methods.*
8. *Collis, Business Research.*

CORE-5**PRINCIPLES OF INSURANCE**

Instructional Hrs-72	Credit-3
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OBJECTIVE.

- *To make the students explore with the fundamental principles of insurance*
- *To impart knowledge on practice of insurance business.*

MODULE-1 Introduction-Definition-Role and importance-Insurance contract-principles of Insurance-Insurance and assurance-Types of insurance-Life- General-introduction to IRDA Act .(12hrs)

MODULE-2 Life insurance-features-classification of policies-surrender value-Introduction to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus-proposal forms and other related documents-Age proof-Special reports-assignments-Nomination-loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments-death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits-Settlement options .(20hrs)

MODULE-3 Marine Insurance-Nature-Insurance policies-Policy conditions-Clauses-marine losses-Payment of claims-(12hrs)

MODULE-5 Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition-clauses-Payment of claims-Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-non traditional Insurance. (15hrs)

MODULE-5 Accounting and Finance Accounting for insurance business Compliance with IRDA rules Taxation. Investments evaluation of investments Capital structure - Cost of capital Solvency margin and compliance.(13hrs)

SUGGESTED READINGS

1. *Mishra.M.N : Insurance Principles and Practice*
2. *Pande : Insurance Principles and Practice*
3. *Mathew.M.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance*
5. *Gupta O.S : Life Insurance*

CORE-6**CORPORATE REGULATIONS AND GOVERNANCE**

Instructional Hrs-72

Credit-3

OBJECTICE- *To provide an understanding regarding the administration and management of corporate form of business and to give a first hand exposure to corporate laws especially Indian Companies Act 1956.*

MODULE-1 Company-Definition-Characteristics- Advantages and Disadvantages-Illegal Association-corporate veil-Lifting the corporate veil- promotion Promoter-position-Incorporation-procedure-Documents to be filed-Certificate of incorporation-Procedure-Effect of registration-Pre-incorporation contract-memorandum of association-Articles of association-Doctrine of ultravires-doctrine of indoor management-Doctrine of constructive notice-Prospectus-registration- Contents-statement in lieu of prospectus-Deemed prospectus-Shelf Prospectus-Red herring-Abridged prospectus-liability for misstatement in prospectus-commencement of business.(20hrs)

MODULE-2 Management and Administration-Directors-appointment-Qualification and disqualification-Qualification shares-position of directors-powers and duties-Retirement-vacation of office-Liabilities of directors-Removal of directors.
(10hrs)

MODULE-3 Corporate Governance-meaning-Background-importance-CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement-Constitution of board of directors-Audit committee-Provisions under section 292A of Companies Act-Remuneration of directors-Board procedure-CEO/ CFO certification-Role of management-Information to share holders-CG Report-Non mandatory requirements ie.. Chairman of board-Remuneration committee-Share holders rights-Postal ballot-whistle blower policy-Benefits of Corporate Governance(15hrs)

MODULE-4 Company meetings-Kinds of companies-essentials of valid meeting-Chairman-agenda-Minutes-Quorum-Motion-Types of motion-Interruption of debate-Proxy-poll-Modes of poll-Resolution-Types of resolution-Motion vs. Resolution.(17hrs)

MODULE-5 Winding up of companies- Modes-Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions-Contributories-Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.
(10hrs)

SUGGESTED READINGS

- *M.P.Tanton, Text book of Company Law*
- *R.R.Gupta, and V.S.Gupta, Indian Company Law*
- *M.C.Kuchaal, Secretarial Practice*
- *Ashok K Bagrial, Company Law*
- *Indian Companies Act with amendments.*
- *Corporate Law and Governance, L.R.Potty.*

COMMON -2 BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM

Instructional Hrs-72

Credit-4

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

MODULE-1 Communication-Need-Process-Types-Oral-written-Verbal-Non verbal-Internal, External- Non-verbal communication-Body language-Kinesics, Proxemics-Para language-Channels-Barriers-Principles of effective communication
15hrs)

MODULE-2 Job application letters-Resume-CV-Reference and recommendation letters-Employment letters-Online application-Soft skill (15hrs)

MODULE-3 Business letters-Parts and layout of business letters-Business enquiry letters-offers and quotation-Orders and execution-grievances and redressals.
Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection letters-Preparation of partnership deed-power of attorney.(20hrs)

MODULE-4 Impact of IT on communication-Role of computers-Internet-E-mail-Telephone-voice mail-SMS-Video conferencing- Teleconferencing.(10hrs)

MODULE-5 Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS-Relationship between decision making and MIS.(12hrs)

SUGGESTED READINGS

- *Bhatia R.C, Business Communication.*
- *Salini Agarwal Essential communication skill.*
- *Reddy P.N, and Apopannia, Essentials of Business Communication.*
- *Sharma R.C, KRISHNA Mohan, Business Communication and Report writing.*
- *Leod, M.C., Management Information System..*
- *Jerome Reuter-Management Information system.*
- *Annie Philips, Communication and the Manager s Job.*

SEMESTER-III

CORE-7

MARKETING MANAGEMENT

Instructional Hrs-90	Credit-4
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OBJECTIVE-

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

MODULE-1 Marketing management-Introduction-Definition of marketing and marketing management-Marketing concepts and functions-Marketing mix-(10hrs)

MODULE-2 Market segmentation-Concept-Need- Basis-Market targeting-Market positioning-Understanding consumer behaviour-Buying motives-Factors influencing consumer buying decisions.(20hrs)

MODULE-3 Marketing of products-Product-Meaning-Product development-Product mix-PLC-Branding-brand equity-Brand loyalty-Trade mark-Packaging and labeling-Pricing of products-Factors influencing pricing-Pricing policies and strategies-Types of pricing.(25hrs)

MODULE-4 Logistic and supply chain management-Its elements-Channel of distribution-types-Factors affecting the choice of a channel of distribution.(15hrs)

MODULE-5 Emerging trends in marketing-Modern marketing-Direct marketing-E-Marketing-Tele marketing-Viral marketing-Relationship marketing-Social marketing-Demarketing-Remarketing-Synchro marketing-Service marketing.(20hrs)

SUGGESTED READINGS

1. *Philip Kotler and Abraham Koshy : Principles of Marketing*
2. *William. J .Stanton : Fundamentals of Marketing*
3. *Stanton W.J.Etzal Michael and Walker : Fundamentals of Marketing*
4. *Debbie Gilliland : Marketing.*
5. *Cranfield School of Management : Marketing Management*
6. *Mamoria and Joshy : Principles of Marketing*
7. *Rajan Nair : Marketing Management*
 - *Ramaswamy and NamaKumari : Marketing Management*
 - *Stone, Fundamentals of Marketing.*
 - *Neil Russel-Jones, Marketing, Sales, and Customer Service.*

CORE-8**FINANCIAL ACCOUNTING**

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To familiarize the students with the accounting principles and practices of various types of business other than companies.*

MODULE-1 Final accounts of sole traders-Principles of materiality-Consistency-prudence-Timeliness-Substance over form-Matching principle-Accounting standards-Meaning and scope-Capital and revenue expenditure-Capital and revenue receipts-Adjusting-Closing and rectification entries-Trial balance-Trading and profit and loss account-Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock-An over view on AS-1, 2, 4, 5, 6, and 10.(20hrs)

MODULE-2 Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and profit and loss account under conversion method. (20hrs)

MODULE-3 Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special circumstances-Adjustment of minimum rent in the event of strike and lockouts-Government subsidy incase of strike or lock outs-Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts. (Excluding sublease)(15hrs)

MODULE-4 Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet.(20hrs)

MODULE-5

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

SUGGESTED READINGS

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

CORE-3 E-COMMERCE AND GENERAL INFORMATICS

Instructional Hrs-72	Credit-4
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OBJECTIVE- *The objective of this course is to make the students familiar with the*

mechanism of conducting business transactions through electronic media.

MODULE-1 Overview of Electronic Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for E-commerce Application of E-Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services(12 hrs)

MODULE-2 E-Commerce Models and Strategies -Types of E-commerce : B2B, B2C, C2C C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components.(18 hrs)

MODULE-3 Electronic Payment Systems -Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers.(12 hrs)

MODULE-4 E-Commerce Security-Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL) - digital signature digital certificate - other security measures(12 hrs)

MODULE-5 Setting up of E-Commerce Business-Web development Promotion of the web sites Trust building Loyalty building Marketing and branding - Online transactions Management and control Product delivery Settlement.(18 hrs)

SUGGESTED READINGS

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

CORE-9

BUSINESS MANAGEMENT

Instructional Hrs-54	Credit-2
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OBJECTIVE- *To familiarise the students with concepts and principles of Management*

MODULE-1 Management: Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science art or profession - Management & Administration - Principles of management - Social responsibility of management.-Contributions of F.W.Taylor and Henry Fayol-Emergence of Japan as an industrial giant.(12hrs)

MODULE-2 Planning-Nature, importance and purpose of planning - Planning process, Objectives - Types of plans MBO-Features-steps.(8hrs)

MODULE -3 Organising and Staffing : Nature and purpose of organisation, Principles of

organisation - Types of organization
manual-Departmentation, Committees

Organisation Chart- Organisation
Authority-Deligation of Authority-

Responsibility and accountability-Centralisation Vs decentralisation of authority - Nature and importance of staffing - Process of selection & recruitment.(12hrs)

MODULE -4 Directing : Meaning and nature of directing - Motivation- meaning-importance-Theories of Motivation (Maslow s, Herzberg, McGregor s, X & Y theory) Leadership-Meaning-Styles Managerial Grid by Blake and Mounton-Likert s Four level model-Coordination-Meaning and importance.(12hrs)

MODULE-5 Controlling: Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control-Control by Exception.(10hrs)

SUGESTED READINGS

1. *Koontz & O Donnell, Management.*
2. *Appaniah & Reddy, Essentials of Management.*
3. *L M Prasad, Principles of management.*
4. *Rustum & Davan, Principles and practice of Management.*
5. *Srinivasan & Chunawalla, Management Principles and Practice.*
6. *S V S Murthy, Essentials of Management.*
7. *B.S.Moshal, Principles of Management.*

SEMESTER-IV

CORE-10. CAPITAL MARKET

Instructional Hrs-90	Credit-4
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OBJECTIVE-

1. *To give the students an overall idea about Capital market..*
2. *To familiarise the students with capital market operations in India.*

MODULE-1 The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification-Industrial security market-Government security market-Money market-Capital market and money market-Money market instruments.(15hrs)

MODULE -2 SEBI-Establishment-Objectives-Powers and functions-(5hrs)

MODULE -3 Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.(25hrs).

MODULE -4 Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction-listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system-Stock market indices.(25hrs)

MODULE -5 Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Derivatives-features of derivatives-Types of derivatives-Derivative instruments-Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.(20hrs)

SUGGESTED READINGS

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

CORE-11**CORPORATE ACCOUNTING**

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To provide a thorough knowledge about the accounting of companies*

MODULE-1 Redemption of Preference shares, its conditions- Issue of bonus shares- Guidelines- Under writing-Accounting for Buyback Shares.(15 hrs)

MODULE-2 Final accounts of Joint Stock Companies-Profit prior to incorporation-(20hrs)

MODULE-3 Amalgamation and external reconstruction-Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding inter company holdings) (30hrs)

MODULE-4 Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet(10 Hrs)

MODULE-5 Liquidation-Meaning-Preparation of liquidator's final statement of accounts.(15hrs)

SUGGESTED READINGS

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

COMMON -4 ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hrs-72	Credit-4
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OBJECTIVES: *To equip the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment.*

MODULE-1 Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions- Entrepreneurial traits Motivation; Role of entrepreneur in economic development-Factors affecting entrepreneurial growth. (12 Hrs)

MODULE-2 Types of entrepreneurs- Intrapreneurship -Women entrepreneurship-Problems--EDP-Steps, contents, Need for training- target group- Contents of the training programme-Special Agencies for Entrepreneurial Development and Training-DIC(12 hrs)

MODULE-3 Project Meaning Features-Classification-Project identification-Sources of Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning(12 hrs)

MODULE-4 Project appraisal techniques, Pay back period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content.(24 hrs)

MODULE-5 Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes.(Brief study only)(12 hrs)

Practical Work:

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

SUGGESTED READINGS

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

CORE-12

FINANCIAL SERVICES

Instructional Hrs-54	Credit-2
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OBJECTIVES-

1. *To provide the students with an overall idea of financial services available in the country.*
2. *To create an understanding about recent trends in financial services sector.*

MODULE-I Introduction- Meaning- Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers.(.10 Hrs))

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds-(12hrs)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types-importance-Pricing-Factoring services in India.(10hrs)

MODULE-4 Mutual funds and securitisation-Mutual funds-Meaning-Types-SEBI Guidelines(over view only) Securitisation-Meaning-Procedure-Securitisation in India.(12hrs)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Recent trends in Financial services.(10hrs)

SUGGESTED READINGS

1. *Gupta.N.K and Monika Chopra : Financial Markets,Institutions and Services.*
2. *Yogesh Maheswari : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Avadhani.V.A : Security Analysis and Portfolio Management*
5. *Donald.M. Fischer : Security Analysis and Portfolio Management*
6. *Bhole. L.M : Financial Markets and Institutions*
7. *Bharathi.V. Pathak : Indian Financial System*
8. *Vasanth Desai : Indian Financial System-*
9. *Khan.M.Y : Financial Services.*
10. *N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.*

SEMESTER-V

CORE-13 COST ACCOUNTING

Instructional Hrs-90	Credit-3
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OBJECTIVES-

- *To familiarise the students with cost concepts*
- *To make the students learn the fundamentals of cost accounting as a separate system*

of accounting.

MODULE-1 Introduction to cost accounting-Meaning, definition-Cost concepts-Costing Cost accounting-Cost accountancy-Cost unit-Cost centre-responsibility centres- Profit centre-Cost control-Cost reduction-Objectives of cost accounting-Distinction between cost accounting and financial accounting-Methods and techniques of cost accounting- Advantages and disadvantages of cost accounting.(15hrs)

MODULE-2 Accounting and control of material cost-material purchase procedure-Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and periodic inventory system, Continuous stock taking-Material losses-Wastage-scrap-Spoilage-Defectives-Pricing-LIFO-FIFO-Simple average-Weighted average

(20hrs)

MODULE-3 Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan- Rowan plan-Idle time-overtime and their accounting treatment-Labour turnover-Methods of calculating labour turnover.(20hrs)

MODULE-4 Accounting for over head-Classification of over head-Primary and secondary distribution-Absorption of overhead-Percentage method-Unit rate method-machine hour method-Labour hour rate method-Simultaneous equation method-Over absorption and under absorption.(15hrs)

MODULE-5 Preparation of cost sheet-Tender and quotation-Preparation of reconciliation statement.(20hrs)

SUGGESTED READINGS

- *Advanced cost accounting-SP.Jain and K.L.Narang*
- *Advanced cost accounting, N.K.Prasad*
- *Advanced cost accounting, S.N.Maheswary*
- *Theory and practice of cost accounting, M.L.Agarwal.*
- *Cost Accounting, M.C.Sukla and T.S.Grewal.*
- *Ahmmad Naseem, Introduction to Cost Accounting.*
- *Cost Accounting Nirmal Gupta.,*

COMPLEMENTARY COURSE -1 ADVERTISING AND SALES PROMOTION

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To make the students aware of the strategy, concept and methods of advertising and sales promotion.*

MODULE-1 Advertising-Meaning-Scope-Objectives-Merits and demerits-Process-developing an advertising programme.(20hrs)

MODULE-2 Advertisement appeal- Copy writing-Copy testing-Advertising media-Media planning and strategy-Types of media-Media planning and strategy-Media selection-Advertisement agency-Selection of agency-Planning advertising campaign-Adverting research-Measuring the effectiveness of advertng-Methods.20hrs)

MODULE-3 Social, economical and legal aspects of advertisement.(10hrs)

MODULE-4 Sales promotion-Definition-Scope-Methods-Sales promotion mix-Developing sales promotion campaign-Sales promotion budget and its preparation-Effects of sales promotion on brand equity.(20hrs)

MODULE-5 Personal selling-Nature and importance-Purpose-Process-Types of sales persons-Sales force management-Establishing sales objectives-Recruitment and training of sales force-Evaluating sales force.(20hrs)

SUGGESTED READINGS

- *Advertising in the Indian Context, S.A Chunnawala.*
- *Advertising, Marketing, and Sales management, Devandra Thakku.*
- *Advertising Management, Rajeev Batra..*
- *Advertising, Sales and Promotion Management, S.A. Chunnawala.*
- *Sales Promotion and Advertising Management, A.N.Mishra.*
- *Marketing, Sales and Customer Service, Jones.*

CORE-14 SPECIAL ACCOUNTING

Instructional Hrs-108	Credit-4
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OBJECTIVE- *The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.*

MODULE-1 Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset classification and provisions-Non Performing Assets.(30hrs)

MODULE-2 Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-Accounts of life insurance-revenue account, Profit and loss account and balance sheet (As per IRDA regulation Act-2002)-Determination of profit in life insurance business-valuation balance sheet-Accounts of general insurance companies-(Fire and Marine only)-Revenue account-Profit and loss account and Balance sheet (As per IRDA Regulation Act)

(30hrs)

MODULE-3 Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend-treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13)(15 hrs)

MODULE-4 Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause-Loss of profit policy-Procedure to ascertain amount of claim.(18hrs)

MODULE-5 Dissolution of partnership firms-preparation of realization account, capital account and cash account. Preparation of the statement showing the distribution of cash (Piecemeal Distribution) (15hrs)

SUGGESTED READINGS

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

SEMESTER-VI

CORE-15

APPLIED COST ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVES:

1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to identify the methods and techniques applicable for different types of industries.

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity.(10hrs)

MODULE-2 Contract costing-Meaning-Objectives-Work certified and uncertified-determination of profit on incomplete contract-Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract. (15hrs)

MODULE -3 Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Methods of apportioning Joint costs. (20hrs)

MODULE -4 Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart- Decision making Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order. (25hrs)

MODULE-5 Budget and budgetary control-Meaning and definition- Objectives-Relation with planning and control-Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting-(20 Hrs)

SUGGESTED READINGS

1. Jain. S.P and Narang.K.L : *Advanced Cost Accounting*
2. Prasad.N.K : *Advanced Cost Accounting*
3. Khan.M.Y and Jain.P.K : *Advanced Cost Accounting*
4. Thulsian P.C : *Practical Costing*
5. Arora.M.N : *Principles and Practice of Cost Accounting*
6. M.L Agarwal : *Advanced Cost Accounting*
7. Bendrey, *Essentials Of Management Accounting.*

8. *Murthy R.V.V, Cost and Management Accounting.*
9. *Nirmal Gupta, Cost Accounting.*

COMPLEMENTARY COURSE-2 PRINCIPLES OF BUSINESS DECISIONS

Instructional Hrs-90	Credit-4
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OBJECTIVES:

1. *To familiarise the students with the economic principles and theories underlying various business decisions.*
2. *To equip the students to apply the economic theories in different business situations.*

MODULE-1 Introduction Decision making-Definition- Types of decisions- Steps- Principles of business decisions-Scope and importance- Application of economic theories in decision making (10hrs)

MODULE-1 Demand analysis Demand Meaning and definition- Determinants- Law of demand-Reasons-Exceptions-Elasticity of demand Price Income advertisement- Cross Uses Measurement-Demand forecasting Short term and Long term forecasting Methods of forecasting Forecasting the demand for new products. (25hrs)

MODULE-3 Production Analysis Production function Cobb Douglas Production function Laws of production Law of Diminishing Returns Law of returns to scale Economies and diseconomies of scale Isoquant curve Iso cost curve optimum combination of inputs.-Law of returns and business decisions. (15hrs)

MODULE-4 Cost analysis and pricing theory Objectives Role of cost in pricing economic and accounting cost-long run and short run- Cost out put relations- Market conditions-Theories of price determination under perfect competition-price, output determination under perfect competition- Monopoly-Monopolistic competition- Oligopoly-Price discrimination- Kinked demand curve-Price leadership-Pricing under collusion. (25 Hrs)

MODULE-5 Business Cycles Introduction Phases of a business cycle Causes and indicators Theories of business cycles Control of business cycles-uses of business cycle in business decisions.(15hrs)

SUGGESTED READINGS

1. Maheswari.K.L and Varshney : *Managerial Economics*
2. Samuel, Mote and Paul : *Managerial Economics*
3. Pylee.M.V and Sankaranarayan.K.C : *Managerial Economics*
4. Dwivedi.N.D : *Managerial Economics*
5. Reddy P.N and Appanniah.H.R : *Principles of Business Economics*
6. Mulhearn, *Economics for Business.*

CORE-16

PRACTICAL AUDITING

Instructional Hrs-90	Credit-3
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OBJECTIVES:

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

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

MODULE-2 Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor. (25hrs)

MODULE-3 Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit Audit Report Contents and types. (20hrs)

MODULE-4 Investigation- Distinction between audit and investigation Types of investigative audit where fraud is suspected- On acquisition of a running business.

(15hrs)

MODULE-5 Recent trends in Auditing- Nature and significance of Cost audit- Objectives-

Tax audit-objectives Management audit-objectives- Social audit-

Objectives-Government audit- Objectives-Performance audit-Objectives-

Auditing in EDP (Electronic Data Processing) environment-Audit Assurance Standards- Meaning and scope.(15hrs)

SUGGESTED READINGS

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

CORE-17

ACCOUNTING FOR MANAGERIAL DECISIONS

Instructional Hrs-90	Credit-4
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OBJECTIVE-

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

MODULE-1 Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-Limitations-Analysis and interpretation of financial statements- Objects and importance of analysis and interpretation-Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis.(15hrs)

MODULE-2 Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios. (25hrs)

MODULE-3 Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital.(20hrs)

MODULE-4 Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3) (15hrs)

MODULE-5 Responsibility accounting-Meaning and definition-Fundamental aspects-features-Advantages-Disadvantages-Steps involved-Responsibility centre and its types. (Theory only)

(15hrs)

SUGGESTED READINGS

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

OPTION-2 :COMPUTER APPLICATION

CORE (OPTIONAL)-1 INFORMATION TECHNOLOGY FOR BUSINESS

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES:

The objective of this course is to make students:1. Aware of the role of information technology in business.

2. Capable of developing web pages for business and Acquaint with internet as a knowledge management tool

MODULE-1 Introduction to Information Technology: Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology Act; Computer Architecture: Input Hardware- Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud computing (Hrs Theory-8, Practical-4)

MODULE-2 Operating Systems: Concept of operating systemWINDOWS,UNIX & LINUX - versions; Windows XP: Managing files & folders Windows Explorer - Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows -Protecting computer. (Hrs-Theory- 8, Practical-16)

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

MODULE-4 HTML & Webpage: Introduction to HTML- Essentials Static & Dynamic Web pages Structure of a Web Page-Designing web pages - HTML Tags Text Formats-working with text presenting and arranging text Paragraphs- Tables in HTML- working with Links, lists, Images, Audio & Video Forms & Frames- Website Management. (Hrs-Theory-12, Practical 18)

MODULE-5 Internet: Exploring Cyberworld Internet working concepts, Devices, Internet

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

Practical Training:

- *Designing a web page for your department 2.Designing a web page for a Retail marketing firm.3. File Management in Windows (Operations with files & folders)*

SUGGESTED READINGS

✂ Using Information Technology (6th Edition): Williams & Sawyer Tata McGraw Hill Company

- *Operating System Concepts (Windows XP update): Avi Silberschatz, Peter Galvin & Greg Gagne Willey*

- *Computer Networks Protocols, Standards and Interface: Uyles Black Prentice Hall India Pvt. Ltd.*

- *Web Design Technology Theory and Techniques on the cutting edge : D.P. Nagpal S.Chand & Company*

- *HTML Black Book: Stephen Holzner Dreamtech Press*

✂ *Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.*

✂ *Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.*

✂ *The Complete Reference on Internet:Margaret Lavine Young Tata McGraw Hill Edition.*

- *How to do everything with HTML & XHTML A beginners Guide:James Pence Dreamtech Press*

CORE (OPTIONAL)-2

INFORMATION TECHNOLOGY FOR OFFICE

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

MODULE-1 Word Processing package: MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation- Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates - E-mail Editor.

(Hrs-Theory-6, Practical-12)

MODULE-2 Desktop Publishing: PageMaker 7.0: Introduction to Desktop publishing as a Process- Pagemaker tools and Pallettes - Working with objects -type Styling options - Working

with text - formatting options: Leading, Margins and indents - Scaling text-Paragraph formatting options - Working with Grids - Creating frames Layers.

(Hrs-Theory-6,
Practical-12)

MODULE-3 Spreadsheet package: Ms-Excel 2007 Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.

(Hrs-Theory-9,
Practical-12)

MODULE-4 Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart. Use of Pivot tables- Designing of Templates in Excel.

(Hrs-Theory-9,
Practical-12).

MODULE-5 Presentation Package: Ms-PowerPoint 2007 Advantages of Presentation
Screen layout creating presentation inserting slides adding sounds &
videos-formatting slides -slide layout views in presentation - colour scheme
background action buttons slide transition Custom animation Creating

CORE (OPTIONAL) – 3 COMPUTERISED ACCOUNTING (60% Theory and 40% Practical)

Instructional Hours – 90	Credit - 3
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Objective:

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

MODULE – 1 Introduction to computerised accounting: Computerised accounting Vs. Manual accounting- merits of computerised accounting – Tally 9 - Features of Tally – Screen components-Creation of Company- selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration.

(Theory2hrs.Practical2hrs)

MODULE - 2 Accounts and Vouchers – account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher –

duplicating a voucher – optional vouchers – post-dated vouchers – reverse journal – bank reconciliation statement - creating budget - generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books – statement of accounts – ratio analysis - cash flow - fund flow – list of accounts – exception reports.

(Theory 8 hrs. Practical 12 hrs.)

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

(Theory 8 hrs. Practical 15 hrs.)

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

(Theory 5 hrs. Practical 15 hrs.)

MODULE - 5 Payroll: Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration

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

(Theory 8 hrs. Practical 15 hrs.)

Practical Training:

Prepare final accounts of a Company in Tally with Inventory

SUGGESTED READINGS

- Tally for Every one - Roopa, Atc Publishing Chennai.
- Implementing Tally 9 A Comprehensive Guide to Tally 9 A.K. Nadhani & K.K. Nadhani - BPB Publications
- Tally Manual Tally Academy

CORE (OPTIONAL)-3 DATABASE MANAGEMENT SYSTEM FOR BUSINESS

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to familiarize students with database concepts and equip them to handle database management system for business firms.*

MODULE-1 Database Concepts: Database File structure Database terminology Data entities attributes & Keys DBMS Advantages of Database systems Data Independence Components of DBMS

(Hrs- Theory-12)

MODULE-2 RDMS & Relationships in Database: Data Models Relational Data Model RDBMS Relationships - Types of Relationships one to many one to many many to many defining relationships referential integrity. Public & Primary key.

(Hrs- Theory-8 Practical-4)

M O D U L E - 3 Basic Elements of Ms- Access 2007: Introduction Objects in Ms- Access - Create, open, and close a database -- Creating a data table different ways of creating tables - editing relationships. Creating a query - saving queries summary queries cross tab queries Action queries Forms - The form's wizard - Editing the data in a form - The Form design view - The Form design bar - The Toolbox - Working with controls The Report's wizard - The Report design view - The Report design bar - The Toolbox - The Preview window - Grouping and Sorting - Printing a Report

OPEN COURSE :FUNDAMENTALS OF ACCOUNTING

Instructional Hrs-72

Credit-4

OBJECTIVE- *To familiarise the students with the basic accounting principles and practices in business.*

MODULE-1 Accounting meaning Objects- Concepts and Conventions-Double Entry Books of Accounts Book keeping and Accounting Accountancy The language of the Business World Principles of double entry Advantages of double entry.

(20hrs)

MODULE-2 Journal- Rules of debit and credit - Kinds of Accounts Journalising .

(10hrs)

MODULE-3 Ledger Sub divisions of ledger Account Form of an Account Posting of Journal Balancing of Accounts-Cash book (simple, triple column)-Petty Cash book.(20hrs)

MODULE-4 Trail Balance Meaning Objects-Summary of Accounting Entries.
(10hrs)

MODULE-5 Final Accounts-Trading and Profit and Loss Account Balance Sheet (without adjustments)(12hrs)

SUGGESTED READINGS

1. *Advanced Accountancy- R L Gupta and M Radhaswamy.*
2. *Advanced Accounting - S P Iyengar.*
3. *Advanced Accountancy P C Tulsian.*
4. *Elements of Book Keeping and Accounts M C K Nambiar*
5. *Fundamentals of Accounting S Kr. Paul.*
6. *Advanced Accounting, M.C.Sukla and T.S.Grewal.*