TUMKUR UNIVERSITY, TUMKUR

Department of studies and Research in Commerce

M.Com (IS) Course Structure and Syllabus

(Choice Based Credit System)

(2019-20)

M COM (IS) COURSE STRUCTURE

Paper	Title of the Paper	Theory Hrs per week	Credits	Sem. Exam Duration	Marks			
					IA	Assignment	End Sem Exam	Total
I Semester								
CPT-1.1	Organizational Behavior	4	4	3 Hrs	15	5	80	100
CPT-1.2	Advanced Marketing Management	4	4	3 Hrs	15	5	80	100
CPT-1.3	Accounting Information System	4	4	3 Hrs	15	5	80	100
CPT-1.4	Advanced Financial Management	4	4	3 Hrs	15			
CPT-1.5	IND AS and IFRS	4	4	3 Hrs	15	5	80	100
CPT-1.6	E-Business	4	4	3 Hrs	15	5	80	100
Total		**24**	**24**		**90**	**30**	**480**	**600**
II Semester								
CPT-2.1	Human Resource Management	4	4	3 Hrs	15	5	80	100
CPT-2.2	Management Information System	4	4	3 Hrs	15	5	80	100
CPT-2.3	Advanced Management Accounting	4	4	3 Hrs	15	5	80	100
CPT-2.4	Business Research Methods	4	4	3 Hrs	15	5	80	100
CPT-2.5	Advanced Excel	2T (4hrs Practical)	4	3 Hrs	15	35-LPE	50	100
OEPT-2.6	Offered by other departments	4	4	3 Hrs	20	--	80	100
Total		**22T+4P**	**24**		**90**	**30**	**480**	**600**
III Semester								
CPT-3.1	Forensic Accounting	4	4	3 Hrs	15	5	80	100
CPT-3.2	Direct taxes	4	4	3 Hrs	15	5	80	100
CPT-3.3	Relational Database Management System	2T (4hrs Practical)	4	3 Hrs	15	35-LPE	50	100
CPT-3.4	Business Decisions using SPSS-I	2T (4hrs Practical)	4	3 Hrs	15	35-LPE	50	100
CPT-3.5	Enterprise Resource Planning –I	2T (4hrs Practical)	4	3 Hrs	15	35-LPE	50	100
OEPT-3.6	Offered by other departments	4	4	3 Hrs	20	--	80	100
Total		18T +12P	24		95	115	390	600
IV Semester								
CPT-4.1	Strategic Management	4	4	3 Hrs	15	5	80	100
CPT-4.2	Goods and Services Tax	4	4	3 Hrs	15	5	80	100
CPT-4.3	Web Designing	2T (4hrs Practical)	4	3 Hrs	15	35-LPE	50	100
CPT-4.4	Business Decisions using SPSS-II	2T (4hrs Practical)	4	3 Hrs	15	35-LPE	50	100
CPT-4.5	Enterprise Resource Planning –II	2T (4hrs Practical)	4	3 Hrs	15	35-LPE	50	100
PR-4.6	Project Work	4	4	3Hrs	20	--	80	100
Total		18T+12P	24	--	95	115	390	600

Note: **CPT**: Core Paper Theory **OEPT:** Open Elective Paper Theory
SPT: Special Paper Theory (Elective), **CDR:** Core Dissertation Report

Project Guidelines

1. The aim of the Project work is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

2. The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.

3. The topic is to be selected carefully with the help of supervisor.

4. All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.

5. The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.

6. The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks. Unless the marks reports reach the controller of examinations, a student will not get his degree.

7. The External Examiner will be appointed by the controller of examinations based on the panel of the examiners recommended by the Board of Studies in Commerce (PG), TUT

8. The External Examiners will examine the following in Project Report:
   a. Literature Survey on the Topic Chosen.
   b. Method of Data Collection.
   c. Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
   d. Analysis and inference and implication of the study.
   e. Overall linkage between objectives, methodology, findings and suggestions.
   f. Bibliography and References

9. The guidance for the project work will commence from the begging of the III semester and the students has work during 3rd and 4th semester and submit the project report before the end of the term of the 4th semester.

10. A faculty member can guide maximum of **EIGHT** students for the project work. Guidance of **EIGHT** students by a faculty member will be equivalent to a workload of teaching hours of one theory paper per semester (i.e., 4 hours). Allotment of project guides will be made by the begging of 3rd semester.

CPT-1.1: ORGANISATION BEHAVIOUR

Teaching Hours: 64

OBJECTIVE: To familiarize the students with the concepts and dimensions of Organization Theory.

UNIT-I: INTRODUCTION

Organization: Definition – Organization Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- limitations. Systems Approach – Contingency Approach

Organizational Behaviour (OB): Features – Scope – Fundamentals Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

UNIT-II: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR

Individual Behaviour: Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal & External; Attitudes and Behaviour- Attitude Formation and Attitude Change.

Group Behaviour: Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making

UNIT-III: MOTIVATION, MORALE AND CULTURE

Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg, McCleland) – Process Theories (Adam, Victor Vroom and Lawler and Porter) – Learning and Reinforcement Theory.

Morale: Factors influencing Morale.

Organisational Culture: Concepts – Forming a Culture – Sustaining a Culture – Changing a Culture.

UNIT-IV: ORGANISATIONAL POWER & POLITICS -CONFLICT - COMMUNICATION

Power and Politics: Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour.

Conflict: Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

Communication: Significance – Process – Formal and Informal Communication – Barriers to communication – Improving Communication Skills – The Human Impact of Computer – Mediated Communication. (Sources:1. Robbins 2. Greenberg)

UNIT-V: LEADERSHIP AND CHANGE

Leadership: Introduction – Leadership and Management – Leadership Styles.

Theories of Leadership: Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal, Tri-dimensional – Inspirational approaches.

Change: Challenges contributing to Change – Types of Change - Approaches – Contemporary Issues in Change.

SUGGESTED READINGS:

1. Robins P. Stephen& Judge: Organizational Behavior, 12/e PHI, New De1hi;
2. Greenberg and Baron: Behaviour in Organisation; **3.**Daft: Organisation Theory and Design, Thomson;
3. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi;
4. Nelson: Organisational Behaviour, 3e, Thomson;
5. Aswathappa: Organizational Behavior, Himalaya Publisher;
6. Jones G R :Organizational Theory, Pearson Education, New Delhi;
7. Shashi Gupta & Rosy: Organisation Behaviour— Kalyani Publication;
8. Hellriegel: Organisational Behaviour, 10e, Thomson; **10.**Sharma VVS: Organisational Behaviour, Jaico Publication.
9. Zetterquist: Organization Theory, Oxford University Press

CPT-1.2: ADVANCED MARKETING MANAGEMENT

Teaching Hours: 64

OBJECTIVE : The course aims to develop skills in the analysis and resolution of management problems related to the marketing process; economic, psychological and sociological characteristics of demand for various products; marketing research; channels of distribution; personal selling, pricing policies and regulation of marketing.

UNIT-I: MARKETING BASICS:

An Overview of Marketing - Production concept - Product concept - Marketing myopia - Selling concept - Marketing Concept - Societal dimension of marketing - Importance and scope of marketing - The Role of Marketing in Economic Development - Rural Marketing - Rural Markets VS Urban Markets – Marketing Management tasks - Types of demand - Marketing mix - marketing Objectives - Marketing Planning and Strategy - Mega Marketing (Power and Public relations) - Service Marketing

UNIT-II: TARGET MARKETING AND MARKET SEGMENTATION AND CONSUMER BEHAVIOR:

Concept of Target market - Market segmentation - Concept - Types - Patterns - Benefits - Requirements for effective segmentation - Basis for market segmentation - market segmentation analysis for given products - Product positioning. Concept of consumer behavior - Nature - Scope - Importance - Major factors influencing consumer behavior - Cultural - Social - Economic - Psychological & Personal - Consumer decision process - Post purchase feelings - Brand loyalty - Cognitive Dissonance - Industrial buyer behavior - Marketing Research - Steps.

UNIT-III: PRODUCT MANAGEMENT:

Concept of product - Classification of products - levels of product classification - Product mix and product line decisions - new Product Development Process - Product Life Cycle Stages and implication for marketers - Branding - Packaging and labeling strategies

UNIT-IV: PRICE AND CHANNEL MANAGEMENT

Role of price in marketing mix - Pricing concept - Objectives of pricing - Factors influencing price Determination - New product Pricing - Market Skimming pricing - Market penetration pricing - Pricing of products and services - Pricing Methods. Nature of marketing channels - Channel Structure and participants - Types of marketing intermediaries - Importance of Channel management - Channel Design Decisions Channel conflict and resolutions - Contemporary marketing channels in India - A global perspective.

UNIT-V: PROMOTION MANAGEMENT

Promotion Management - Role of promotion in marketing - Promotion mix - A view of the Communication Process - Advertising - Need - Objectives - Types of advertising - Major decisions in advertising - Objectives - Budget - Strategy - Evaluation - Advertising and Social Marketing - Sales Promotion - Objectives & Tools - Personal Selling – Nature - Role of Sales force - Publicity - Public Relations.

SUGGESTED READINGS:
1. Marketing Management Analysis, Planning & Control - Philip Kotler, 9th edn.
2. Principles of Marketing – Philip Kotler.
3. Fundamentals of Marketing – W.J. Stanton.
4. Marketing Management – J.C. Gandhi.
5. Consumer Behaviour – Schiff Man, Prentice Hall.
6. Managing Services, Marketing Operations and Human Resource – Lovelock.
7. Marketing Management - Czinkota, 2/e - Thomson.
8. Marketing, Planning & Strategy - Jain, Thomson.
9. Consumer Behaviour – Assael, Thomson.
10. Bennett Anthony, The Big Book of Marketing, Tata McGraw Hill
11. Marketing: Baines &Sinha: Oxford university Press

CPT-1.3: ACCOUNTING INFORMATION SYSTEMS

Teaching Hours: 64

Objectives: This course aims to provide students with an overall knowledge and understanding of accounting information systems and implications of their use in modern business. The course examines the application of accounting information systems in business particularly in supporting strategic and operational decision-making and operations

UNIT-I: INTRODUCTION:

Information systems framework, AIS subsystems, A general model of AIS, acquisition of information systems, organizational structure- Business segments, functional segmentation, accounting functions, the evolution of information system models. The role of accountants- Users-system designer- system auditor

UNIT-II: TRANSACTION PROCESSING, FRAUD AND INTERNAL CONTROL:

Transaction cycle, accounting records-computer based systems; documentation techniques- computer based accounting systems, Fraud-definitions- financial losses from fraud, internal control concepts and techniques

UNIT-III: FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS:

General Ledger Systems- Journal Vouchers- The GLS database, GLS procedures, Financial reporting systems, Management reporting Systems, Factors influences the MRS.

UNIT-IV: COMPUTER CONTROL AND AUDITING

Concepts, Nature of auditing-Risk based audit approach, information systems audits, audit software, Operational audit of AIS,

UNIT-V: ACCOUNTING INFORMATION SYSTEMS APPLICATIONS:

Introduction, Revenue cycle information systems, Expenditure Cycle- purchase to cash disbursements, production cycle information systems- Planning and Scheduling HRM and Payroll cycle, General ledger and reporting systems

References:

1. Marshall B Romney & Paul John; Accounting Information Systems; Pearson Publications-10th edition
2. Robert L Hurt; Accounting Information Systems; MeGraw-Hill Education; 4th edition
3. S. P. N Singh; Accounting Information Systems; ABD Publisher 2018.
4. Gelinas; Accounting Information Systems; South-Western (14 August 2004)

CPT-1.4: ADVANCED FINANCIAL MANAGEMENT

Teaching Hours: 64

OBJECTIVE: To introduce the subject of Financial management; and to acquaint the student with various techniques of Financial Management.

UNIT-I: AN OVERVIEW OF FINANCIAL MANAGEMENT

Financial Management: Meaning- Evolution–Organization of Finance Function–Financial Decisions – Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory). **Time value of money:** Meaning – Rationale of Time Preference for Money – Future Value – Present Value (Including Problems)

UNIT-II: INVESTMENT DECISIONS

Long Term Investment Decisions (Capital Budgeting): Kinds of Decisions – Cash Flow Estimation – Techniques of Capital Budgeting –
Risk Analysis in Capital Budgeting Decisions: Sources and Perspectives of Risk – Rate – Certainty Equivalent, Coefficient of Variation – and Decision Tree Analysis (Including Problems)
Short Term Investment Decisions (Working Capital): Meaning – kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems). Cash Management, Receivable management and Inventory management

UNIT–III: FINANCING AND DIVIDEND DECISIONS

Capital Structure: Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – MM Approach (Including Problems).
Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory).
Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems).

UNIT-IV: MANAGING VALUE AND RISK

Corporate Restructuring, Mergers and Acquisitions: -Types of Business combination, M&As trends in India. Benefits of M&As, accounting for Mergers and acquisitions (Problems).
Derivatives- Options, Forward Contract, Future Contract and Swaps.

UNIT-V: INTERNATIONAL FINANCIAL MANAGEMENT:

Foreign Exchange Market, International Parity Relationships, Foreign Exchange Risk Management, International Capital Investment Analysis

SUGGESTED READINGS:

1. Chandra Prasanna: Financial management, 8th Edition, TMH;
2. Erhardt& Brigham: Corporate Finance: A Focused Approach, Thomson;
3. Eugene Brigham &Erhardt: Fundamental of Financial Management, Thomson;
4. Khan M.Y. & Jain PK: Financial management, TMH;
5. Kulkarni P.V.: Financial Management, Himalaya;**6.**Lasher: Practical Financial Management, Thomson;
6. Pandey I.M.: Financial Management,Vikas;**8.**Rustagi, R.P. Financial Management, Sultan Chand:
7. Shashi K. Gupta and R.K. Sharma: Financial Management, Kalyani Publishers;
8. Solemen Ezra & Pringle John J:An Introduction to Financial Management, Prentice Hall;
9. Srivatsava R.M.: Essential of Business Finances, Himalaya;
10. Sudarsan Reddy G:Financial Management , Himalaya;
11. Van Horn, James C: Financial Management, Prentice Hall.

CPT-1.5: IND AS and IFRS

Teaching Hours: 64

OBJECTIVE: To familiarize and acquaint the student with accounting standard sand various financial reporting practices.

UNIT-I: ACCOUNTING STANDARDSIN INDIA – I

Accounting Standards Framework: Concept – Importance - Types–Difficulties – Enforcement – Accounting Standards Board in India

Accounting Standards Overview (AS-1 to AS-10): AS-1: Disclosure of accounting policies – AS-2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies and events occurring after balance sheet date – As-5: Net profit or loss for the period, prior period items and changes in accounting policies – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets.

UNIT-II: ACCOUNTING STANDARDS IN INDIA - II

Accounting Standards Overview (AS11 to AS-20): AS-11: The effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for amalgamations – AS-15: Employee benefits – AS-16: Borrowing costs – AS-17: Segment reporting – AS- 18: Related party disclosures – AS-19: Leases – AS-20: Earning per share.

UNIT-III: ACCOUNTING STANDARDS IN INDIA - III

Accounting Standards Overview (AS-21 to AS-32): AS-21: Consolidated financial statements – AS-22: Accounting for taxes on income – AS-23: Accounting for investments in associates in consolidated financial statements – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and contingent assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32:Financial Instruments: Disclosures.

UNIT-IV: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS):

Uniform Global Financial Reporting: Need – Differences between IAS, Indian GAAP and US GAAP – Translation of Indian GAAP Statements in to US GAAP and IFRS – International Accounting Standards Board.

IFRS: Meaning – An overview of IFRS – Convergence with IFRS – Benefits of Convergence – Challenges of Convergence – Role of ASB in post convergence Scenario.

UNIT-V: FINANCIAL REPORTING:

Developments on Financial Reporting Objectives: True blood Report (USA), Corporate Report (UK), Stamp Report (Canada).

Financial Reporting: General Purpose – Qualities – Significance of Corporate Annual Reports – Recent Trends in Corporate Reporting in India.

SUGGESTED READINGS:

1. Jawaharlal" Accounting Theory and Practice" Himalaya Publishing Company;
2. Rawat D.S. "Accounting Standards" Taxmann Allied Services Private Limited;
3. Kamal Garg "IFRS Concepts and Applications" Bharat Law House Pvt. Limited;
4. Ghosh T.P. "IFRSs For Finance Executives", Taxmann Allied Services Private Limited;
5. Porwal L.S. "Accounting Theory" TataMcGraw Hill Publishing Company;
6. Jain S.P. &Narang K.L: Accounting Theory & Management Accounting, Kalyani.

CPT-1.6: E- BUSINESS

Teaching Hours: 64

OBJECTIVE: To understand the practices and technology to start an online business

UNIT I : INTRODUCTION TO E-BUSINESS
E- Business, E – Business Vs E – Commerce, Economic force – advantages – myths – E – Business models, design, develop and manage E-Business, Web 2.0 and Social Networking, Mobile Commerce, S – Commerce.

UNIT II: TECHNOLOGY INFRASTRUCTURE
Internet and World Wide Web, internet protocols – FTP, intranet and extranet, information publishing technology – basic of web server hardware and software.

UNIT III: BUSINESS APPLICATIONS
Consumer oriented E – Business – E-Tailing and models – Market on web – advertising, e-mail marketing, affiliated programs – E-CRM; online services, Business oriented E-Business, E – Governance, EDI on the internet, Delivery Management System, Web Auctions, Virtual Communities and Web Portals – Social Media Marketing

UNIT IV: E – BUSINESS PAYMENTS AND SECURITY
E – Payments – Characteristics of payment of systems, protocols, E-Cash, E-Cheque and Micro payment systems – Internet Security – Cryptography – Security Protocols – Network Security.

UNIT V: LEGAL AND PRIVACY ISSUES
Legal, Ethics and privacy issues – Protection needs and methodology – Consumer Protection, cyber laws, contracts and warranties, Taxation and encryption policies.

SUGGESTED READINGS:
1. ParagKulkarni, SunitaJahirabadkao, PradeepChande - E – Business – Oxford University Press 2012.
2. Hentry Chan & el – E-Commerce – Fundamentals and Applications – Wiley India Pvt. Ltd., 2007.
3. Gary P. Schneider – Electronic Commerce – Thomson Course Technology Fourth Annual Edition, 2007.
4. Bharat Bhasker, Electronic Commerce – Frame Work Technologies and Application, 3rd Edition – Tata McGraw Hill Publications, 2009.
5. Kamlesh K. Bajaj and Debjani Nag – E – Commerce – the cutting edge of Business – Tata McGraw Hill Publications, 7th reprint, 2009.
6. Kalakota et al - Frontiers of Electonic Commerce – Addison Wesley, 2004.
7. Micheal Papaloelon and Peter Robert – E-Business – Wiley India, 2006

CPT-2.1: HUMAN RESOURCE MANAGEMENT

Teaching Hours: 64

OBJECTIVE: To understand various facets of HRM & comprehend emerging developments in HRM.

UNIT-I: INTRODUCTION:

Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager – HRM Policies - Impact of Environment on HRM.

Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.

UNIT-II: ACQUISITION OF HUMAN RESOURCE:

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth - Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis.

Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.

Recruitment: Objectives - Sources of recruitment – Selection: Concept – Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer.

UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:

Training - Assessing training needs - Methods and Evaluation of Training.

Development: Techniques of Management Development – Evaluating Effectiveness.

Performance Management: Concept - Performance Appraisal - Concept- - Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers and Career Planning and Development.

Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India

UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:

Compensation Management: Objectives – Job Evaluation: Concept – Methods - Essentials of Sound Wage Structure – Concepts of Minimum Wage, Living Wage and Fair Wage – Wage Differentials.

Employee Relations: Objectives – Discipline: Objectives – Grievance: Causes – Procedure; Trade Unions: Objectives - Role of Trade Union in New economy - Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.

UNIT-V: HRM IN THE KNOWLEDGE ERA:

Knowledge Management: Concept - KM Architecture - Knowledge Conversion - Knowledge Management Process.

Virtual Organizations: Concept - Features -Types - HR Issues.

Learning Organization: Concept – Role of Leader in Learning Organizations.

SUGGESTED READINGS:

1. Bohlander: Human Resource Management, Thomson
2. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. BiswajeetPattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Mathis: Human Resource Management, 10e Thomson
6. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
7. SubbaRao P: Personnel and Human Resource Management, Himalaya.
8. VSP Rao:, Human Resource Management, Vikas
9. Mello: Strategic Human Resource Management, 2e Thomson
10. Gupta CB, Human Resource Management, Sultan Chand & Sons.
11. Ulrich, HR Transformation, 1st Edition, McGraw Hill.
12. Haldar: Human Resource Management: Oxford University Press

CPT-2.2: MANAGEMENT INFORMATION SYSTEMS

Teaching Hours: 64

Objectives: Recognize contemporary MIS theory and how information systems support business strategy, business processes, and practical applications in an organization. Interrelate how various support systems can be used for business decisions and to sustain competitive advantage

Unit-I: Management Information system
Need, purpose and Objectives, Data, Information, Knowledge- types of information systems, information as a strategic resource- use of information for competitive advantage, information technology infrastructure; information systems architecture , Main frame client server.

Unit II-Decision making and communication:
Introduction, Decision making with MIS-Tactical decisions-operational decisions-strategic decisions, communication in organisations- types of communication- examples of communications in organisations- decision making with communication technology

Unit-III: IT strategy:
Introduction, Information goods-properties-technology lock-in and switching costs-network externalities-positive feedback-tippy markets, information systems and competitive strategy- value chain, the Role of CIO-information system's plan-vendor coordination-technology updates-return on investment on technology.

Unit -IV -SCM, CRAM and International Systems:
Introduction, Supply Chain Management Systems, Customer Relationships Management Systems, Challenges of Enterprise Systems Implementations- Managing the implementation, International Information Systems-Outsourcing and off-shoring

Unit-V: Decision Support Systems:
Introduction, Understanding DSS- MIS and DSS-Decision making-types of decisions, Analytics and Business Intelligence- BI techniques

Reference:
1. C S V Murthy; Management Information Systems; Himalaya Publishing House
2. James A O'Brien; Management Information Systems; Galgotia Publication; 4th Edition
3. Kenneth C Landon and Janep Laudon; Management Information Systems: managing digital firm; 15th edition 2014.
4. Paul; Bocijie et. al.; Business Information systems; Financial Times; 2006
5. Gerald V Post David, L Anderson, Management Information Systems; Tata McGraw Hill.

CPT-2.3: ADVANCED MANAGEMENT ACCOUNTING

Teaching Hours: 64

OBJECTIVE: To familiarize and acquaint the student with application of advanced managerial accounting techniques.

UNIT-I: FINANCIAL STATEMENTS& ANALYSIS TECHNIQUES:

Financial Statements: Meaning – Objectives – Types – Uses – Limitations.
Financial Statements Analysis: Meaning – Objectives – Techniques – Uses – Limitations.
Ratio Analysis: Meaning – Types– Du Pont Analysis (Including Problems).
Funds Flow Analysis: Meaning – Preparation of Funds Flow Statement – Cash Flow Analysis: Meaning – Preparation of Cash Flow Statement as per Accounting Standard No.3 (Including Problems).

UNIT-II: HUMAN RESOURCES ACCOUNTING AND RESPONSIBILITY ACCOUNTING:

Human Resources Accounting: Concept – Objectives – Approaches – Limitations (Theory only).
Responsibility Accounting: Concept – Steps – Responsibility Centre – Types of Responsibility Centres– Preparation of Responsibility accounting reports (Including Problems).

UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT& ANALYSIS:

Inflation Accounting: Concept – Limitations of historical cost based financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including Problems).
Financial reporting: Income Concepts - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including Problems).

UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE AND BALANCED SCORE CARD:

Financial Measures of Performance: Introduction – Return On Investment (ROI): Concept – Uses and Limitations – Economic Value Added (EVA): Concept – Significance of EVA – Measurement of EVA (Theory only).
Balanced Score Card (BSC): Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only).

UNIT V: MANAGERIAL DECISION MAKING:

Introduction: Cost concepts for decision making – Marginal Costing and Decision Making.
Pricing decisions: Normal price - Minimum price – Depression price - Special price.
Product decisions: Profit planning - Level of Activity - Dropping a product line - Introducing a new product line - Product/Sales mix decisions - Make or Buy decisions - Key/Limiting Factors (Including Problems).

SUGGESTED READINGS:

1)Sharma RK & Shashi K. Gupta: Management Accounting- Principles & Practice, Kalyani Publishers;
2)Jawaharlal: Accounting Theory & Practice, Himalya;
3)Gupta S.P. : Management Accounting,SahityaBhavan;
4)Jain S.P & Narang K.L: Accounting Theory &Management Accounting,Kalyani;
5)Robert S. Kaplan & Anthony A. Atkinson: Advanced Management Accounting, Prentice-Hall;
6)Rawat D.S: Accounting Standards,Taxmann;**7)**Rustagi R.P: Management Accounting, Galgotia;
8) Ghosh T.P: Accounting Standards and Corporate Accounting Practices, Taxmann;
9)Ronald W. Hilton: Managerial Accounting, TMH;
10) BelverdE.Needles, Jr: Financial Accounting, Houghton Mifflin Company, USA.

CPT 2.4: BUSINESS RESEARCH METHODS

Objectives   **Teaching Hours: 64**

1. Enable students understand the process of business research.

2. Build skills required for doing business research in the corporate world.

UNIT I: BUSINESS RESEARCH:

Concept of Business Research, Need to study business research, Features of good research, Importance of research in business decisions, Business research process, Research as a scientific method, Research Design- Concept, classification, Exploratory, Descriptive and Experimental, Case study and casual studies. Value of Research.

UNIT II: FORMULATION OF BUSINESS RESEARCH PROBLEM AND SAMPLE DESIGN:

Defining business research problem, Review of literature and Formulation of hypothesis. Sample Design –Nature of sample, Censes v/s Sampling, Characteristics of good sample, Pros and Cons of Sampling, Probability and Non-probability Sampling, Sample size, Sampling and non-Sampling Errors

UNIT III: DATA COLLECTION AND PROCESSING IN BUSINESS RESEARCH:

Methods and Techniques of data collection- Primary and Secondary data, Questionnaire designing and Development, Attitude Measurement and Scaling. **Data Processing and Analysis in Business Research**: Editing, Coding, Data Entry, Tabulation, Cross-tabulation, Data Presentation, Multivariate analysis, Regression analysis, Discriminant analysis, Factor analysis and Cluster analysis.

UNIT IV TESTING OF HYPOTHESIS:

Parametric vs. Non-parametric tests. Procedure for testing of Hypothesis - Tests of significance for Small and Large samples, Application, t- test, z- test, F- test, ANOVA-One way and Two way classifications and Chi-square test (practical problems). U-test, H-test, K-S test, Wilcoxon rank sum test (W-Test) (only conceptual and theoretical understanding)

UNIT V REPORT WRITING IN BUSINESS RESEARCH:

Importance of report, Functions of report, Types of report. Planning report writing - Contents and essentials of research reports. Reference writing style - American Psychological Association (APA) and Harvard Business Review (HBR).

Suggested References
1. William G. Zikmund, *Business Research Methods*, Thomson.
2. Cooper D.R, and Schindler P.S, *Business Research Methods*, TMH.
3. Uma Sekaran, *Research Methods for Business,* John Wiley and Sons Inc, New York.
4. Richard L, and David S.R, *Statistics for Management*, Pearson Education.
5. Amir D. A and Jayavel S, *Complete Business Statistics*, TMH.
6. Krishnaswami O R and Ranganatham M, *Methodology of Research in Social Sciences,* HPH.
7. Murthy S N and Bhojanna U, *Business Research Methods*, Excel Books.
8. Swain A K P C, *A Text Book of Research Methodology*, Kalyani Publishers.
9. Gupta S.P, *Statistical Methods*, Sultan Chand and Sons.
10. C.R. Kothari, *Research Methodology-Methods & Techniques*, Vishwa Prakashan.
11. Dipak Kumar and Bhattacharya, *Research Methodology*, Excel Books.

CPT-2.5: ADVANCED EXCEL

OBJECTIVE: To impart the knowledge of excel in data presentation and financial and statistical analysis.

UNIT-I: UNDERSTANDING EXCEL
Excel's Files, Ribbon and shortcut, create a workbook, Enter data in a worksheet, Format a worksheet, Format numbers in a worksheet, Create an Excel table, Filter data by using an Auto filter, Sort data by using an AutoFilter. Essential worksheet Operations: Using Short cut keys, Key board shortcuts. Working with Cells and Ranges: Formatting Cells, Name Manager. Visualizing Data Using Conditional Formatting: Apply conditional formatting. Printing Your Work: Print a worksheet, Using Print Preview and other utilities

UNIT-II: DATES AND TIMES & TEXT
Working with Dates & Time, Creating Formulas that Manipulate text – Upper, Proper, Lower, Concatenate, Text to Column. Creating Formulas that Count, Sum, Subtotal. Create a formula, Use a function in a formula. Creating Formulas that Look up Values: VLookup, Hlookup, Match & index.

UNIT-III : CUSTOM NUMBER FORMATS
Format Cells Window. Using Data Tab and Data Validation: Getting external Data, Remove Duplicates, Apply data validation & using utilities from Data Tab. Protecting Your Work using Review Tab utilities. Performing Spreadsheet What-If Analysis. Create a macro, Activate and use an add-in.

UNIT-IV: FINANCIAL APPLICATIONS
Introduction to formulas: PV, NPV, IRR, PMT, IPMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation calculations. Creating charts and Graphics. Chart the data, Creating Sparkline Graphics, Using Insert Tab utilities.

UNIT-V : ANALYSING DATA
Random Number Generation, Validation of data, reduction data, reliability of the data and rotation, Histogram, Descriptive Statistics, Rank and Pearson Correlation, Covariance, Regression, t-test, Z test, F-Test and Anova.

LAB EXERCISES
1) Exercises on simple Excel sheets creation, Apply filter and sort.
2) Exercises for usage of functional and short cut keys.
3) Exercises using Mathmatical formulas, function and Test Functions.
4) Exercises on creating Sparkline Graphs.
5) Exercises using financial function along with graphs and charts [PV, NPV, IRR, PMT, IPMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation calculations].
6) Exercises with statistical function [Descriptive Statistics, Rank and Pearson Correlation, Covariance, Regression, t-test, Z-test, F-Test and Anova].
7) Exercises on data validation, reliability, rotation and reduction.
8) Exercises on customization and analyzing data.

SUGGESTED READINGS:

1. Charts and Graphs Microsoft Excel 2013 – **Bill Felen – Pearson Publication.**
2. Statistics made simple do it yourself on PC – **KVS Sarma – 2nd Edition – PHI.**
3. Microsoft Office 2007- Essential Concepts and Techniques – **Shelly Cashman Vermaat – Cengage Learning.**
4. PC software Under Windows – **Puneet Kumar – Kalyani Publishers.**
5. 100 statistical Tests in R – **N.D. Lewis – Healthes Hills Press, New Delhi.**

SUGGESTED READINGS FOR LAB:

1. Problem – Solving Cases in Microsoft Access and Excel – **Ellen F Monk, Joseph A Brady & Gerard S Cook – Cengage Learning.**
2. Charts and Graphs Microsoft Excel 2013 – **Bill Felen – Pearson Publication.**
3. Statistics made simple do it yourself on PC – **KVS Sarma – 2nd Edition – PHI.**
4. PC software Under Windows – **Puneet Kumar – Kalyani Publishers.**
5. 100 statistical Tests in R – **N.D. Lewis – Healthes Hills Press, New Delhi**

CPT-3.1: FORENSIC ACCOUNTING

Teaching hours: 64

Objectives: To understand the conceptual framework of Forensic accounting

UNIT-I: INTRODUCTION TO FORENSIC ACCOUNTING
Concepts, Meaning, role of forensic accountant, requisite for a successful forensic accountant, growth of forensic accounting, fraud, types of fraud, five accounting cycles

UNIT-II: FINANCIAL CRIME INVESTIGATION AND FINANCIAL STATEMENT FRAUD :
Business as a victim, Employee theft, payroll fraud, management thefts, corporate thefts, Identity thefts, the investigative process, auditor's responsibility and law
Financial statement fraud -Improper revenue recognition, revenue recognition detective techniques, revenue and receivable misappropriation, assets misstatement- Inventory, Investment, understatements of liabilities and expenses

UNIT-III: COMPUTER AIDED FORENSIC ACCOUNTING:
Data mining- benefits and pitfalls, effective data mining, assessing data quality and format, data cleaning, eliminating duplicate information, testing the data for completeness and accuracy, skills of the forensic technologies, role of data analysis in the investigation, data cleaning.

UNIT-IV: OTHER DIMENSIONS OF FORENSIC ACCOUNTING:
Environmental issues, intellectual property, government contracting, insurance and business interruptions, marital dissolutions, business valuation and business combination, cyber crime

UNIT-V: CYBER LAW:
Comments of cyber law, categories of cyber law, information technology Act-2000, international aspects of electronic contracting, global issues of cyber space,

Reference:
1. Howard Silveston et. al; Forensic Accounting and Fraud Investigation for Non Experts; Wiley Publication
2. Bee Lean Chew; Forensic Accounting and Finance; Kogan page Limited
3. Saurav K Datta; Statisical Techniques for forensic accounting' e book time moore
4. Daniel Calinson Ashely; Forensic Accounting and Fraud Investigation; sultan publication
5. Sikandar Sultan; Forensic Accounting; Sulthan Publcation

CPT-3.2: DIRECT TAXES

Teaching Hours-64

Learning Objectives:
The course is designed to provide knowledge of direct tax laws and their application in tax planning of corporate entities and to develop skills of the applications of various provisions of direct tax laws in India

UNIT-I: CORPORATE TAX PLANNING:
Meaning and objectives, scope of corporate tax planning, tax planning, tax avoidance and tax evasion, types of companies, residential status of a company and tax incidence, areas for corporate tax planning, tax management, assessment of income, filing of returns.

UNIT-II: TAXATION OF COMPANIES:
Computation of income under the heads, of income applicable to corporate assesses, set off and carry forward of losses, deductions available in respect of gross total income, computation of taxable income, tax liability of a company.

UNIT-III: TAX PLANNING AND PROMOTION OF A COMPANY:
Tax planning with reference to setting up of a new business, location of new business, nature of business, forms of organization, tax planning in respect of newly established industrial undertakings in free trade zones, newly established 100% export oriented undertakings, tax planning in respect of industrial undertakings, engaged in infrastructural development or other activities.

UNIT-IV: TAX PLANNING AND CORPORATE FINANCIAL DECISIONS:
Tax planning vis-à-vis corporate capital structure, investment decision, dividend decision, issue of bonus share, tax planning and merger or demerger decisions, tax planning with reference to other managerial decisions, purchase of assets out of owned funds or out of borrowed funds, own or lease, purchase by installments or hire, sale of assets used for scientific research work, make or buy, shutdown or continue.

UNIT-V: TAX PLANNING AND EMPLOYEES' REMUNERATION:
Formulation of an ideal wage policy or salary package for employees, provision for various perquisites and facilities, tax incidence of a wage policy in the hands of employees, deduction of tax at source.

Suggested Readings:
1. Vinod Singhania and Monika Singhania, Corporate Tax Planning & Business Tax Procedure, Taxmann Publications, New Delhi.
2. Vinod Singhania and Kapil Singhania, Direct Tax Law and Practice, Taxman Publications, New Delhi.
3. Manoharan and Hari, Direct Tax Laws, Snow White Publications, New Delhi.
4. Girish Ahuja and Ravi Gupta, Direct Tax Law – Theory & Practice, Bharat Law House, New Delhi.
1. T G Suresh, Direct Tax Laws, CCH India, New Delhi.
2. Monica Duggal, Corporate Tax Planning, New Age, New Delhi.
3. Lall, B.B., Direct Taxes, Konark, New Delhi.
4. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhavan Publications, Agra.
5. Dinkar Pagare, Tax Laws, Sultan Chand, New Delhi.
6. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.

CPT-3.3: RELATIONAL DATABASE MANAGEMENT SYSTEM

OBJECTIVE: To learn about different data storage, organization, design techniques and Implementation techniques

UNIT-I: THE ENTITY –RELATIONSHIP MODEL
Overview of Database Design, Entities Attributes, relationships, Extended ER Model features Introduction to DBMS - Advantages - Data Abstraction - Data models - Features - Converting ER models to relations - Database Manager - DBA Database users.

UNIT-II: RELATIONAL MODEL
Relational Model - Query languages – Keys - Query by Example (QBE) - SQL – Introduction - DDL– DML – DCL - Integrity constraints in SQL.

UNIT-III: NORMALIZATION
Normalization & De-Normalization concepts - Joins and Sub Queries in SQL – Creating Indexes – Views - Sequences and Synonyms.

UNIT-IV: TRANSACTION MANAGEMENT
Recovery & Atomicity: Storage types **-** Failure types - Centralized and Distributed database processing methods need for Concurrency control- Desirable properties of Transaction. Concurrency Control – Types of Locks- Two Phases locking- Deadlock- Time stamp based concurrency control.

UNIT-V: PL SQL
PL – SQL: Variables – Printing message – Comment entry. Control Structure If. Else Statement. End Block – Case Construct – While Construct. Cursors, Functions, Stored Procedures & Triggers.

LAB EXERCISES
SQL/PL-SQL:
1. Creation of database (Exercising the commands for creation)
2. Simple to complex condition query creation using SQL Plus
3. Demonstration of blocks, cursors & database triggers
FORMS/ REPORTS
4. Creation of forms for the case study assigned.
5. Creation of reports based on different queries
6. Creation password and security features of applications
7. Usage of locking table locking, facilities in applications

NOTE:
(i) Use Case Studies such as Library Information System, Pay roll system, Bank Information system, Bank information system, Reservation system, Inventory system etc.
(ii) The creation of Sample database for the purpose of the experiments is expected to be pre-decided by the instructor based on the case study assigned to the students.

SUGGESTED READINGS:
1. Database Management Systems - Raghurama Krishnan, Johannes Gehrke, Third Edition – McGraw Hill, Pearson edition, 2006
2. Database Mangement Systems Henery F Korth, Tata –Mc Graw Hill
3. SQL / PL SQL – Deshpande, Dreamtech Publishers.
4. Fundamentals of Database Systems –Ramez, Elmasri / Navathe Second edition.
5. Oracle PL SQL, The Complete Reference, Loney, McGraw Hill Publishers

CPT-3.4: BUSINESS DECISIONS USING SPSS

UNIT-I: INTRODUCTION TO SPSS
SPSS – Introduction, Starting SPSS, Data editor, Toolbar, Menu Bar, Edit Menu, View Menu, Data Menu, Transform Menu, Analyse Menu, Graphs Menu. Creating a Data File, Defining Variables, Variable Labels, Missing Values, SPSS Procedure for Creating a Data File, Frequency Distributions, Editing, Coding, Classification and Tabulation

UNIT-II: DESCRIPTIVE STATISTICS
Graphic Presentation, Measures of Central Tendency, Measures of Dispersion, Skewness
Correlation - Meaning, Methods of computing correlation, correlation coefficients
Regression - Meaning, Methods of computing regression, regression coefficients and

UNIT-III: SCATTER. DIAGRAM TIME SERIES ANALYSIS
.(Working out problems using SPSS only)

UNIT-III: STATISTICAL ESTIMATION
Concepts: Population, sample and sampling distribution - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - Properties of a good estimator - Point and interval estimation).
Sampling of Attributes: Estimation and testing of Number and Proportions of Successes - Difference between two proportions (including problems).

UNIT-IV: HYPOTHESIS TESTING
Large Samples: Z-test: Difference between large and small samples - Estimating population mean – Testing: Significance of Mean - Significance of the difference between means of two samples - Significance of the difference between the standard deviations of two samples (including problems).

LAB EXERCISES
1. AN OVERVIEW OF SPSS: Starting an SPSS Session, Creating a New Dataset, Using an Existing Dataset, Manipulating and Merging Datasets, Importing and Exporting Data, Printing Datasets, Descriptive Statistics in SPSS (mean, standard deviation, variance, range, frequencies
2. GRAPHS: Creating and editing graphs and charts, Bar charts, histograms, percentiles
3. Cross Tabulation and chi-square analyses
4. Correlation: Bivariate Correlation
5. Regression
6. Parametric Tests: The T-test procedure-Independent –samples, paired samples, and one sample tests and Anova procedure
7. Factor Analysis
8. Non-Parametric Tests

SUGGESTED READINGS:
1. Levin&Rubin: Quantitative Approaches in Management, Pearson
2. SC.Gupta: Fundamentals of Statistics, Himalaya
3. D.C.Sancheti & VK.Kapoor: Statistics, Sultan Chand & Sons
4. Anand Sharma: Quantitative Techniques for Decision Making Himalaya
5. SPSS 17.0 for Researchers - Dr. S L Gupta, Hitesh Gupta, 2nd Edition, International Book House Pvt. Ltd.
6. Data Analysis with SPSS, Version 16 – Carrer Nash – Cengage Learning India Pvt. Ltd.
7. Basic SPSS Tutorial – Manfred te Grotenhuis – Sage Publications.
8. Marketing Research – Nargundkar, Tata Mc Graw Hills

SUGGESTED READINGS FOR LAB:
1. SPSS for Windows, Step; George and Mallery, Pearson
2. Data Analysis with SPSS, Carver and Nash, Cengage.

CPT-3.5: ENTERPRISE RESOURCE PLANNING-I

OBJECTIVE: To acquire basic knowledge in computerized accounting systems and its applications in the area of business.

UNIT-I: INTRODUCTION TO ERP:
Definition, Origin and Need for an ERP system, Benefit of an ERP system, Reasons for the growth of ERP market, Roadmap for successful ERP implementation

UNIT-II: CREATION OF A COMPANY, LEDGERS AND GROUPS
Introduction to Computerized Accounting - Creating a Company - Select - Shut and Alter a Company - Features and Configurations Creating Chart of Accounts: Ledgers and Groups; Creating Inventory Masters: Stock Group - Stock Category - Godown - Unit of Measure - Stock Item; Displaying and altering Inventory Masters

UNIT-II VOUCHER ENTRY
Voucher Entry & Invoicing - Accounting Vouchers - Contra Voucher - Payment Voucher – Receipt Voucher - Journal Voucher - Sales Voucher - Credit Note Voucher - Purchase Voucher - Debit Note Voucher - Reversing Journal Voucher - Memo Voucher - Optional Vouchers - Post-dated Vouchers - Creating a New Voucher Type - Pure Inventory Transactions - Entering Inventory Details in Accounting Vouchers – Invoicing - Voucher Class

UNIT-III- COST CENTRES
Cost Centres and Cost Categories – Introduction - Applying Cost Centres to Ledger Accounts – Cost Centre Reports Order Processing & Pre-closure of Orders - Purchase Order Processing - Sales Order Processing

UNIT-IV- REPORTS AND TDS
Reports – Introduction – Features - Financial Statements - Balance Sheet - Profit and Loss Account - Trial Balance - Ratio Analysis - Books and Registers - Day Book - Purchase and Sales Registers - Cash/Bank Book(s) - Statements of Accounts – Outstanding bills and Report of Statistics – Tax Deducted at Source – Introduction – Features - Implementation of TDS - Quick Setup – Recording Transactions - TDS Reports –Computation - Challan Reconciliation – Return– e-TDS Return

LAB EXERCISES
1.Creation of a Company, Ledgers and Groups
2.Voucher Entries
3.Applications of Cost centres to Ledger Accounts and Reports
4.Generation of Reports: Financial Statements, Ratio Analysis- Books and Registers - Day Book -
Purchase and Sales Registers - Cash/Bank Book(s)- Outstanding bills-TDS Reports-e-TDS Repots

SUGGESTED READINGS:
1. Computerised Accounting using Tally.ERP 9 by Tally Education
2. Computerised Accounting – A Murali Krishna – Vaagdevi Publications
3. Aakash Business Tools – Spoken Tutorial Project – IIT Bombay
4. Computerised Accounting and Business Systems – Kalyani Publications Manuals of Respective Accounting Packages

CPT-4.1: STRATEGIC MANAGEMENT

Learning Objectives:
The course aims to provide conceptual knowledge of strategic management process in businesses and develop skills of analysis, implementation and evaluation of corporate level strategies amongst the students.

UNIT – I: STRATEGIC MANAGEMENT:
Concept of Strategy and Strategic Management; nature and scope of strategic management, types of strategies – intentional and emergent – functional classification; levels of strategic management, formal planning and strategic intent, strategic planning process, strategic management v/s operational management, GAP analysis.

UNIT – II: CORPORATE MISSION AND OBJECTIVES
Concept of mission and vision, constituents of corporate mission, stakeholders – goals and corporate mission; objectives – concept, hierarchy and importance of objectives setting, corporate governance and strategy, ethics in strategic management.

UNIT– III: EXTERNAL AND INTERNAL ANALYSIS
concept of environment, types and importance environment analysis; PEST analysis; analysis of Michael Porter's Five Forces Model, strategic groups and preparation of ETOP; internal analysis – concept of competitive advantage, generic building blocks, core competencies and competitive advantage – resources and capabilities; value chain analysis; internal factor analysis and preparation of SAP.

UNIT– IV: STRATEGY FORMULATION AND IMPLEMENTATION
Strategic planning and approach to strategic formulation, developing alternative strategies, types of strategies; strategy activation, policies, organization structure, resources, commitment and corporate culture.

UNIT-V: STRATEGIC EVALUATION AND CONTROL:
Concept and purposes of strategic evaluation and analysis, GAP analysis; strategic control system; ROI, budgeting, auditing systems; feedback and information systems.

Suggested Readings:
1. Hill and Jones, Strategic Management– Text & Cases, Cengage Learning, New Delhi.
2. John A Pearce,Richard Robinson and Amita Mital, Strategic Management – Formulation, Implementation and Control, TMH, New Delhi.
3. Lawrence Jauch and William F Glueck, Business Policy and Strategic Management, TMH, New Delhi.
4. Hitt, Ireland, Hoskisson and Manikutty, Strategic Management, Cengage Learning, New Delhi
5. R Srinivasan, Strategic Management – The Indian Content, PHI, New Delhi.
6. Dess, Eisner, Lumpkin and McNamara, Strategic Management: Creating Competitive Advanages, TMH, New Delhi.
7. Upendra Kachru, Strategic Management, TMH, New Delhi.
8. Azar Kazmi, Strategic Management and Business Policy, TMH, New Delhi.

CPT-4.2: GST AND CUSTOMS

Teaching Hours:64

Learning Objectives:
The course is designed to enable students to understand the basic concepts of GST Law introduced in India and to develop skills of computing GST and in filing all the returns involved under the GST.

UNIT – I: INTRODUCTION – Meaning, scope and significance of GST; principles of subsumation and taxes subsumed; classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST; GST Administration in India – GST Council - functions and challenges; GST Network – objectives structure, administration and functions; operational aspects of GST–process of registration for manufacturer, service provider and dealer, etc; amendment and cancellation of registration; tax invoice, credit and debit notes; accounts and records; filing of returns – forms, time schedule; assessment, payment of tax.

UNIT – V: LEVY AND COLLECTION OF TAX – CGST Act, 2017 – levy and collection of central and state GST, composition levy, taxable person, power to grant exemption from tax; Time and Value of Supply – time of supply of goods and services; change in rate of tax in respect of supply of goods or services; value of taxable supply; Illustrative problems.

UNIT – V: VALUATION OF GOODS AND SERVICES UNDER GST: Introduction to valuation under GST, meaning and types of consideration; valuation rules; other cases for valuation of supply, imported services and goods; valuation for discount; transaction value – meaning and condition; inclusive and exclusive discount; methods of valuation – computed value, residual value method; rejection of declared value; Illustrative problems

UNIT – V: INPUT TAX CREDIT SYSTEM: Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit – CGST, SGST and IGST; recovery of Input Tax Credit and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by input; service distributor; Illustrative problems

UNIT – V: TAX PLANNING AND CUSTOMS DUTY – Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage,

Suggested Readings:
1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi.
2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
3. Raman Singla and Pallavi Singla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi.
4. S S Gupta, GST – Law and Practice, Taxmann's Publications, New Delhi
5. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi.
6. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
7. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
8. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi.
9. The Central Goods and Services Tax Act and Rules, 2017.
10. The Karnataka Goods and Services Tax Act, 2017, Karnataka Law Journal Publications, Bangalor

CPT-4.3: WEB DESIGNING

OBJECTIVE: The Course emphasizes on the skills of designing and creation of web pages, Scripting & Markup language, client side Scripting Language, Server Side Scripting and importance of PHP & My SQL.

UNIT I: INTRODUCTION TO HTML
Introduction to HTML, Structure of HTML Document, Basic HTML Tags working with tables, Working with Form Elements, Working Images. Working with list order list, Un order list, Working with CSS. Inline and Internal External Style sheet.

UNIT II: JAVA SCRIPTS
JAVA Scripts: Introduction What is Client Side Scripting Languages, Data Types Operators Functions Predefined Functions, User Defined Functions, Control Statements IF, Nested IF Loops Break & Continues Statements.

UNIT III: OBJECTS
(Math Objects, Number Objects, Array Objects, Date Objects) Event Handling, On load on Unload on Click, On Focus, On blur On submit On Mouse over, On Mouse Down.

UNIT IV: PHP: INTRODUCTION
PHP: Introduction to PHP, PHP Tags, Statements, white space, PHP Data Types , Using Operators, Making decisions conditionals, Using Arrays , Array Operators, Multidimensional Arrays, /sorting
Arrays, Using Functions in PHP, using Parameters, Passing reference and passing value, Object Oriented PHP concepts class and attributes operators , inheritance, Encapsulation Abstract Methods and ClassError Expectation Handling.

UNIT V: MY SQL
My SQL: Designing your web Data base, Relations Database concepts, Web Data base Architecture, Logging to My SQL, Creating Data base Tables , what is SQL, Retrieving data from the data base, DDL,DML, Statements, Views joins, functions

LAB EXERCISES
1. Creating HTML Pages to test different Tags.
    a. Header tags
    b. Formatting tags
    c. Physical Tags
    d. Logical Tags
2. HTML Table Formatting
3. Order list and Un-order Lists
4. Creating Frames
5. Write about CSS,
6. Types of CSS
7. Usage Data and the methods of Data and Time Objects
8. Floating alerts, aligning text and setting box dimension using CSS
9. Using HTML Events
10. Using PHP Data types and operators

SUGGESTED READINGS:
1. PHP and My SQL Web Development, 4th Edition, Luke Welling, Laura Thomson, Publisher: Addison Wesley.
2. Beginning HTML, XHTML, CSS, and JavaScript, Jon Duckett, Publication /Wiley
3. HTML5, Black Book Dream Tech Publications, Wiley India Pvt Limited.
4. Willard, Web Design A Beginners Guide, Tata McGraw Hill
5. Roy: Web technology, Oxford University Press

CPT-4.4: BUSINESS DECISIONS USING SPSS-II

UNIT-I: HYPOTHESIS TESTING
Small Samples: 't' test – Assumptions of t- test - Fixing fiducial limits to population mean – Testing: Significance of the mean - Significance of the difference between two independent means - Significance of the difference between two dependent means (including problems). .

UNIT II: ANALYSIS OF VARIANCE
F- test: Meaning and Applications – ANOVA: Assumptions - Procedure - One way and two-way analysis of variance (.(Working out problems using SPSS only).

UNIT-III: FACTOR ANALYSIS
Objectives of Factor Analysis, Designing Factor Analysis, Assumptions of Factor Analysis, Procedure of deriving Factors, Interpreting the Factors, Validation of Factor Analysis. Discriminate analysis, Multi-dimensional Scaling. Checking the internal validity, reliability of data – Cronbanch alpha (.(Working out problems using SPSS only).

UNIT-IV: NON PARAMETRIC TESTS
Chi – Square Goodness of fit Test, Chi – Square Test of Independence, Kruskal – Wallis Test – Friedman Test,. Wilcoxon Rank sum test, Spearman's Rank Order Correlation, .(Working out problems using SPSS only

UNIT –V NON PARAMETRIC TESTS
Multiple Response Analysis, Multiple Dichotomy Analysis, Sign Test, Test of randomness, Mann Whitney U test. Kolmoglov Smirinov test. (.(Working out problems using SPSS only).

SUGGESTED READINGS:
1) Levin&Rubin: Quantitative Approaches in Management, Pearson
2) SC.Gupta: Fundamentals of Statistics, Himalaya
3) D.C.Sancheti & VK.Kapoor: Statistics, Sultan Chand & Sons
4) Anand Sharma: Quantitative Techniques for Decision Making Himalaya
5) SPSS 17.0 for Researchers - Dr. S L Gupta, Hitesh Gupta, 2nd Edition, International Book House Pvt. Ltd.
6) Data Analysis with SPSS, Version 16 – Carrer Nash – Cengage Learning India Pvt. Ltd.
7) Basic SPSS Tutorial – Manfred te Grotenhuis – Sage Publications.

CPT4.5: ENTERPRISE RESOURCE PLANNING-II

UNIT-I: ADVANCED FEATURES OF ERP
Export and Import of Data - Backup and Restore Company Data - E-mailing - Multi-Currency – Remote access - Support Centre - Password Policy

UNIT-II: ERP MODULES STRUCTURE:
Finance, Sales and Distribution, Manufacturing and Production Planning- Material and Capacity Planning; Shop Floor Control; Quality Management; JIT/Repetitive Manufacturing; Cost Management ;   Quality Management - Functions of Quality Management; CAQ and CIQ; Materials Management- Pre-purchasing; Purchasing; Vendor Evaluation; Inventory Management and Invoice Verification and Material Inspection

UNIT-III: ERP: A PURCHASING PERSPECTIVE:
 Role of ERP in Purchasing, Purchase Module: Features of purchase module; Benefits of purchase module, ERP Purchase System

UNIT-V: ERP: SALES AND DISTRIBUTION PERSPECTIVE:
Role of ERP in Sales and Distribution, Sub-Modules of the Sales and Distribution Module: Master data management, Order management, Warehouse management, Shipping and transportation, Billing and sales support, foreign trade, Integration of Sales and Distribution Module with Other Modules

UNIT-V: ERP: AN INVENTORY MANAGEMENT PERSPECTIVE:
Role of ERP in Inventory Management: Features of ERP inventory management system; Benefits of ERP inventory management system; Limitations of ERP inventory management system, Importance of Web ERP in Inventory Management, ERP Inventory Management Module, Sub-Modules of the ERP Inventory Management Module, Installation of ERP Inventory Management System, Failure of ERP Inventory Installation.

SUGGESTED READINGS:
5. Computerised Accounting using Tally.ERP 9 by Tally Education
6. Computerised Accounting – A Murali Krishna – Vaagdevi Publications
7. Aakash Business Tools – Spoken Tutorial Project – IIT Bombay
8. Computerised Accounting and Business Systems – Kalyani Publications Manuals of Respective Accounting Packages

OEP-2.6: INFORMATION SYSTEMS AND E COMMERCE

Teaching Hours: 64

OBJECTIVE: To provide the students with an understanding of an effective -Commerce solution architecture, web architecture, interoperable and secure information system.

UNIT -I: INTRODUCTIONTO INFORMATION SYSTEMS
a) Introduction to Organization – Decision levels – Managerial roles – Information needs of Management
b) Information System – Definition – Features – System concepts – Framework for Information Systems-Strategic uses of Management Information Systems – Future of IS in an Organization – Business Process Reengineering.

UNIT II: INFORMATION SYSTEM COMPONENTS
a) Hardware – Input and Output devices – Computer Memory (Primary, Secondary & Cache) – Memory Access Time – File Structures – Network Components.
b) Software – Operating System software – Application software – Groupware – Multiprogramming – Multi tasking.
c) Database – Definition -Data Capture – Data Integrity – Components of Database Management Systems

UNIT – III: ELECTRONIC FRAME WORKS
Electronic Commerce – Electronic Commerce Frame Work, Electronic Commerce and Media Convergence, Anatomy of E- Commerce appellations, Electronic Commerce Consumer applications, Electronic Commerce Organization Applications. Consumer Oriented Electronic Commerce – Consumer- Oriented Applications, Mercantile Process Models, Mercantile Models from the Consumers' Perspective, Mercantile Models from the Merchants' Perspective.

UNIT – IV: ELECTRONIC PAYMENT SYSTEMS
Electronic Payment systems – Types of Electronic Payment Systems, Digital Token – Based Electronic Payment Systems , Smart Cards Electronic Payment Systems, Credit Card- Based Electronic Payment Systems, Risk and Electronic Payment systems, Designing Electronic Payment Systems.
.
UNIT – V: CORPORATE DATA WAREHOUSE
Corporate Digital Library – Dimensions of Internal electronic Commerce Systems, Types of Digital Documents, Issues behind Document Infrastructure, Corporate Data Warehouse Advertising and Marketing on the Internet – Information based marketing, advertising on Internet, on-line marketing process, market research.

SUGGESTED READING:
1. Ravi Kalakota& A . B. Whinstong – " Frontiers of Electronic Commerce", Pearson Education, India, 2006.
2. Daniel Minoli, Emma Minoli: " Web Commerce Technology Handbook" Tata McGraw Hill 2007
3. J Christopher W, Theodore HKC, Global Electronic Commerce: Theory and Case Studies. Universities Press, 2001.
4. Kamlesh K Bajaj, "E – Commerce, Second Edition", Tata Mc Grew Hill Publishers

COURSE OBJECTIVE .
1. To identify the best practices in social media marketing.
2. Connect business objectives to appropriate Social Media tactics.
3. Create strong content that engages their target audience with their marketing message

UNIT I:FOUNDATIONS OF SOCIAL MEDIA MARKETING: Introduction to social behavior and participation- Zones of social media- characteristics of social media- Infrastructure of social media- Business Models and Monetization- The 5th P of Marketing- Careers in social media- Social media marketing strategy- Strategic planning and Social media marketing- Phases of social Media Marketing Maturity- Social media campaigns- Strategic planning process- Social Media policy.

UNIT II : SOCIAL MEDIA CONSUMER BEHAVIOR - Social consumers- Segmenting and Targeting for Social media consumers- Social identity- Social Touch points- Social media usage- Motives and Attitudes influencing social media activities- Privacy salience- Social media segments- Micro blog user types- Community structure in Social media-Group influence in Social media.

UNIT III:ZONES OF SOCIAL MEDIA: Social community zone- Participation in social networks- Marketing applications in social community zone- Social Engagement and relationship- Social publishing zone- Publishing content- developing and organising content- Social publishing strategies- Social entertainment zone- Social games- Categorising social games- Alternate Reality Games- Social music, Social TV and Social celebrity

UNIT IV: SOCIAL MEDIA COMMERCE AND DATA MANAGEMENT: The Zone of Social Commerce- Social Commerce strategies- Strategies and benefits of social commerce - Research errors and biases- Social Data Management- Ideas in online community-influence network- Social capital.

UNIT V: SOCIAL MEDIA METRICS- - Role of social media in research- Social media listening Primary Social media research- Social Media Measurement- The process of evaluation and measurement- Social media marketing metrics matrix- Digital shopping.

REFERENCE BOOKS

1. Van Dijck, J. (2013). *The Culture of Connectivity,* Oxford University Press. NY

2. Tuten, T. & Solomon, M. (2013). *Social Media Marketing.* Boston, MA: Pearson.

3. Guy Kawasaki and Peg Fitzpatric , *The Art of Social Media: Power Tips for Power Users* Portfolio/Penguin- 2015

4. Randy Hlavac, *Social IMC: Social Strategies with Bottom-Line, 2014.*

5. Leslie Poston ,*Social Media Metrics for Dummies*, John Wiley and Sons, 2012.

Paper no: Title of the Paper

Time: 3Hrs   Max. Marks: 80

SECTION-A

1. Answer any ten of the following sub-questions. Each sub-question carries 2 marks (10 X 2 = 20)
    a.
    b.
    c.
    d.
    e.
    f.
    g.
    h.
    i.
    j.
    k.
    l.

SECTION-B

Answer any three questions. Each question carries 5 marks (3 X 5 = 15)

2.
3.
4.
5.
6.

SECTION – C

Answer any three questions. Each question carries 15 marks (3 X 15 = 45)

7
8
9
10
11

Paper no: Title of the Paper

Time: 3Hrs   Max. Marks: 50

SECTION-A

1. Answer any ten of the following sub-questions. Each sub-question carries 2 marks (10 X 2 = 20)
    a.
    b.
    c.
    d.
    e.
    f.
    g.

SECTION-B
Answer any three questions. Each question carries 5 marks (3 X 5 = 15)

2.
3.
4.

SECTION – C
Answer any three questions. Each question carries 15 marks (3 X 15 = 45)

7
8
9