

REGISTRAR



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No.ANU/Acad./U.G/CBCS/III B.Com/SEM-VI/Syllabus/2017

Date: 20-10-2017

**PROCEEDINGS OF THE VICE-CHANCELLOR**

Sub:- ANU – Academic –UG courses –CBCS – III year B.Com VI semester  
Syllabus - Approval - Orders – Issued.  
Ref:- 1. Minutes of the meeting of the Board of Studies (UG) in Commerce  
held on 27-09-2017.  
2. Vice-Chancellor's orders dated 17-10-2017.

\* \* \* \* \*

**ORDER:-**

The Vice-Chancellor, after having considered the minutes 1<sup>st</sup> cited, has approved the III year B.Com VI Semester syllabus and Model Question Papers for the academic year 2017-18 prepared by the Board of Studies (UG) in Commerce. The titles of the papers are mentioned below.

**III B.Com (CA) VI semester:**

University Choice- Skilled Based Course.

Paper 6.1 (A) Accounting Software

Elective Papers:

- 6.2 Marketing
- 6.3 Auditing
- 6.4 Management Accounting

Cluster Electives Papers:

- 6.5 Tally
- 6.6 e-Commerce
- 6.7 PHP and SQL

**III B.Com (Gen) VI semester:**

Electives Papers

- 6.2: Marketing
- 6.3 Auditing
- 6.4 Management Accounting

Cluster Elective Papers:

2.A: Retailing:

- 6.5. Agricultural & Rural Marketing
- 6.6. Warehouse Management
- 6.7. Project Work: Survey on Hawkers/working with Warehouses

OR

5.A: Banking & Financial Services

- 6.5. Financial Services
- 6.6 Marketing of Financial Services
- 6.7 Project Work: Working with Financial Services firms on Documentation for sanction of Loans and financial Services

OR

6A. Taxation:

6.5 GST Problems

6.6 Tax Planning and Management

6.7 Project work: Internship on Tax Planning Practices in Business Units

OR

7.A Insurance:

6.5 Marketing of Insurance Services

6.6 Insurance Regulatory Framework

The project work in V & VI semesters shall evaluate by two valuations one from internal valuation and another by external valuation outside the college Lectures within ANU jurisdiction for 75 marks.

(BY ORDER)



**JOINT REGISTRAR  
Academic**

To

The Chairman and all members, Board of Studies (UG) in Commerce, ANU.

All the Principals of the Affiliated Colleges under ANU area.

Copy to:

The Dean, Faculty of Commerce, ANU.

The Dean, CDC, ANU.

The Coordinator, UG (Exams), ANU

The Addl. Controller of Examinations, ANU.

The P.A. to Vice-Chancellor/ Registrar/Rector, ANU.

**Table-6: B.Com (Gen)- Semester – VI**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1 G	6.2 Marketing	100	25	75	5	4
2.	DSC 2 G	6.3 Auditing	100	25	75	5	4
3.	DSC 3 G	6.4 Management Accounting	100	25	75	5	4
4.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	<b>2A. Retailing</b> 6.5 Agricultural & Rural Marketing 6.6 Warehouse Management 6.7 <b>Project Work:</b> Survey on Hawkers/ Working with Warehouses	100	25	75	5	4
5.	Elective-DSC 2H/Inter-disp./Gen. Elec.	<b>5A. Banking &amp; Financial Services</b> 6.5 Financial Services 6.6 Marketing of Financial Services 6.7 <b>Project Work:</b> Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services	100	25	75	5	4
		<b>6A. Taxation</b> 6.5 GST Problems 6.6 <b>Project Work:</b> Internship on Tax Planning Practices in Business Units	100	25	75	5	4
		<b>7A. Insurance</b> 6.5 Marketing of Insurance Services 6.6 Insurance Regulatory Framework 6.7 <b>Project Work:</b> Survey on Settlement of Claims and Customer Care	100	25	75	5	4
<b>Total</b>			<b>600</b>			<b>30</b>	<b>24</b>
<b>Grand Total</b>						<b>164</b>	<b>134</b>

**Note:**

1. Titles of a few Electives Streams are given for DSC- F (1F, 2F & 3F combined) at V Semester and the same titles are repeated for DSC – H (1H, 2H & 3H combined). Each Elective Stream consists of two theory papers and one project work for each semester. The total for V & VI semesters will be four theory papers and two project works under each stream. A student has to select **One Stream of Elective consisting of four theory papers and two projects** (together for V & VI semesters). That means, the student will continue the same elective in the VI semester also.

2. The colleges have to **implement original project work** which may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.

## **B.Com (General)**

### **Semester VI**

#### **DSC 1 G 6.2 Marketing**

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

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

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

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

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

#### **References:**

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

## **DSC 2G 6.3 Auditing**

**Unit-I: Auditing:** Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

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

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

**Unit-IV: Vouching and Investigation:** Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

### **References:**

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

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

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting.

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

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

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

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

### **References:**

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

## **Cluster Elective -2A: Retailing**

### **DSC H 6.5 Agricultural and Rural Marketing**

**Unit-I** Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.

**Unit-II Rural Consumer Behaviour:** Rural vs. Urban Consumer – Relevance of Marketing mix for Rural market/Consumers - Problems in rural market - Life Style Marketing – Rural market Segmentation.

**Unit-III: Agricultural Marketing:** Problems and Challenges in Agriculture Marketing - Market Yards - Support prices - Rural Warehousing.

**Unit-IV: Agriculture Support Mechanism:** Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

**Unit-V: Export potential for Agro-products:** Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing - Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

#### **References:**

1. C.S.G.Krishnamacharyulu & Lalitha Ramakrishnan, “Rural Marketing: Text and Cases”, Pearson Education, New Delhi.
2. Awadhesh Kumar Singh & Satyaprakash Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, New Delhi.
3. Mamoria, C.B. & Badri Vishal: Agriculture Problems in India
4. Arora, R.C., “Integrated Rural Development”, S. Chand Limited, New Delhi.
5. Gopaldaswamy, T.P., “Rural Marketing: Environment, Problems and Strategies, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Bedi & Bedi, “Rural Marketing”, Himalaya Publishing House, New Delhi.



## **Cluster Elective -2A: Retailing**

### **DSC H 6.6 Warehouse Management**

**Unit-I: Concept of Warehouse:** Functions of Warehouses - Warehousing Cost - Warehousing Management Systems (WMS) - Strategic planning for Warehousing - Supply Chain and Warehousing.

**Unit-II: Role of Warehousing in Retail:** Challenges in retail warehousing, Warehousing in fashion retail - Retail product tracking in warehouse using RFID - Role of government in warehousing - Warehousing and Supply Chain.

**Unit-III: Warehouse Operations:** Structure - Inventory Receiving - Picking - Locating - Dispatching Maintenance - Security and Safety - Records Maintenance.

**Unit-IV: Health and Safety Perspective:** Health and Safety Risks at Warehouse, Assessment of Risks, Management of Health and Safety risks - Bar Code Scanners, Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID).

**Unit-V: Warehousing Practices:** FCI, CWC, Reliance - Wal-Mart - KFC - ICT Applications in Warehouse - World-class Warehousing.

#### **References:**

1. Edward H. Frazelle, World Class Warehousing and Material Handling.
2. Gwynne Richards, Warehouse Management: A Complete guide to improving efficiency and minimizing costs in the modern warehouse, Kogan Page, London.
3. Stuart Emmett, Excellence in Warehouse Management: How to Minimize costs and Maximize Value, John Wiley & Sons, Ltd., London.
4. James A. Tompkins & Jerry D. Smith, The Warehouse Management Handbook, Tompkins Press, North Carolina.
5. David E. Mulcahy & Joachim Sydow, Supply Chain Logistics Program for Warehouse Management, CRC Press, New York.

#### **6.7: Project work**

## **Cluster Electives: Banking & Financial Services**

### **DSC H 6.5 Financial Services**

**Unit-I: Financial Services:** Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies.

**Unit-II: Merchant Banking Services:** Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services.

**Unit-III: Leasing and Hire-Purchase:** Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

**Unit-IV: Credit Rating:** Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

**Unit-V: Other Financial Services:** Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

#### **References:**

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

## **DSC H 6.6 Marketing of Financial Services**

**Unit-I: Difference between Goods and Services:** Managing Service Counters – Integrated Service Management – Service Elements.

**Unit-II: Constructing Service Environment** – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

**Unit-III: Pricing and Promotion Strategies:** Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

**Unit-IV: Distributing Services:** Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

**Unit-V: Retail Financial Services** - Investment services – Insurance services - Credit Services - Institutional Financial Services.

### **References:**

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher Lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
8. Valarie A. Zeithmal & Mary Jo Bitner, Services Marketing, New Delhi, Tata McGraw Hill

### **6.7: Project work**

## **Cluster Electives:: Insurance**

### **DSC H 6.5 Marketing of Insurance Services**

**Unit-I: Marketing of Services:** Distinction between Product and Service Marketing - 7 Ps of Marketing.

**Unit-II: Marketing of Insurance Services:** Use of relationship marketing in insurance - Commoditization of insurance - Factors determining service quality of insurance products.

**Unit-III: Understanding of Insurance Market** - Insurance Market structure and competition - Insurance market penetration and density - Changing profile of Indian insurance buyer.

**Unit-IV: Promotion of insurance:** Promotional Mix - Personal Selling vs. Advertising - Factors influencing Promotional Mix - Brand building.

**Unit-V: Case Studies:** Marketing methods and strategies adopted by LIC, GIC, SBI Life, HDFC Life.

#### **References:**

1. Gray Armstrong & Philip Kotler, Marketing-An Introduction, Pearson Education, Asia.
2. Shukla A.K, Service Marketing, Vaibhav Laxmi Prakashan Varanasi.
3. Adrian Payne, The Essence of Services Marketing, Prentice Hall of India.
4. K. Rama Mohana Rao, Services Marketing, Pearson Education.

6.7: Project work

**Cluster Elective DSC-7A**  
**DSC H 6.6 Insurance Regulatory Framework**

**Unit-I: Insurance Legislation in India:** Insurance Act, 1938 - Functions of IRDA – Motor Vehicle Act, 1988 – Marine Insurance Act – Bill of Lading Act – Indian Railways Act.

**Unit-II: IRDA Regulatory Functions:** Validity and Renewal of license – Regulations for Third Party Administrators (TPA) – Procedure for Registration of Insurance companies.

**Unit-III: Regulations on Conduct of Business:** Obligation of Insurers for rural and Social sector – Micro Insurance – IRDA guidelines – Anti Money laundering – IRDA regulations on Advertisements – Compliance and control – Statutory warnings.

**Unit-IV: Policy Holders Rights of Assignment:** Assignment and Transfer of policies – Nomination – Prohibition of Rebates – Provisions of sec 64 VB – Exemptions to Sec 64 VB.

**Unit-V: Protection of Policy Holders Interest:** Pre and Post stage of Insurance Cycle – Free look period – Grievance Redressal – Complaint handling.

**References:**

1. Nalini Prava Tripathy & Prabir Pal, Insurance: Theory and Practice, Prentice Hall of India.
2. Loomba, Jatinder, Risk Management and Insurance Planning, Prentice Hall of India.
3. Venkatesh Babu S., Manjunatha J.M., Manjunatha K.B. & S.K. Podder, Insurance and Risk Management, Himalaya Publishing House Pvt. Ltd.
4. S. Arunajatesan and T.R. Vishwanathan, Risk Management and Insurance, McMillan.
5. Indian Institute of banking and finance, Principles and Practice of Banking, McMillan.
6. Trieschmann, Hoyt and Sommer, Risk Management and Insurance, Cengage Learning
7. George E Rejda Principles of Risk Management and Insurance, Pearson

6.7: Project work



**Semester – VI**

<b>Sl. No.</b>	<b>Course</b>	<b>Name of the subject</b>	<b>Total Marks</b>	<b>Mid. Sem. Exam</b>	<b>Sem. End Exam</b>	<b>Teaching Hours**</b>	<b>Credits</b>
1.	Skill Based Course SBC G	<b>University's Choice:</b> 6.1 A. Accounting Software	50	---	50	2	2
2.	DSC 1 G	6.2 Marketing	100	25	75	5	4
3.	DSC 2 G	6.3 Auditing	100	25	75	5	4
4.	DSC 3 G	6.4 Management Accounting	100	25	75	5	4
5.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	6.5 Tally	100	25	75	5	4
6.	Elective-DSC 2H/Inter-disp./Gen. Elec.		100	25	75	5	4
7.	Elective-DSC 3H/Inter-disp./Gen. Elec.		6.6 e-Commerce	100	25	75	5
		6.7 PHP and My SQL					
<b>Total</b>			<b>650</b>	<b>125</b>	<b>525</b>	<b>27</b>	<b>27</b>
<b>Grand Total</b>			<b>3600</b>	<b>700</b>	<b>2900</b>	<b>158</b>	<b>140</b>

**ACHARYA NAGARJUNA UNIVERSITY :: NAGARJUNA NAGAR**

**SEMESTER-VI**

**SBS G 6.1A Accounting Software**

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

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

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

**References:**

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



## **DSC 1 G 6.2 Marketing**

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

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

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

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

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

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**Unit-I: Auditing:** Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

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

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

**Unit-IV: Vouching and Investigation:** Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

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8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

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

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting.

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

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

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

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

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

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

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

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

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

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

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

### **Reference Books:**

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

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

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

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

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

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

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

### **Reference Books**

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

## DSC 3H 6.7 - PHP and My SQL

**Unit-I: Building blocks of PHP:** Variables, Data Types, Operators and Expressions, Constants.  
**Flow Control Functions in PHP:** Switching Flow, Loops, Code Blocks and Browser Output.  
**Working with Functions:** Defining Functions, Calling functions, returning the values from User-Defined Functions, Variable Scope, Saving State between Function calls with the Static statement, more about arguments.

**Unit-II: Working with Arrays:** Arrays, Creating Arrays, Some Array-Related Functions.  
**Working with Objects:** Creating Objects, Object Instance. **Working with Strings, Dates and Time:** Formatting Strings with PHP, Investigating Strings with PHP, Manipulating Strings with PHP, Using Date and Time Functions in PHP.

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

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

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

### References:

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

