



**YEAR-WISEANDSEMESTER-WISEDISTRIBUTIONOFSUBJECTS
DEPARTMENTOF COMMERCE-B.COM(InformationSystems)FIRST
SEMESTER
ACADEMIC YEAR 2023-24OF2022-25BATCH(CBCS)**

Sl. No.	Part	Subject Code	TitleoftheSub ject	Hours /Week	Duration of Exam(hrs.)	Marks			Credits
						Internal	External	Total	
1	I	BE23101	Business English-I(AECC-1)	3	3	40	60	100	3
2	I	IC23101	IndianHeritage andCulture (AECC-2)	2	3	40	60	100	2
3	II	BC22001	BusinessOrgan ization &Management	4	3	40	60	100	4
4	II	BC22002	FinancialAc counting-I	4	3	40	60	100	4
5	II	BC22090	MicroEconomics	5	3	40	60	100	5
6	II	BC22003	Fundamentals ofInformationTe chnology	4	3	40	60	100	4
PRACTICALS									
7	II	BC22001 P	BusinessOrgan ization &Management	2	3	40	60	100	1
8	II	BC22004	FinancialAc counting-I	2	3	40	60	100	1
9	II	BC22005	Fundamentals ofInformationTe chnology	2	3	40	60	100	1
Total				28	-	360	540	900	25

*AbilityEnhancementCompulsoryCourse(AECC)

*GenericElective(GE)



BUSINESS ENGLISH - I

Credits:3

Subject Code:BE23101

Semester: I

No. of lecture hours: 45

Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wide range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.
- To comprehend and apply block style layout of letter writing and other business communication related to it.

Outcomes:

1. Students will be able to identify elements, forms and style of letters.
2. They will be able to write quotations related to inviting, sending and placing orders.
3. Students will be able to identify qualities and functions of a Sales Letter.
4. Students will be able to write the format of a Sales Letter.
5. They will also be able to understand and write the functions, structure and types of Memorandum.
6. Students will be able to understand and write the format of notice, agenda and minutes.
7. They will be able to understand the guidelines for answering and making effective telephone calls.
8. Students will use the strategies for reading comprehension and understand the aspects of efficient training.
9. They will also have a better understanding of scanning and proofreading of comprehension.

UNIT-I

Structure and Layout of Letters, Quotations, Orders & Tenders

9Hrs

- Elements, forms and style of letters (3)
- Inviting and sending quotations (4)
- Placing orders (2)

UNIT-II

Sales Letters

9Hrs

- Qualities and Functions of a Sales letter (2)
- Format of a Sales letter (3)
- Specimen Sales letter (4)

UNIT-III

Memorandum, Notices, Agenda and Minutes

9Hrs

- Functions and structure of a memorandum (1)
- Types of memorandum (1)
- Specimen memorandum (1)
- Format of Notice, Agenda and Minutes (3)



Loyola Academy, Alwal, Secunderabad 500 010

UNIT-IV

Telephone Etiquettes in Business Communication

9Hrs

- Telephone Etiquettes in Customer Service (4)
- Texting Etiquettes (2)
- E-mail Etiquettes (3)

UNIT-V

Reading Comprehension

9Hrs

- Strategies for reading comprehension (2)
- Aspects of efficient reading (1)
- Speed, accuracy, skimming, scanning and proofreading (1)
- Factual comprehension (1)
- Specimen comprehension (1)
- Commonly confused/misused words (3)

ESSENTIAL READING:

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report Writing**. New Delhi: Tata McGraw Hill Publishing Company Limited.

SUGGESTED READING:

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills**. New Delhi: Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations**. Oxford, U.K.: Oxford Publication.
3. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication**. New Delhi: Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication**. Mumbai: Himalaya Publishing House.



INDIAN HERITAGE AND CULTURE

Credits: 2

Semester: I

Subject Code: IC23101

No. of lecture hours: 300

Objectives:

- To apprise the students with a sound background of Indian Culture.
- To equip the students with social & community problems of India.
- To prepare the student for civil service exams where Indian Heritage & Culture paper is compulsory for all the exams.

Outcome:

Student will have knowledge about Indian Customs and Traditions.

Student can make use of the subject knowledge to attempt all kinds of competitive exams especially civil services,

This subject helps the student community to have knowledge of historical and contemporary social, religious and political issues of the nation.

UNIT-I

6Hrs

Introduction – Impact of Geography on Indian

- **Culture** Meaning of culture – Characteristics of Indian
- Culture Indus Valley Civilization and Vedic/Aryan
- Culture Mauryas and Guptas
- Ashoka the Great and Harshavardana
- South Indian Kingdom - Satavahanas, Pallavas, Cholas
- Development of the art and architecture - contribution of Buddhism and Jainism

UNIT-II

6Hrs

Medieval India – Influence of Islam on Indian

- **Culture** Cultural Development under the Delhi Sultanate and Mughals
- Sufi and Bakti Movement in Medieval period
- Cultural Achievements of Kakatiys and
- Qutubshahi Development of Art and Architecture during Medieval India.

UNIT-III

6Hrs



ImpactofWest andReformMovements

- InfluenceofWesterncultureonIndianSociety
- 19th centurySocio Religious Reform Movement –Raja Ram Mohan, Ishwara ChandraVidyasagarandVeerasingam
- Rise of Subaltern Movements in India – Jyothirao Phule-Savitribai Phule,E.V RamaswamyNaikar–NarayanaGuru-Dr.B.R.Ambedkar
- IndianNationalMovement–Moderate,ExtremistandGandhianphases

UNIT–IV

6Hrs

ReligionandConstitutionalInstitutions

- PerceptionsofallMajor Religions– Acriticalanalysis
- RiseofcommunalisminIndianSociety
- Democratic system in India and its functions – Evolution of the constitution and organs ofdemocracy.

UNIT–V

6Hrs

- SocialGroupsandRights
- FundamentalRights.
- Women,Childrenand LGBTQ
- TribalCulture–theirIssues

SUGGESTEDREADING:

1. Jha,DrK.N.2006.**Studiesin Ancient&MedievalIndia**.Gurgaon:COSMOSBookhiveLtd.
2. Mahajan,V.D.2008.**Ancient India**.NewDelhi:S.Chand.
3. Manasseh, Dr P.2010.**AnOverviewofIndianCulture**.Hyderabad:GamaleilPublishers.
4. Malpani,Madanlal&Malpani,Shamsunder. 2014.
IndianHeritageandCulture.Ludhiana:
KalyaniPublishers.
5. Mhaske,DrR.H.2012.**Human Rights,SocialJusticeandPoliticalChallenges**.Kanpur:ChandralokPrakashau.
6. Singh, Gurdip & Ahuja, V.K. 2012. **Human Rights in 21st Century**. New Delhi: UniversalLaw Publisher.



BUSINESS ORGANIZATION AND MANAGEMENT

Credits: 4

Semester: I

Subject Code: BC22001

No. of lecture hours:

60 Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To acquaint the students with the principles, functions and practice of management and provide them practical exposure giving stories of success/failure of businessmen.

Outcome: Students will be knowledgeable about the different forms of business organizations and various management concepts and theories.

CO1. Identify and interpret the various principles and importance of management

CO2. Explain and demonstrate the uses of planning and organizing

CO3. Classify and combine the various techniques of control and coordination.

CO4. Point out and develop the essence of motivation and direction to the students

CO5. Interrelate and understand the essence of leadership and the importance of communication

UNIT-I

12Hrs

Fundamental Concepts

Concepts of business, trade, industry and commerce	(2)
Business – features of business	(2)
Trade classification – aid to trade	(2)
Industry – classification – commerce	(1)
Relationship between trade, industry and commerce	(1)
Business organization concept	(2)
Functions of business	(2)

UNIT-II

12Hrs

Business Organization

Forms of business organization	(1)
Classification	(1)
Factors influencing the choice of suitable form of organization	(1)
Objectives of business	(1)
Essentials of a successful business	(1)
Sole Proprietorship	
Meaning – characteristics	(1)
Advantages and disadvantages and suitability	(1)
Partnership – meaning – characteristics	(1)
Kinds of partners	(2)
Registration of partnerships – partnership deed	(1)
Rights and obligations of partners	(1)



UNIT-III	12Hrs
Joint Stock Company	
Meaning–characteristics–advantages	(2)
Kindsofcompanies	(2)
Differencebetweenprivateandpubliccompanies	(2)
Promotionofacompany	(2)
Stages –promoters	(2)
Characteristics–registration	(2)
UNIT-IV	12Hrs
Introduction	
Management–definition-meaning –nature	(1)
Universalityofmanagement	(1)
Significanceofmanagement	(1)
Principlesandfunctionsofmanagement	(1)
Characteristics–objectivesofmanagement–managementvs.administration	(1)
Levels ofmanagement–skillsofmanagement	
Scientificmanagement:meaning–principles–objectives–criticism	(1)
Planning	
Meaning–definition–features-importance	
Stepsinplanning	(1)
Typesofplans–limitationsofplanning	(1)
Organizing	
Meaning–definition–features	(1)
Principlesoforganization	(1)
Organizationstructure(lineorganization,functionalorganization, lineandstafforganization)	(1)
Delegationofauthority-meaning-principles-difficultiesindelegation	(1)
Centralization–decentralization-differences betweendelegationanddecentralization	(1)
UNIT-V	12Hrs
Coordination	
Meaning–need–principlesandtechniques	(1)
Spanofcontrol–factors determiningspanofcontrol	(1)
Control	
Meaning – definition– process	(1)
Steps–requisitesofagoodcontrolsystem	(1)



Motivation

Meaning–theoriesofmotivation–Maslow–McClellandandHertzberg (2)

Importanceofmotivation-motivationaltechniques (2)

Leadership

Meaning–importance–styles (2)

Theoriesofleadership–Traittheory–Behaviouraltheory– Situationaltheory (2)

SUGGESTED READING:

1. Sharma, R. K. and Gupta Shashi K. 2013. **Business Organization and Management.** 3rd revised edition. New Delhi: Kalyani Publishers.
2. Jain Sherlekar S.A.S., Kushpat Kavita. N.V. and Satyavati P. 2010. **Business Organization and Management.** 2nd revised edition. Mumbai: Himalaya Publication.
3. Sharma, R.K. and Gupta Shashi, K. 2008. **Industrial Organization and Management.** 7th revised edition. New Delhi: Kalyani Publishers.
4. Prasad, L.M. 2001. **Principles and Practice of Management.** 6th edition. New Delhi: Kalyani Publishers.
5. Gupta, R.S., Sharma B.D. and Bhalla N.S. 2012. **Principles and Practices of Management.** 8th revised and enlarged edition. New Delhi: Kalyani Publishers.
6. Sharma, R.K. and Gupta Shashi, K. 2012. **Business Organization and Management.** 3rd revised edition. New Delhi: Kalyani Publishers.
7. Koontz D'Donnell and Weilrich. **Essentials of Management.** 9th Edition. New Delhi: Tata McGraw Hill.

SUGGESTED READING:

1. Jain, S.P. & Narang, K.L. 2011. **Financial Accounting Part-1. (11th Revised edition).** New Delhi: Kalyani Publishers.
2. Gupta, R.L. and Radha Swamy. 2001. **Advanced Accountancy–Volume-I. (10th edition).** New Delhi: Sultan Chand & Sons.
3. Maheswari, S.N. & Maheswari, S.K. 2004. **Advanced Accountancy–Volume-I. (9th edition).** New Delhi: Vikas Publishing house Pvt Ltd.



FINANCIAL ACCOUNTING – I

Credits:4

Subject Code:BC22002

Semester:I

No. of lecture hours:60

Objectives:

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with the knowledge of accounting process and preparation of final accounts

Outcome: Students will be able to prepare financial statements in accordance with Generally Accepted Accounting Principles.

CO1. Describe the need and importance of accounting.

CO2. Explain about subdivision of journal

CO3. Compare the cash book and pass book balances to reconcile the difference.

CO4. Analyze the financial position of an organization

CO5. Identify the mistakes in books of accounts and help in correcting them.

UNIT-I**1 Hrs****Introduction**

Need for accounting—definition (1)

Meaning – features–objectives (1)

Functions–systems and bases and scope of accounting (2)

Books keeping and accounting–branches of accounting–advantages–limitations (2)

Basic terminology used–accounting concepts and conventions

Introduction to accounting standards-Definition-Meaning-List of accounting standards-ASB (2)

Accounting equation (2)

Classification of accounts–rules of double entry system (1)

Journalizing–posting to ledgers–balancing of ledgers (4)

UNIT-II**15 Hrs****Subsidiary Books**

Subdivision of journal–preparation of subsidiary books (5)

Different types of cash book–simple cash book, cash book with cash and discount columns (5)

Cash book with cash and bank columns – cash book with cash discount and bank columns and petty cash book. (5)



UNIT-III	15Hrs
Bank Reconciliation Statement	
Bank reconciliation statement – need – reasons for difference between cash book and pass book balances	(3)
Simple problems on favourable balance	(6)
Simple problems on overdraft balances	(4)
Ascertainment of correct cash book balance	(2)
	15Hrs
UNIT- IV	
Trial Balance and Final Accounts	
Trial balance – meaning – objectives	(3)
Methods of preparation	(2)
Final accounts – preparation of manufacturing, trading, profit & loss account and Balance Sheet	(6)
Adjusting and closing entries	(4)
	15Hrs
UNIT-V	
Rectification of Errors	
Errors and their rectification	(3)
Types of errors	(2)
Rectification before and after preparation of final accounts	(7)
Suspense account – effect of error on profit	(3)

SUGGESTED READING:

1. Jain, S.P. and Narang, K.L. 2011. **Financial Accounting Part-1**. 11th Revised Edition. New Delhi: Kalyani Publishers.
2. Gupta, R.L. and Radha Swamy. 2001. **Advanced Accountancy – Volume-I**. 10th Edition. New Delhi: Sultan Chand & Sons.
3. Maheswari, S.N. and Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I**. 9th Edition. New Delhi: Vikas Publishing House Pvt Ltd.
4. Wings, Tally, Focus – Accounting Packages – BPB Publications.
5. Manual provided by Wings, Tally solutions and Focus Accounting packages.



MICROECONOMICS

Credits:5

Subject Code: BC22090

Semester: I

No. of lecture hours: 75

Objective: To provide a working knowledge of economic tools of analysis which is very useful to a modern businessman in the decision-making process.

Outcome: Students will be able to analyze operations of markets under varying competitive conditions and will also know the application of analytical tools of applied economic analysis to business situations.

CO1. Demonstrate understanding of concepts of business economics.

CO2. Apply different methods of demand forecasting based on time period and nature of product.

CO3. Analyze different types of production function

CO4. Compare various market structures and analyze price-output decision in different markets

CO5. Analyze importance of international trade to Indian economy and evaluate effects of government policy on trade.

UNIT-I

15Hrs

Nature and Scope of Business Economics

Business Economics – meaning, nature and scope (5)

Relation of Business Economics with other subjects (2)

Concepts of Business Economics (4)

Role and responsibilities of Business Economics - Social responsibility & Business (4)

UNIT-II

15Hrs

Theory of Consumer Behaviour

Utility Analysis – Law of diminishing marginal utility - Law of equi-marginal utility (6)

Consumer surplus (1)

Indifference curve analysis (2)

Law of demand – Elasticity of demand (4)

Demand forecasting (2)

UNIT-III

15Hrs

Theory of Production and Cost

Production function - Law of variable proportion - Return to scale (6)

Isoquants - Internal and External Economics of Scale (4)

Cost concepts – Cost – Output relation in short run (4)

Breakeven analysis (1)

UNIT-IV

15Hrs

Theory of Product Pricing & Factor Pricing

Pricing under perfect competition (4)



Pricing under Monopoly–Monopolistic competition–Oligopoly	(5)
Ricardian Theory of Rent	(2)
Keyne’s Liquidity Preference Theory	(2)
Risk & Uncertainty bearing theory	(2)

UNIT-V

15Hrs

Economic Basis of International Business

Importance of international trade	(2)
Classical theory of international trade	(3)
Balance of trade–balance of payments–deficit in balance of payments	(5)
Business Cycle– features, phases, measures	(2)
Industrial policy of 1991	(3)

SUGGESTED READING:

1. Kennedy, M. John. 2009. **Micro Economics**. 18th revised edition. Mumbai: Himalaya Publication.
2. Murthy and Mithani. **Business Economics**. Mumbai: Himalaya Publishers
3. Mishra and Puri. **Economic Environment of Business**. 7th edition. Mumbai: Himalaya Publishers.
4. Mishra and Puri. **Indian Economy**. 29th edition. Mumbai: Himalaya Publishers.
5. Jhingan M. L. **Economics of Development and Planning**. 39th edition. Mumbai: Vrinda Publishers.
6. **Taxman’s Economic Laws**, 2003, Taxman Allied Services.



FUNDAMENTALS OF INFORMATION TECHNOLOGY

Credits:4**Semester:I****Subject Code: BC22003****No. of lecture hours:60**

Objective: To equip students with the fundamentals of Information technology (IT) and its application of computers and telecommunication equipment to store, retrieve, transmit and manipulate data in the context of a business or an enterprise.

Outcome: Students will gain knowledge on the fundamental concepts of information technology and its applications.

CO1. Understand basic computer terminology and number systems

CO2. Explain about operating systems, and its types.

CO3. Identify different applications of Information technology

CO4. Classify phases of Software Development Life Cycle

CO5. Compare modern means of communications, types of networks and topologies

UNIT-I**12Hrs****Introduction to Computers**

Definition-Characteristics and limitations of computers (1)

Block diagram of a computer, CPU (1)

Primary and secondary storage (1)

Input and output devices (1)

Data Representation and Storage

Data representation in computers, bits and bytes (1)

Number systems (Binary, Octal and Hexadecimal) (1)

Conversion from decimal to binary, octal, hexadecimal and vice versa (2)

Secondary storage (1)

Random Vs Sequential access, Tracks and Sectors (1)

Storage characteristics (1)

Increasing data storage capacity through compression
(disk compression and file compression) (1)

UNIT-II**12Hrs**

Operating Systems: Meaning, Definition, Functions (2)

Types of operating systems: Desktop OS, Server OS, Mainframe OS, Hand-held OS & Embedded OS (1)

Multi Tasking and Multi threading (1)

Multi User multiprocessor support (1)

Miscellaneous tasks (1)

Batch Processing systems (1)

Real time systems, Time sharing systems (1)

User Interfaces: GUI, Pen based, Touch Screen & Conversational interfaces (2)

Common Operating Systems: DOS, Windows 95/98 and UNIX (2)

UNIT-III**12Hrs**



Applications of Information Technology

Application programs	(2)
Horizontal Market Applications, Vertical Market Applications	(1)
Customs Applications, Shareware and Public domain software	(1)
Transaction Processing –Centralized transaction processing	(1)
Client Servers software, Distributed computing and Replication	(1)
Information tools for management control: DSS, EIS, GIS, OLAP	(2)
Data Warehousing and Data Mining	(1)
IT in Business and Industry –Home and at play, Education and Training, Entertainment and Arts, Science, Engineering and Math, computers in hiding	(1)
IT Enabled Services: BPO, KPO & Call centers	(2)

UNIT-IV

12Hrs

Systems Development: The six phases of Systems Analysis & Design	(2)
The challenges of Digital Age: Security issues: Threats to Computers & Communications	(2)
Security: Safeguarding Computers & Communications	(2)
Quality of Life Issues	(2)
The ethics of using databases: concerns about accuracy & privacy	(2)
Five generations of programming languages	(2)

UNIT-V

12Hrs

Modern Communications: Communications, FAX	(2)
Voice Mail and Information Services, Email	(2)
Group Communications: Newsgroups, Mailing lists, IRC, Network games	(2)
Video conferencing	(1)
File exchange, bandwidth	(1)
Modem, Network topologies	(2)
Network Types–LAN, MAN and WAN	(1)
Dialup Access	(1)

SUGGESTED READING:

1. Curtin Dennis, P. and Foley Kim. 2000. **Information Technology–The Breaking Wave.** 7th edition. New Delhi: Tata McGraw Hill Publications.
2. Williams Brian, K. and Sawyer Stacey, C. 2007. **Using Information Technology– A Practical Introduction to Computers and Communications.** 6th edition. New Delhi: Tata McGraw Hill Publications.
3. Sinha Pradeep, K. and Sinha Preeti. 2007. **Computer Fundamentals, Concepts, Systems and Applications.** 4th edition. New Delhi: BPB Publications.
4. Rajaraman. 2006. **Fundamentals of Computers.** 4th edition. New Delhi: PHI Publications.
5. Bharihoke Deepak. 2000. **Fundamentals of Information Technology.** 2nd edition. New Delhi: Excel Books.



**BUSINESS
ORGANIZATION & MA
NAGEMENT
(PRACTICALS)**

**Credits:1
Subject Code:BC2201P**

**I Year/ I Semester
No. of lecture Hours:30**

Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To get knowledge about company systems

Learning Outcomes:

- The students will gain knowledge about different form of organization and various management concepts & theories

Entrepreneur

10Hrs

LAB WORK: The students should go through and present case studies of entrepreneurs – success and failures.

Sole proprietorship

10Hrs

LAB WORK: The students are expected to go through partnership deed and prepare a simple partnership deed.

Joint Stock Company

10Hrs

LAB WORK: The students are expected to know the formalities of registration of a company including documents.



FINANCIAL ACCOUNTING –

IPRACTICALS

Credits:1

Subject Code:BC22004

Semester: I

No.ofpracticalhours:30

Objectives: To develop the skills of recording financial transactions and preparation of reports using computers.

Outcome: Students will be independently able to apply theoretical knowledge to practical accounting.

- 1) **Computer lab work:** Computerized accounting: Meaning and features – advantages and disadvantages of computerized accounting: creating an organization – grouping of accounts – creation of accounts – creation of inventory – creation of stock groups – stock categories, units of measurement – stock items – entering of financial transactions – types of vouchers – voucher entry – editing and deleting of voucher numbering – customization of vouchers. (3)
- 2) **Computer lab work:** Preparation of sales register, purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers. (3)
- 3) **Computer lab work:** Preparation of trial balance, trading, profit and loss account and balance sheet using computers. (3)
- 4) **Computer lab work:** Rectification of errors using computers. (3)
- 5) **Computer lab work:** Preparation of bank reconciliation statement using computers. (3)

Accounting package: Tally

SUGGESTED READING:

1. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Vikas Publishing House: Noida.
2. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Dreamtech Press: Delhi.
3. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** BPB Publications: Delhi.
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Dreamtech Press.



FUNDAMENTALS OF INFORMATION TECHNOLOGY PRACTICALS

Credits:1
Subject Code: BC22005

Semester: I
No. of practical hours: 30

Objectives:

- To create, edit and format Word documents
- To enter data in an Excel spreadsheet and to analyze it through what-if analysis and also to present data using charts
- To create and enhance presentation in Power Point using transition and build effects
- To create and maintain databases in Access so as to analyze data in queries, forms and reports

Outcome: Students will be able to create documents, analyze spreadsheet data, prepare power presentation and maintain database.

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|--|-----|
| 1. Preparing Resume, timetable | (2) |
| 2. Newsprint, applying formats | (2) |
| 3. Documents using bullets and numbering | (2) |
| 4. Mail Merge | (2) |
| 5. Creating an Excel worksheet, applying functions | (4) |
| 6. Marks memorandum, Customer bill | (2) |
| 7. Creating charts, creating an Excel database | (2) |
| 8. Sort and filter data | (4) |
| 9. Preparing a Power point presentation | (2) |
| 10. Creating an Access database, tables | (4) |
| 11. Queries on data, Designing forms and reports | (4) |



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE-
B.COM (Information Systems) SECOND SEMESTER
ACADEMIC YEAR 2022-23 OF 2022-25 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	I	BE23201	Business English-II (AECC-3)	3	3	40	60	100	3
2	I	VE18201	Value Education and Personality Development (AECC-4)	2	3	40	60	100	2
3	II	BC22006	Company Law-I	4	3	40	60	100	4
4	II	BC22007	Financial Accounting-II	4	3	40	60	100	4
5	II	CIS22201	E-Commerce	5	3	40	60	100	5
6	II	CIS22202	Programming in 'C'	4	3	40	60	100	4
PRACTICALS									
7	II	BC22010	Company Law-I	2	3	40	60	100	1
8	II	BC22009	Financial Accounting-II	2	3	40	60	100	1
9	II	CIS22203	Programming in 'C'	2	3	40	60	100	1
Total				28	-	360	540	900	25

*Ability Enhancement Compulsory Course (AECC)
*Skill Enhancement Course (SEC)

*Programme of Loyola Academy for Neighbourhood Empowerment & Transformation (PLANET)



BUSINESS ENGLISH-II

Credits:3

Subject Code: BE23201

Semester: II

No. of lecture hours: 45

Objectives:

- To make them significantly improve their ability to write effective business communication. To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in unpredictable situations.
- To develop collaborative group communication and writing skills.

Outcome: Students will be able to synthesize the theoretical knowledge of business communication through report writing and letter writing.

CO1. Students will be able to identify the elements of Claim and Adjustment letters and draft them.

CO2. Students will be able to identify nature and types of credit letters and Collection letters.

CO3. Students will be able to write Application letters and Resumes.

CO4. Students will be able to understand characteristics and importance of Business Reports and prepare a good business report.

CO5. Students will be able to understand techniques of describing Machines and Mechanisms and create good Technical Reports.

UNIT-I

9Hrs

Claim Letters and Adjustment Letters

Hints for Drafting Claim Letters and Adjustment E-Mails (2)

Elements of Claim and Adjustment E-Mails (2)

Specimen Claim and Adjustment E-Mails (5)

UNIT-II

9Hrs

Grammar in Business Correspondence

Commonly Misused Prepositions (3)

Subject-Verb Agreement (3)

Articles (3)

UNIT-III

9Hrs



Job Applications Letters and Resumewriting

Importance and Functions of an Application Letter	(1)
General Guidelines to write Application Letters and Resumes	(1)
The Form and Content of an Application Letter	(1)
Preparing a Resume	(2)
Specimen Application Letter and Resume	(4)

UNIT-IV

9Hrs

Report Writing – I (Business Report)

Characteristics of a good Business Report	(1)
Importance of Business Reports	(1)
Types and Functions of Business Reports	(2)
Preparing a Business Report and Specimen	(2)
Specimen Business Reports	(3)

UNIT-V

9Hrs

Language Proficiency in Business Communication

Framing Questions	(2)
Active and Passive Voice	(2)
Punctuations	(2)
Paragraph Writing	(3)

ESSENTIAL READING:

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report writing**. New Delhi: Tata McGraw Hill Publishing Company Limited.

SUGGESTED READING:

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills**. New Delhi: Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations**. Oxford, U.K.: Oxford Publication.
3. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication**. New Delhi: Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication**. Mumbai: Himalaya Publishing House.
5. Guy Book – Hart. **Business Benchmark – Workbook**. Cambridge University Press.
6. Dr. Francis M. Peter S.J. **Business English Communication**.
7. Leo Jones and Richard Alexander. **New International Business English – Workbook**. Cambridge University Press.



VALUE EDUCATION AND PERSONALITY DEVELOPMENT

Credits:2

Subject Code: VE18201

Semester:II

No. of lecture hours:30

Objectives:

- To produce intellectually competent, morally upright, socially committed, spiritually inspired citizens in the service of the nation and the world.
- To transform the students into conscientious citizens through holistic education and contribute to nation building.

Outcome: Students will be transformed into conscientious citizens through holistic education and contribute to nation building.

CO1. Students will be able to differentiate Accepted norms and Counter values and be able to identify the various Dimension of Human Development.

CO2. Students will be able to demonstrate Love and Experience of God and identify the Basic Issues of Life and Happiness as a life goal.

CO3. They will be able to understand the importance of Concern for others and critique the various problems that deter the growth of the society.

CO4. The students will be able to recognize the traits of a good personality and practice Self-exploration.

CO5. Students will be able to interpret the Purpose of Life and Goal Setting and demonstrate Self-management.

UNIT-I

6Hrs

Introduction to Ethics

- Why Value
- Education? Reasons to have Ethics for Life
- Accepted Norms and Counter Values
- Dimensions of Human Development: Physical, Intellectual, Emotional, Moral, Spiritual and Social

UNIT-II

6Hrs

Approach to Life

- Conscience and Pseudo-Conscience
- Happiness as Life-goal
- Values revealed and lived
- in Religions Experience of God
- Love: The three components of Love
- Some of the basic stages and issues of Life: Family, Love, Sex, Marriage



UNIT-III

6Hrs

Concern for

- OthersSelf and
- AnotherHuman Context
- MoralProblemsofaSociety/TrueSociety:SocialDesire,SocialFear,SocialSilence,SocialIndifference

UNIT-IV

6Hrs

TransformationofSelfDefinitio

- ns of
- personalityCharacteristics of
- personalityElements of
- personalityTraits of good
- personalitySelf-Identity,selfconcept
- Self-Discovery,self-acceptanceSelf-Esteem

WORKSHEET(1):SelfEstimation

UNIT-V

6Hrs

LifeEnrichmentSkillsPurposeo

- flife-
- GoalsettingCharacteristics of
- GoalsBuildingRelationships Time Management
- Stress ManagementEmotional
- ManagementConflictManagement
- TeamManagement(GroupDynamics)

WORKSHEETS(1)&(2): 1)AngerManagement
2)TeamManagement

ESSENTIALREADING:

1. HumanValues-DevelopmentProgramme-AIACHE
2. InHarmony



Company Law-I

Credits :4
Subject code:BC22006

Semesters:II

No. of lecture hours:600

Objective: To equip the students about the framework of Indian Mercantile Law.

Course Outcome:

- CO1. Demonstrate an understanding of the legal environment of the business.
- CO2. Explains legality of object and consideration, discharge of a contract and remedies available.
- CO3. Identify the recognition of transactions involving the sales of goods act.
- CO4. Dramatise the application of consumer protection act.
- CO5. To recognize intellectual property rights and introduction to IT act 2000 and right to information act.

UNIT- I

Contract Act

12Hrs

- Agreement and Contract – Definition, meaning – Essentials of a valid contract – types of contracts (4)
- Offer and Acceptance – definition – essentials of a valid offer and acceptance – communication and revocation of offer and acceptance (2)
- Consideration – definition and importance – essentials of a valid consideration – the doctrines of ‘stranger to contract’ and ‘No consideration – No contract’ (2)
- Capacity to Contract – special rules regarding minors agreements (2)
- Consent – free consent – flaw in consent – coercion – undue influence – fraud – misrepresentation and mistake (2)

UNIT-II

Discharge of contract

12Hrs

- Legality of Object and Consideration – illegal and immoral agreements – agreements opposed to public policy (4)
- Agreement expressly declared to be void – wagering agreements and contingent contracts (4)
- Discharge of a Contract – various modes of discharge of a contract breach of contract – types remedies for breach of a contract (4)



UNIT-III

Sale of goods Act

12Hrs

- Contract of Sale: Definition: features – definition of the term goods – types of goods – rules of transfer of property in goods (4)
- Differences between Sale and Agreement to Sell – Rights of an unpaid Seller (4)
- Conditions and Warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale (4)

UNIT-IV

Consumer Protection Act

12Hrs

- Definitions of the terms- Consumer, Unfair trade practices respective trade practices and Complainant (4)
- Rights of Consumers – consumer protection councils (4)
- Consumer Redressal Agencies – penalties for violation (4)

UNIT-V

Intellectual property Rights and Information Technology Act

12Hrs

Intellectual Property Rights:

- Meaning – need and objectives – Meaning of the terms – Patents, Copyright Trademarks procedure for registration – Infringement, remedies (6)

Information Technology act 2000:

- Aims and objectives – provisions regarding secure Electronic records and secure digital signatures – Cyber Appellate Tribunal – offences – penalties – meaning of the terms hacking phishing (4)

RTI act: Aims and objectives of the act - Implementation of the act (Mechanism) (2)

SUGGESTED READING:

1. Garg, K.C., Sareen, V.K., Sharma Mukesh and Chawla R.C. 2010. **Business Law**. 7th revised edition. 2013 reprint. New Delhi: Kalyani Publishers.
2. Kapoor, N.D. **Business Laws**. 5th revised edition. Reprint 2011. New Delhi: Sultan Chand & Sons.
3. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 31st revised edition. New Delhi: Sultan Chand & Sons.
4. Maheshwari, S.N. and Maheshwari, S.K. 2011. **A Manual on Business Law**. Mumbai: Himalaya Publishers.
5. Sheth, Tejpal and Balan, Salavarani. 2012. **Business Law and Environment**. New Delhi: Pearson Publication.



FINANCIAL ACCOUNTING–II

Credits:4

Semester:II

Subject Code:BC22007

No. of lecture hours:60

Objectives:

- To impart the skills of preparation of final accounts of partnership organizations, admission, retirement, death, dissolution and insolvency of a partner.
- To provide knowledge on single entry system and hire purchase system.

Outcome:

Students will be able to prepare and maintain accounts for partnership firms and also be knowledgeable about single entry system and hire purchase system.

CO1. Introduce basic concepts of partnership and explain the admission of a partner.

CO2. Demonstrate accounting treatment relating to retirement and death of a partner.

CO3. Identify the rules applicable for winding up of partnership and insolvency of a partner.

CO4. Show the method of finding out profits and financial position by using incomplete records.

CO5. Illustrate method of preparing books under hire purchase and installment purchase system.

UNIT-I**18Hrs****Partnership–Admission**

Legal provisions in the absence of a partnership deed (2)

Fixed and fluctuating capitals (2)

Preparation of final accounts with adjustments (2)

Profit and loss appropriation account– methods of calculating good will – treatment of Goodwill (4)

Calculation of sacrificing, new profit sharing ratio and admission of a partner (8)

UNIT-II**18Hrs****Partnership –Retirement and Death**

Treatment of goodwill (2)

Methods of calculating goodwill (4)

Calculation of gaining ratio, new profit sharing ratio (2)

Retirement of a partner (4)

Death of a partner (4)

Including joint life policy (2)

UNIT-III**18Hrs****Partnership–Dissolution and Insolvency**

Dissolution of partnership (6)

Insolvency of a partner (6)



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Insolvency of firm (excluding sale of firm, company and amalgamation)

(6)



UNIT-IV

Single Entry System

18Hrs

Single Entry- Features-Books and Accounts maintained	(3)
Preparation of Statement of Affairs-Difference between statement of Affairs and Balance Sheet	(4)
Recording of transactions-Ascertainment of profits under Single entry system (Statement of Affairs method)- Problems	(11)

UNIT-V

Consignment Accounts

18Hrs

Consignment-Meaning-Features-Proforma Invoice-Accounts sales	(4)
derecommission- Accounting Treatment in the books of the Consigner and the Consignee	(4)
Valuation of Consignment stock-Treatment of Normal and Abnormal Loss	(4)
Invoice of goods at a higher price than the cost price	(6)

SUGGESTED READING:

1 Jain, S.P. and Narang, K.L. 2011. **Financial Accounting Part-1**. 11th Revised Edition. New Delhi: Kalyani Publishers.

2 Jain, S.P. and Narang, K.L. 2012. **Financial Accounting (Advanced Accounting)**. (1st Revised and updated edition). New Delhi: Kalyani Publishers.

3. Gupta, R.L. and Radha Swamy. 2001. **Advanced Accountancy – Volume-I**. 10th Edition. New Delhi: Sultan Chand & Sons.

4. Maheswari, S. N. and Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I**. 9th edition. New Delhi: Vikas Publishing House Pvt Ltd.

**E-Commerce****Credits:4****Subject Code: CIS22201****Semester:V****No. of lecture hours: 60****Objectives:**

- To understand the many facets of E-Commerce related to network infrastructure, business strategies and pertinent technologies to meet the ever expanding needs of consumer applications in the global context.
- To understand the basics about mobile commerce.

Outcome: Students will have comprehensive knowledge on various facets of e-commerce related to network infrastructure, business strategies and pertinent technologies and also have basic knowledge about mobile commerce.

CO1. Understand the framework for web applications**CO2.** Classify the consumer oriented applications and electronic payment systems**CO3.** Evaluate the role of internal commerce and impact of advertising**CO4.** Appraise digital libraries in information search and discovery**CO5.** Analyze technological components, digital copyrights and mobile commerce**UNIT-I****Introduction to Electronic Commerce****12Hrs**

Electronic Commerce Framework – electronic commerce and media convergence

(1)

The anatomy of E-Commerce applications

(1)

Electronic commerce consumer applications

(1)

Electronic commerce organization applications

(2)

Electronic Commerce and World Wide Web

Architectural framework for electronic commerce

(1)

World Wide Web (WWW) as the architecture

(1)

Web background

(1)

Hypertext publishing

(1)

Technology behind the web

(2)

Security and the web

(1)

UNIT-II**12Hrs****Consumer-Oriented Electronic Commerce**

Consumer-oriented applications

(1)

Mercantile process models

(1)

Mercantile models from the consumer's perspective

(1)

Mercantile models from the merchant's perspective

(1)

Electronic Payment System

Types of electronic payments

(1)

Digital token-based electronic payments systems

(2)

Smart cards and electronic payments systems

(1)

Credit card-based electronic payments systems

(2)

Risk and electronic payments systems

(2)

UNIT-III**Intra-Organizational Electronic Co**



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Commerce

Internal information systems

12Hrs

(1)



Macro-forces and internal commerce	(1)
Workflow automation and co-ordination	(1)
Customization and internal commerce	(2)
Supply chain management	(1)
Advertising and Marketing on the Internet	
The new age of information – based marketing	(2)
Advertising on the internet	(1)
Charting the on-line marketing process	(2)
Market research	(1)

12Hrs

UNIT-IV

The Corporate Digital Library

Dimensions of internal electronic commerce systems	(1)
Making a business case of document library	(1)
Types of digital documents	(1)
Issues behind document infrastructure	(1)
Corporate data warehouses	(2)
Consumer Search and Resource Discovery	
Search and resource discovery paradigms	(1)
Information search and retrieval	(1)
Electronic commerce catalogues or directories	(1)
Information filtering	(1)
Consumer data interface emerging tools	(2)

12Hrs

UNIT-V

On Demand Education and Digital Copyrights

Computer based education and training	(2)
Technological components of education on demand	(2)
Digital copyright and E-Commerce	(2)
Mobile Commerce	
Introduction – Benefits – Impediments	(1)
Mobile payments	(2)
Technologies for mobile commerce: WAP – WAP transaction model – WAP architecture	(2)
Mobile Commerce applications	(1)

SUGGESTED READING:

1. Kalakota Ravi and Whinstone Andrew, B. 1996. **Frontiers of Electronic Commerce**. 2009 Impressed Edition. International Student edition. New Delhi: Pearson Education.
2. Treese Winfield, G. and Stewart Lawrence, C. 1998. **Designing Systems for Internet Commerce**, Low priced edition.
3. Bhasker Bharat. **Electronic Commerce Framework, Technologies and Applications**. 3rd edition. New Delhi: TMH Publishing Company Limited.
4. Joseph, P. T. 2015. **E-Commerce An Indian Perspective**. 5th edition. New Delhi: PHI.
5. Turban Efraim et al. 2001. **Electronic Commerce A Managerial Perspective**. New Delhi: Pearson Education.



PROGRAMMING IN 'C'

Credits:4

Subject Code: CIS22202

Semester:II

No. of lecture hours:75

Objectives:

- To introduce the problem solving techniques
- To help students apply it in writing correct program logic in the basic fundamental language like C.

Outcome: Students will be knowledgeable about the problem solving techniques and will be able to apply the various programming concepts in developing correct programs.

CO1. Describe the structure of 'C' program

CO2. Analyze the application of control structures and arrays

CO3. Classify the types of functions and storage classes

CO4. Apply pointers to enhance program efficiency

CO5. Evaluate the file system

UNIT-I

15Hrs

Introduction

Problem solving through flowcharts and algorithms (5)

History of 'C' language – Features – 'C' character set (2)

Keywords – Identifiers – Variables – Structure of a 'C' program (2)

Data types – Constants (numeric, string and symbolic constants) (3)

Operators (arithmetic, relational, logical, assignment, conditional, increment/decrement and special operators) (2)

Expressions – type conversions (1)

UNIT-II

15Hrs

Managing data input and output operations (1)

Control Structures

If-else (types of conditions) (2)

Switch case (2)

While (1)

Do-while (1)

For, goto – break and continue statements (1)

Arrays

Introduction, defining an array, initializing an array (1)

One dimensional (3)

Two dimensional arrays (2)

Multi-Dimensional Arrays – Dynamic Arrays (Concept only) (1)



UNIT-III	15Hrs
Functions	
Built in functions (mathematical, character and string functions)	(3)
User defined functions: function declaration-function call	(1)
Categories of functions	(2)
Passing argument to functions	(2)
Passing array to functions	(2)
Passing string to functions	(1)
Recursive functions	(2)
Storage classes: automatic, register, static and external variables.	(2)
 UNIT-IV	 15Hrs
Pointers	
Declaration–initialisation– accessing a variable through pointers	(1)
Call by value and call by reference	(2)
Pointers and arrays	(2)
Array of pointers	(2)
Pointers as function arguments	(2)
 Structures and Unions	
Introduction–declaring structure variables–accessing structure members	(1)
Functions and structures	(1)
Array of structures	(1)
Enumerated data types and union	(3)
 UNIT-V	 15Hrs
Preprocessor directives	
Macro expansion and file inclusion	(2)
File management in C	
Opening and closing a file	(5)
Input/output operation in files (getc and putc functions, getw and putw functions, printf and scanf functions, fseek and ftell functions)	(5)
Error handling and command line arguments	(3)
 ESSENTIAL READING:	
1. Balaguruswamy, E. Programming in ANSI C. 7 th edition. New Delhi: Tata McGraw Hill Publications.	
2. Gottfried Byron. Programming with C. 2 nd edition. New Delhi: Tata McGraw Hill Publications.	
3. Kanetkar Yashwant. Letus C. 5 th edition. New Delhi: BPB Publications.	



**Company Law-
I(PRACTICAL
S)**

Credits :1
SubjectCode:BC22010

Semester:II

No.ofpracticalhours:30

Objective–ToequipthestudentsabouttheframeworkofIndianMercantileLaw.

CourseOutcome:Todemonstrate anunderstandingofthelagalenvironmentofthebusiness.

1. Agreementtocontract–CaseLaws
2. Consideration–CaseLaws
3. BreachofContract–CaseLaws
4. FreeConsent–CaseLaws
5. Agreementtosell–CaseLaws
6. ContingentContracts–CaseLaws
7. Consumer RedressalAgencies–CaseLaws
8. IntellectualPropertyRights–CaseLaws



FINANCIAL ACCOUNTING –

II PRACTICALS

Credits:1

Subject Code:BC22009

Semester:II

No. of practical hours:30

Objective: To develop the skills of recording of transactions relating to partnership organizations using computers.

Outcome: Students will be able to record transactions relating to partnership firms using computers.

1. Recording of partnership transaction and preparation of final accounts (2)
2. Admission of partners (2)
3. Retirement of partners (2)
4. Death of partners (2)
5. Dissolution of partners (2)
6. Insolvency of partners (2)

Accounting packages: Tally

SUGGESTED READING:

1. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Vikas Publishing House: Noida.
2. Kogent Learning Solutions Inc. 2011. **Tally. ERP 9 in simple steps.** Dreamtech Press: Delhi.
3. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** BPB Publications: Delhi.
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Dreamtech Press.



PROGRAMMING IN 'C' PRACTICALS

Credits:1

Subject Code: CIS22203

Semester:II

No. of practical hours:30

Objectives:

- To understand the techniques involved in writing correct programs. To apply the various concepts in improving the program efficiency.

Outcome: Students will be able to apply the problem solving techniques in developing, compiling and executing correct programs with increased efficiency.

1. Program to implement various arithmetic operations.
2. Programs using IF condition statement.
3. Programs using Switch-case statement.
4. Programs using various loop control structures.
5. Program using string functions.
6. Programs using strings – palindrome, type of character etc.
7. Programs using single dimension arrays – greatest & least, sum & average, sort elements, search an element etc.
8. Matrix application programs – sum, difference, product, trace and transpose.
9. Programs using call by and call by reference.
10. Programs using user defined functions.
11. Programs to implement recursive functions.
12. Programs using pointers.
13. Programs using structures – student details, employee details etc.
14. Programs to implement various file opening modes.
15. Programs to process data using files.



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF
SUBJECTS DEPARTMENT OF COMMERCE-
B.COM.(INFORMATION SYSTEMS)
THIRD SEMESTER
ACADEMIC YEAR 2023-24 OF 2022-25 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	G 23CIS1T	General Elective (Human Resource Management) (GE)	2	3	40	60	100	2
2	I	SECCIS23301/302	a) Principles of Insurance b) Foundation of Digital Marketing Web Designing	2	3	40	60	100	2
3	II	CIS23301	Business Statistics	5	3	40	60	100	4
4	II	BC23012	Advanced Accounting	5	3	40	60	100	5
5	II	CIS23303	Business Information Systems	4	3	40	60	100	4
6	II	BC23011	Company Law – II	4	3	40	60	100	4
PRACTICALS									
7	II	G 23CIS1P	Human Resource Management (GE)	2	3	40	60	100	1
8	II	CIS23302	Business Statistics	2	3	40	60	100	1
8	II	BC23013	Company Law – II Practical's	2	3	40	60	100	1
9	II	CIS23304	Business Information Systems	2	3	40	60	100	1
TOTAL				28	-	360	540	900	25

*Ability Enhancement Compulsory Course (AECC)

*Generic Elective (GE)

*Skill Enhancement Course (SEC)

**B.Com. INFORMATION
SYSTEMS (CBCS)**

Academic Year 2023-2024



Human Resource Management(General Elective)

Credits: 2

Semester: III

Subject Code: G23CIS1T

No. of lecture hours: 30

Objective: To acquaint students with various HR policies and the importance of HRM

Outcome: Students will gain knowledge on various HR systems along with the strategic business objectives of dynamic business organisations.

CO1. Understand the concept of HRM, functions and changing role of HR manager

CO2. Distinguish between the various methods of job design and interpret the techniques of acquisition of human resource.

CO3. Explain the importance of HRP and point out the various HRD approaches for Work-life balance and describe the concept of job evaluation.

CO4. Analyze the core concepts of HRD, TQM and understand the concept of career development.

CO5. Explain the various concepts of worker's participation and quality of work life.

UNIT-I

6Hrs

Introduction: Human Resource and Personnel Management (HRM)

Concepts – Objectives (2)

Functions of HRM (2)

Changing role of Human Resource Manager – HRM Policies (1)

Impact of Environment on HRM (1)

UNIT-II

Acquisition of Human Resource

6Hrs

Job Design- Approaches- Job Rotation- Job Enlargement- Job Enrichment
- Job Bandwidth (2)

Job Analysis: Concepts - Objectives –

Components (Job Description and Job Specification) (1)

Recruitment: Objectives- Sources of recruitment (1)

Selection: Concept – Selection- Procedure – Tests and Interview (1)

Placement- Induction- Promotion – Transfer (1)

UNIT-III

6Hrs

Developing and Motivating Human Resource

Training- Assessing training needs- Methods and Evaluation of Training (1)

Development: Techniques of Management Development – Evaluating Effectiveness (1)

Performance Management: Concept- Performance Appraisal – Concept Traditional
and Modern Methods of Appraisal (1)

Concepts of Potential Appraisal, Assessment Centers (1)

Career Planning and Development (2)

UNIT-IV

International Human Resource Management and E-HRM

Introduction- Global recruitment- global selection approach



-crossculturetraining,compensation-AspectsofE-HRM,E-HRP

(2)



E-Recruitment,E-Selection	(1)
E-PerformanceManagement	(1)
E-TrainingandDevelopment	(1)
E-HRRecordsandAudit	(1)

UNIT-V

6Hrs

RecentTrends in HRM

KnowledgeManagement:Concept	(1)
KnowledgeConversion-KnowledgeManagementProcess	(2)
BusinessProcessOutsourcing- HRIssues	(2)
LearningOrganization:Concept	(1)
RoleofLeaderinLearningOrganizations	(3)

SUGGESTED READING:

1. DesslerGary, VarkkeyBiju. 2011. **HumanResourceManagement.** 12thedition. NewDelhi:PearsonPublications.
2. RaoSubba,P.2012.**EssentialsofHumanResourceManagementandIndustrialRelations.**3rdedition.Mumbai:HimalayaPublications.
3. MirzaSaiyadain,S.**HumanResourceManagement.**2ndedition.NewDelhi:TataMcGrawHillPublications.
4. Aquinas,P.G.2009.**HRMPrinciplesandPractices.**Noida:VikasPublishingHousePvt Ltd.
5. Wayne Cascio,F.**Managing Human Resources (Productivity,Quality of Work Life,Profits).**5thedition.NewDelhi: TataMcGrawHillPublications.



Principles of Insurance

Credits: 2

Subject Code: SECCIS23301

Semester: III

No. of Lecture Hours: 30

UNIT-I

RISK MANAGEMENT

6Hrs

Risk Management - Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long

UNIT-II INTRODUCTION TO INSURANCE

6Hrs

Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers - Fixing of Premiums - Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market

UNIT-III OPERATIONS OF INSURANCE

6Hrs

Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance - Understanding Insurance Customers - Customer Behavior at Purchase Point - Customer Behavior when Claim Occurs - Importance of Ethical Behavior

UNIT-IV: INSURANCE CONTRACT

6Hrs

Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of Utmost Good Faith, Relevance of Proximate Cause -

UNIT-V INSURANCE PRODUCTS

6Hrs

Life Insurance Products: Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies -

General Insurance Products: Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks -

Products covering Financial Losses due to Accidents -

Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks.

SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman, Gustavson and Hoyt. South Western College Publishing,
3. Principles of Insurance: A Publication of the Insurance Institute of India
4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: Sagar Sanyal
6. Principles of Insurance: Dr V Padmavathi, Dr V Jayalakshmi - PBP
7. Insurance and Risk Management: P. K. Gupta
8. Insurance Theory and Practice: Tripathi PHI
9. Principles of Insurance Management: Neelam C Gulati, Excel Books



**FOUNDATION OF
DIGITAL MARKETING & WEB
DESIGN**

Credits: 2

Semester: III

Subject Code: SECCIS23302

No. of practical hours: 30

UNIT I: DIGITAL MARKETING FOUNDATIONS 6Hrs

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing. Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design

UNIT - II: E-MAIL MARKETING 6Hrs

E-mail marketing tools and setup - E-mail marketing segmentation, personalization and mobile friendly design.

UNIT - III: CONTENT MARKETING 6Hrs

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

UNIT IV: WEB DESIGN 6Hrs

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

UNIT - V: GOOGLE ANALYTICS 6Hrs

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

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited: A Common Sense Approach to Web Usability by Steve Krug
7. Web Analytics 2.0 - Avinash Kaushik
8. Successful Analytics by Brian Clifton
7. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma



Business Statistics

Credits: 4

Semester: III

Subject Code: CIS23301

No. of lecture hours: 60

Objectives:

- To prepare students for lifelong learning and successful careers using their statistical skills. Statistical information covers different subject areas (economic, demographic, social etc.).
- To provide basic information for decision making, evaluations and assessments at different levels.

Outcome:

Students will be able to analyze and represent the data for effective decision making at various business levels.

Course Outcomes:

CO1. Students will be able to know basic statistical concepts for collection, organization and its limitations. They will also be able to determine the considerations and options for designing sample.

CO2. Students will be able to represent the statistical data in diagrammatic and graphical form.

CO3. Students will be able to measure of central tendency, dispersion for the given data.

CO4. Students will be able to analyze the relation between any two factors using the concept of correlation and regression analysis.

CO5. Students will be able to predict the future events and/or estimating unobservable components like trend and seasonal effects by using the concepts of time series analysis. They will also be able to determine the value of money using price index numbers and display the change in price levels and depicts inflation or deflation.

UNIT-I

12Hrs

Introduction to Statistics

Meaning – definition – functions – limitations of statistics – collection of data (3)

Types of classification of data – (simple problems) – simple and complex tables (3)

Sampling Design and Sampling Techniques

Introduction – universe or population – sampling – types of sampling – census versus Sample enumeration – sampling and non-sampling errors – limitations of sampling (6)

UNIT-II

12Hrs

Diagrams and Graphs

Diagrams and graphs – simple bar diagram (2)

Subdivided bar diagram, multiple bar diagram (2)

Percentage bar diagram and Pie diagram (2)

Histogram (2)



Frequency polygon-Frequency curve (2)
Ogives (2)

UNIT-III 12Hrs

Measures of Central Tendency

Measures of central tendency
Mean-merits and demerits (simple problems) (2)
Median-merits and demerits (simple problems) (2)
Mode-merits and demerits (simple problems) (2)
Geometric mean-merits and demerits (simple problems) Harmonic mean-merits and demerits (simple problems) (1)

Measures of Dispersion

Measures of dispersion- range-merits and demerits (simple problems) Quartile deviations-merits and demerits (simple problems) (2)
Standard deviation-merits and demerits (simple problems) Variance-merits and demerits (simple problems) (2)
Lorenz curve (1)

UNIT-IV 12Hrs

Measures of Relation

Correlation—types of correlation (1)
Methods of correlation-scatter diagram-Karl Pearson's coefficient of correlation (3)
Spearman's rank correlation coefficient (2)

Regression Analysis

Definition—uses-differences between correlation and regression (2)
Regression equations of y on x and x on y deviation taken from mean and Assumed mean (simple problems) (3)
Properties of regression coefficients. (1)

UNIT-V 12Hrs

Analysis of Time Series

Definition, uses, components of time series Mathematical models in Time series Analysis (1)
(1) Measurement of trend-free hand method. (1)
Method of semi-averages, moving averages (1)
Method of least squares-Straight line Trend (Simple Problems) (1)

Index Numbers

Definition—uses, problems in the construction of index numbers (1)
Classification of index numbers (price, quantity, volume) (1)
Unweighted index numbers—simple average of price relative method (1)
Weighted index numbers-Laaspeyr's, Paasche's, Fisher's ideal index, Edgeworth and Kelly's method (2)



Testsofconsistency

(1)



ChainBaseindexnumbers,Fixedbaseindexnumbersand	(1)
Consumerpriceindexnumbers(simpleproblems)	(1)

SUGGESTED READING:

1. Gupta, S.C. **Business Statistics**. 6th edition. Mumbai: Himalaya Publishers.
2. Goel Ajay and Goel Alka. **Mathematics and Statistics**. 4th edition. New Delhi: Taxman Publishers.
3. Arora, Dr. P.N., Arora Sumeet, Arora, S., Arora, Amit. 2012. **Comprehensive Statistical Methods**. 4th revised edition. New Delhi: Sultan Chand & Co.
4. Agarwal, B.M. **Business Statistics**. 3rd edition. Mumbai: Himalaya Publishers.
5. Gupta, S.P. 2008. **Business Statistics**. 36th revised edition. New Delhi: Sultan Chand & Sons.
6. Sharma, J.K. 2010. **Business Statistics Problems & Solutions**. New Delhi: Pearson Publications.
7. Khandelwal, Dr. S.K. 2013. **Business Statistics**. 2nd edition. New Delhi: International Book House Pvt. Ltd.



Advanced Accounting

Credits: 5

Course Code: BC23012

Semester: III

No. of lecture hours: 75

Objectives:

- To appraise the students about the application of accounting knowledge in special business activities.
- To impart the skills of preparation of final accounts of non-trading concerns and recording of transactions relating to issue of shares and debentures.

Outcome: Students will gain comprehensive accounting knowledge related to special business activities and transactions relating to issue of shares and debentures in companies.

Course Outcomes:

CO1. State various methods for preparing branch accounts.

CO2. Describe the allocation and interdepartmental transfer of expenses.

CO3. Analyze the financial position of non-trading concerns.

CO4. Evaluate the different situations of capital issue to public issue of shares at par, premium and forfeiture.

CO5. Explain about sources of funds through issue of debentures and various methods of redemption.

UNIT-I

15Hrs

Branch Accounts

Introduction to branch accounts-features, types of branches (1)

Dependent branches-Features (1)

Books of accounts- Methods of accounting of dependent branches (1)

Debtors system- Invoicing goods at Cost- Invoice Price Method (Problems) (6)

Stock and debtors system- Goods charged to branch at cost price and at (6)

UNIT-II

Departmental Accounts

price (problems)

Need – Features - Basis for allocation of expenses

Distinction between departmental and branch accounts (theory)

Departmental Accounts – Treatment of inter-departmental transfer (4)

at cost or selling price

Treatment of expenses that cannot be allocated- Preparation of departmental (7)

Profit and loss account (problems)

UNIT-III

15Hrs

Accounting of Non-Profit Organizations

Non-profit entities-introduction



Receipts and payments account-meaning-features-proforma	(1)
Income & expenditure account-meaning-features-proform	(1)
Differences between receipts & payments account and income & expenditure account	
Problems in preparation of income & expenditure account and balance sheet	(6)
Problems in preparation of receipts & payments account when income & expenditure and balance sheet is given (problems in the above two models only)	(7)

UNIT-IV 15Hrs

Company Accounts

Issue of shares at par, premium	(1)
Forfeiture and reissue of shares	(2)
Recording of transactions relating to issue, forfeiture and reissue of shares (Including simple problems)	(6)
Issue of bonus shares	(1)
Accounting treatment for issue of Bonus shares	(4)
Rights issue and surrender of shares including problems	(1)

UNIT-V 15Hrs

Issue and Redemption of Debentures

Introduction to Debentures-Features and Kinds of Debenture	(1)
Accounting treatment for issues and redemption of debentures	(1)
Redemption out of profits	(3)
Sinking fund method-Accounting Treatment-(Simple Problems) (Excluding ex-interest and cumulative interest problems)	(9)
Underwriting of shares (Theory only)	(1)

SUGGESTED READING:

1. Jain, S.P. & Narang, K.L. 2011. **Financial Accounting (Advanced Accounting)**. 11th revised edition. New Delhi: Kalyani Publishers.
2. Mukherjee, A. and Haneef, M. **Modern Accountancy – Volume I**. 2nd edition. New Delhi: Tata McGraw Hill Publication.
3. Mukherjee, A. and Haneef, M. 2010. **Modern Accountancy – Volume II**. 2nd edition 12th reprint. New Delhi: Tata McGraw Hill Publication.
4. Jain, S.P. and Narang, K.L. 2012. **Corporate Accounting**. 11th edition. New Delhi: Kalyani Publishers.
5. Maheshwari, S. N. and Maheshwari, S.K. 2005. **Corporate Accounting**. 4th revised and enlarged edition. New Delhi: Vikas Publishing House Private Limited.



COMPANY LAW-II

Credits:4

Semester:III

Subject Code:BC23011

No. of lecture hours:60Hrs

Objectives: To provide the students with the basic knowledge of the provisions of the Companies Act 2013, along with relevant case laws.

Outcome: Students will gain knowledge in the provisions of the Companies Act 2013, along with relevant case laws.

CO1. Develop basic knowledge of provisions of companies act 2013.

CO2. Describe the capital structure of company through issues of shares and alteration of share capital.

CO3. Explain the borrowing powers of a company and consequences of ultra-vires borrowing. **CO4.** State various provisions of the companies act relating to company management and meetings.

CO5. Identify various modes of winding up and legal provisions applicable.

UNIT-1

12Hrs

Formation of Company

Introduction to companies act 2013-definition of company

Nature and characteristics of a company (3)

Lifting the corporate veil-incorporation of company (3)

Memorandum and articles of association (3)

Doctrine of constructive notice-doctrine of indoor management (3)

alteration of memorandum and articles of association.

UNIT-2

12Hrs

Prospectus and share capital

Kinds of companies-issue of prospectus-contents of prospectus (4)

Issue of shares-surrender-forfeiture-reissue of forfeited shares-transfer-issue of bonus shares and right shares -depository system (4)

Share capital-alteration, reduction, consolidation, sub-division and reorganization of share capital (4)

UNIT-3

12Hrs

Borrowing powers and Debentures

Borrowing powers-ultra vires-borrowing (3)

Registration of charges (4)

Debentures-types of debentures-mortgages and creation of charges (5)

B.Com. INFORMATION SYSTEMS (CBCS)

Academic Year 2023-2024



UNIT-4
Companymanagement

12Hrs



Company management – directors – number of directorships	(1) App
Appointment – qualifications – disqualifications and removal and resignation	(2) Man
Shareholders' remuneration – powers, duties & liabilities of directors	(4) Cont
Contracts in which directors are interested – meetings – kinds of meetings, notice, agenda (3) Resolution, types of resolution – Quorum & Proxy	(2)

UNIT-5

12Hrs

Winding up of a Company

Reconstruction and Amalgamation – winding up – meaning	(4)
Modes – winding up by courts – powers of court – grounds for winding up	(4)
Provisions applicable for winding up proceedings	(2)
Types of winding up – voluntary winding up – creditors winding up	(3)
Consequences of winding up..	

Suggested Readings:

1. Kapoor, N.D. 2009. **Elements of Company Law**. 3rd revised edition. New Delhi: Sultan Chand & Sons.
2. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 31st revised edition. New Delhi: Sultan Chand & Sons.
3. Garg, K.C., Sareen, V.L., Sharma Mukesh and Chawla, R.C. 2004. **Mercantile Law including Company Law and Industrial Law**. 10th revised and enlarged edition. New Delhi: Kalyani



BUSINESS INFORMATION SYSTEMS

Credits:4

Subject Code: CIS23303

Semester: III

No. of lecture hours: 60 Hrs

Objectives:

- To have a basic idea about Information Systems and its need
- To study the role of Business Information Systems from a managerial perspective.
- To expose the students to the various aspects of businesses and its security

Outcome: The students will be able to gain knowledge about the design, development, security of Information Systems as well as gain an overall perspective of Business Information Systems.

CO1. Understand the overview of Business Information Systems

CO2. Describe the IS framework and its types and its strategic uses

CO3. Sketch the systems development processes

CO4. Appraise the management challenges – security and processing

CO5. Classify business applications of Information Technology

UNIT-I

12Hrs

An Overview of Management Information Systems (MIS):

Concept & Definition of MIS - MIS Vs. Data Processing - MIS Structure (2)

MIS & Information Resources Management - End User Computing (3)

MIS: A support to the Management - Functions of Management (2)

Managerial Role and Challenges of Information Technology - Level of Management (3)

MIS & Decision Support Systems (2)

UNIT-II

12Hrs

Foundation of Information Systems (IS)

Introduction to Information Systems - IS framework - Types of IS (4)

IS Resources - IS Activities (4)

IS Development - Fundamentals of Strategic Advantage - Strategic uses of IT (4)

UNIT-III

12Hrs

Development Processes

Concept of Organizational Planning - Planning Process - Implementation Challenges

(4) Developing Business Systems: Systems Approach - Systems Development

Process (4) Systems Analysis - Systems Design - End User Development (4)

UNIT-IV

12Hrs

Management Challenges

Security and Ethical Challenges - Security Management (6)

Business Applications

Electronic Business Systems: Transaction Processing Systems -



EnterpriseCollaborationSystems	(6)
UNIT-V	12Hrs
BusinessApplicationsofInformationTechnology	
Internet-Intranet-Extranet	(1)
FunctionalBusinessSystems: Marketing Systems-HumanResource Systems-	
AccountingSystems-FinancialManagementSystems	(4)
EnterpriseResourcePlanning(ERP)	(2)
SupplyChainManagement(SCM)	(3)
CustomerRelationshipManagement(CRM)	(2)

SUGGESTEDREADING:

1. Brian O.2007.**Management Information Systems**.Seventh Edition.New Delhi: Tata McGraw-Hill.
2. Murthy,C.
S.V.2009reprint.**ManagementInformationSystems**.3rdedition.Mumbai:HimalayaPublications.
3. Davis, Gordon B. & Olson, Margret H.2000.**Management Information System**.2ndedition.
NewDelhi:TataMcGraw-Hill.
4. LaudonKenneth,C&LaudonJane,P.2003.**Management Information Systems**.NewDelhi:Prentice HallofIndia.
5. Murdick.**Information System for Modern Management**. 8th edition.New Delhi: Prentice Hall ofIndia.
6. Jawadekar.**ManagementInformationSystems**.NewDelhi:TataMcGraw-Hill.



**Business
Statistics(Practical)**

Credits:1

Semester:III

SubjectCode:CIS23302

No.ofpracticalhours:30

Objective:Topreparethestudentsforlifelonglearningandsuccessfulcareersusingtheirstatisticalskillsindifferent area likeeconomic,demographic,socialetc.,

Outcome:

Studentswillbeabletoanalyzeandrepresentthedataforeffectivedecisionmakingatvariousbusinesslevels.

UNIT-I **6Hrs**

Diagramsandgraphsusingcomputer

UNIT-II **6Hrs**

Calculationofmean,medianandmode,geometricandharmonicmean,range,quartiledeviation,standarddeviation&variance

UNIT-III **6Hrs**

Calculationofcorrelationanalysisandregressionanalysis

UNIT-IV **6Hrs**

Calculationofoddyearlymovingaverage,evenyearlymovingaverageandstraightlinetrend.

UNIT-V **6Hrs**

CalculationofIndexnumbers.

Note:The labworkmay bedoneusing OfficeAutomationtools incomputers.



**BusinessInformationSystems(
Practical)**

Credits:1

Semester:III

CourseCode: CIS23304

No.ofpracticalhours:30

Objective: ToequipthestudentswiththeroleofBusinessInformationSystemsfrommanagerialperspective &thevarious aspectsofbusinesses andits security

Outcome:The studentswillbeableto gainknowledgeaboutthedesign,development,securityofInformationSystemsas wellasgainoverallperspective ofBusinessInformationSystems.

1. IntroductiontoMIS (2)
2. Introductionto informationsystems&types (4)
3. StudyofInformationparameters (4)
4. MISandfunctionalsub-systems (3)
5. StudyofconceptualstructureofMIS (3)
6. StudyofPhysicalstructureofMIS (4)
7. StudyofGroupDecisionSupport System(GDSS) (3)
8. StudyofERPanditsApplications. (4)
9. StudyofERP MarketinganditsImplementations



**COMPANYLAW-
II(PRACTICALS)**

Credits:1
SubjectCode:BC23013

Semester:III
No.oflecturehours: 30

Objective:ToprovidethestudentwiththebasicknowledgeoftheprovisionsoftheCompaniesAct2013,alongwith relevantcaselaws.

CourseOutcome:
StudentswillgainthepracticalknowledgeregardingvariousdocumentsofCompany'sAct2013andlegalprovisions.

1. Memorandumofassociations
2. Articlesofassociation
3. Contentsofprospectus
4. Certificateofcommencement
5. Certificateofincorporation
6. Minutesofmeeting
7. Apartment ofdirectors
8. Typesofwinding up
9. Procedureofwinding up



**HumanResourceManagement(
General Elective)
(Practical)**

Credits:1

SubjectCode:G 23CIS1P

Semester:III

No.oflecturehours:30

Objective:ToacquaintstudentswithvariousHRpoliciesand theimportanceofHRM

Outcome:StudentswillgainknowledgeonvariousHRsystemsalongwiththestrategicbusinessobjectivesofdynamicbusinessorganizations.

1. HRPlanning(Framework)
2. AnalyzingtheRecruitmentprocessinMNC's
3. SelectionproceduresforMNC's
4. VariousMethodsofTrainingandEvaluationofTraining.
5. PracticesofPerformanceEvaluation
6. Rewards,Recognition,PromotionandTransfer
7. Carrierplanninganddevelopment
8. InnovativeHRMPractices



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF
SUBJECTS DEPARTMENT OF COMMERCE - B.COM. (INFORMATION
SYSTEMS) FOURTH SEMESTER
ACADEMIC YEAR 2023-24 OF 2022-25 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours / Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	ES23401	Environmental Studies (A ECC-5)	3	3	40	60	100	3
2	I	SECCIS23401/402	a) Practice of Life and General Insurance b) Social Media Marketing Search Engine Optimization and Online Advertising	2	3	40	60	100	2
3	II	BC23014	Direct Taxes	5	3	40	60	100	5
4	II	BC23015	Corporate Accounting	5	3	40	60	100	5
5	II	CIS23401	Banking Theory and Practice	3	3	40	60	100	3
6	II	CIS23403	Data Base Management Systems	4	3	40	60	100	4
PRACTICALS									
8	II	CIS23402	Banking Theory and Practice	4	3	40	60	100	2
9	II	CIS23404	Data Base Management Systems	2	3	40	60	100	1
TOTAL				28	-	360	540	900	25

*Ability Enhancement Compulsory Course (AECC)

*Generic Elective (GE)

*Skill Enhancement Course (SEC)



**ENVIRONMENTALSTUDIES&
GENDERSENSITIZATION**

Credits:3
SubjectCode:ES23401

Semester:IV
No.oflecturehours:45

Objectives:

- TounderstandtheimportanceofbiologicalbalanceforSustainableDevelopment
- Tounderstandtheimpactsofdevelopmentalactivitiesandmitigationmeasures
- Tounderstandtheenvironmentalpoliciessandregulations.
- Todevelop students'sensibilitywithregardto issuesofgenderincontemporaryIndia
- Toprovide aperspective onthesocializationofmenand women.
- Toexposethestudentstodebateonthe politicsand economicworksand ongenderviolence.

Outcome:

- Studentswillgainknowledgeonenvironmentalaspectsandinvolve themselvesinacquiringsustainable environment.
- Studentswillbesensitizedtowardsgenderissues inthesocietyandthelawsenforcedfortheirprotection.

CourseOutcomes:

CO1: Understand the importance of Environmental education, conservation of natural resources & understand the importance of ecosystems and biodiversity.

CO2: Understand the pollution problems and apply the environmental science knowledge on solid wastemanagement, disaster management.

CO3: Apply the environmental science knowledge to improve the resources Evaluate and understand the sustainable environmental conditions and control methods.

CO4: Identify the interactions and intersection of identities (e.g., gender, race, ethnicity class, sexuality, and so on) and assess the ways in which they contribute to instances of privilege and power dynamics across cultures, space, and time. And their problems

CO5: Understand the gender problems and ways of addressing them, including interactions across local to global scales in communities and overcome inequalities with legislation

UNIT-I

NATURAL RESOURCES, ECOSYSTEMS & BIODIVERSITY

9hrs

- Definition, Scope and importance of environmental studies. Need for public awareness.
- Renewable & Non-Renewable resources, Brief account on Forests, Water, Minerals and Energy (Solar, Wind, and Geothermal & Bio-energy).



- DefinitionofEcosystem, Structureandfunctions- foodchains,foodwebs,ecologicalpyramids,producers, consumers and decomposers. Energy flow and example ecosystems-Forest, Desert,Aquatic ecosystem
- DefinitionofBiodiversity,types(Genetic, Species,Ecosystem), India-megadiversityNation.
- Hotspots,Threatstobiodiversity,Conservationofbiodiversity(In-Situand Ex-Situ).

UNIT-II

ENVIRONMENTALPOLLUTION

9hrs

- DefinitionofEnvironmentalpollution
- Briefaccount oncauses,effects,preventionand controlmeasuresof
 - (f) Airpollution
 - (g) WaterPollution
 - (h) Soilpollution
 - (i) Noisepollution
 - (j) MarinePollution
- SolidWasteManagement: Causes,Effects&Controlmeasuresofurbanandindustrialwastes
- DisasterManagement:floods,Earthquakes,andCyclones.

UNIT-III

SocialIssuesandEnvironment

9hrs

- Rain-WaterHarvesting, Water-shedManagement,andFromUnsustainabletoSustainableDevelopment.
- GlobalWarming,Ozonedepletion,andAcid rains
- EnvironmentalLegislation:AirAct, WaterAct,EnvironmentalProtectionAct,ForestAct,WildlifeAct.
- Environmental&HumanHealth-HIV/AIDS
- WelfarePrograms-Family,Women&ChildWelfare,PopulationExplosion
- RoleofInformationTechnologyinEnvironmentalStudies.



UNIT-IV

GenderStudies

9hrs

- Whyshouldwestudygenderissues?
- Socialization-Makingwomenand making men
- Beingtogetherasequals-Throughthelensofgender
- Missingwomen:Genderselectionand itsconsequences
- HealthissuesofWomen

UNIT-V

Gender&Labour-GenderViolence &Law

9hrs

- Housework:The invisible labour-mymotherdoesn'twork"sharetheload"
- Women'sWork:RoleinPoliticsandEconomicsFactandFiction.UnrecognizedandUnaccountedwork. Wages andConditions ofWork.
- Sexualharassment-saynoeveteasing-thecaste-basedviolence-NirbhayaAct
- Domesticviolence-Ishomeasafelace?-Blamingthevictim.-DomesticviolenceAct
- Forumsofjustice-HinduInheritanceAct(2005)

SUGGESTEDREADING

(forEnvironmentalStudies):

A.Suneetha,UmaBhrugubanda,DuggiralaVasanta,RamaMelkote,VasudhaNagaraj,AsmaRasheed,GoguShyamala, Deepa Sreenivas and Susie Tharu. 201.**Towards aWorldofEquals:ABilingualText onGender**.Hyderabad:TeluguAkademi.

SUGGESTEDREADING:

- Suneetha,UmaBhrugubanda,DuggiralaVasanta,RamaMelkote,VasudhaNagaraj,AsmaRasheed, GoguShyamala, DeepaSreenivasandSusieTharu. 201.**TowardsaWorldofEquals:ABilingualTextonGender**.Hyderabad:TeluguAkademi.
- RajagopalanR.2015.**EnvironmentalStudies- fromCrisistoCure**.ThirdEdition.Chennai:OxfordUniversityPress.
- DrDKAsthanaandDr MeeraAsthana.2014.**AText BookofEnvironmentalStudies**RevisedEdition.NewDelhi:S.Chand&Company.
- AnubhaKaushikandC.P.KaushikPublished. 2016.**PerspectivesinEnvironmentalStudies**. Fifth



Edition.NewDelhi:NewAgeInternational.

(ForGenderSensitization)

- Sen Amartya **More Than One Million Women Are Missing**. New York Review of Books 37.20(20 December 1990). Print. **We Were Making History...Life Stories of Women in the TelanganaPeople'sStruggle**.NewDelhi:KaliforWomen.1998.
- Tripti Lahiri. **By the Numbers: Where Indian Women Work. Women's Studies Journal**.(14November2012).Availableonlineat:<[http://blogs.wsj.com/Indiarealtime/2012/11/14/by- the-numbers-where-Indian-women-work](http://blogs.wsj.com/Indiarealtime/2012/11/14/by-the-numbers-where-indian-women-work)
- K. SatyanarayanaandSusieTharu.
Ed.**SteelNibsAreSprouting:NewDalitWritingfromSouthIndia,Dossier2:TeluguandKanada**Cod e=3732.
- Vimala. Vantillu (**The Kitchen**)". **Women Writing in India: 600 Be to the Present. Volume II**.The20thCentury.Ed.SuiseTharuandK. Laltitha.Delhi:OxfordUniversityPress, 1995,599-601.
- Shatrughna,Veena.**Women'sWorkanditsImpactonChildHealthandNutrition**. Hyderabad:NationalInstituteofNutrition,IndianCouncilofMedicalResearch.1993.



PRACTICE OF LIFE AND GENERAL INSURANCE

Credits:2

Semester:IV

Course Code:SECCIS23401

No. of lecture hours:30

UNIT-I: PREMIUM CALCULATION

6HRS

Meaning of Premium, its calculation- Rebates- Mode of Rebates- Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value- Paid up value

UNIT-II: POLICY DOCUMENTS

6HRS

General Insurance Policy Documents and Forms - Rating and Premiums - concept of soft and hard markets

UNIT-III: SETTLEMENT OF CLAIMS RISK

6HRS

Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures- Underwriting: The need for underwriting- Guiding principles of Underwriting- Factors affecting Insurability- Method of Life Classification - Laws affecting Underwriting-

UNIT-IV: FINANCIAL PLANNING & TAX SAVING:

6HRS

Financial Planning and taxation: Savings- Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning- Implications in IT treatment.

UNIT-V: UNDERWRITINGS

6HRS

General Insurance: Concept of Underwriting— Underwriting Process— Risk sharing and its methods— risk management and steps involved in it— Concept of Claim- understanding the process of claim management— claims fraud and fraud prevention— Insurer reserves and accounting— different types of reserves of insurance companies— reserving process followed by insurance companies— Insurance accounting.

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



SOCIAL MEDIA MARKETING SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING

Credits:2**Semester:IV****Course Code:SECCIS23402****No. of lecture hrs:30****UNIT-I: SOCIAL MEDIA MARKETING:****6HRS**

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

UNIT-II: FACEBOOK ADVERTISING**6HRS**

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising

UNIT-III: YOUTUBE**6HRS**

Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

UNIT-IV: SEO FOUNDATION STRATEGIES**6HRS**

Understanding SEO – Content optimization – Long-term content planning – Keyword strategy – Link building strategies – Measuring SEO effectiveness – SEO for E-commerce – Local search – Mobile SEO

UNIT-V: GOOGLE ADVERTISING**6HRS**

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

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies by Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google by Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization by Eric Enge, Stephan Spencer and Jessie Stricchiola
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising by Cory Rabazinsky, 201



DIRECT TAXES

Credits:4
Subject Code:BC23014

Semester:III
No. of lecture hours:75

Objectives:

- To equip the students with practical knowledge of filling of returns and computation of tax liability
- To make students job oriented and competent for professional courses

Outcome:

Students will have comprehensive knowledge on the federal income taxes for individuals and HUF and to file their returns.

CO1. Understand the basic definitions of Income Tax,

Agricultural Income, Residential Status and Exempted Incomes.

CO2. Show the computation of income from the Head Salaries and House property as per IT Act.

CO3. Identify the Income from Business, Profession and Capital Gains.

CO4. Compute Total Income of individuals and HUF.

CO5. Assess the tax liability of Individuals and HUF as per IT Act.

UNIT-I

15Hrs

Introduction

Indian Taxation System – Overview of Direct Taxes

(3)

Income Tax: Basic Concepts: Income, Person, Assessee, Assessment year,

Previous year, Income, Casual income, PAN, Gross total income

(3)

Agricultural income and its assessment (theory only)

(3)

Capital and Revenue, Residential status and incidence of tax of an individual (only Theory)

(3)

Exempted Incomes

(3)

UNIT-II

15Hrs

Income from Salary

Definitions: - Salary, Allowances, Perquisites, Profits in lieu of salary - treatment of various items of allowances, perquisites in computation of salary income

(3)

Deductions from salary income, Qualified savings and Provident funds (Including simple problems)

(3)

Income from House Property

Meaning, Annual value, Let-outhouse,

Self-occupied house, Deemed to be let-outhouse

(3)

Deductions from annual value, Deemed ownership,

Unrealized rent

(3)

Computation of income from house property (including problems)

(3)

UNIT-III

15Hrs

Income from Business and Profession

Chargeability, Deductions expressly allowed and disallowed

(3)

General deductions, computation of profits and gains from business and profession

(3)

Depreciation (simple problems)

(2)



CapitalGains



Capital assets meaning, Types, Cost of inflation index, Transfer types	(2)
Transfer not regarded as transfer, Cost of acquisition of various assets, Deductions from capital gains	(2)
Exemptions U/S 54. Computation of taxable capital gains (simple problems)	(3)
UNIT-IV	15Hrs
Income from Other Sources & Gross Total Income	
Interest on securities, Bond washing transaction, Dividends on shares, casual income, family pension	(3)
Gifts received and other general incomes including deductions, Deemed income (simple problems)	(3)
Deductions from gross total income and Rebates, aggregation of incomes, Set off and carry forward of losses	(4)
Computation of total income and tax liability of Individual Assessee (simple problems)	(5)
UNIT-V	15Hrs
Assessment of Income	
Filing of returns & Advance Tax, Tax Deducted at Source (Theory Only)	(5)
Types of Assessment - Self assessment, Regular assessment, Best judgment assessment - Assessment procedure, Using Old and New Regime for calculation of tax liability (individual only)	(5)
Income tax authorities (Theory only)	(5)
Computation of total income and tax liability of Hindu Undivided Family	(5)

SUGGESTED READING:

1. Dr. Singhania Vinod, K. and Dr. Singhania, Kapil. **Direct Taxes Law and Practice**. 48th edition. 2017-18. New Delhi: Taxman Publishers.
2. Raja Prem, H. 2016. **Systematic Study of Income Tax**. 27th edition. Hyderabad: Sri Hamsraala Publications.
3. Gaur, V.P., Narang, D.B. and Ghai Puja. 2011. **Elements of Income Tax**. 26th revised edition. New Delhi: Kalyani Publishers.
4. Dr. Ahuja Girish and Dr. Gupta Ravi. 2012. **Systematic Approach to Income Tax**. 27th edition. New Delhi: Bharat Publications.
5. Dr. Bangar Yogendra, Bangar Vandana and Sodhani Vineet, C.A. 2012. **Students Guide to Direct Taxes**. 16th edition. Jaipur: Aadhya Prakashan Publications.



CORPORATE ACCOUNTING

Credits: 5

Course Code: BC23015

Objectives:

To enable students to prepare final accounts of companies and also recording of transactions relating to amalgamation of companies.

To enable the students to prepare financial statements of Insurance and Bank

Companies. **Outcome:** Students will independently prepare financial statements of companies including banking and insurance and accounting treatment for merger and acquisitions.

CO1. Understand the various types of capital structures of the company and their representation in the balance sheet, preparation of financial statements with profits before incorporation.

CO2. Explain the valuation of shares and goodwill.

CO3. Analyze amalgamation in the nature of merger and purchase and accounting treatment for internal reconstruction.

CO4. Demonstrate the accounting systems of a banking company under the guidance of RBI.

CO5. Help to prepare insurance accounts as per IRDAI guidelines.

UNIT-I

15Hrs

Company Final Accounts and profits prior to incorporation company final Account

Introduction to Company Final Accounts	(1)
Format of Profit & Loss A/c and Balance Sheet	(1)
Treatment/Provisions relating to preparation of Final Accounts -	(2)
Statement of Profits and Balance Sheet (problems)	(8)
Profits prior to incorporation - Meaning and Methods of computing	(1)
Profits prior to incorporation (Problems)	(2)

UNIT-II

15Hrs

Valuation of Goodwill and Shares Valuation of goodwill

Need and methods of Valuing Goodwill - Average profit method	(3)
Super profit method Capitalization method (Problems)	(3)
Valuation of shares Need for valuation - Methods of valuation Net assets method	(3)
Yield Basis Method Fair Value Method (Problems)	(3)

UNIT-III

15Hrs

Amalgamation and Internal Reconstruction Amalgamation of Companies

Amalgamation: Meaning, Definition, Features -	(2)
Types of Amalgamation Amalgamation in the nature of merger and purchase	(2)
Calculation of Purchase Consideration	(2)
Treatment in the books of Transferor and Transferee	(3)
Problems on Amalgamation in the nature of merger and purchase (As per accounting Standard 14, Excluding inter-company holdings)	(3)
Internal Reconstruction of Companies	(3)
Internal Reconstruction: Meaning of Internal reconstruction	(3)



Capital Reduction and Reconstruction (5)
 Accounting Treatment in Internal Reconstruction
 Preparation of post reconstruction Final statements
 Problems on Internal Reconstruction.

UNIT-IV **15Hrs**

Bank Accounts

Accounting system of a banking company (1)
 Register to be (1)
 maintained by banks Rebate on bills (1)
 discounted
 Advances classification of Bank advances (1)
 on Performing assets (1)

UNIT-V **15Hrs**

Accounts of Insurance Companies Life Insurance Companies:

Meaning of Life Insurance (1)
 Legal provisions relating to Preparation of Revenue Account (1)
 Profit and loss Account (1)
 Balance Sheet and Valuation Balance sheet (1)
 Problems on Life insurance (4)
General Insurance:
 Meaning of General Insurance (1)
 Legal provision regarding preparation of Final Accounts of GIC (1)
 Revenue A/C, P&LA/c, and Balance Sheet with special reference to Fire & Marine insurance only (1)
 Problems on GIC (4)
 Legal provisions and guidelines for
 preparation of Form A and Form B Problems on banking companies (final accounts)

Suggested Readings:

1. Jain, S.P. and Narang, K.L. 2012. **Accountancy** – III. New Delhi: Kalyani Publishers. Haneef and Mukherjee. 2004. **Modern Accountancy** – 2. 2nd edition. New Delhi: Tata Mcgraw Hill Publication. 3. Maheshwari S.N. and Maheshwari S.K. **Advanced Accountancy-I**. New Delhi: Vikas Publishing House Private Limited.
4. Jain, S.P. & Narang, K.L. 2012. **Corporate Accounting**. 11th edition. New Delhi: Kalyani Publishers. 5. Manual of Wings, Tally and Focus Accounting Package 6. Goval, V.K. **Corporate Accounting**. Excel.
7. Verma, K.K. **Corporate Accounting**. Excel



BANKING THEORY & PRACTICE

Credits: 4
Subject Code: CIS23401

Semester: IV
No. of lecture hours: 45

Objective: To introduce to the students banking and its activities with an emphasis on financial instruments various services rendered by the banks.

Outcome:

Students will be knowledgeable about different banking operations and the role of technology in modern day banking.

CO1. Identify and illustrate the origin and growth of banking in India. **CO2.** Interpret the features of various types of negotiable instruments. **CO3.** Demonstrate and apply the steps involved in opening a bank account.

CO4. Appraise and criticize the various types of collateral securities and point out the precautions to be taken by a banker while advancing loans against different types of securities.

CO5. Understand the organizational structure and functions of Co-operative banks, NABARD and RBI.

UNIT-1	9hrs
Introduction	
Origin and growth of banking in India	(3)
Kinds of banks	
Units and branches	(3)
Banking function of commercial banks	
Nationalization of commercial banking in India	(2)
Electronic Banking – traditional vs E-banking – facets of E-banking, E-banking Transactions	(1)
Advantages & Constraints in E-Banking	
UNIT-II	
Banking Sector Reforms	9hrs
Liberalisation of Banking sector, Narasimham Committee report 1 st and 2 nd generation reforms	(2)
Capital Adequacy: Introduction, Basel III Norms	(2)
Banking Ombudsman	
Negotiable Instruments	
Negotiable Instruments – characteristics – types of negotiable instruments	(2)
Promissory notes – Bills of exchange	(1)
Cheques – crossing – types of crossing	(2)
Holder in due course, paying and collecting banker duties and responsibilities reasons for dishonour of cheque	(2)
UNIT-III	9hrs
Banker and Customer	
Definition of banker and customer – relationship between: banker and customer	



Specialfeatureofrelationship	(2)
Openingofaccounts,Specialtypesofaccounts	(2)
KYCNorms	(2)

**Merchant Banking**

Nature, Categories, Registrationscope, Corporate Banking (3)

UNIT-IV**9hrs****Loans & Advances**

Loans & Advances Introduction-Classification of loans (3)

Principles of sound lending Loan procedure followed by banks (3)

NPA's (3)

Introduction, Classification of NPA's, Provisions for NPAManagement of NPA

Unit-V**9hrs**

Co-operative banking in India (2)

Regional Rural Banks (2)

NABARD, Central Bank (RBI)

Need and importance – constitution – organization structure – management objectives – functions (3)

Credit center – quantitative and selective credit control methods (2)

Critical crossing of RBI and its working

SUGGESTED READING:

1. Singh Jagroop and Ghosh Seema. 2016.

Banking Theory and Practice. 1st edition. New Delhi: Kalyani Publishers.

2. Mithani D.M. and Gordon. 2012. **Banking Theory and Practices**. 3rd edition. Mumbai: Himalaya Publications.

3. Sundaram and Varshney. 2011. **Banking Theory, Law and Practice**. 17th Edition. New Delhi: Sultan Chand & Sons.

4. Gordon, E. Natarajan, K. 2008.

Banking Theory, Law and Practice. 21st Revised Edition. Mumbai: Himalaya Publications.

5. Ranghanadha Chary, A.V. and Paul, R.R. 2008. **Banking and Financial Systems**. New Delhi: Kalyani Publishers.

6. Srivastava, P.K. 2003. **Banking Theory and Practice**. 9th Revised Edition. Mumbai: Himalaya Publications.

7. Shekar and Shekar. 1998. **Banking Theory and Practice**. 18th Revised Edition. New Delhi: Vikas Publications



DATABASE MANAGEMENT SYSTEMS

Credits:5

Semester:IV

Course Code: CIS23403

No. of lecture hours:60

Objective: To introduce the fundamental database concepts and to design and develop applications in the database environment for data access, integrity, concurrency and backup.

Outcome: Students will gain knowledge on how to design and develop databases and to handle issues related to data integrity, security and to process concurrent transactions.

CO1. Understand database design using E-R diagrams
CO2. Classify normalization and relational algebra
CO3. Create database table to implement queries
CO4. Analyze procedural languages and storage media
CO5. Evaluate transactions and its recovery system

UNIT-I

15Hrs

Introduction to DBMS

Introduction-Advantages of DBMS over file processing systems (3)

View of data: Data Abstraction, Data Models, Instances and Schemas (3)

Database languages (DML & DDL) (2)

Entity Relationship Model

Entities and attributes (3)

Constraints – E-R diagrams

Extended E-R features: Specialisation, Generalization, Attribute Inheritance (4)



UNIT-II	12Hrs
RelationalDataModel	
Fundamentalconcepts	(2)
Relationalalgebraoperations	(3)
Modificationofthedatabase	(1)
Normalization	
Anomaliesandneed	(1)
First,Second,ThirdandBoyce-CoddNormalforms	(5)
UNIT-III	12Hrs
SQL	
DataDefinitionLanguage(DDL)commands-IntegrityConstraints	(3)
Data manipulationlanguage (DML)commands	
TransactioncontrolLanguage(TCL) commands	(3)
Quarries	
Aggregateandscalar functionsSetoperations	
ApplicationdesignandDevelopment	
AuthorizationinSQL:Grantingofprivileges-Revokingprivileges-Roles	(4)
Applicationsecurity	(2)



UNIT-IV	12hrs
PL/SQL	
Programming basics	
Control structures	(2)
Procedures-Functions-Triggers-Cursors	(3)
Exception handling	(1)
Storage and File Structure	
Overview of physical storage media	(1)
Magnetic disk-characteristics and performance measures	(1)
Storage Access	(1)
Buffer manager-Buffer replacement policies	(1)
File organization: fixed and variable length	(1)
Organization of records in files: Sequential	(1)
Multitable clustering	
UNIT-V	12hrs
Transactions	
Transaction concept-transaction state	(1)
Implementation of atomicity and durability	(1)
Concurrent executions, Serializability	
Concurrency Control: Timestamping and deadlock handling (Concept only)	(2)
Recovery System	(3)
Failure classification	(1)
Storage structure	(1)
Data access	
Recovery and atomicity	(1)
Log based recovery	(1)
Checkpoint	(1)
SUGGESTED READING:	
Korth, Silberschatz and Sudarshan, S. 2010. Database Systems . 6 th edition. New Delhi: Tata McGraw Hill Publications.	
Hansen Gary and Hansen James. 1999. Database Management and Design . 2 nd edition. New Delhi: PHI Publications.	
McFadden Fred, R., Hoffer Jeffrey, A. and Prescott Mary, B. 2000. Modern Database Management . 5 th edition. New Delhi: Pearson Publications.	
Elamsri Ramez, Navathe Shamkant, B. and Gupta Somayajulu. 2003. Fundamentals of Database Systems . 4 th edition. New Delhi: Pearson Publications.	
Bayross Ivan. 2005. SQL & PL/SQL-The Programming Language of Oracle . 3 rd edition. New Delhi: BPB publications.	



BANKINGTHEORY&PRACTICE

(PRACTICALS)

Credits:2

Semester:IV

SubjectCode:CIS23402

No.ofpracticalhours:30

Objective:Togivetheclear pictureofallthefinancialinstrumentsandtheir utilizationinreallifesituations.

Outcome:Studentswillbeindependentlyabletorecordtheformsrelatedtobankin
gtransactions.

UNIT-I

Labwork:Working&operationsofATM,CreditCards,E-banking. (3)

UNIT-II

Labwork:Applicationformsforopeninga/c,chequebooks,passbooks,requisitionformsforwithdrawalsand
deposits,bankstatements,formatofdemanddraft,cheque,travelchequesetc. (3)

UNIT-III

Labwork:Promissorynotes,B/E,_____chequesvariousmodes. (3)

UNIT-IV

Labwork:Documentsrequiredforsanctionofloans&advancesandtheprocedure. (3)

UNIT-V

Labwork:Scurvyofdifferentco-operativebanksandpreparationofareportontheroleofcooperativebanks–
areportontheimpactofchargesininterestratesetc.(recently). (3)



**DATABASE
MANAGEMENTSYSTEMS(DBM
S)PRACTICALS**

Credits:2

Semester:IV

SubjectCode:CIS23404

No.ofpracticalhours:30

Objective:To enable students to design databases and to manipulated at
athroughqueriesand programsusingSQLandPL/SQL.

Outcome:Studentswillnotonlybeabletorecreateandmaintainthetables, butalso to
access its contents through procedural and non-procedurallanguage.

1. Creationoftables. (1)
2. Applyingintegrityconstraintstotables. (1)
3. ApplicationofINSERT,DELETE&UPDATEcommands. (1)
4. Applyingbuilt-infunctions. (1)
5. Queriesusingsetoperators. (1)
6. Queriesusingvarioustypesofjoins. (1)
7. Selectingdatausingsubqueries. (1)
8. Programsusingcursors,exceptions. (3)
9. Executingtriggers,functionsandprocedures. (3)
10. Problemsrelatedtodatabasemanagement. (2)