



**KRISHNA UNIVERSITY  
MACHILIPATNAM**

**Course Structure  
B.Com. (Computer Applications)  
Revised Common Framework of CBCS for Colleges in Andhra Pradesh  
(A.P. State Council of Higher Education)**

**Semester –I**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Telugu/Hindi/Urdu/Sanskrit)	100	25	75	4	3
3.	Foundation Course -1	Human Values & Professional Ethics (HVPE)	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Accounting-I	100	25	75	5	4
6.	DSC 2 A	Business Organization & Management.	100	25	75	5	4
7.	DSC 3 A	Computer Fundamentals & Photoshop	100	25	75	5	4
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>27</b>	<b>22</b>

\* At the college (The marks split between formal test and co-curricular activities may be decided by the University concerned)

\*\* Syllabus size shall be in accordance with the No. of teaching hours.

**Semester – II**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3A	Information & Communication Technology-1	50	---	50	2	2
4.	Foundation Course- 4 A	Communication & Soft Skills-1	50	---	50	2	2
5.	DSC 1 B	Accounting-II	100	25	75	5	4
6.	DSC 2 B	Business Economics	100	25	75	5	4
7.	DSC 3 B	Enterprise Resource Planning	100	25	75	5	4
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>27</b>	<b>22</b>

**Semester – III**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam *	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Telugu/Hindi/Urdu/ Sanskrit)	100	25	75	4	3
3.	Foundation Course- 3B	Information & Communication Technology - 2	50	---	50	2	2
4.	Foundation Course-4 B	Communication & Soft Skills- 2	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	5	4
6.	DSC 2 C	Business Statistics	100	25	75	5	4
7.	DSC 3 C	Office Automation Tools	100	25	75	5	4
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>27</b>	<b>22</b>

**Semester – IV**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course-4 C	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 5#	Analytical Skills	50	---	50	2	2
3.	Foundation Course- 6	Entrepreneurship	50	---	50	2	2
4.	Foundation Course-7	Leadership Education	50	---	50	2	2
5.	DSC 1 D	Banking Theory & Practice	100	25	75	5	4
6.	DSC 2 D	Business Laws	100	25	75	5	4
7.	DSC 3 D	Business Analytics	100	25	75	5	4
<b>Total</b>			<b>500</b>	<b>75</b>	<b>425</b>	<b>23</b>	<b>20</b>

# To be taught by partly by Maths/statistics teachers

**Semester – V**

<b>Sl. No.</b>	<b>Course</b>	<b>Name of the subject</b>	<b>Total Marks</b>	<b>Mid. Sem. Exam*</b>	<b>Sem. End Exam</b>	<b>Teaching Hours**</b>	<b>Credits</b>
1.	Skill Based Course SBC	<b>University's Choice:</b> 5.1A. Business Leadership					
2.	DSC 1 E	5.2 Cost Accounting	100	25	75	5	4
3.	DSC 2 E	5.3 Taxation	100	25	75	5	4
4.	DSC 3 E	5.4 Commercial Geography	100	25	75	5	4
5.	Elective-DSC 1F/Inter-disp.	5.5 Programming in C	100	25	75	5	4
6.	Elective-DSC 2F /Inter-disp.	5.6 Data Base Management System	100	25	75	5	4
7.	Elective-DSC 3F/Inter-disp.	5.7 Web Technology	100	25	75	5	4
<b>Total</b>			<b>650</b>	<b>125</b>	<b>525</b>	<b>27</b>	<b>27</b>

**Semester – VI**

<b>Sl. No.</b>	<b>Course</b>	<b>Name of the subject</b>	<b>Total Marks</b>	<b>Mid. Sem. Exam</b>	<b>Sem. End Exam</b>	<b>Teaching Hours**</b>	<b>Credits</b>
1.	Skill Based Course SBC G	6.1 Media Management	50	---	50	2	2
2.	DSC 1 G	6.2 Marketing	100	25	75	5	4
3.	DSC 2 G	6.3 Auditing	100	25	75	5	4
4.	DSC 3 G	6.4 Management Accounting	100	25	75	5	4
5.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	6.5 Tally	100	25	75	5	4
6.	Elective-DSC 2H/Inter-disp./Gen. Elec.	6.6 e-Commerce	100	25	75	5	4
7.	Elective-DSC 3H/Inter-disp./Gen. Elec.	6.7 PHP and My SQL(Theory only)	100	25	75	-	5
<b>Total</b>			<b>650</b>	<b>150</b>	<b>500</b>	<b>27</b>	<b>27</b>
<b>Grand Total</b>			<b>3600</b>	<b>725</b>	<b>2875</b>	<b>158</b>	<b>140</b>

**B.Com., Course (CBCS model) in Semester Pattern  
Detailed Syllabi (commence into force w.e.f. 2015-16)**

**Semester - I**

**First Language – English-I**

(Common for All UG Programs)

1. Every unit shall state the objectives and expected deliverables and every lesson shall have:
  - i) Questions on subject comprehension, paragraph, short note, single sentence answer types
  - ii) Exercises on vocabulary, syntax, and pronunciation
  - iii) Language exercises shall include exercises in paraphrasing, note-making and report writing wherever possible
  - iv) Pre -reading and post- reading activities.

**Unit-I: Prose**

1. A.P. J. Abdul Kalam: The Knowledge Society (from *Ignited Minds*)
2. Ngugi Wa Thiong'o: The Language of African Literature (from *Decolonizing the Mind*)

**Unit-II: Poetry**

1. Robert Frost: The Road Not Taken
2. Nissim Ezekiel: Night of the Scorpion

**Unit-III: Short Story**

1. Mulk Raj Anand : The Lost Child
2. Henry Lawson: The Loaded Dog

**Unit-IV: One - Act Play**

William Shakespeare: The Merchant of Venice (Court Scene – Act IV Scene -1)

**Unit-V: Language Activity**

1. Classroom and Laboratory Activities
  - i. Single Sentence Answer Questions on Vocabulary (spelling), sound (pronunciation), sense (meaning), and syntax (usage)
2. Classroom Activity
  - i. Exercises in Articles and Prepositions
  - ii. Exercises in Tenses, Interrogatives and Question tags

**Note:** In classroom instruction, it may be ensured that the theoretical and practical components of CSS-I complement the language activity in this semester.



# Hindi-I

## PROSE-GADYA SANDESH - V.L. NARASIMHA SINHA

**Unit-1:** □ □□□□□(Prose) □□□

**Unit-II:** □□□ □□□ (Short Stories) □□□ □ - □□□ □□□ - □□□  
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**Unit-III:** □□□□□ (Grammar) □□□ – □□□ – □□□ – □□ □ - □□ □ □ □□□

**Unit-IV:** □□□□□ (Grammar) □ □ □□□ □□□□□ □□ (□□ □□□□□□ - □□□□□□-□□ □□□□□□□ □□) - □□□□□ □ □

**Unit-V:** □ □□□□(Letter Writing) □□□□ □□ □□□□□□ □

## Urdu- I

### POETRY

Prescribed book: MUNTAKHAB ADAB – I

#### Unit – I

##### 1. GHAZAL

MEER – Ulta ho gayeen sab tadbeeren

##### 2. NAZM

IQBAL – Naya Shivalah

#### Unit – II

##### 1. GHAZAL

GHALIB – Ye na thi hamari khismat

##### 2. NAZM

Akbar Ilahabadi – Nasihat-e-Aqlaaqi

#### Unit – III

##### 1. GHAZAL

HALI – Uske jate hi ye kya ho gayee ghar ki surat

##### 2. NAZM

FAIZ – Mujhse pehli si muhabbat meri mehboob

#### Unit – IV

##### 1. GHAZAL

YASEER KURNULI– Rafeeq-o-hamnafas

##### 2. NAZM

AKHTARUL IMAAN – Khabr

#### Unit – V

##### 1. GHAZAL

RAHI FIDAYI– Apni tareeq ke raqim ke liye

##### 2. NAZM

IQBAL QUSRO – Izn-e-Aam



# Sanskrit – I

## Poetry, Prose and Grammar-1

### Unit-I: Old Poetry

1. A  
b

2. Kāatithyam (Bhaagavatam-IX Skandha – 21<sup>st</sup> Adhyaaya – 2-17 Slokas)

### Unit-II: Modern Poetry

1. Unnatihī (From Bharatee Bhushanam by Dr D.N.Deekshit – page No. 66-68)

2. Vivikta Pushpa Karandaha by Dr Rani sadasiva Murthy, Selected Stanzas – 14

### Unit-III: Prose

1. Moorkhataa (Apareekshitakaarakam of Pancharantram – 3<sup>rd</sup> & 4<sup>th</sup> Stories)

2. Murkha Brahmana katha & Murkha pandita katha – pages 734-743, Publication, Krishnadas Academy, Varanasi.

### Unit-IV: Grammar

1. Declensions: Nouns ending in vowels, Deva, kavi, Bhanu, Dhanu (Ramayana), Kishkindha, Candana, Raghu (1-27 Slokas)

2. C

2<sup>nd</sup> Conjugation – AS

10<sup>th</sup> Conjugation – Bhaash

### Unit-V: Grammar

1. Sandhi: ( ) Swara Sandhi : Savarnadeergha, Ayavayava, Guna, Vruddhi, Yana desa ( )

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2. Śamasa: ( ) Dwandwa, Tatpurusha, Karmadharaya, Dwigu.

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## **Foundation Course-1: Human Values and Professional Ethics**

(Common for All UG Programs)

### **Unit-I : Introduction to Value Education**

1. Value Education, Definition, Concept and Need for Value Education
2. The Content and Process of Value Education
3. Self-Exploration as a means of Value Education
4. Happiness and Prosperity as parts of Value Education

### **Unit-II : Harmony in the Human Being**

1. Human Being is more than just the Body
2. Harmony of the Self ('I') with the Body
3. Understanding Myself as Co-existence of the Self and the Body
4. Understanding Needs of the Self and the Needs of the Body

### **Unit-III : Harmony in the Family and Society and Harmony in the Nature**

1. Family as a basic unit of Human Interaction and Values in Relationships
2. The Basics for respect and today's Crisis : Affection, Care, Guidance, Reverence, Glory, Gratitude and Love
3. Comprehensive Human Goal : The Five dimensions of Human Endeavour

### **Unit-IV : Social Ethics**

1. The Basics for Ethical Human conduct
2. Defects in Ethical Human Conduct
3. Holistic Alternative and Universal order
4. Universal Human Order and Ethical Conduct

### **Unit-V : Professional Ethics**

1. Value Based Life and Profession
2. Professional Ethics and Right Understanding
3. Competence in Professional Ethics
4. Issues in Professional Ethics – The Current scenario
5. Vision for Holistic Technologies, Production System and Management Models

### **References:**

1. A.N.Tripathy, Human Values, New Age International Publishers, 2003
2. Bajpai.B.L., Indian Ethos and Modern Management, New Royal Book Co., Lucknow, 2004
3. Bertrand Russell, Human Society in Ethics and Politics
4. Corliss Lamont, Philosophy of Humanism
5. Gaur.R.R., Sangal.R, Bagaria.G.P., A Foundation Course in Value Education, Excel Books.
6. Gaur.R.R., Sangal.R, Bagaria.G.P., Teacher's Manual, Excel Books, 2009
7. I.C.Sharma, Ethical Philosophy of India, Nagin & Co., Julundhar
8. Mortimer.J.Adler, What Man has Made of Man
9. R.Subramanian, Professional Ethics, Oxford University Press
10. Text Book for Intermediate - Ethics and Human Values, Telugu Academy, Hyderabad.
11. William Lilly, Introduction to Ethics, Allied Publishers

**Foundation Course-2: Environmental Studies**  
(Common for All UG Programs)

**Unit-I: Natural Resources:**

**6 Hrs**

Definition, Scope and importance. Need for public awareness.

Brief description of;

Forest resources: Use and over-exploitation. Deforestation; timber extraction, mining, dams. Effect of deforestation environment and tribal people

Water resources: Use and over-utilization. Effects of over utilization of surface and ground water. Floods, drought.

Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.

Food resources: World food problems, Effects of modern agriculture; fertilizer- pesticide, salinity problems.

Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.

Land resources: Land as resources, land degradation, man induced landslides, soil erosion and desertification

**Unit-II : Ecosystems, Biodiversity and its conservation**

**6 Hrs**

Concept of an ecosystem

Structure and function of an ecosystem

Producers, consumers and decomposers

Food chains, food webs and ecological pyramids

Characteristic features of the following ecosystems:-Forest ecosystem, Desert ecosystem, Aquatic ecosystem.

Value of biodiversity: Consumptive use, productive use. Biodiversity in India.

Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts. Endangered and endemic species of India

Conservation of biodiversity

**Unit-III : Environmental Pollution**

**6 Hrs**

Definition, Causes, effects and control measures of:- Air pollution, Water pollution, Soil pollution, Noise pollution

Solid waste management; Measures for safe urban and industrial waste disposal Role of individual in prevention of pollution

Disaster management: Drought, floods and cyclones

**Unit-IV: Social Issues and the Environment**

**6 Hrs**

From Unsustainable to Sustainable development

Water conservation, rain water harvesting, watershed management.

Climate change, global warming, ozone layer depletion,

Environment protection Act

Wildlife Protection Act, Forest Conservation Act

## **Unit-V: Human Population and the Environment**

**6 Hrs**

Population explosion, impact on environment. Family welfare Programme  
Environment and human health  
Women and Child Welfare  
Value Education  
Role of Information Technology in Environment and human health.

### **References:**

1. M.Satyanarayana, M.V.R.K.Narasimhacharyulu, G. Rambabu and V.VivekaVardhani, Environmental Studies, Telugu Academy, Hyderabad.
2. R.C.Sharma and Gurbir Sangha, Environmental Studies, Kalyani Publishers.
3. Purnima Smarath, Environmental Studies, Kalyani Publishers.

## **DSC 1A - Accounting-I**

### **Unit-I – Introduction to Accounting**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

### **Unit –II: Subsidiary Books:**

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

### **Unit-III: Trail Balance and Rectification of Errors:**

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

### **Unit-IV- Bank Reconciliation Statement:**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavourable balances.

### **Unit -V: Final Accounts:**

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

### **References:**

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjyothi, Fundamentals of Accounting; Maruthi Publications

## **DSC 2 A - Business Organization and Management**

**Unit-I: Introduction:** Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce.

**Unit-II: Forms of Business Organizations:** Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society

**Unit-III: Joint Stock Company:** Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents -

**Unit-IV: Management and Organization:** Process of Management: Planning; Decision-making; Organizing: Line and Staff - Staffing - Directing and Controlling; Delegation and Decentralization of Authority.

**Unit-V: Functional Areas of Management:** Production - Manufacturing - Make in India - Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices.

### **Suggested Readings:**

1. Kaul, V.K., *Business Organization and Management*, Pearson Education, New Delhi.
2. Chhabra, T.N., *Business Organization and Management*, Sun India Publications, New Delhi.
3. Koontz and Wehrich, *Essentials of Management*, McGraw Hill Education.
4. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
5. Jim, Barry, John Chandler, Heather Clark; *Organization and Management*, Cengage Learning.
6. Allen, L.A., *Management and Organization*; McGraw Hill, New York.
7. R.K.Sharma and Shashi K Gupta, *Business Organization* - Kalyani Publications.
8. C.B.Guptha, *Industrial Organization and Management*, Sultan Chand.
9. Y.K.Bushan, *Business organization and Management*, Sultan Chand.
10. Sherlekar, *Business Organization and Management*, Himalaya Publications.

## **DSC 3 A- Computer Fundamentals & Photoshop**

**Unit-I: Introduction to Computers:** Characteristics and limitations of Computer, Block diagram of computer, types of computers, uses of computers, computer generations. Number systems: binary, hexa and octal numbering system- Windows basics: desktop, start menu, icons – Recent Developments – Cloud Server.

**Unit-II: Input and Output Devices:** Keyboard and mouse, inputting data in other ways, Types of Software: system software, Application software, commercial, open source, domain and free ware software, Memories: primary, secondary and cache memory.

**Unit –III: Introduction to Adobe Photoshop:** Getting started with Photoshop, creating and saving a document in Photoshop, page layout and back ground, Photoshop program window-title bar, menu bar, option bar, image window, image title bar, status bar, ruler, pallets, tool box, screen modes, saving files, reverting files, closing files.

**Unit –IV: Images:** working with images, image size and resolution, image editing, colour modes and adjustments, Zooming & Panning an Image, Rulers, Guides & Grids- **Working with Tool box:** Practice Sessions.

**Unit-V: Layers:** Working with layers- layer styles- opacity-adjustment layers. **Filters:** The filter menu, Working with filters- Editing your photo shoot, presentation –how to create ads, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

### **Reference Books:**

1. Reema Thareja, Fundamentals of Computers, Oxford University Press
2. Adobe Creative Team, Adobe Photoshop Class Room in a Book.
3. David Maxwell, Photoshop: Beginner's Guide for Photoshop - Digital Photography, Photo Editing, Color Grading & Graphic...19 February 2016.

## Semester - II

### First Language – English-II

(Common for All UG Programs)

#### Unit -I: Prose

1. J. B.S Haldane: The Scientific Point of View
2. A.G. Gardiner : On Shaking Hands

#### Unit -II: Poetry

1. John Keats: Ode to Autumn
2. Kishwar Naheed: I am not that Woman (from *An Anthology of Commonwealth Poetry* edited by C.D. Narasimhaiah)

#### Unit-III: Short Story

1. Ruskin Bond : The Boy Who Broke the Bank
2. R. K. Narayan : Half a Rupee Worth

#### Unit -IV: One Act Play

Anton Chekhov: The Proposal

#### Unit -V: Language Activity

1. Classroom and Laboratory Activities
  - i. Transformation of Sentences (Voice, Speech and Degrees)
  - ii. Dialogue Practice (Oral)
  - iii. Listening Comprehension
2. Classroom Activity
  - i. Guided Composition
  - ii. Dialogue Writing
  - iii. Reading Comprehension





## Hindi-II

### Prose-Gadya Sandesh - V. L. Narasimha Sinha

Unit-I: □ □□□□□(Prose)

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(Aids)

Unit-II: □□□□ □□□□ (Short stories)

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Unit-III: □□□□□□ (Grammar)

□□□□ □□□□ □□ (Changing Administrative Terminology  
Hindi to English and English to Hindi)

Unit-IV: □□□□□□ (Grammar)

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Unit-V: □ □□□□□(Letter Writing)

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## Urdu- II

### Paper – I: Prose and Poetry

#### PROSE

- Unit – I** Mazmoon ‘Behas-o-Takrar’ - Sir Syed
- Unit – II** Afsana ‘Toba Tek Singh’ - Manto
- Unit – III** Drama ‘Gud ki Makhiyan’ - Kareem Rumani
- Unit – IV** Muraqqa ‘Ustad-e-Muhatarram Zore Sahib’ –  
Sulaiman Athar Jaweed
- Unit – V** Inshaiya ‘Padiye gar beemar’ –  
Mushtaq Ahmed Yusufi

## Sanskrit – II

### Poetry, Prose & Grammar

#### Unit-I: Poetry:

(□□□□ □□□□□□) - Vasishthasramagamanam - Raghuvamsam-1st canto (35-54 Slokas)

#### Unit-II: Poetry:

(□□□□□□□□□□)- Gangavataranam - Bhoja's Champu Ramayanam - Balakand (Except Kumarotpathi)

#### Unit-III: Prose

1. (□□ □□ □□ □□□□) - Pushpodbhava Charitam - Dasakumara Charitam - Purvapeethi 4th Chapter
2. □□ □□□□□□-Krshiphalam - Kaalaaya Tasmai Namah 20<sup>th</sup> Chapter - Written by Ogeti Parikshit Sarma, Pp. 273-277

#### Unit -IV: Grammar

1. Declensions (□ □) Nonus ending in vowels □□□ (Nadee) □□□(tanu) □□□vadhoo) □□□□(matru) □□ (phal) □□ □ (vari) □□□(madhu)

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#### Unit V: Grammar

#### 1. □□□□□□(Sandhi)

u(a) □□□□□□ □ (Halsandhi) □ □ (Latva) □ □ (Jastva)

g(b) □□□□ □□ □ (Visarga Sandhi)

a 1. □ □ (Utva)

t 2. □□□□□□□□ (Visarga Lop)

i 3. □□□□□□□□(Rephadesa)

o 4. □ □ (Ooshn)

#### 2. □□□□□□ (Samasa)

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## **Foundation Course – 3 A**

### **Information & Communication Technology-I**

**(Computer Fundamentals and Office Tools)** (30 hrs. of Teaching Learning including Lab)  
(Common for all UG Programs)

**Unit-I: Basics of Computers :** Definition of a Computer - Characteristics and Applications of Computers – Block Diagram of a Digital Computer – Classification of Computers based on size and working – Central Processing Unit – I/O Devices.

**Unit-II:** Primary, Auxiliary and Cache Memory – Memory Devices. Software, Hardware, Firmware and People ware – Definition and Types of Operating System – Functions of an Operating System – MS-DOS – MS Windows – Desktop, Computer, Documents, Pictures, Music, Videos, Recycle Bin, Task Bar – Control Pane.

#### **Unit-III: MS-Word**

Features of MS-Word – MS-Word Window Components – Creating, Editing, Formatting and Printing of Documents – Headers and Footers – Insert/Draw Tables, Table Auto format – Page Borders and Shading – Inserting Symbols, Shapes, Word Art, Page Numbers, Equations – Spelling and Grammar – Thesaurus – Mail Merge

#### **Unit-IV: MS-PowerPoint**

Features of PowerPoint – Creating a Blank Presentation - Creating a Presentation using a Template - Inserting and Deleting Slides in a Presentation – Adding Clip Art/Pictures -Inserting Other Objects, Audio, Video - Resizing and Scaling of an Object – Slide Transition – Custom Animation

#### **Unit-V: MS-Excel**

Overview of Excel features – Creating a new worksheet, Selecting cells, Entering and editing Text, Numbers, Formulae, Referencing cells – Inserting Rows/Columns –Changing column widths and row heights, auto format, changing font sizes, colors, shading.

#### **References:**

1. ReemaThareja, Fundamentals of Computers, Oxford University Press, India
2. V.Raja Raman, Fundamentals of Computers, Prentice Hall of India.
3. John Walkenbach, Herb Tyson, Michael R.Groh and Faithe Wempen, Microsoft Office 2010 Bible Wiley Publishers

**Foundation Course-4A**  
**Communication and Soft Skills-1** (Course Content (30 Hours))  
(Common for All UG Programs)

Vocabulary is considered the key to communication and it plays a great role for learners in acquiring a language. The first unit, therefore, is on the different aspects of vocabulary. Since English is a predicate-oriented language, there are two units on grammar focusing on the verb phrase. Listening and speaking are the two receptive skills. Listening is the basic skill of communication, and reading helps a person refine their writing skills. Unit IV and Unit V are on listening and reading respectively.

**Unit I: Vocabulary Building**

1. (a) Prefixes and Suffixes
  - (b) Conversion
  - (c) Compounding
  - (d) Analogy
2. One-Word Substitutes
3. Words Often Confused
4. Synonyms and Antonyms
5. Phrasal Verbs

**Unit II: Grammar - 1**

1. Types of Verbs
2. Subject-Verb Agreement

**Unit III: Grammar - 2**

1. Meanings of Modals
2. Tense (Present and Past) and Aspect
3. The Several Possibilities for Denoting Future Time
4. Articles and Prepositions

**Unit IV: Listening Skills**

1. The Importance of Listening
2. Types of Listening
3. Barriers/Obstacles to Effective Listening
4. Strategies for Effective Listening

**Unit V: Reading Skills**

1. Skimming
2. Scanning
3. Intensive Reading and Extensive Reading
4. Comprehension

## **DSC 1B – Accounting-II**

### **Unit-I: Depreciation**

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

### **Unit-II: Provisions and Reserves**

Meaning – Provision vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors - Repairs and Renewals Reserve A/c (Problems).

### **Unit-III: Bills of Exchange**

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee (Problems).

### **Unit-IV: Consignment Accounts**

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

### **Unit-V: Joint Venture Accounts**

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

### **Reference Books:**

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, S.Chand & Co.
2. T. S. Reddy and A. Murthy, Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

## **DSC 2 B - Business Economics**

**Unit-I- Introduction:** Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their Interface.

**Unit-II- Demand Analysis:** Definition - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand - Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of Demand :

**Unit – III: Cost and Revenue Analysis**

Classification of Costs – Total - Average – Marginal; Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue - Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit

**Unit-IV: Market Structure:** Concept of Market - Market structure - Perfect competition - characteristics - equilibrium price - Monopoly- characteristics - Defects of Monopoly – Distinction between Perfect competition and Monopoly - Monopolistic Competition - Characteristics - Product differentiation - Oligopoly - characteristics - Price rigidity

**Unit-V: National Income And Economic Systems:** National Income - Measurement - GDP - Growth Rates - Problems in Assessment - Economic Systems - Socialism - Mixed Economic System - Free Market Economy -

### **References:**

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Aryasri and Murthy, Business Economics, Tata McGraw Hill
6. H.L Ahuja, Business Economics, Sultan Chand & Sons
7. Mankiw, Principles of Economics, Cengage Publications
8. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
9. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.



## **DSC 3B: Enterprise Resource Planning**

Unit-I: **Introduction:** Overview of enterprise systems – Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

Unit- II: **ERP Solutions and Functional Modules:** Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules.

Unit-III: **ERP Implementation:** Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training – Data Migration - People Organization in implementation-Consultants, Vendors and Employees.

Unit-IV: **Post Implementation:** Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

Unit-V: **Emerging Trends on ERP:** Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

### **References:**

1. Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill, 2008.
2. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012
3. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008
4. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008.
5. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
6. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, PHI, 2006.
7. Summer, ERP, Pearson Education, 2008

## Semester - III

### First Language – English-III

(Common for all UG Programs)

#### Unit – I: Prose

1. M.K. Gandhi: Shyness My Shield (from *The Story of My Experiments with Truth*)
2. Alexis C. Madrigal: Why People Really Love Technology: An Interview with Genevieve Bell

#### Unit – II: Poetry

1. Gabriel Okara: Once upon a Time
2. Seamus Heaney: Digging

#### Unit – III: Short Story

1. Jhumpa Lahiri: The Interpreter of Maladies
2. Shashi Deshpande: The Beloved Charioteer

#### Unit – IV: One Act Play

GurajadaAppa Rao: *Kanyasulkam*, Translated by C. Vijayasree & T. VijayaKumar (Acts I & II)

#### Unit – V: Language Activity

1. Classroom and Laboratory Activities
  - i. JAM Sessions
  - ii. Note Taking
  - iii. Reporting for the Media
  - iv. Expansion of an idea
2. Classroom Activity
  - i. Transformation of sentences ( Simple-Complex-Compound Sentences)
  - ii. Note Making
  - iii. Report Writing
  - iv. Writing for the Media

**Note:** *In classroom instruction it may be ensured that the theoretical and practical components of CSS-II complement the language activity in this semester.*





## Hindi-III

### Prose-Gadya Sandesh - V.L. Narasimha Sinha

**Unit-I:** □□ □□□□ □□□□□□□ - □□□□ - □□□□□□□□ □□□ □□ □-  
□□□□□□□□-□□□□□ □ □□-  
(Ancient and Modern Poetry) □□□ □□□□

**Unit-II:** □□ □□ □□□□ □ □□□□□ - □□ □□ □□□□-□□□□ - □□□  
□□ □□□□□□ (History of  
Hindi Literature) □□□□□□-□□□□□

**Unit-III:** □□□□□□ □□□□□□ □ - □□□□□□□ □□ □□ - □ □□□□-  
□□□ □ (General  
Essays) □□□ □□□□□ □□□□-□□□□ □ □□ □□□□

□□□□□□□ □□□ □□□□ □□ (Four or Five lines)

**Unit-IV:** □□□□□□  
(Translation)

□ □□ □□□

**Unit-V:**  
□□□□□□□□□□ □□  
(Functional Hindi)

## Urdu-III

### Poetry

#### Prescribed book: MUNTAKHAB ADAB - II

**Unit – I:** Masnavi – Ibne Nishati – Phoolbun – Aaghaze Dastan – 21 Sher

**Unit – II:** Qaseeda – Sauda – Dar na’ato manqhabate Haz. Ali (Tashbeeb) – Zaqmi mein tera aur gulistan hai barabar

**Unit – III:** Marsiya – Meer Anees – Jab Qata ki masafate shab aaftab ne  
(Ibtidayi 6 band musaddas ke)

**Unit – IV:** Shehar Aashoob – Nazeer Akbaabadi – Hai ab to kuch sukhan ka mere ikhtiyar band

**Unit – V:** Rubaiyaat

1. Amjad Hyderabadadi – ‘Har cheez ka khona bhi
2. Saghar Yajjedi – ‘Tareef ki meezaan pe tul jate hain

## Sanskrit-III

### Drama, Upanishad, Alankaras, Participles & Sabdas

**Unit-I: Old Drama** - □□□□□ □□□(Doota Vakyam One Act Play by Bhasa)

**Unit-II: Modern Drama** □□□□□□□□□□(Asani Niraasam by Kavisamrat Viswantha Satyanarayana,

Published in 1954)

**Unit-III: Upanishad** - □ □ □ □ □ (Sishyaanusasanam-Siksha Valli of Taittireeya

Panishat)

U

n (Deepakam) 5. □ □ □ □ □ □ □ □ □ □ (Aprastut Prasamsa) 6. □ □ (Drushtanta)

t

**Unit-V: Participles** - Kṛtpratyayas □ □ □ □ □ 1. □ □ □ (Ktvaa) 2. □ □ □ (Lyap) 3.

□ □ □ □ □ □ (Tumum) □ □

: 4. □ □ (Tavya)

**A Sabdas -1. Halanta** ( □ □ □ )

l 1) □ □ □ □ (Vach) 2) □ □ □ (Marut) 3) □ □ □ □ □ (Bhagavat) 4) □ □ □ □ □ (Rajan) 5) □ □ □ □ (Vidwas) 6)

n □ □ □ □ (Manas)

**2. Sarvanama** (□ □ □ □ □)

1) □ □ □ □ (Asmad) 2) □ □ □ □ □ (Yushmad)

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**Foundation Course -3 B**  
**Information & Communication Technology–2**  
**(Internet Fundamentals and Web Tools)** (30 hrs. of Teaching Learning including Lab)  
(Common for All UG Programs)

**Unit-I: Fundamentals of Internet :** Networking Concepts, Data Communication – Types of Networking, Internet and its Services, Internet Addressing – Internet Applications – Computer Viruses and its types – Browser –Types of Browsers.

**Unit-II: Internet Applications:** Using Internet Explorer, Standard Internet Explorer Buttons, Entering a Web Site Address, Searching the Internet – Introduction to Social Networking: Twitter, Tumblr, LinkedIn, Facebook, Flickr, Skype, Yelp, Vimeo, Yahoo!, Google+, Youtube, WhatsApp, etc.

**Unit-III: E-Mail :**Definition of E-mail - Advantages and Disadvantages – User IDs, Passwords, Email Addresses, Domain Names, Mailers, Message Components, Message Composition, Mail Management, Email Inner Workings.

**Unit IV: WWW-** Web Applications, Web Terminologies, Web Browsers, URL – Components of URL, Searching WWW – Search Engines and Examples.

**Unit-V: Basic HTML:** Basic HTML – Web Terminology – Structure of a HTML Document – HTML, Head and Body tags – Semantic and Syntactic Tags – HR, Heading, Font, Image and Anchor Tags –Different types of Lists using tags – Table Tags, Image formats – Creation of simple HTML Documents.

**References:**

1. Raymond Green Law and Ellen Hepp, Fundamentals of the Internet and the World Wide Web, TMH Publishers.



**Foundation Course - 4B**  
**Communication and Soft Skills-2** (Course Content (30 hours))  
(Common for All UG Programs)

CSS-2 aims at improving the speaking skills of the learner. For many learners of English, the sound-spelling relationship of the language appears anarchic. Another problem many Indian learners face is English word accent. Unit I and Unit II help learners overcome these problems to a great extent. The remaining units are on the two productive skills, speaking and writing. The techniques of day-to-day conversations and the important characteristics of interviews and GDs presented in this course strengthen the learner's speaking skills. The last unit presents various aspects of presentation in writing.

**Unit I: Pronunciation-1**

The Sounds of English

**Unit II: Pronunciation–2**

1. Word Accent
2. Intonation

**Unit III: Speaking Skills-1**

1. Conversation Skills
2. Interview Skills
3. Presentation Skills
4. Public Speaking

**Unit IV: Speaking Skills-2**

1. Role Play
2. Debate
3. Group Discussion

**Unit V: Writing Skills**

1. Spelling
2. Punctuation
3. Information Transfer
  - Tables
  - Bar Diagrams
  - Line Graphs
  - Pie Diagrams
  - Flow Charts
  - Tree Diagrams
  - Pictures

## **DSC 1 C - Corporate Accounting**

### **Unit-I:**

**Accounting for Share Capital** - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

### **Unit-II:**

**Issue and Redemption of Debentures** - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

### **Unit –III:**

**Valuation of Goodwill and Shares:** Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

### **UNIT – IV:**

**Company Final Accounts:** Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

### **Unit –V**

**Provisions of the Companies Act, 2013** relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

### **Reference Books:**

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborty
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
12. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

## DSC 2C - Business Statistics

### Unit 1: Introduction to Statistics:

Definition, importance and limitations of statistics - Collection of data– Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

### Unit 2: Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

### Unit 3: Measures of dispersion and Skewness:

Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation-Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-

### Unit 4: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error- - Regression analysis

### Unit 5: Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend and Seasonal Variations – Index Numbers- Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –.

### References:

- |  |                                |
|--|--------------------------------|
| 1. Business Statistics                         | Reddy, C.R, Deep Publications. |
| 2. Statistics-Problems and Solutions           | Kapoor V.K.                    |
| 3. Fundamentals of Statistics                  | Elhance.D.N                    |
| 4. Statistical Methods                         | Gupta S.P                      |
| 5. Statistics                                  | Gupta B.N.                     |
| 6. Fundamentals of Statistics                  | Gupta S.C                      |
| 7. Statistics-Theory, Methods and Applications | Sancheti,D.C. &Kapoor V.K      |
| 8. Business Statistics                         | J.K.Sharma                     |
| 9. Business Statistics                         | Bharat Jhunhunwala             |
| 10. Business Statistics                        | R.S.Bharadwaj                  |

## **DSC 3C: Office Automation Tools**

**Unit-I: MS-Excel:** features of Ms-Excel, Parts of MS-Excel window, entering and editing data in worksheet, number formatting in excel, different cell references, how to enter and edit formula in excel, auto fill and custom fill, printing options.

**Unit-II: Formatting options:** Different formatting options, change row height, formulae and functions, **Functions:** Meaning and advantages of functions, different types of functions available in Excel.

**Unit-III: Charts:** Different types of charts, Parts of chart, chart creation using wizard, chart operations, data maps, graphs, data sorting, filtering. Excel sub totals, scenarios, what-if analysis  
**Macro:** Meaning and advantages of Macros, creation, editing and deletion of macros - Creating a macro, how to run, how to delete a macro.

**Unit-IV: MS Access: Creating a Simple Database and Tables:** Features of Ms-Access, Creating a Database, Parts of Access. **Tables:** table creation using design view, table wizard, data sheet view, import table, link table. **Forms:** The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

**Unit- V: Finding, Sorting and Displaying Data:** Queries and Dynasts, Creating and using select queries, Returning to the Query Design, Multi-level sorts, Finding incomplete matches, showing All records after a Query, saving queries - Crosstab Queries. **Printing Reports:** Form and Database Printing..

### **Reference Books:**

1. Ron Mansfield, Working in Microsoft Office, Tata McGraw Hill(2008)
2. Ed Bott, Woody Leonhard, Using Microsoft Office 2007, Pearson Education(2007)
3. Sanjay Saxsena, Microsoft Office, 4. Microsoft Office, BPB Publications

**Semester - IV**  
**Foundation Course -4C**  
**Communication and Soft Skills-3** (Course Content (30 hours))  
(Common for All UG Programs)

A current axiom is that hard skills will get a person an interview, but soft skills will get that person the job. Unit I of the course is on soft skills, which are absolutely necessary in the global job market. Writing is considered the most difficult of all the skills. Units II to V help the learner improve their writing skills, especially academic/formal writing.

**Unit I: Soft Skills**

1. Positive Attitude
2. Body Language
3. SWOT/SWOC Analysis
4. Emotional Intelligence
5. Netiquette

**Unit II: Paragraph Writing**

1. Paragraph Structure
2. Development of Ideas

**Unit III: Paraphrasing and Summarizing**

1. Elements of Effective Paraphrasing
2. Techniques for Paraphrasing
3. What Makes a Good Summary?
4. Stages of Summarizing

**Unit IV: Letter Writing**

1. Letter Writing (Formal and Informal)
  2. E-correspondence
- 
1. Resume and CV
  2. Cover Letter

**Foundation Course - 5**  
**Analytical Skills**  
(Common for All UG Programs) (Total 30 Hrs)

**Unit-I : Data Analysis:** The data given in a Table, Graph, Bar Diagram, Pie Chart, Venn diagram or a passage is to be analyzed and the questions pertaining to the data are to be answered.

**Unit-II: Sequence and Series:** Analogies of numbers and alphabets completion of blank spaces following the pattern in A:b::C: d relationship odd thing out; Missing number in a sequence or a series.

**Unit-III: Arithmetic ability:** Algebraic operations BODMAS, Fractions, Divisibility rules, LCM & GCD (HCF). **Date, Time and Arrangement Problems:** Calendar Problems, Clock Problems, Blood Relationship.

**Unit-IV: Quantitative aptitude:** Averages, Ration and proportion, Problems on ages, Time-distance – speed.

**Unit-V: Business computations:** Percentages, Profit & loss, Partnership, simple compound interest.

**References:**

1. R S Agrawal, Quantitative Aptitude for Competitive Examination, S.Chand publications.
2. R V Praveen, Quantitative Aptitude and Reasoning, PHI publishers.
3. Pratogitaprakasan, Kic X, Quantitative Aptitude: Numerical Ability (Fully Solved) Objective Questions, Kiran Prakasan publishers
4. Abhijit Guha, Quantitative Aptitude for Competitive Examination, TMG Hill publications.
5. Old question Paper of the Exams conducted by (Wipro, TCS, Infosys, etc.) at their recruitment process, source-Internet.

Note: The teachers/students are expected to teach /learn the contents by not converting them to the problems of algebra at the maximum possible extent, but to use analytical thinking to solve the exercises related to those topics. This is the main aim of the course.

## **Foundation Course-6**

### **Entrepreneurship**

(Common for All UG Programs)

(Total 30 Hrs)

**Unit-I: Entrepreneurship:** Entrepreneur characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations –Role of Entrepreneurship in economic development –Start-ups.

**Unit-II: Idea Generation and Opportunity Assessment:** Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.

**Unit-III: Project Formulation and Appraisal :** Preparation of Project Report –Content; Guidelines for Report preparation – Project Appraisal techniques –economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

**Unit-iv: Institutions Supporting Small Business Enterprises:** Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions –DICs- SFC- SSIDC- Other financial assistance.

**Unit-V: Government Policy and Taxation Benefits:** Government Policy for SSIs- tax Incentives and Concessions –Non-tax Concessions –Rehabilitation and Investment Allowances.

#### **References:**

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development–Small Business Enterprises, Pearson, 2009
3. Michael H. Morris, et. al., Entrepreneurship and Innovation, Cengage Learning, New Delhi, 2011
4. KanishkaBedi, Management and Entrepreneurship, Oxford University Press, Delhi, 2009
5. Anil Kumar, S., et.al., Entrepreneurship Development, New Age Publishers, New Delhi, 2011
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi.
7. Peter F. Drucker, Innovation and Entrepreneurship.
8. A.Sahay, M. S. Chikara, New Vistas of Entrepreneurship: Challenges and Opportunities.

**Foundation Course-7**  
**Leadership Education**  
(Common for All UG Programs) (Total 30 Hrs)

1. Organisation – Management – Leadership – Meaning and Significance – Different theories – Trait Theory, Blake & Mountan Theory – Other functions of Management.
2. Behavioral Concepts – Individual Behaviour – Perception – Learning – Attitude Formation and Change – Motivation – Theories of Motivation – Personality Development.
3. Interpersonal Behaviour – Communication – Leadership – Influencing Relations – Transactional Analysis.
4. Group Dynamics – Roles – Morale – Conflict – Groups – Inter-Group Behaviour – Inter-Group Collaboration and Conflict Management.
5. Team Building and Management – Developing team resources – Designing team – Participation and Repercussion – Team building activities.

**References:**

1. Fred Luthans, “Organizational Behaviour”, Tata McGraw Hill Publishing Co., New Delhi.
2. Robins, Stephen P, “Organizational Behaviour”, Prentice Hall of India, New Delhi.
3. Koontz and O “Donnell”, Essentials of Management, TMH Publishing Co., New Delhi.
4. Keith Davis, “Human Behaviour at Work”, Tata McGraw Hill Publishing Co., New Delhi.
5. Aswathappa, ”Orgnizational Behaviour”, Himalaya Publishing House, Mumbai
6. Stoner Freeman, “Management”, Prentice Hall of India, New Delhi.



## **DSC 1D - Banking Theory & Practice**

### **Unit-I: Introduction**

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

### **Unit-II: Banking Systems**

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs - RTGS.

### **Unit-III: Banking Development**

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

### **Unit-IV: Banker and Customer**

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer -

### **Unit-V: Collecting Banker and Paying Banker**

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

### **Books for Reference**

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

## **DSC 2D - Business Laws**

### **Unit-I: Contract:**

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

### **Unit-II: Offer and Acceptance:**

Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

### **Unit-III: Capacity of the Parties and Contingent Contract:**

Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

### **Unit-IV: Sale of Goods Act 1930:**

Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

### **Unit-V: Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.**

### **References:**

1. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

## **DSC 3D Business Analytics**

Unit-I: **Introduction** - Business Analytics Life Cycle - Business Analytics Process - Data concepts - Data exploration & visualization - Business Analytics as Solution for Business Challenges -

Unit-II: **Automated Data Analysis:** Tabulation and Cross Tabulation of Data: Univariate, Bivariate and Multivariate Data Analysis – ANOVA.

Unit-III: **Hypothesis Testing:** Type 1 & 2 errors - T-test, ANOVA, Chi-Square and correlation - Linear Regression Analysis - Logistic Regression - Cluster Analysis - Market Basket Analysis.

Unit-IV: **Business Data Management:** Master Data Management: Data Warehousing and kinds of Architecture – Data Extraction – Transformation and Up-loading of Data – Data Mining – Meta Data – Data Marts – Creating Data Marts – Data Integration – OLTP and OLAP.

Unit-V: **SPSS Packages** – Applications and Case Studies.

### **Suggested Books:**

1. Gupta S.P. “Statistical Methods”, Sultan Chand, New Delhi, 2010.
2. K.V. Rao, “Research Methodology in Commerce and Management”, Sterling Publishers, New Delhi, 2012.
3. T.S. Wilkinson & P.L. Bhandarkar, “Methodology and Techniques of Social Research”, 2010.
4. Richard A.Johnson & Dean W.Wichern, “Applied Multivariate Statistical Analysis”, Prentice Hall International Inc., 2007.
5. R.N Prasad and Seema Acharya, “Fundamentals of Business Analytics”, Wiley India Publication.
6. Pang-Ning Tan, Michael Steinbach & Vipin Kumar, “Introduction to Data Mining”, Pearson, 2009.
7. Alex Berson, Stephen Smith & Kurt Thearling, “Building Data Mining Application for CRM”, Tata McGraw Hill, New Delhi, 2000.

## **SBC E 5.1 A - Business Leadership**

**Unit-I: Introductory:** Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

**Unit-II: Decision-Making and Leadership:** Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

**Unit-III: Special Topics:** Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

### **References:**

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications.

## **SBC E 5.1 B Office Management**

**Unit-I: Office and Functions:** Features of Modern Office - Layout Planning - Interior, Security of the Office, Knowledge of Stationery Items and Maintenance - Office Manager - Duties and Responsibilities - Scientific Office Management - Work Simplification.

**Unit-II: Office Systems:** Office procedures - Guides and Common charts of Office work simplification - Planning for improving office procedures - Forms Design, Design of Forms - Reproduction of Forms - Office Reproduction Services.

**Unit-III: Records Storage and Retrieval:** Nature of Files and Records - Storage - Purposes of Records Storage and Control - Filing systems, equipment and supplies - Records retention – ICT applications in Office Management.

### **References:**

1. James, A.F. Stoner et. al: Management, Englewood Cliffs, N.J Prentice Hall
2. Mahajan, J.P.: Fundamentals of Office Management, Ane Books Pvt. Ltd.
3. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
4. Terry, George R: Office Management and Control, R.D. Irwin.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

## **SBC E 5.1C Personal Finance**

**Unit-1: Investment:** Assessment of Income - Objectives of Investment – Factors affecting selection of investment – Time value of money – Future value of investment and annuity – Present value of cash flows and outflows.

**Unit-II: Investment Alternatives:** Real Estate, Gold, Shares, Bonds, Govt. Securities, Insurance Policies, Mutual Funds, Post Office Saving Schemes, Public Provident Fund, etc.

**Unit-III: Security Valuation:** Concepts of Return and Risk – Systematic and Nonsystematic risk - Risk-return tradeoff - Equity valuation - Bond Valuation: Bond return and valuation.

### **References:**

1. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publishers, New Delhi.
2. Yassaswy, Personal and Tax Planning, Vision Books, New Delhi.
3. A.N. Shanbag, In the Wonderland of Investment, Popular Prakashan, Bombay.
4. V.N.S.Raman, Investment Principles and Techniques, Vikas Publishing House, New Delhi.
5. Ankit Gala & Khushboo Gala, Investment Planning, Buzzing Stock Publishing.

## **SBS E 5.1 D Project Management**

**Unit-I: Basics of Project Management:** Project Identification, Project Initiation - Project Life Cycle - Project Planning, Resource Allocation, Scheduling, Project Cost Estimate and Budgets - CPM - PERT.

**Unit-II: Project Performance Measurement and Evaluation:** Performance Measurement, Productivity, Performance Evaluation, Challenges of Performance Measurement and Evaluation.

**Unit-III: Project Execution, Control and Close-out:** Project Execution, Project Control, Purpose of Execution and Control - Project Close-out, Project Termination, Project Follow-up.

### **References:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.

## **DSC - 1E 5.2 Cost Accounting**

**Unit-I:Introduction:** Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

**Unit-III: Labour and Overheads:** Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

**Unit-IV: Methods of Costing:** Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap (including problems).

**Unit -V: Costing Techniques:** Marginal Costing –cost classification- differences between marginal costing and absorption costing – marginal cost equation- contribution- p/v ratio- margin of safety-BEP Analysis – Standard costing – Variance Analysis – Material variance only (including problems).

### **References:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.



## **DSC 2E 5.3 Taxation**

Unit-I: **Introduction:** Objectives – Tax structure in India: A brief History: Basic Concepts; Capital and Revenue Basis of Charge-Exempted Incomes- Residential Status; Direct Taxes, Goods & Services Tax.

Unit-II: **Computation of Income under Different Heads:** Income from salary; Income from House property; Deduction u/s 80C to 80U-Income from capital gains; Income from other sources

Unit-III: **Taxation system in India:** Objectives; Tax Holiday; Modes of tax Recovery (Section 190 and 202); Payments and Refunds; Filing of Returns.

Unit-IV: **Tax Planning:** Tax Avoidance and Tax Evasion; Penalties and Prosecutions; Income Tax Rate for Assessment.

**Unit-V:** Goods & Services Tax: Overview of GST- Limitations of VAT-GST Principles- Comprehensive structure of GST in India- Taxes and Duties outside the purview of GST-Taxation of Services-Transactions within state and interstate Transactions under GST-Illustrations

### **References:**

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad: Direct Taxes – Law and Practice, Wishwa Prakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

## **DSC 3E 5.4 Commercial Geography**

**Unit –I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. –

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

### **References:**

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company

## DSC 1F 5.5 - Programming IN C

**Unit- I: Introduction to Algorithms and Programming Languages:** Algorithm – Key features of Algorithms – Some more Algorithms – Flow Charts. **Introduction to C:** Structure of C Program – Writing the first C Program – File used in C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – I/O Statements in C- Operators in C- Programming Examples – Type Conversion and Type Casting

**Unit-II: Decision Control and Looping Statements:** Introduction to Decision Control Statements – Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement – Go to Statement

**Unit- III: Functions:** Introduction – using functions – Function declaration/ prototype – Function definition – function call – return statement – Passing parameters – Scope of variables – Storage Classes – Recursive function

**Unit- IV: Arrays:** Introduction – Declaration of Arrays – Accessing elements of the Array – Storing Values in Array – Calculating the length of the Array – Operations on Array – one dimensional array for inter-function communication – Two dimensional Arrays –Operations on Two Dimensional Arrays, **Strings:** Introduction String and Character functions

**Unit-V: Pointers:** Understanding Computer Memory – Introduction to Pointers – declaring Pointer Variables – - Passing Arguments to Functions using Pointer – Pointer and Arrays – Passing Array to Function. **Structure, Union, and Enumerated Data Types:** Introduction – Nested Structures – Arrays of Structures – Structures and Functions - Unions – Enumerated Data Types.

### Reference Books:

1. Reema Thareja, Introduction to C programming, Oxford University Press.
2. E Balagurusamy, Computing Fundamentals & C Programming – Tata McGraw-Hill, 2008.
3. Ashok N Kamthane, Programming with ANSI and Turbo C, Pearson Publisher, 2002.
4. Henry Mulish & Hubert L.Coo Reema Thareja: The Spirit of C: An Introduction to Modern Programming, Jaico Publishing House,1996.

## **DSC 2F 5.6 - Database Management System**

**Unit-I: Overview of Database Management System:** Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

**Unit-II:** File-Based System, Drawbacks of File-Based System , DBMS Approach, Advantages of DBMS, Data Models , Components of Database System, Database Architecture, DBMS Vendors and their Products.

**Unit-III: Entity–Relationship Model:** Introduction, The Building Blocks of an Entity–Relationship, Classification of Entity Sets , Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD’S Rules, Relational Data Model , Concept of ,Relational Integrity.

**Unit-IV: Structured Query Language:** Introduction, History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

**Unit -V: PL/SQL:** Introduction, Structure of PL/SQL, PL/SQL Language Elements ,Data Types, Control Structure,, Steps to Create a PL/SQL Program, Iterative Control ,Cursors , Steps to Create a Cursor , Procedure, Function ,Packages ,Exceptions Handling, Database Triggers, Types of Triggers.

### **Reference Books:**

1. Paneerselvam: Database Management Systems, PHI.
3. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
4. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
5. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
6. MARTIN, Database Management – Prentice Hall of India, New Delhi.
7. Bipin C. Desai, “An Introduction to Database Systems”, Galgotia Publications.
8. Korth, Database Management systems.
9. Navathe, Database Management systems.
10. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management Systems

## **DSC 3F 5.7 - Web Technology**

**Unit-I: Introduction:** HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man. **HTML:** Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images. **More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

**Unit-II: Cascading Style Sheets:** Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.

**Unit-III: Introduction to JavaScript:** What is DHTML, JavaScript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.

**Unit-IV: Objects in JavaScript:** Data and objects in JavaScript, regular expressions, exception handling, built-in objects, events.

**Unit-V: DHTML with JavaScript:** Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

### **References:**

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.0
4. Web Technology, PHI Publications.

## **SBS G 6.1A Accounting Software**

**Unit-I: Accounting Software Packages:** Tally, Wings, Busy, Spreadsheet, Ms Excel as Accounting tool, Function wizard, Auditing Tool in MS Excel - Selective Applications for Accounts.

**Unit-II: Financial Accounting Software:** Accounting package for Voucher Entry - Preparation of Journal Proper - Ledgers, Trail Balance, Final Accounts.

**Unit-III: Applications of Spreadsheet Software:** Preparation of Cash, Production and Flexible Budgets, Projected Profit & Loss Statement and Balance Sheet.

### **References:**

1. Horngreen, C.T., Introduction to Management Accounting, Prentice Hall,
2. Smith, J.L. Keith, RM and Stephens, W.L., Managerial Accounting, McGraw Hill.
3. Guy Hart Davis, The ABCs of Microsoft Office, BPB Publications.

## **SBS G 6.1B Tally**

**Unit-I: Fundamentals of Tally.ERP 9:** Features - Start Tally, Create and Alter a Company - Creating Single Group/Multiple Groups, Display, Deleting Groups - Ledger: Creating Single Ledger / Multiple Ledgers.

**Unit-II: Create Accounting Masters in Tally.ERP 9** - Chart of Accounts - Creating Single and Multiple charts, Displaying and Altering charts – Walkthrough for creating Chart of Accounts – Back-up of data and Restoring - Tally Audit Features.

**Unit-III: Creating Inventory Master:** Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items - Generating Reports.

### **References:**

1. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
2. Tally 9.0 (English Edition), (Google eBook) Computer World
3. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
4. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
5. Fundamentals of Computers, by V. Rajaraman, PHI.

## **SBS G 6.1C Event Management**

**Unit-I: Event Concept:** Corporate Events and Customer's needs - Types of Events - Corporate hospitality – Exhibitions – Trade Fairs – Conferences –Business and Government Meets - Corporate event packages - Menu Selection - Customization.

**Unit-II: Outdoor Events:** Logistics, Types of Outdoor events, Risk management - Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

**Unit-III: Celebrity Events:** Launches, Fashion shows, National festivals and high-profile charity events - Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations - Liaisoning with Govt. Departments.

### **References:**

1. Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh - Har-and Publications Pvt. Ltd.
2. Event Management by Swarup K. Goyal - Adhyayan Publisher.
3. Event Management & Public Relations by Savita Mohan - Enkay Publishing House
4. Event Entertainment and Production - Mark Sonder, CSEP, Wiley & Sons, Inc.
5. Special Event Production - Doug Matthews.
6. Fenich, G. Meetings, Expositions, Events, and Conventions: An introduction to the industry. New Jersey: Pearson Prentice Hall.



## **SBC G 6.1D Media Management**

**Unit-I:** Media Management: Role of Media - Planning - Organization - Media types - Unique features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

**Unit-II:** Media Marketing: Penetration, Reach, Access and Exposure to media - Revenue expenditure in media - Selling and buying space and time on media.

**Unit-III:** Media and Ethics: Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and New media.

References:

1. Principles of Advertising and IMC – Tom Duncan-Tata McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Kruti shah and Alan D' Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nageshwar, Mass Media: Law and Regulations, Himalaya Publishers

## **DSC 1 G 6.2 Marketing**

**Unit-I: Introduction:** Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing.

**Unit-II: Consumer Markets and Buyer Behaviour:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation.

**Unit-III: Product Management:** Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

**Unit-IV: Pricing Decision:** Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

### **References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

## **DSC 2G 6.3 Auditing**

**Unit-I: Auditing:** Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism.

**Unit-II: Types of Audit:** Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government.

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

**Unit-IV: Vouching and Investigation:** Vouching- Cash, Purchase, Sales, Purchase returns, Sales returns, Investigation, Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation.

### **References:**

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

## **DSC 3G 6.4 Management Accounting**

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

**Unit–II: Ratio Analysis:** Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

**Unit–III: Fund Flow Statement:** Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

**Unit–IV: Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

**Unit–V: Break-Even Analysis and Decision Making:** Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

### **References:**

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, [et.al](#), “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

## **DSC 1H 6.5 - Tally**

**Unit-I:** Introduction to Tally: Introduction, Software versions of Tally, Terminology related to Accounts credit & Debit, Journal, Ledger, Voucher, Group etc. Difference between Manual Accounting and Accounting Packages. Features and advantages of Tally.

**Unit-II:** Introduction of Tally Software, Creation of a company, Gateway of Tally, Accounts Information, Groups, pre defined Groups, Creation of New Groups, Creation of sub Group.

**Unit-III:** Ledgers, Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, configure Ledger, Stock Ledger, Ledgers and their Group Allocation.

**Unit-IV:** Vouchers –types of vouchers – recording of vouchers – entry of payment voucher, Receipt voucher, sales voucher, purchase voucher, Journal Voucher, Contra Voucher, Debit & Credit Note. Creating New Voucher types, customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher.

**Unit-V:** Final Accounts: Customizing the final accounts – Profit and Loss Account, Balance Sheet. Key board shortcuts in Tally. Generating the Reports from Tally, Trial Balance, Account Books, Sales, Purchase, Journal Registers, Statement of Accounts, Day Book, List of Accounts.

### **Reference Books:**

1. K. Kiran Kumar, Tally ERP9.
2. Tally 9 In Simple Steps, Kogent solutions Inc., John Wiley & Sons, 2008.
3. Narmata Agarwal, Financial Accounting on Computers Using Tally, Dreamtech Press, 2000.
4. Tally 9.0, Google eBook, Computer World.
5. Vikas Gupta, Comdex Computer and Financial Accounting with Tally 9.0, 2007.
6. Tally ERP 9 Made Simple Basic Financial Accounting, BPB Publisher.
7. Avichi Krishnan, Tally ERP 9 for Real Time Accounting, Book Ganga.

## **DSC 2H 6.6 - e-Commerce**

**Unit-I: Introduction to E-Commerce:** Scope, Definition, e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage - Sustainable Competitive Advantage, Competitive Advantage using E-Commerce - Business Strategy.

**Unit-II: Business-to-Business Electronic Commerce:** Characteristics of B2B EC, Models of B2B EC, Procurement Management by using the Buyer's Internal Market place, Just in Time Delivery, Other B2B Models, Auctions and Services from traditional to Internet Based EDI, Integration with Back-end Information System, Role of Software Agents for B2B EC, Electronic marketing in B2B, Solutions of B2B EC, Managerial Issues, Electronic Data Interchange (EDI), EDI: Nuts and Bolts, EDI and Business.

**Unit-III: Internet and Extranet :** Automotive Network Exchange, Largest Extranet, Architecture of the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Intranet Application Case Studies, Considerations in Intranet Deployment, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications, Managerial Issues. Electronic Payment Systems: Issues and Challenges.

**Unit-IV: Public Policy:** From Legal Issues to Privacy : Legal Incidents, Ethical and Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Free speech, Internet Indecency and Censorship, Taxation and Encryption Policies, Other Legal Issues: Contracts, Gambling and More, Consumer and Seller Protection in EC.

**Unit-V: Infrastructure For EC :** Network of Networks, Internet Protocols, Web- Based client/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analyzing Web Visits, Managerial Issues, Equipment required for establishing EC Sites – Problems in Operation – Future of EC.

### **Reference Books**

1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
2. E Business by Parag Kulakarni and Sunitha Jahirabadkar from Oxford University Press.
3. E Business by Jonathan Reynolds from Oxford University Press.
4. Efram Turban, Jae Lee, David King, K. Michael Chung, "Electronic Commerce", Pearson Education, 2000.
5. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
6. David Kosiur, Understanding Electronic Commerce, Microsoft Press.
7. Soka, From EDI to Electronic Commerce, McGraw Hill.

## DSC 3H 6.7 - PHP and My SQL

**Unit-I: Building blocks of PHP:** Variables, Data Types, Operators and Expressions, Constants.

**Flow Control Functions in PHP:** Switching Flow, Loops, Code Blocks and Browser Output.

**Working with Functions:** Defining Functions, Calling functions, returning the values from User-Defined Functions, Variable Scope, Saving State between Function calls with the Static statement, more about arguments.

**Unit-II: Working with Arrays:** Arrays, Creating Arrays, Some Array-Related Functions.

**Working with Objects:** Creating Objects, Object Instance. **Working with Strings, Dates and Time:** Formatting Strings with PHP, Investigating Strings with PHP, Manipulating Strings with PHP, Using Date and Time Functions in PHP.

**Unit-III: Working with Forms:** Creating Forms, Accessing Form - Input with User defined Arrays, Combining HTML and PHP code on a single Page, Using Hidden Fields to save state, Redirecting the user, Sending Mail on Form Submission, Working with File Uploads. **Working with Cookies and User Sessions:** Introducing Cookies, Setting a Cookie with PHP, Session Function Overview, Starting a Session, Working with session variables, passing session IDs in the Query String, Destroying Sessions and Unsetting Variables, Using Sessions in an Environment with Registered Users.

**Unit-IV: Working with Files and Directories:** Including Files with include(), Validating Files, Creating and Deleting Files, Opening a File for Writing, Reading or Appending, Reading from Files, Writing or Appending to a File, Working with Directories, Open Pipes to and from Process Using popen (), Running Commands with exec(), Running Commands with system ( ) or passthru ( ). **Working with Images:** Understanding the Image-Creation Process, Necessary Modifications to PHP, Drawing a New Image, Getting Fancy with Pie Charts, Modifying Existing Images, Image Creation from User Input.

**Unit-V: Interacting with MySQL using PHP:** MySQL Versus MySQLi Functions, Connecting to MySQL with PHP, Working with MySQL Data. **Creating an Online Address Book:** Planning and Creating Database Tables, Creating Menu, Creating Record Addition Mechanism, Viewing Records, Creating the Record Deletion Mechanism, Adding Sub-entities to a Record.

### References:

1. Julie C. Meloni, PHP MySQL and Apache, SAMS Teach Yourself, Pearson Education (2007).
2. Xue Bai Michael Ekedahl, The Web Warrior Guide to Web Programming, Thomson (2006).