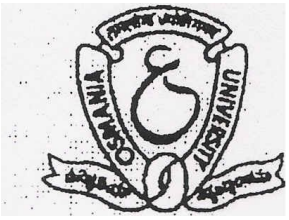
M.COM (IS) (CBCS)

(w.e.f. 2019-'20)



FACULTY OF COMMERCE, OSMANIA UNIVERSITYHYDERABAD - 500 007 (TS)

2019

DEPARTMENT OF COMMERCE, O.U.

M.Com.(IS) COURSE STRUCTURE (CBCS)

(Applicable to the batch of students admitted in the academic year 2019-20 and onwards)

FIRST SEMESTER

Sl. No.	Code	Title of the Paper	THP	Credits	ESED	Marks			
						IA	Assignment	End-Sem Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	MCIS 1: Core –I	Indian Accounting Standards	5	4	3 Hrs	15	5	80	100
2.	MCIS 2: Core –II	Financial Management	5	4	3 Hrs	15	5	80	100
3.	MCIS 3: Core –III	Organization Theory & Behavior	5	4	3 Hrs	15	5	80	100
4.	MCIS 4 : Elective – I :	Specialization **	(3T+4P) /5T	5	3 Hrs	15 IA	35 LPE	50/80	100
5.	MCIS 5 : Elective–II :	Specialization **	3T+4P	5	3 Hrs	15 IA	35 LPE	50	100
	Seminar : ……		**2**	**1**	**-**	**-**	**-**	25*	25
Total			**(23T+8 P)/25T**	**23**		**75**	**15 IA+ 70LPE**	**365/ 395**	**525**

***25=15W+10PR**

SECOND SEMESTER

Sl. No.	Code	Title of the Paper	THP	Credits	ESED	Marks			
						IA	Assignment	End-Sem Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6.	MCIS6: Core – I	Advanced Managerial Accounting	5	4	3 Hrs	15	5	80	100
7.	MCIS7: Core –II	Investment Management	5	4	3 Hrs	15	5	80	100
8.	MCIS8: Core –III	Human Resource Management	5	4	3 Hrs	15	5	80	100
9.	MCIS9: Elective–I :	Specialization **	(3T+4P) /5T	5	3 Hrs	15 IA	35 LPE	50/80	100
10.	MCIS10: Elective-II:	Specialization **	3T+4P	5	3 Hrs	15 IA	35 LPE	50	100
	Seminar : ……		**2**	**1**	**-**	**-**	**-**	25*	25
Total			**(23T+8 P)/25T**	**20**		**75**	**15 IA+ 70LPE**	**365/ 395**	**525**

***25=15W+10PR**

Note: Specialization Papers in Semesters I & II (i.e., **Operating System and E-Commerce**) will have 5 Hours of theory teaching and End Semester Exam for 80 Marks, IA for 15 Marks and Assignment for 5 Marks.

THIRD SEMESTER

Sl. No.	Code	Title of the Paper	THP	Credits	ESED	Marks			
						IA	Assignment	End-Sem Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
11	MCIS:11 Core – I	Research Methodology & Statistical Analysis	5	4	3 Hrs	15	5	80	100
12	MCIS:12 Core – II	Marketing Management	5	4	3 Hrs	15	5	80	100
13	MCIS:13 Core –III	Cost Accounting and Control	5	4	3 Hrs	15	5	80	100
14	MCIS:14 Elective-I:	Specialization **	(3T+4P) /5T	5	3 Hrs	15 IA	35 LPE	50/ 80	100
15	MCIS:15 Elective -II	Specialization **	(3T+4P) /5T	5	3 Hrs	15 IA	35 LPE	50/ 80	100
16	ID Paper	Business Organization & Management	4	4	3 Hrs	15	5	80	100
	Seminar ……..		**2**	**1**	-	-	-	25*	25
Total			**(27T+8 P)/31T**	**27**		**90**	**20 IA+ 70LPE**	**445/ 505**	**625**

***25=15W+10PR**

FOURTH SEMESTER

Sl. No.	Code	Title of the Paper	THP	Credits	ESED	Marks			
						IA	Assignment	End-Sem Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
17	MCIS:16 Core –I	ERP	5	4	3 Hrs	15	5	80	100
18	MCIS:17 Core –II	Business and Corporate Taxation	5	4	3 Hrs	15	5	80	100
19	MCIS:18 Core –III	ME & BEP	5	4	3 Hrs	15	5	80	100
20	MCIS:19 Elective–I:	Specialization **	(3T+4P) /5T	5	3 Hrs	15 IA	35 LPE	50/80	100
21	MCIS:20 Elective-II:	Specialization **	3T+4P	5	3 Hrs	15 IA	35 LPE	50	100
22	MCIS: 21	Project Work	8	4	3 Hrs	-	-	50VV + 50D	100
	Seminar : …….		**2**	**1**	3 Hrs	-	-	25*	25
	Total		**(31T+8 P)/33T**	**27**		**75**	**15 IA + 70 LPE**	**465/ 495**	**625**
GRAND TOTAL			**(104T+ 32P) / 114T**	**100**		**315**	**65IA +280 LPE**	**1640/ 1790**	**2300**

***25=15W+10PR**

Note: Specialization Papers in Semesters III & IV (i.e., **Data Communication and Networks, Cyber Laws and E-Business Management**) will have 5 Hours of theory teaching and End Semester Exam for 80 Marks, IA for 15 Marks and Assignment for 5 Marks.

Inter Disciplinary (ID) Paper in Third Semester is offered to the Non-Commerce PG Students.
THP= Teaching Hours Per Week; ESED=End-Semester Examination Duration; VV=Viva-Voce;
LPE = Lab Practical Examinations; D=Dissertation; T=Theory; P=Practical; W=Write-up; PR=Presentation

**** AREA OF SPECIALIZATION**

Sl. No.	Specialization	Semester-I	Semester-II	Semester-III	Semester-IV
I	**IS – Applications & Analysis**	**(1) BIS:** Business InformationSystem **(2) OOPs:** Object Oriented Programming using C++	**(3) E - Com :** E –Commerce **(4) RDBMS:** Relational Data Base Management System	**(5) DCN:** Data Communication and Network **(6) AD. EX:** Advanced Excel	**(7) BDS:** Business decisions usingSPSS **(8) WD:** Web Designing
II	**IS - Management**	**(1) OS:** Operating System **(2) Java programming**	**(3) Acc ERP:** Accounting Enterprise Resource Planning **(4) RDBMS :** Rational Data Base Management System	**(5) SE:** Software Engineering **(6) Cy. Laws:** Cyber Laws	**(7) E-Business Management** **(8) Web Designing**
			The allotment of THP 3T +2P; IA=15; LPE=35; EE=50; Total =100 Marks.		

Note:

1) O,A, B, C, D, E and F grades are awarded on the basis of marks secured as per the directive given by the University.

2) For each paper there will be semester examination for 80 marks and 20 marks for internal assessment [15 marks for tests (average of the two tests) and 5 marks for assignment in thesubject].

3) BOM is an inter-disciplinary paper which is offered for non-commercestudents.

Project Guidelines:

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

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

3) The topic is to be selected carefully with the help ofsupervisor.

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

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

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

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

8) The External Examiners will examine the following in ProjectReport:

a) Literature Survey on the TopicChosen.

b) Method of DataCollection.

c) Presentation – Style, Comprehensiveness, Table presentation, Graphs,Charts.

d) Analysis and inference and implication of thestudy.

e) Overall linkage between objectives, methodology, findings andsuggestions.

f) Bibliography andReferences.

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SEMESTER - I

INDIAN ACCOUNTING STANDARDS

PAPER CODE: MCIS 1:Core-I **TOTAL MARKS: 80+15+05=100**
PPW: 5, Credits:4 **EXAM DURATION: 3 HRS**

Objective: ***t****o familiarize the student with accounting standards and financial reporting practices.*

UNIT-I: INTRODUCTION:

Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles - Accounting standard: Concept -Evolution - Difficulties in standard setting process – IASB - FASB- ASB India: Constitution - Functions – Procedure for setting standards - Need for Uniform Global Financial Reporting - Significant differences between IAS, U$ GAAP and Indian GAAP (AS) - IFRS Concept – Convergence of Accounting Standards - Ind AS Concept – Applicability/Adoption of Ind AS (Road Map). **(Theory only)**

UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS-1 to 21):

Overview of Indian Accounting Standards: (Ind AS-1 to Ind AS-21): Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - IndAS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-11: Construction contracts – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases – Ind AS-18: Revenue – Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates. **(Theory only)**

UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS-23 to 41):

Overview of Indian Accounting Standards: (Ind AS-23 to Ind AS-41): Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies – Ind AS-32: Financial instruments: Presentation – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions, contingent liabilities and contingent assets – Ind AS-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. **(Theory only)**

UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS-101 to 106) :

Overview of Indian Accounting Standards: (Ind AS 101 to Ind AS 106): Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations – Ind AS -104: Insurance contracts – Ind AS-105: Non-current assets held for sale and discontinued operations – Ind As-106: Exploration for and evaluation of mineral resources. **(Theory only)**

UNIT-V: INDIAN ACCOUNTING STANDARDS (IND AS-107 to 115) :

Overview of Indian Accounting Standards: (Ind AS 107 to Ind AS 115): Ind AS-107: Financial instrument: disclosure – Ind AS-108: Operating segments – Ind AS-109: Financial instruments – Ind AS-110: Consolidated financial statements – Ind AS-111: Joint arrangement - Ind AS – 112: Disclosure of interest in other entities – Ind AS-113: Fair Value Measurement – Ind AS-114: Regulatory Deferral Accounts – Ind AS-115: Revenue from Contracts with customers. **(Theory only)**

SUGGESTED READINGS:

1. Jawaharlal "Accounting Theory and Practice" Himalya Publishing Company, New Delhi.
2. Porwal L.S. "Accounting Theory" Tata McGraw-hill Publishing Company, New Delhi.
3. Rawat D.S. "Accounting Standards" Taxmann Allied Services Private Limited, New Delhi.
4. Rawat D.S. "Ind ASs Converged IFRS" Taxmann Allied Services Private Limited, New Delhi.
5. Kamal Garg "Ind AS & IFRS" KG Management Advisors LLP, New Delhi, 2017
6. Kamal Garg "IFRS Concepts and Applications" Bharat Law House Pvt. Limted, New Delhi.
7. Ghosh T.P. "IFRSs for Finance Executives", Taxmann Allied Services Private Limited, New Delhi.
8. Gupta R.L &Radhaswamy "Advanced Accountancy" Sultan Chand & Sons, New Delhi.

JOURNALS & NEWS PAPERS:

1) Chartered Accountant, Journal, ICAI. 2) Management Accountant, Journal, ICWAI
3) Economic Times, News Paper, Times of India, 4) Business Line, News Paper, The Hindu.

FINANCIAL MANAGEMENT

PAPER CODE: MCIS 2: Core-II **TOTAL MARKS: 80+15+05=100**
PPW: 5, Credits:4 **EXAM DURATION: 3 HRS**

Objective:*to introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.*

UNIT-I: INTRODUCTION TO FINANCIAL MANAGEMENT:

Financial Management: Meaning- Evolution – Organization of Finance Function – Financial Decisions – Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory).

Time Value of Money: Meaning – Rationale of Time Preference for Money – Future Value – Present Value (Including Problems)

UNIT-II: CAPITAL BUDGETING:

Capital Budgeting: Meaning – Importance – Process – Kinds of Decisions – Cash Flow Estimation – Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return – Discounted Techniques – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index – NPV Vs. IRR – Capital Rationing (Including Problems)

Risk Analysis in Capital Budgeting Decisions: Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent Coefficient of Variation – and Decision Tree Analysis (Including Problems)

UNIT-III: WORKING CAPITAL MANAGEMENT:

Working Capital: Meaning – Kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems)

Cash Management: Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Facets of Cash Management –Cash Forecasting and Budgeting – Management of Cash Flows – Determination of Optimum Cash Balance (Including Problems)

Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (IncludingProblems)

Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)

UNIT–IV: FINANCING DECISIONS:

Cost of Capital: Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of Weighted Average and Marginal Cost of Capital (Including Problems)

Leverages: Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Problems)

Capital Structure Theories: Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Theory)

UNIT-V: DIVIDEND DECISIONS:

Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory)

Dividend Theories: Relevance Theories – Walter‘s Model – Gordon‘s Model – Irrelevance Theory – MM Hypothesis (Including Problems).

SUGGESTED READINGS: 1. Prasanna Chandra: Financial management, TMH, **2.**Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson, **3.**Eugene Brigham &Erhardt: Fundamental of Financial Management, Thomson, **4.**Khan M.Y.&Jain PK: Financial management, TMH, **5.**Kulkarni PV.: Financial Management, Himalaya., **6.**Lasher: Practical Financial Management, Thomson,**7.**Pandey I.M.: Financial Management, Vikas, **8.**Rustagi, R.P. Financial Management, Sultan Chand., **9.**Shashi K Gupta and RK Sharma: Financial Management, Kalyani, **10.**Solemen Ezra & Pringle John J:An Introduction to Financial Management, PH, **11.**Srivatsava R.M: Essential of Business Finances, Himalaya, **12.**Sudarsan Reddy G:Financial Management, Himalaya, **13.**Van Horn, James C:Finl Management, PH.

ORGANISATION THEORY AND BEHAVIOUR

PAPER CODE: MCIS 3: Core-III **TOTAL MARKS: 80+15+05=100**
PPW: 5, Credits:4 **EXAM DURATION: 3 HRS**

Objective:*to familiarize the students with the concepts and dimensions of Organization Theory &Behaviour.*

UNIT 1: INTRODUCTION:
Organization: Definition – Organisation Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- limitations - Systems Approach – Contingency Approach.
OrganisationalBehaviour: (OB) – Features – Scope – Fundamentals -Concepts of OB – Challenges and opportunities for OB – Contributing disciplines to the OB-Concept of Positive Organizational behavior.
Organizational Effectiveness: Approaches – Factors affecting Organizational Effectiveness

UNITII:UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR:
Individual Behaviour: Factors Influencing Individual Behaviour -Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal and External; Attitudes and Behaviour- Attitude Formation and Attitude Change.
Group Behaviour:– Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making

UNIT III: MOTIVATION, MORALE AND CULTURE:
Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg, McCleland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter) – Learning and Reinforcement Theory.
Morale: Factors influencing Morale
Organisational Culture: – Characteristics - Dimensions – Forming a Culture – Sustaining a Culture – Changing a Culture
UNIT IV: ORGANISATIONAL POWER , POLITICS, CONFLICT &STRESS MANAGEMENT:
Power and Politics: Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour.
Conflict – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.
Concept of Stress - Potential Sources of Stress - Individual Differences - Cultural Differences - Consequences of Stress - Managing Stress

UNIT V: LEADERSHIP, COMMUNICATION AND CHANGE:
Leadership : Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal, Tri-dimensional – Inspirational approaches
Communication: Significance –Process- Formal and Informal Communication - Barriers to communication- Improving Communication Skills – Introduction to Transactional Analytics – The Human impact of computer Mediated Communication.
Change – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

SUGGESTED READINGS:
1. Robins P.Stephen& Judge: Organizational Behavior, Pearson, New De1hi.2007
2. Greenberg and Baron: Behaviour in Organisation
3. Daft: Organisation Theory and Design, Thomson 2005
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi.
5. Nahavandi: Organizational Behaviour, sage.
6. Nelson: OrganisationalBehaviour, 3e, Thomson 2006
7. Aswathappa: Organizational Behavior, Himalaya Publisher.
8. Jones G R :Organizational Theory, Pearson Education, New Delhi
9. Shashi Gupta & Rosy: OrganisationBehaviour—Kalyani Publication
10. Hellriegel: OrganisationalBehaviour, 10e, Thomson 2006.
11. SharmaVVS: OrganisationalBehaviour,Jaico Publication

SPECIALIZATION
IS – APPLICATIONS & ANALYSIS

BUSINESS INFORMATIONSYSTEMS

PAPER CODE: MCIS 4: IS-App&Analysis **TOTAL MARKS: 50+35+15 = 100**
PPW: 3T + 4P, Credits:5 **EXAM DURATION: 3HRS**

OBJECTIVE: To appreciate the role and importance of Information Systems in an Organization and at the various levels of decision making. To understand the elements, functional relationships between the hardware, software and other elements comprising the informationsystem.

UNIT -I : INTRODUCTIONTO INFORMATION SYSTEMS:

a) Introduction to Organization – Decision levels – Managerial roles – Information needs of Management
b) Information System – Definition – Features – System concepts – Framework for Information Systems- Strategic uses of Management Information Systems – Future of IS in an Organization – Business ProcessReengineering.

UNIT II: INFORMATION SYSTEM COMPONENTS:

a) Hardware – Input and Output devices – Computer Memory (Primary, Secondary & Cache) – Memory Access Time – File Structures – NetworkComponents.
b) Software–OperatingSystemsoftware– Applicationsoftware–Groupware–Multiprogramming– Multi tasking.
c) Database – Definition -Data Capture – Data Integrity – Components of Database Management Systems.

UNIT III: INTEGRATION OF INFORMATION SYSTEMS:

a) DistributedProcessing–CentralizedDataProcessing–DecentralizedDataProcessing–Distributed Databases – Client Server Computing – Internet – Intranet – ElectronicConferencing.
b) Transaction Processing Systems –Office Automation Systems – Knowledge Management Systems – Decision Support Systems (Features, Components & Tools) – Group Decision Support Systems – Expert systems (Components & Advantages) – CaseStudies.

UNIT VI:APPLICATION OF INFORMATION SYSTEMS IN BUSINESS AREAS:

Application of Information Systems at the Operational ,Tactical& Strategic Levels in the areas of Accounting & Finance, Marketing, Human Resources and Production.

UNIT V: MANAGEMENT OF INFORMATION SYSTEMS:

a) Information Systems Security – Risks – Threats – Protection of InformationSystems.
b) Roles & Responsibilities of IS Professionals – Ethicalissues.

LAB EXERCISES

I ACCOUNTING :

Creation of company – Preparation of Ledger – Posting – Trial Balance – P & L Account – Balance Sheet(Sole Traders)

II FINANCE :

Capital Budgeting decisions:
Calculations of NPV – IRR – Profitable
Index.Preparation of Budget – Calculation of Cost of
Capital.

III MARKETING:

Storing and retrieving of data of customers, sales, dealers, products and geographical areas (Tables & Graphs)

IV PRODUCTION :

Statistical quality control charts – Mean, Range, Standard Deviation and C Chart.

V HUMAN RESOURCE MANAGEMENT:

Employees data base & salary administration.
NOTE:
The programmes have to be taught to the students using Ms – Excel, Access, Power Point & Accounting Packages.

SUGGESTED READINGS:

1. Management Information Systems – The Manager's View, Robert Schulthesis,Mary Summer.Tata McGraw HillPublications
2. Management Information Systems – Gerald V Post David, L Anderson, Tata McGrawHill.
3. Management Information Systems – JaiswalS
4. Management Information Systems – O Brien, Tata McGrawHill.
5. IT The Breaking Wave –Denis PCurtin.
6. MIS, - Managing the digital firm – Landon &Gendom, Pearson PrenticeHall.
7. O Brien, Introduction to IS,TMH.
8. Management Information System – Jaiswal& Mittal , Oxford UniversityPress

SUGGESTED READINGS FOR LAB :

1. MS Office, - SanjaySaxena
2. MS Office Excel, - Frye, PHIpublications
3. MS Office Access - step by step , PHIpublications
4. Reading Material on AccountingPackages

OBJECT ORIENTED PROGRAMMING THROUGH C++

PAPER CODE: MCIS 5: IS -App &Analysis **TOTAL MARKS: 50+35+15 = 100**
PPW: 3T + 4P, Credits:5 **EXAM DURATION: 3HRS**

OBJECTIVE: The course emphasizes a strategic problem solving approach to programming. The fundamental constructs of the paradigm - identification, creation and use of high level classes are explained. Algorithmic constructs are introduced as means to support class implementation.

UNIT-I: INTRODUCTION TO COMPUTING:

Introduction to computers and programming languages: Algorithms - Top down design Stepwise Refinement - Flow Charts - Data types - Variables - Operators - Expressions Evaluation of Expressions -Introduction to Objects and Classes - Simple Programs.

UNIT-II: INTRODUCTION TO CONTROL STRUCTURES AND DATA TYPES:

Structural Constructs - Grouping - Selection - Repetition - Programs using control structures - Arrays and Pointers.

UNIT-III: CONCEPTS OF FUNCTIONS AND CONSTRUCTORS:

Functions- Parameter passing - Storage classes – References - Macros and Pre-processor – Classes – Attributes - Member Functions - Object Instantiation – Constructors - ScopeResolution.

UNIT-IV: CONCEPTS OF OVERLOAD AND POLYMORPHISM:

Overloading – Inheritance Visibility Modifiers - Abstract Classes and Methods – Runtime Polymorphism.

UNIT-V: TEMPLATES AND FILE OPERATINS:

Exception Handling – Templates - Standard Library - File I/O Operations.

LAB EXERCISES

1. Program to read two integers and display theirsum.
2. Program to read an alphabet and display its next character in the ASCIIlist.
3. Program to find square root of anumber
4. Program to check whether a given number leap year arenot
5. Program to find the roots of quadraticequation
6. Program to calculate factorial of anumber
7. Program to find LCD (Least Common Divisor) of two givennumbers
8. Program to check whether a given number is palindrome ornot.
9. Program to implement following class hierarchy (Singleinheritance)
10. Program to calculate areas of variousshapes.

SUGGESTED READINGS:

1. Dietel&Dietel, C++ How to Program,Pearson.
2. HerbetShildt, “The complete Reference C++” - Tata McGrawHill.
3. Bronson, A First Book on C++ -Thomson.
4. Malik, C++ Programming from Program Analysis to Program Design –Thomson.
5. Forarzan, Computer Science A Structured Approach C++ -Thomson.

SPECIALIZATION
IS – MANAGEMENT

OPERATING SYSTEMS

PAPER CODE: MCIS 4: IS-Mgt. **TOTAL MARKS: 80+15+05 =100**
PPW: 5, Credits:4 **EXAM DURATION: 3 HRS**

OBJECTIVE: The course enables the students with a thorough knowledge of processes, scheduling concepts, memory management, I/O and file systems in an operating system.

UNIT -I: INTRODUCTION TO OPERATING SYSTEMS:

OS structure and strategies, Process concept, interprocess communication, Threads, Multithreaded Programming. Process Scheduling : Scheduling Criteria, Scheduling Algorithms, Multi Processor scheduling, Thread Scheduling.

UNIT –II MEMORY MANAGEMENT:

Memory Management, Swapping, contiguous allocation, paging, Static and dynamic partition, demand paging, page replacement Algorithms, thrashing, segmentation, segmentation with paging.**File System Interface :**File Concept, Access Methods, Directory Structure, File System Mounting File Sharing, Protection.

UNIT –III:PROCESS SYNCHRONIZATION:

Critical Section Problem, Semaphores, Monitors, **Deadlocks:** Necessary conditions, resource allocation graph, Methods for handling deadlocks, preventions, avoidance, detection and recovery Protection –Goal domain of protection, access matrix.

UNIT –IV:FILE SYSTEM:

Types of files in Unix - Structure of the file system - File System types - Parent & child relationship Directory handling and navigation (mkdir, rmdir,pwd and cd) -
The Path variable - Absolute and relative
pathnames – The directories – Creating - Viewing (cat) - copying (cp) - renaming (mv) and deleting (rm) files - Listing files(ls) - Viewing through pg - tail and head command.
File Attributes: Structure of the inode - Brief discussion on partitions and file systems - Analyzing the ls-l output - File type and permissions (chmod) - Significance of directory permissions - Hard and soft Links (ln and ln-s). Concept of ownership - The/etc/passwdand
/etc/group files - Changing ownership (chown and chgrp) - Modification and access times - Default file and directory permissions (umask).

UNIT-V: Vi EDITOR:

The three modes - Basic navigation (h, j, k, l) - Moving to a specific line number (G) The repeat factor The Input mode commands (i, a, r,s and o) - Saving and quitting (:w, :x and :q) - Text deletion (x and X) Using operators in deleting and copying text (d, y and p) - Undoing and repeating commands (u and .) Pattern search (/ and n) and substitution (:s) - Moving text from one file to the other – Customization features – abbreviation (:abb), key mapping (:map) and setting vi parameters (:set) - The file .exrc) - creation of user - deletion of user.

SUGGESTED READINGS:

1. Abraham Silberschatz, Peter B.Galvin,GregGange, Operating system Concepts, Willery India,2006.
2. Andrew S. Tanenbaum, Moderan Operating Systems, 2nd Edition, Pearson Education, Asia- 2011.
3. Design of the Unix Operating Systems - Maurice J. Bach, Third Edition 2000PHI.
4. Unix Concepts and Applications–Sumitadha Das, Third Edition 1998, Tata McGrawHill.
5. The guides and handbooks available atwww.tldp.org
6. Understanding Operating Systems – Flynn,Thomson.
7. Unix & Shell Programming – Foronzan,Thomson.
8. "A User guide to Unix System", Thomas Rebecca yate, Second Edition,2002, Tata McGrawHill.
9. Stephen Prata "Advanced Unix -A programmersGuide"
10. Palmer: Guide to Operating System -Thomson.

JAVA PROGRAMMING

PAPER CODE: MCIS5:IS-Mgt. **TOTAL MARKS: 50+35+15 =100**
PPW: 3T + 4P, Credits:5 **EXAM DURATION: 3 HRS**

OBJECTIVE: To introduce the principles and concepts behind the object oriented programming and explain how complex scenarios can be handled easily using Object Oriented Technology.

UNIT-I: INTRODUCTION TO JAVA:

Introduction to Object oriented programming – Java – History – Features, Data types – Integers, Floating Point, Character, Boolean, Byte, Variables, Array, Operators, Control Statements – If, Switch - Loops – While, Do – While, For, Break Statements.
(Simple application based examples).

UNIT-II: CLASSES & OBJECTS:

Introduction to Classes, Declaring Classes, Rules for naming classes, creating an Object - Methods – main ( ), rules for main ( ) method, Overloading methods, overloading constructors, Access Control and access Specified, concept of Static Abstract, Types of Modifiers (Simple application based examples).

UNIT-III: INHERITANCE & APPLETS:

Introduction to Inheritance basics, Member access using super class, using abstract classes, call by value, call by reference, overriding methods.
Introduction to applets – types – some sample applets.
(Simple application based example)

UNIT-IV: PACKAGES, INTERFACES AND EXCEPTIONAL HANDLING:

Introduction to Packages - Creation of Package, defining a package, user defined package, class path setting, importing a package. Interface – Creating an interface, using an interface, extending an interface. Exceptional Handling: Introduction – Syntax for Exceptional Handling , try and catch blocks, exceptional types, throw and the user defined exceptions. Servlet environment and role HTML to servlet communications, servlet to applet communication (Simple application based Example)

UNIT –V: JDBC:

JDBC Drivers – Statements – Catching Database results, sorting classes, controlling transactions, mapping database types, mapping data types
(Simple application based examples)

LAB EXERCISES

1. Simple ArithmeticCalculation.
2. Decisionmaking
3. Looping
4. StringManipulation
5. ConstructorOverloading
6. Create SimplePackage
7. Implementing thread using thread class
8. Interface and Exception handling
9. Working with Colors andFonts
10. Drawing various shapes using GraphicalStatement
11. Usage of Buttons, Labels, Text Components in suitableapplication

SUGGESTED BOOKS:

1. Complete Reference – Herbert Schildt … Tata McGrawHill.
2. Internet and Java Progamminmg – R. KrishnaMoorthy.
3. Java by BalaguruSwamy.

SEMESTER – II

ADVANCED MANAGERIAL ACCOUNTING

PAPER CODE: MCIS 6:Core-I **TOTAL MARKS: 80+15+05=100**
PPW: 5, Credits:4 **EXAM DURATION: 3 HRS**

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

UNIT-I: ANALYSIS OF FINANCIAL STATEMENTS:

Financial Statements – Meaning – Objectives – Types – Uses – Limitations -Techniques of analysis of financial statements: Ratio Analysis: Meaning – Types of Ratios- DuPont Analysis. **(Including problems)**

Funds Flow Analysis – Meaning – Preparation of Funds Flow Statement – Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind AS-7. **(Including problems)**

UNIT-II: HUMAN RESOURCES ACCOUNTING AND RESPONSIBLITY ACCOUNTING:

Human Resources Accounting – Concept – Objectives – Approaches- Limitations (Theory only)

Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (including problems)

UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:

Inflation Accounting - Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method **(Including problems)**

Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit.**(Including problems)**

UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:

Introduction – Return On Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Theory only)

Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard measures into a single strategy. **(Including Simple Problems)**

UNIT-V: CONTEMPORARY ISSUES IN MANAGEMENT ACCOUNTING:

i) Management Control Systems – Characteristics (Technical Considerations &Behavioural Considerations) – Problems in implementing an effective Management Control System – Anticipating and avoiding the problems – Indirect costs of MCS – Design and Evaluation of MCS- Organizational Ethical code of conduct and Management Accounting and Control System Design. **(Theory only)**

ii) Mergers and Acquisitions: Introduction – Forms of Combinations – Reasons for Mergers – Legal and Procedural aspects of merger – Valuation of firms – Forms of financing a merger – Capital structure after merger and consolidation – Financial problems of merger and consolidation – Accounting for Amalgamations – SEBI Regulations. **(Including problems)**

SUGGESTED READINGS:

1. Sharma RK &Shashi K. Gupta: "Management Accounting- Principles & Practice" Kalyani Publishers, Jawaharlal "Accounting Theory & Practice" Himalya Publishing Company, New Delhi.
2. Gupta S.P. "Management Accounting" SahityaBhavan Publications, Agra.
3. Jain S.P. &Narang K.L. "Accounting Theory & Management Accounting" Kalyani Publishers,
4. Robert S. Kaplan & Anthony A. Atkinson "Advanced Management Accounting" PHI.
5. Rustagi R.P. "Management Accounting", Galgotia Publishing Company, New Delhi.
6. Ronald W. Hilton, "Managerial Accounting", Tata McGraw-Hill Publishing Company, New Delhi.
7. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young and G. Arun Kumar, "Management Accounting – Information for Decision Making and Strategy Execution", Pearson Education, New Delhi.
8. Ambrish Gupta "Financial Accounting for Management An Analytical Perspective", Pearson Education (Singapore) Pte. Ltd.,/Dorling Kindersley (India) Pvt. Ltd., 3rd Edition.
9. BelverdE.Needles, Jr."Financial Accounting", Houghton Mifflin Company, USA.

JOURNALS & NEWS PAPERS:

1) Chartered Accountant, Journal, ICAI, 2) Management Accountant, Journal, ICWAI
3) Economic Times, News Paper, Times of India, 4) Business Line, News Paper, The Hindu

INVESTMENT MANAGEMENT

PAPER CODE: MCIS 7: Core-II **TOTAL MARKS: 80+15+05=100**
PPW: 5, Credits:4 **EXAM DURATION: 3 HRS**

Objective: *To familiarize the student with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.*

UNIT-I: INTRODUCTION TO INVESTMENT MANAGEMENT:

Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory).
Financial Assets: Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory).

UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:

Primary Market: Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).
Secondary Market: Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory).
Security Market Index: Meaning – Different Averages and Indices – The Construction of Indces – Maintenance Problems with Security Market Indices – Stock Market Index Revision (Including Problems)

UNIT-III: RISK AND RETURN ANALYSIS:

Return: Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems).
Risk: Meaning – Sources of Risk – Market Risk – Interest Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –β as a Measure of Risk (Including Problems).

UNIT-IV: PORTFOLIO ANALYSIS:

Portfolio Analysis: Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)
Markowitz Model: Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems).

UNIT-V: PORTFOLIO SELECTION:

Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).
Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

SUGGESTED READINGS:

1.Agarwal: A Guide to Indian Capital Market, New Delhi ., **2.**Avadhani, V.A: lndian Capital Markets, Himalaya **3**.Mayo: Investments, 7e Thomson., **4.**Bhalla, V.K: Investment Management. S. Chand & Co.., **5.**Reilly: Investment Analysis and Portfolio Management, Thomson.,**6.**Kevin, S: Security Analysis Portfolio Management, PHI **7.**Fabozzi, Frank J: Investment Management, Prentice Hall., **8.**Fischer, Donald, E. and Ronald, J.Jordan: Security Analysis & Portfolio Management, PHI., **9.**Strong: Portfolio Construction and Management, PHI., **10.**Sharpe etal: Investments, PHI., **11.**Machi Raju, H.R: Working of Stock Exchanges in India: Wiley Eastern Ltd **12.**Preeti Singh: Investment Management, Himalaya., **13.**Sulochana, M: Depository System - Problems & Prospects, Kalyani.., **14.**Sulochana, M: Investment Management, Kalyani., **15.**Shashi K. Gupta and Rosy Joshi: Security Analysis and Portfolio Management, Kalyani.,

HUMAN RESOURCE MANAGEMENT

PAPER CODE: MCIS 8: Core-III **TOTAL MARKS: 80+15+05=100**
PPW: 5, Credits:4 **EXAM DURATION: 3 HRS**

Objective**:** t*o understand various facets of human resource management & comprehend emerging developments in HRM.*

UNIT-I: INTRODUCTION:

Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager

HRM Policies - Impact of Environment on HRM- Concepts of Talent Management- Concept of Human Capital-Social Capital.

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

UNIT-II: ACQUISITION OF HUMAN RESOURCE:

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

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

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

UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:

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

Development: Techniques of Management Development – Evaluating Effectiveness.

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

Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India – Work committee – Joint management council – Worker Shareholder – Worker Director

UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:

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

Employee Relations: Concept of Employee Engagement – Discipline: Objectives – Grievance: Causes – Procedure;

Industrial Relations Systems- Concept of Industrial Conflict- Causes- Trade Unions: Objectives - Role of Trade Union in New economy - Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.

UNIT-V: RECENT TRENDS IN HUMAN RESOURCES MANAGEMENT:

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

Virtual Organizations: Features -Types - HR Issues.**Learning Organization**: Characteristics – Role of Leader in Learning Organizations.

Managing Diversity – Benefits- Strategies.**Worklife Balance**-Significance-Steps.

SUGGESTED READINGS:

1. Bohlander: Human Resource Management, Thomson
2. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. BiswajeetPattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Sharma: Human Resource Management sage
5. Mathis: Human Resource Management, 10e Thomson
6. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
7. SubbaRao P: Personnel and Human Resource Management, Himalaya.
8. VSP Rao:, Human Resource Management, Vikas
9. Mello: Strategic Human Resource Management, 2e Thomson
10. Gupta CB, Human Resource Management, Sultan Chand & Sons.

SPECIALIZATION
IS – APPLICATIONS & ANALYSIS

ELECTRONIC COMMERCE

PAPER CODE: MCIS 9: IS-App&Analysis **TOTAL MARKS: 80+15+05 = 100**
PPW: 5, Credits:4 **EXAM DURATION: 3 HRS**

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

UNIT – I : ELECTRONIC FRAME WORKS:

Electronic Commerce – Electronic Commerce Frame Work , Electronic Commerce and Media Convergence, Anatomy of E- Commerce appellations, Electronic Commerce Consumer applications, Electronic Commerce OrganizationApplications.

Consumer Oriented Electronic Commerce – Consumer- Oriented Applications, Mercantile Process Models, Mercantile Models from the Consumers' Perspective., Mercantile Models from the Merchants' Perspective.

UNIT – II: ELECTRONIC PAYMENT SYSTEMS:

Electronic Payment systems – Types of Electronic Payment Systems, Digital Token – Based Electronic Payment Systems , Smart Cards Electronic Payment Systems, Credit Card- Based Electronic Payment Systems, Risk and Electronic Payment systems , Designing Electronic Payment Systems .

UNIT – III : EDI APPLICATIONS:

Inter Organizational Commerce And EDI- Electronic Data Interchange , EDI applications in business, EDI-Legal, Security, and Privacy issues, EDI and Electronic Commerce

EDI Implementation, MIME, and Value added networks.-Standardization and EDI, EDI Software Implementation, EDI Envelope for Message Transport, Value-Added Networks, Internet-Based EDI. Intraorganizational Electronic Commerce – Internal Information Systems, Work Flow Automation and Coordination, Customization and internal Commerce, Supply chain Management.

UNIT – IV : CORPORATE DATA WAREHOUSE:

Corporate Digital Library – Dimensions of Internal electronic Commerce Systems, Types of Digital Documents, Issues behind Document Infrastructure, Corporate Data Warehouse

Advertising and Marketing on the Internet – Information based marketing, advertising on Internet, on-line marketing process, market research.

UNIT –V :MULTIMEDIA- DIGITAL VIDEO AND ELECTRONIC COMMERCE:

Consumer Search and Resource Discovery – Search and Resource Discovery paradigms, Information search and Retrieval, Electronic Commerce catalogues or Directories, information filtering, Consumer-Data Interface3:Emerging Tools.

Multimedia and Digital Video – key multimedia concepts, Digital Video and Electronic Commerce, Desktop video processing, Desktop video conferencing.

SUGGESTED READING:

1. Ravi Kalakota&A . B. Whinstong – " Frontiers of Electronic Commerce", Pearson Education, India, 2006.
2. Daniel Minoli, Emma Minoli: " Web Commerce Technology Handbook"Tata McGraw Hill2007
3. J Christopher W, Theodore HKC, Global Electronic Commerce: Theory and Case Studies. Universities Press,2001.
4. Kamlesh K Bajaj, "E – Commerce, Second Edition", Tata Mc Grew HillPublishers

RELATIONAL DATABASE MANAGEMENT SYSTEM

PAPER CODE: MCIS 10: IS-App & Analysis/Mgt. **TOTAL MARKS: 50+35+15 = 100**
PPW: 3T+4P, Credits:5 **EXAM DURATION: 3 HRS**

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

UNIT-I: THE ENTITY –RELATIONSHIP MODEL:

Overview of Database Design, Entities Attributes, relationships, Extended ER Model features Introduction to DBMS - Advantages - Data Abstraction - Data models - Features - Converting ER models to relations - Database Manager - DBA Database users.

UNIT-II: RELATIONAL MODEL:

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

UNIT-III: NORMALIZATION:

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

UNIT-IV: TRANSACTION MANAGEMENT:

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

UNIT-V: PLSQL:

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

LAB EXERCISES

SQL/PL-SQL:

1. Creation of database(Exercising the commands for creation)

2. Simple to complex condition query creation using SQLPlus

3. Demonstration of blocks, cursors & databasetriggers

FORMS/ REPORTS

4. Creation of forms for the case studyassigned.

5. Creation of reports based on differentqueries

6. Creation password and security features ofapplications

7. Usage of locking table locking, facilities inapplications

NOTE:

(i) Use Case Studies such as Library Information System, Pay roll system, Bank Information system, Bank information system, Reservation system, Inventory systemetc.

(ii) The creation of Sample database for the purpose of the experiments is expected to be pre-decided by the instructor based on the case study assigned to thestudents.

SUGGESTED READINGS:

1. Database Management Systems –Raghurama Krishnan, Johannes Gehrke, Third Edition – McGraw Hill, Pearson edition,2006
2. Database Mangement Systems Henery F Korth, Tata –McGrawHill
3. SQL / PL SQL – Deshpande, DreamtechPublishers.
4. Fundamentals of Database Systems –Ramez, Elmasri / Navathe Secondedition.
5. Oracle PL SQL, The Complete Reference, Loney, McGraw HillPublishers

SPECIALIZATION
IS – MANAGEMENT

ACCOUNTING ERP

PAPER CODE: MCIS 9: IS-Mgt. **TOTAL MARKS: 50+35+15 =100**
PPW: 3T + 4P, Credits:5 **EXAM DURATION: 3 HRS**

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

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

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

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

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

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

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

SUGGESTED READINGS:

1. Computerised Accounting using Tally.ERP 9 byTallyEducation
2. Computerised Accounting – A Murali Krishna – VaagdeviPublications
3. Aakash Business Tools – Spoken Tutorial Project – IITBombay
4. Computerised Accounting and Business Systems – KalyaniPublications
   Manuals of Respective AccountingPackages

RELATIONAL DATABASE MANAGEMENT SYSTEM

PAPER CODE: MCIS 10: IS-App & Analysis/Mgt. **TOTAL MARKS: 50+35+15 = 100**
PPW: 3T+4P, Credits:5 **EXAM DURATION: 3 HRS**

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

UNIT-I: THE ENTITY –RELATIONSHIP MODEL:

Overview of Database Design, Entities Attributes, relationships, Extended ER Model features Introduction to DBMS - Advantages - Data Abstraction - Data models - Features - Converting ER models to relations - Database Manager - DBA Database users.

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

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

LAB EXERCISES

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FORMS/ REPORTS

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5. Creation of reports based on different queries

6. Creation password and security features ofapplications

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NOTE:

(i) Use Case Studies such as Library Information System, Pay roll system, BankInformation system, Bank information system, Reservation system, Inventory systemetc.

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2. Database Mangement Systems Henery F Korth, Tata –McGrawHill
3. SQL / PL SQL – Deshpande, DreamtechPublishers.
4. Fundamentals of Database Systems –Ramez, Elmasri / Navathe Secondedition.
5. Oracle PL SQL, The Complete Reference, Loney, McGraw HillPublishers