Faculty of Commerce & Financial Studies

Study and Evaluation Scheme

Of

Bachelor of Commerce (Honours)

(Corporate Accounting Practice)

B.Com. (Hons.) (CAP)

(Applicable w.e.f Academic Session 2015-18, till revised)

AKS UNIVERSITY, SATNA

Study and Evaluation Scheme

** The University Authorities reserve all the rights to make any additions/ deletions or changes/ modifications to this syllabus as deemed necessary.
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**TOTAL CREDITS**: 21

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**TOTAL CREDITS**: 25
### Bachelor of Commerce (H)CAP

#### SEMESTER - III

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**TOTAL CREDITS**: 26

#### SEMESTER - IV

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**TOTAL CREDITS**: 24
### Bachelor of Commerce (H)CAP

#### SEMESTER - V

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**TOTAL CREDITS**  
20

#### SEMESTER - VI

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**TOTAL CREDITS**  
20
B.Com (H) Corporate Accounting practice

39AC101 Financial Accounting

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objectives- To familiarize the students with the basic fundamentals of the accounting.

UNIT 1

UNIT 2

UNIT 3

UNIT 4
Rectification of Errors, Final Accounts of Sole Proprietors (Non-Manufacturing Entities & Manufacturing Entities)

UNIT 5
Fundamental of partnership, Introduction to Partnership Accounts. Treatment of Goodwill in Partnership Accounts

READINGS

Objectives- To ensure basic understanding of economic systems

UNIT 1
Definition, nature and scope of economics; micro and macroeconomics; positive and normative economics; Working of economic systems with special reference to the capitalistic, socialistic and the mixed economies.

UNIT 2
Nature of Human Wants ,Marginal Utility Analysis,Indifference Curve Analysis,Utility analysis, total utility and marginal utility;Law of diminishing marginal utility; Law of equi-marginal utility; Consumers’ equilibrium; Law of Demand

UNIT 3
Elasticity of demand; Introduction ,Determinants of Supply ,Law of Supply Shifts in the Supply Curve – Increase or Decrease in Supply ,Movements on the Supply Curve – Increase or Decrease in the quantity supplied ,Elasticity of Supply,Supply Analysis, Law of supply, elasticity of supply, demand and supply equilibrium.

UNIT 4

UNIT 5
Meaning of Market ,Market forms –characteristics, Types of Market Structures Market Forms and Equilibrium of the Firm and Industry,Determination of Prices a General View in following ,Perfect Competition ,Monopoly ,Imperfect Competition-Monopolistic Competition ,Oligopoly ,Changes in Demand and Supply ,Simultaneous Changes in Demand and Supply

Suggested Readings:

Objectives: To acquaint with the basic principle of business ethics & communication, and help students acquire competence in English to use the language.

Part A: Business Ethics

UNIT-1
Genesis, significance and scope; organization perspectives.,Ethical principles in business in Indian Perspective, 'Concept of the stakeholders’ organization,Challenges of business ethics and corporate leadership.

Part B: Business Communication

UNIT-2
Business Communication , Meaning and significance, limitation of good communication; Principles & essential of business communication; Means of communication - oral, written, visual, audio-visual; essentials of a good business letter, etc. Process of communication, Barrier to communication

UNIT-3
Business Correspondence ,Personnel: drafting of interview letters, call letters and offer of appointment; provisional appointment,Orders; final orders of appointment. Purchase: requests for quotations, tenders, samples and drawings; test order; complaints and follow-up. Sales: drafting of sales letters, circular letters, preparation of sale notes with conditions of sale;

UNIT-4
Status Inquiries; reports to sales manager such as sales promotion matters. Accounts: correspondence with various agencies: customers - regarding dues, follow up letters; banks Essentials of good English Grammar and usage, Enriching vocabulary, words /multiple meaning ,single word for a group of word , choice of word, words frequently miss spell, punctuation , Prefix & Suffix,

UNIT-5
Parts of speech, Article, Synonyms & Antonyms, tenses, Idioms and phrases, foreign words & Phrases commonly used, Abbreviation, numerals, Pronunciation, Latin French & Roman words which are used in abbreviated form like E.g. RSVP etc.

Suggested Readings:
4. Business Ethics and Corporate Governance, S S Khanka, S Chand Publications
Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective:- To give an exposure to the students of some of the important Quantitative Aptitude

UNIT 1
Ratio and Proportion, Indices,

UNIT 2
Logarithms, Equations, Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, Introduction, Simple Equation, Simultaneous Linear Equations in two unknowns, Method of Solution, Method of Solving Simultaneous Linear Equation with three variables, Problems Leading to Simultaneous Equations

UNIT 3
Application of Equations in Co-ordinate Geometry, Intersection of straight lines, Equation of a Straight Line, Graphical Solution to Linear Equations, Quadratic Equation, How to Construct a Quadratic Equation, Nature of the Roots, Problems on Quadratic Equation, Solution of Cubic Equation

UNIT 4
Inequalities, Linear Inequalities in one variable and the Solution space, Graphs of inequalities in two variables - common region, Sequence and Series – Arithmetic progressions, Sequence, Series, Arithmetic Progression (A.P.)

UNIT 5
Geometric Progression (G.P.), Geometric Mean, Special series

Suggested Readings:

B.Com (H) Cap Corporate Accounting Practice  
39EC105 Mercantile Law  

Duration: 3 hrs.  
Marks: 100  
Lectures: 52  

Objectives: To give an exposure to the students of some of the important commercial laws, the knowledge of which is essential for an understanding of the legal implications of the general activities of a modern business organization.  

UNIT-1  
Law, Meaning of law, its significance and relevance to modern civilized society; sources of law, high court, supreme court, sources of Indian law.  

UNIT-2  

UNIT-3  
Law Relating to Sale of Goods – An Overview, Essentials of a contract of sale; sale distinguished from agreement to sell, bailment, contract for work and labor and hire-purchase; conditions and warranties; transfer of title by non-owners; doctrine of caveat emptor; performance of the contract of sale; unpaid seller - his rights against the goods and the buyer.  

UNIT-4  
Law Relating to Negotiable Instruments – An Overview  
Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable Instruments; parties to a negotiable instrument - duties, rights, liabilities and discharge; material alteration; Crossing of cheques; payment and collection of cheques and demand drafts; presumption of law as to negotiable instruments, Negotiation & assignment, Noting & Protest.  

UNIT-5  
Law Relating to Partnership – An Overview  
Registration and Dissolution of a firm  
General Nature of a Partnership  

Suggested Readings:  
B.Com (H) Corporate Accounting practice

39MS201 Business Statistics & quantitative techniques

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objectives- To test the grasp of elementary concepts in Mathematics and Statistics and application of the same as useful quantitative tools.

UNIT 1

Introduction of statistics, Meaning, Origin, Definition, Limitation, Importance, Collection of data, Classification of data, Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart

UNIT 2

Measures of Central Tendency, Definition, Criteria for an ideal measure of Central Tendency, Arithmetic Mean, Median, Partition Values, Mode, Geometric Mean and Harmonic Mean, Dispersion and there Coefficient, Definition of Dispersion, Range, Mean Deviation, Standard Deviation, Quartile Deviation, Coefficient of Variation, Coefficient of Quartile Deviation

UNIT 3

Index Numbers, (a) Uses of Index Numbers, (b) Problems involved in construction of Index Numbers, (c) Methods of construction of Index Numbers, (d) Shifting and Splicing of Index Numbers, (e) Test of Adequacy, Time Series Analysis – basic application including Moving Average, Moving Average Method, (b) Method of Least Squares

UNIT 4

Simple and Compound Interest Including Annuity – Applications, Introduction, Why is Interest Paid, Definition of Interest and some other Related Terms, Simple Interest and Compound Interest, Effective Rate of Interest, Annuity, Future Value, Present Value, Basic Concepts of Sets, Permutations and Combinations Introduction.

UNIT 5


Suggested Readings:

5. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
B.Com (H) Corporate Accounting practice
39EC202 Macro Economics

Duration: 3 hrs. Marks: 100 Lectures: 52

Objectives- To test the grasp of elementary concepts in Macro Economics.

UNIT 1

National Income in India, Understanding of Tax System in India, Basic Concepts in National Income and Output, Methods of Measuring National Income, Trends in India’s National Income Growth and Structure, Understanding of Tax System in India, Meaning of Direct and Indirect Taxes, Merits and Demerits of Direct and Indirect Taxes, Tax Structure in India

UNIT 2

Inflation, Meaning and Types of Inflation, Price Trends in India, Causes of Inflation in India, Measures to Check Inflation, Inflation & Deflation, Budget and Fiscal Deficits in India, Balance of Payments, Budget and Fiscal Deficits in India, Meaning of Budget and Fiscal Deficits, Trends in India’s Budget and Fiscal Deficits, Balance of Payments, Meaning of Balance of Payments and Balance of Trade, Foreign trade and India’s balance of payments, Trends in Balance of Payments of India

UNIT 3


UNIT 4


UNIT 5

Money, Meaning of Money, Functions of Money, Money Stock in India, Commercial Banks, Nationalization of Commercial Banks, The Reserve Bank of India (RBI), Indian Monetary Policy Liberalization, Privatization and Disinvestment, Globalization, Major economic reforms since 1991, Concept of WTO an overview.

Text Books:-


2. Business Environment: Vivek Mittal-
B.Com (H) Corporate Accounting practice
39MS203 Quantitative Aptitude II

Duration: 3 hrs.  
Marks: 100  
Lectures: 65

Objectives- To test the grasp of elementary concepts in Quantitative Aptitude.

UNIT 1
Sets, Functions and Relations
Sets Venn Diagrams
Product Sets
Relations and Functions
Domain & Range of a Function
Various Types of Function, Probability and

UNIT 2
Expected Value by Mathematical Expectation, Theoretical Distributions Binomial, Poisson and Normal.

UNIT 3
Sampling Theory, Basic Principles of sampling theory. Comparison between sample survey and complete enumeration. Errors in sample survey, some important terms associated with sampling, Types of sampling. Theory of Estimation, Determination of sample size. Limits and Continuity - Intuitive Approach, Introduction, Types of Functions, Concept of Limit, Useful Rules of Theorems on Limits Some Important Limits, Continuity

UNIT 4

UNIT 5
Correlation and Regression, Introduction, Bivariate Data, Correlation Analysis, Measures of Correlation Regression, Regression Analysis, Properties of Regression Lines, Review of Correlation and Regression Analysis

Suggested Readings:

B.Com (H) Corporate Accounting practice
39AC204 Financial Accounting –II

Duration: 3 hrs. Marks: 100 Lectures: 65

Objective/s: To familiarize the students with the basic fundamentals of the accounting and Auditing

UNIT 1
Introduction to Company Accounts
Introduction, Share Capital, Types of Shares, Issue of Shares for Cash.

UNIT 2
Forfeiture of Shares
Forfeiture of Shares, Forfeiture of Shares which were issued at par, Forfeiture of Shares which were issued at a discount, Forfeiture of Shares, Issue of Debentures

UNIT 3
Redemption of Preference Shares
Introduction, Purpose of issuing Redeemable Preference Shares, Provisions of the Companies Act (Section 80), Redemption of Irredeemable Preference Shares (Section 80-A), Methods of Redemption of fully paid-up shares, Redemption of Preference Shares by Fresh Issue of Shares.

UNIT 4
Sale of Goods on Approval or Return Basis
Introduction, Accounting Records, When the business sends goods casually on sales or return, When the business sends goods frequently on sale or return basis, When the business sends goods numerously on sale or return, (d) Sale of goods on approval or return basis.

Consignment
Meaning of Consignment Account, Distinction between Consignment and Sale, Accounting for Consignment Transactions and Events in the books of the Consignor, Valuation of Stock, Goods Invoiced above Cost, Abnormal Loss, Normal Loss, Commission, Ordinary Commission, Del-credere Commission, Over-riding Commission, Return of Goods from the Consignee, Account Sales, Accounting Books of the Consignee, Advance by the Consignee Vs security against the Consignment.

Unit-5
Joint Ventures
Meaning of Joint Venture, Features of Joint Venture, Distinction of Joint Venture with Partnership, Methods of maintaining Joint Venture Accounts, When separate set of books are maintained, When no separate set of books are maintained.

READINGS
B.Com (H) Corporate Accounting practice

39EC205 Contract act & Corporate Law introductions

Duration: 3 hrs. Marks: 100 Lectures: 52

Objectives-To understand the basic concepts of company law with brief explanation.

UNIT 1
Introductory of company, Definition of company, , Distinguish other association of persons, Characteristics of company, Lifting of corporate veil, , Kinds of company.

Promotion & incorporation of a company, function of a promoter, legal position a promoter, Memorandum & Articles of association, distinction between Memorandum & Articles of association, Constructive notice of Memorandum & Articles, Doctrine of indoor management. How does company function.

UNIT 2
Meaning of director, , Definition of Director, who can be a Director, , Who cannot be a Director, only individual can be a Director, , Number of Director. Appointment and removal of Director, Managerial Personal, Membership, Shareholder, Secretary, Managing Director and Manager Meaning of meeting, , kinds of meeting i.e., AGM, Statutory meeting, EGM, Class Meeting, Board Meeting, Board Meeting, Debenture holder Meeting, Contributories meeting, Notices of Meeting.

UNIT 3
MCA, E-Governance of company.

Nature of Contracts

UNIT 4
Consideration, What is Consideration?, Legal Requirements regarding Consideration Suit by a Third Party on an Agreement, Validity of an Agreement without Consideration

Other Essential Elements of a Valid Contract, Capacity to Contract, Free Consent Elements Vitiating Free Consent

UNIT 5
Performance of Contract, By whom Contract may be Performed?, Distinction between Succession and Assignment, Effect of Refusal to Accept Offer of Performance Effect of a Refusal of Party to Perform Promise, Liability of Joint Promisors Rights of Joint Promisees, Time and Place for Performance of the Promise, Breach of contract and contingent contract, Quasi contract.

Suggested Readings:
B.Com (H) Corporate Accounting Practice

39TP301 Income Tax

Duration: 3 hrs.  Marks: 100  Lectures: 65


Objective: To acquire expert knowledge of practical and procedural aspects relating to Direct Tax Laws.

UNIT 1
- Taxation of Individuals including Non-Residents,
- Basics and Definitions - Income Tax Act, 1961 Background,
- Concept and Mechanism of Income Tax Definitions,
- Concept of Income, Previous Year, Assessment Year,
- Distinction between Capital and Revenue Receipts and Expenditure,
- Residential Status.

UNIT-2
- Income from Salaries.

UNIT-3
- Income from House Property,

UNIT-4
- Income from Profit and Gains of Business or Profession.

UNIT-5
- Income from Capital Gains, Income from other sources.

Suggested Books

- Income tax Law & Practices, H.C. Mehrotra, Sahitya Bhawan Publication,
- Taxation, K.L. Singhania, Taxmen publication
- Taxation, Girish & Ahuja, Bharat’s Pulication
B.Com (H) Corporate Accounting practice

39CA302 Cost Accounting

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective- To acquire knowledge and understanding of the concepts, techniques and practices of cost accounting and to develop skills for decision making.

UNIT 1

UNIT 2
Material Cost, Materials Control - Concept and Techniques, Procurement Procedures and Documentation: Methods of Purchasing; Procedure of Purchases, Stores and Issue of Material; Stock Verification, Methods of Pricing of Material: FIFO, LIFO, Simple Average, Weighted Average Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives, Inventory Management: Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC, Analysis; Stock Verification and Perpetual Inventory

UNIT 3

UNIT 4
Unit Costing Batch Costing, Preparation of Cost Sheet Meaning, Importance, Characteristics, Elements and Steps involved, Traditional Costing, Uses and Limitations, Costing Systems-II, Unit and Output Costing, Job Costing: Job Cost Cards, Collecting Direct Costs, Allocation of Overheads and its Applications, Batch Costing: Features and Applications

UNIT 5

Recommended Readings and References:

B.Com (H) Corporate Accounting practice
39EC303 Business law & Labor law

Objective- To acquire knowledge and understanding of the concepts Business law & Labor law.

UNIT 1
THE NEGOTIABLE INSTRUMENTS ACT,
Introduction, Meaning of Negotiable Instruments, Characteristics of Negotiable Instrument Definitions.

UNIT 2
THE PAYMENT OF BONUS ACT,
Introduction, Applicability of the Act, Act not to apply to certain classes of Employees (Section 32) Application of the Act to establishments in certain cases (Section 20), Definition

UNIT 3
THE EMPLOYEES’ PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS ACT,
Introduction, Definition (Section 2), Employees’ Provident Fund Scheme (Section 5) Employees’ Pension Scheme (Section 6A), Employees’ Deposit-Linked Insurance Scheme Other Provisions

UNIT 4
THE PAYMENT OF GRATUITY ACT,
An Introduction, Aims and Objects of the Act, Extent & Applicability, Important Definitions.

UNIT 5
THE INDIAN CONTRACT ACT, 1872
Background, Consideration, Other Essential Elements of a Contract, Performance of Contract Breach of Contract, Contingent and Special Contracts, Contract of Indemnity and Guarantee

UNIT 5
Bailment and Pledge
- What is Bailment, Bailor’s Duties and Rights, Duties and Rights of a Bailee, Rights and Duties of Finder of Goods, General Lien and Particular Lien, Pledge, Pledge by Mercantile Agents Distinction between Bailment and Pledge Agency, Modes of Creation of Agency Extent of Agent’s Authority, Duties and Obligations of an Agent.

READINGS
Objective- To acquire knowledge and understanding of the concepts Financial Management.

UNIT 1

SCOPE AND OBJECTIVES OF FINANCIAL MANAGEMENT
1. Introduction, Meaning of Financial Management, Procurement of Funds, Effective Utilisation of Funds, Evolution of Financial Management
TIME VALUE OF MONEY
FINANCIAL ANALYSIS AND PLANNING

UNIT 2

Ratio analysis for performance evaluation, financial health and decision.
Introduction Ratio Analysis, Types of Ratios, Liquidity Ratios, Activity Ratios, Profitability Ratios

UNIT 3

Cash flow and funds flow analysis, Introduction, Utility of Cash Flow Analysis, Funds Flow Analysis, Meaning of Fund

UNIT 4

Cost of capital & Financing decision, Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, Cost of Debt, Cost of Preference Shares, Cost of Equity, Cost of Retained Earnings, Cost of Depreciation, Weighted Average Cost of Capital (WACC), Calculation of WACC, Marginal Cost of Capital, Conclusion, Capital structure decisions, Meaning of Capital Structure

UNIT 5


Suggested Readings
B.Com (H) Corporate Accounting Practice

39EC305 Company Law

Duration: 3 hrs. Marks: 100 Lectures: 65

Objective: To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.

Unit-1

- Introduction, Historical Development of Concept of Corporate Law in India
- Company vis-à-vis other Forms of Business, Concept of Corporate Personality, Corporate Veil, Limited Liability and Citizenship, Incorporation and its Consequences

Unit-2

- Contracts & Conversion, Financial Structure `Concept of Capital and Financing of Companies - Sources of Capital; Classes and Types of Shares; Equity Shares with
- Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock
- Option Scheme; Private Placement; preference shares and other forms of securities
- Alteration of Share Capital - Reduction of Capital; Buy-Back of Shares.
- Prospectus- Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents, Registration; Misrepresentations and Penalties, Debt Capital.

Unit-3

- Membership in a Company, Modes of Acquiring Membership, Rights and Privileges of Members, Register of Members, Investments, Loans & Deposits

UNIT-4

- Registers, Forms and Returns, Statutory Books and Registers prescribed under various provisions of the Company Law - Maintenance, Authentication, Place of Keeping and Inspection, Filing of various Forms and Returns with the Authorities, Procedure and Penalties for Delayed Filing, Annual Return - Nature and Significance; Contents; and Certification by Practising Company Secretary, Inspection and Investigation, Power of the Registrar of Company, Investigation into Affairs of the Company

UNIT-5

- Limited Liability Partnerships
- Striking names of company.

Readings:

1. Dr. Avtar Singh: Company Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. C.R. Datta: Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. A. Ramaiya: Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
Objective: To acquire knowledge and develop understanding of the regulatory framework of Advanced Accounting.

UNIT 1
ACCOUNTING STANDARDS

UNIT 2
FINANCIAL STATEMENTS OF COMPANIES –

UNIT 3
INSURANCE CLAIMS FOR LOSS OF STOCK AND LOSS OF PROFIT –

ACCOUNTS FROM INCOMPLETE RECORDS –
Introduction, Features, Types, Ascertainment of Profit by Capital Comparison.

UNIT 4
FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ORGANISATIONS

UNIT 5
Average Due Date, Introduction, Due Date, Calculation of due date after Taking into consideration days of grace, Calculation of Due date of Bill or Note Payable Few Months after, Date or sight, Calculation of Due date when the maturity day is a holiday, Types of Problems, Account Current, Introduction, Preparation of Account Current, Accounting for Bonus Issue, Introduction, Definition, Issue of Bonus Shares, Conditions for Bonus Issue, Restriction on bonus issue, Journal Entries, Internal Reconstruction, Meaning of Reconstruction, Difference between Internal and External Reconstruction, Methods of Internal Reconstruction, Alteration of Share Capital, Variation of Shareholders Rights, Reduction of Share Capital, Compromise/Arrangements, Surrender of Shares.

READINGS
B.Com (H) Corporate Accounting practice
39TA401 Tax Planning & Allied Taxation Law

Objectives - To develop the basic understanding of the students about the concepts, techniques and processes relating to Tax planning, management & International Trade & Tax and treaties including World Trade Organization,

UNIT-1
- Minimum Alternate Tax , Marginal relief, Tax Provisions Relating to Companies

UNIT-2
- Provisions concerning Procedure for Filing Returns, Signatures, E Filing, Assessment, Reassessment, Collection and Recovery of Tax; Refunds, Appeals and Revisions; Penalties Imposable, Offences and Prosecution

UNIT-3
- Tax Planning & Tax Management
- Concept of Tax planning, Tax planning with reference to setting up a New Business Location
- Nature of Business; Tax Holiday, etc.
- Tax Planning with regard to Specific Management Decisions such as Mergers and Takeovers
- Employees' Remuneration; Voluntary Retirement; Tax Planning with reference to Financial
- Management Decisions such as Borrowing or Investment Decisions; Reorganization or Restructuring of Capital

UNIT-4

UNIT-5
- Basic Concepts of International Taxation, Residency Issues; Source of Income;
- Tax Havens; Withholding Tax, Unilateral Relief and Double Taxation Avoidance Agreements Controlled Foreign Corporation, Advance Rulings and Tax Planning, Authority for Advance Rulings, Transfer Pricing, Concepts, Meaning of International Transactions
- Computation of Arm's Length Price & Methods, Documentation and Procedural Aspects

Suggested Books
- Income tax Law & Tax planning, H.C. Mehrotra Sahitya Bhawan Publication,
- Taxation, K.L. Singhania, Taxmen publication
- Taxation, Girish & Ahuja, Bharat's Pulication
Objectives- To develop the basic understanding of the students about the concepts, relating to Sales, service & Vat.

UNIT-1
An Overview of Service Tax: Background, Negative List Approach, Taxable Services, Administrative Mechanism, Registration and Procedural Aspects, Rate and Computation of Tax, Levy, Collection and Payment of Service Tax

UNIT-2
An Overview of Value Added Tax: Legislative Background, Concept of VAT, Declared Goods, Administrative Mechanism, Registration and Procedural Aspects, Rate and Computation of Tax, Levy, Payment of VAT

UNIT-3
Central Sales Tax; Tax on Inter-State Trade and Exports.

UNIT-4
Registration, Preparation and Filing of E-Returns, Rates of Tax, Assessment and Refunds.

UNIT-5
Introduction of GST, Features, Advantages, Disadvantages, Importance

Suggested Readings:
B.Com (H) Corporate Accounting practice
39AC403 Advanced Cost Accounting

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective: To acquire knowledge and understanding of the concepts, techniques and practices of Advance cost and management accounting and to develop skills for decision making.

UNIT 1
Service Operating Costing, Service Costing: Features and Applications, Unit Costing and Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control.

UNIT 2
Standard Costing, Definition, Significance and Applications, Various Types of Standards
- Installation of Standard Costing System for Material, Labour, and Overhead
- Variance Analysis for Materials, Labour and Overheads and Accounting Treatment of Variances
- Benchmarking for Setting of Standards, Variance Reporting to Management

UNIT 3
Cost Accounting Records & Integral & Non Integral Accounting

UNIT 4
Cost Audit, Purpose, Scope and Advantages of Cost Audit, Implementing Authorities of Cost Audit
- Cost Audit Techniques and Programmes, Cost Audit Report

UNIT 5


Recommended Readings and References:

Objective: To acquire knowledge and understanding of the concepts of Financial Management.

UNIT 1
TYPES OF FINANCING-I
Introduction, Financial Needs and Sources of Finance of a Business, Financial Needs of a Business, Sources of Finance of a Business, Financial sources of a business can also be classified as follows by using different basis, Long Term Sources of Finance

TYPES OF FINANCING-II
Other Sources of Financing, Seed Capital Assistance, Internal Cash Accruals, Unsecured Loans, Deferred Payment Guarantee

UNIT 2
INVESTMENT DECISIONS, Capital Budgeting Definition, Purpose of Capital Budgeting Capital Budgeting Process

INVESTMENT DECISIONS-II, Net Present Value Technique (NPV), Desirability Factor/Profitability Index/Present Value Index Method (PI)

UNIT 3

MANAGEMENT OF WORKING CAPITAL-II, MANAGEMENT OF INVENTORY, MANAGEMENT OF RECEIVABLES, MANAGEMENT OF PAYABLES (CREDITORS)

FINANCING OF WORKING CAPITAL

UNIT 4
TREASURY AND CASH MANAGEMENT, Treasury Management: Meaning Functions of Treasury Department, Cash budget for short period, Cash Budget for long period

UNIT 5
CAPITAL STRUCTURE DECISIONS

Suggested Readings
B.Com (H) Corporate Accounting practice

39AC405 Advanced Accounting – II

Objective: To acquire knowledge and understanding of the concepts of Advanced Accounting.

UNIT 1
ACCOUNTING IN COMPUTERISED ENVIRONMENT –
Introduction, Salient Features of Computerised Accounting System
Significance of Computerised Accounting System, Codification and Grouping of Accounts
Maintaining the Hierarchy of Ledgers, Accounting Packages

UNIT 2
HIRE PURCHASE AND INSTALMENT SALE TRANSACTIONS
Introduction, Nature of Hire Purchase Agreement, Special Features of Hire Purchase Agreement
Terms used in Hire Purchase Agreements, Ascertainment of Total Cash Price, Calculation of Total
Cash Price without using Annuity Table, Calculation of Total Cash Price with the help of Annuity
Table, Ascertainment of Interest, INVESTMENT ACCOUNTS, Introduction, Classification of
Investments

UNIT 3
SELF BALANCING LEDGERS, Introduction, Self Balancing System
Working of the Self Balancing system, PROFIT OR LOSS PRE AND POST INCORPORATION
Introduction

UNIT 4
AMALGAMATION, Meaning of Amalgamation, Types of Amalgamation
ISSUES IN PARTNERSHIP ACCOUNTS, Definition and Features of Partnership Accounts
ACCOUNTS FROM INCOMPLETE RECORDS –, Introduction, Features, Types,
Ascertainment of Profit by Capital Comparison, Methods of Capital Comparison
Difference between Statement of Affairs and Balance Sheet, Preparation of Statement of Affairs and
Determination of Profit,

UNIT 5
FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ORGANISATIONS
Introduction, Nature of Receipts and Payments Account, Limitations of Receipts and Payments
Account, Income and Expenditure Account, Main Sources of Income, Distinction between Receipts
and Payments Account and

READINGS
Grewal & S. C. Gupta
3. J. R. Monga Financial Accounting – Concepts & Applications; Mayoor Paperbacks, A-95, Sector 5,
Noida (U.P.)
B.Com (H) Corporate Accounting practice
39TA406 Indirect Taxation

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective: To acquire knowledge and understanding of the concepts of Indirect Taxation.

BASIC CONCEPTS OF INDIRECT TAXES
UNIT1 – : INTRODUCTION
Background, Direct and Indirect Taxes, Features of indirect taxes, Constitutional provisions
Principal indirect taxes, Administration of indirect taxes

UNIT2 – : CENTRAL EXCISE DUTY
What is excise duty?, Constitutional provisions, Types of excise duties, Sources of central excise
law, Levy of duty, Goods and excisable goods, Manufacture, Manufacturer

UNIT 3
Collection of duty, Classification of excisable goods, Valuation of excisable goods, Small scale
industry (SSI) exemption, General procedures

UNIT 4 – : CUSTOMS DUTY
What is customs duty, Constitutional provisions, Sources of customs law, Levy of customs duty
Customs duty not leviable in certain cases

UNIT 5
Exemption from customs duty, Classification of imported/export goods,
Valuation of imported and export goods, Date for determining the rate of duty and tariff valuation of
imported goods, Date for determining the rate of duty and tariff valuation of export goods
Types of customs duties, Import and export procedures

Suggested Books

- Indirect tax Law & Practices, H.C. Mehrotra, Sahitya Bhawan Publication,
- Taxation, K.L. Singania, Taxmen publication
- Taxation, Girish & Ahuja, Bharat’s Pulication
B.Com (H) Corporate Accounting practice

39AC501 Auditing I

Duration: 3 hrs.  
Marks: 100  
Lectures: 65

Objective: To acquire knowledge and understanding the concepts of Auditing.

UNIT 1
Auditing concepts, Introduction, Definition of Auditing, Nature and limitation, basic principles, ethical principles, relationship of auditing. Standards on auditing and guidance notes

UNIT 2
Auditing engagement, Auditor’s Engagement, Audit Process, Audit Techniques, Audit Procedure, Audit Planning, Audit Programme, Methods of work, Continuous and Final Audit Documentation

Audit working papers, audit files, permanent and current audit files, ownership and custody of working papers.

UNIT 3
Audit evidence, Audit procedures for obtaining evidence, sources, methods, Re-computation.
Internal control, elements, Review, internal control check list, internal audit.

UNIT 4
Auditing Sampling, Types, test checking, Techniques
Internal control and computerized environment, approaches

UNIT 5
Analytical review procedures, features, elements, importance.

READINGS
2. T. S. Grewal & S. C. Gupta
B.Com (H) Corporate Accounting Practice

39AC502 Advance Accounting III

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective: To acquire knowledge and understanding the concepts of Advance Accounting.

UNIT 1
FRAMING FOR PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS
Introduction, Purpose of the Framework, Status and Scope of the Framework
ACCOUNTING STANDARDS, Introduction, 23 TO 29 AS

UNIT 2
ADVANCED ISSUES IN PARTNERSHIP ACCOUNTS –
Dissolution of Partnership Firms, Introduction, Circumstances Leading to Dissolution of Partnership
Consequences of Dissolution, Amalgamation, Conversion and Sale of Partnership Firms
Amalgamation of Partnership firms

UNIT 3
COMPANY ACCOUNTS, Unit ESOP and Buy-back of Shares, Employees Stock Option Plan
Important terms to be remembered, Underwriting of Shares and Debentures, Introduction
Underwriting Commission, Redemption of Debentures, Introduction

UNIT 4
ACCOUNTING FOR BRANCHES INCLUDING FOREIGN BRANCHES
Introduction, Distinction between Branch Accounts and Departmental Accounts
Dependent branches, Methods of charging goods to branches, Non Integral foreign operation (NFO)
Amalgamation and Reconstruction, Amalgamation, Types of Amalgamation, Reconstruction
Advanced Problems.

UNIT 5
Liquidation of Companies, Statement of Affairs, Deficiency account, Overriding preferential payments,
Preferential creditors, Liquidator’s final statement of account, B list contributories
FINANCIAL STATEMENTS OF INSURANCE COMPANIES
Introduction to Insurance Business, Introduction, Principles of Insurance
Various types of insurance, Life Insurance Policy, General Insurance, Various Types of General Insurance,
Fire Insurance, Marine Insurance, Miscellaneous Insurance Policies

READINGS
Grewal & S. C. Gupta
3. J. R. Monga Financial Accounting – Concepts & Applications; Mayoor Paperbacks, A-95, Sector 5,
Noida (U.P.)
Objective: To acquire knowledge and understanding the concepts of Strategic management.

UNIT 1
BUSINES ENVIRONMENT (MICRO), Introduction, Business, Objectives of a Business
Environmental Influences on Business, Problems in understanding the environmental influences
BUSINES ENVIRONMENT (MACRO), Elements of Macro Environment, Demographic Environment
Economic Environment, Political-Legal Environment

UNIT 2
BUSINESS POLICY AND STRATEGIC MANAGEMENT, Introduction
Business Policy as a Discipline, Meaning and Nature of Management
What is a Strategy, Corporate Strategy, Nature, scope and concerns of corporate strategy, What does
corporate strategy ensure?, The Dynamics of Competitive Strategy, Strategic Management, Framework
Importance of Strategic Management, Strategic Decision Making, Strategic Management Model
Vision, Mission and Objectives, The Vision, Mission, Objectives and Goals, Strategic Levels in
Organisations

UNIT 3
STRATEGIC ANALYSIS, Introduction, Situational Analysis, Strategic Analysis

UNIT 4
STRATEGIC PLANNING, Introduction, Planning, The Stages of Corporate Strategy Formulation-
Implementation Process

UNIT 5
FORMULATION OF FUNCTIONAL STRATEGY
Introduction, Marketing Strategy Formulation, Delivering value to Customer, The Marketing Process
B.Com (H) Corporate Accounting practice

39EC504 Basic securities law (Capital Market Money market)

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective- To provide expert knowledge and understanding of securities laws and the stock exchange regulation and mechanism regulatory framework concerning in India.

UNIT-1

UNIT-2

UNIT-3
Indian Depository Receipts, Indian Depository Receipts: Procedure for Making Issue of IDRs, Conditions for Issue of IDRs, Listing of IDRs, Securities Contracts (Regulation) Act, 1956 SEBI Act, 1992, Objective, Power and Functions of SEBI, Securities Appellate Tribunal, Appeals, Appearance before SAT.

UNIT-4

UNIT-5
B.Com (H) Corporate Accounting practice
39CA505 Information Technology-I

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective- To provide expert knowledge and understanding of securities laws and the stock exchange regulation and mechanism regulatory framework concerning in India.

UNIT-1
Contents:, Information Technology Law, Information Technology Act - Definitions, Important terms under Information Technology Legislation, Digital Signatures, Electronic Records, Certifying Authority Digital Signature Certificate. Cyber Regulation Appellate Tribunal, Offences and Penalties

UNIT-2
Information Systems

UNIT-3


UNIT-4

UNIT-5
Management Information Systems - An Overview, Concept, Evolution and Elements Structure, Computerized MIS, Enterprise Resource Management, E-Governance in India

Systems Audit - An Overview, Nature, Significance and Scope of Systems Audit
Duration: 3 hrs.       Marks: 100          Lectures: 65

Objective- To provide expert knowledge and understanding of Advanced Auditing.

UNIT 1

UNIT 2
Audit of sales, Auditor’s Engagement, Audit Process, Audit Techniques, Audit Procedure, Audit Planning, Audit Programme, Methods of work, Continuous and Final Audit.

UNIT 3
Audit of suppliers ledger and the debtors ledger, introduction, self balancing system, total of control accounts, credit customers. Credit suppliers, provision for doubtful and bad debts, and writing of bad debts.

UNIT 4
Auditing of impersonal ledger
Internal control and computerized environment, capital expenditure, deferred revenue expenditure, revenue expenditure, outstanding expenses and income, repairs and renewals, distinction between reserves and provisions, change in basis of accounting and its implication.

UNIT 5
Audit of assets & liabilities, Company audit
Audit of shares, eligibility, qualifications and disqualification of auditors, appointment of auditors, removal of auditors, remuneration of auditors, powers of auditors.
Objective- To provide expert knowledge and understanding of Advanced Auditing.

Unit 1
Accounting Technique of General Insurance Business
Financial Statements of Insurance Companies
FINANCIAL STATEMENTS OF BANKING COMPANIES –
Unit: Some relevant provisions of the Banking Regulations Act,

UNIT 2
Unit: Books of Accounts, Returns and Forms of Financial Statements
Capital Adequacy Norms

UNIT 3
Income Recognition, Classification of Assets and Provisions
Some Special Transactions of Banks

UNIT 4
Preparation of Financial Statements of Banks
Annexure I: Schedules forming part of Balance Sheet
Annexure II: Schedules forming part of Profit and Loss Account
Annexure III: Guidelines of Reserve Bank of India for Compliance
of Financial Statements
Annexure IV: Risk weights for calculation of capital charge for credit risk
FINANCIAL STATEMENTS OF ELECTRICITY COMPANIES –
Relevant Legal and Administrative Provisions

UNIT 5
Preparation of Financial Statements
DEPARTMENTAL ACCOUNTS
FRAMEWORK FOR THE PREPARATION AND PRESENTATION
OF FINANCIAL STATEMENTS, APPLICABILITY OF ACCOUNTING STANDARDS TO
VARIOUS ENTITIES, APPENDIX III: ACCOUNTING STANDARDS
Objective- To provide expert knowledge and understanding of Advanced Auditing.

UNIT 1
Internal control system
Introduction, meaning, features, types, difference between internal check & internal audit.

UNIT 2
REACHING STRATEGIC EDGE
Introduction
Business Process Reengineering
Benchmarking
Total Quality Management (TQM)
Principles guiding TQM
TQM and Traditional Management Practices
Six Sigma and Management
What is Six Sigma?
Six Sigma Methodology

UNIT 3
REACHING STRATEGIC EDGE- II
What's new about Six Sigma?
Six Sigma as a System of Management
Six Themes of Six Sigma
Contemporary Strategic Issues
Strategies for Internet Economy
Strategic Management in Non-Profit and Government Organization

UNIT 4
Strategy Implementation and control, Organisational structure, Establishing strategic business units;
Establishing profit centers by business, product or service, market segment or customer; Leadership and
behavioural challenges.

UNIT 5
Strategic alliances & collaboration, features, types, importance, merits & demerits.
Objective- To provide expert knowledge and understanding of Natural Environment & Sustainability.

Part-A

UNIT-1
INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES:
Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT-2
ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:
Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem.
Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity -

UNIT-3
ENVIRONMENTAL POLLUTION AND MANAGEMENT

UNIT-4
SOCIAL ISSUES - HUMAN POPULATION

Part-B CORPORATE SUSTAINABILITY

UNIT-5
Genesis, meaning, nature, objectives, significance and scope of corporate sustainability. Sustainability reporting - frameworks and guidance; trends and drivers; business benefits of corporate sustainability reporting; leadership programmes and stakeholder engagement; corporate sustainability management systems. Legal framework; conventions and treaties on environmental, health and safety and social security issues. Principle of Absolute Liability - Case studies. Contemporary development.

Text Book: Reliance Concise Concept on Governance, business ethics & sustainability by S.K. Aggrawal, Abha Aggrawal

Suggested Reading: Pooja Law Publishing Co. by Abhishek Mittal, S.K. Panab Lawpoint
39CA605 Information Technology-II

Duration: 3 hrs. Marks: 100 Lectures: 65

Objective-To understand the general as well as specific concepts relating to information system and e-governance

UNIT-1
Information systems and IT fundamentals- Importance of IT, Concept of computing, Overview of IS layers, Computing technologies and hardware, cloud computing and mobile computing, overview of latest devices and technologies example, ipad, touchpad, smartphone, notebook etc.

UNIT-2
Telecommunication and network – Fundamentals of telecommunication components of telecommunication, Data networks, types of architecture, LAN, WAN. Overview of computing architectures- centralized decentralized, mainframe etc. network fundamentals-components, standards and protocols, VPN Encryption. Information facilitation, Internet working, e-commerce, m-commerce

UNIT-3
Business process management and IT

UNIT-4
Business information systems – Information and its role, ERP, Core banking system, CRM, SCM, HRMS. Relationship between organizations, business reporting, specialized systems, artificial intelligence.

UNIT-5
Business process automation through application software- Business application, information processing, Key types of application controls, Grid computing, Cloud delivery model.