

**PAPER - II**  
**INDIRECT TAXES**  
(Paper Code-1154)

**M.M. 75**

**OBJECTIVE**

This course aims at imparting basic knowledge about major indirect taxes.

- IT-I** Central Excise : Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act.
- IT-II** State Excise, CENVAT.  
Detail study of State Excise during calculation of Tax.
- IT-III** Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy- advalorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores.  
Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.
- NIT-IV** Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 - Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority; Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state; Sales/purchase in the course of imports and exports out of India. Registration of dealers and procedure thereof; Rate of tax; Exemption of subsequent sales; Determination of turnover.
- NIT-V** State Commercial Tax. (Chhattisgarh)  
Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Prosecution calculation of Tax.

**Suggested Reading :**

- |                               |                        |
|-------------------------------|------------------------|
| 1. Malhotra & Goyal.          | 2. Shripal Saklecha.   |
| 3. Commercial Tax Act. (C.G.) | 4. Central Excise Act. |
| 5. Sales Tax Act.             |                        |

**PAPER - III**  
**MANAGEMENT ACCOUNTING**  
(Paper Code-1155)

**M.M. 75**

**OBJECTIVE**

This course provides the students an understanding of the application of accounting techniques for management.

**COURSE INPUTS**

- UNIT-I** Management Accounting : Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting; Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.
- UNIT-II** Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.
- UNIT-III** Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.
- UNIT-IV** Budgeting for profit Planning and control : Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.
- UNIT-V** Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.

**Suggested Reading :**

1. Arora M.N. : Cost Accounting - Principles and Practice, Vikas, New Delhi.
2. Jain S.P. & Narang K.L. : Cost Accounting; Kalyani, New Delhi.
3. Anthony, Rogert & Reece, at al : Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al : Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K. : Management Accounting : Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkonson A.A. : Advanced Management Accounting; Printice Hall India, New Delhi.
7. J.K. Agrawal & R.K. Agrawal : Jaipur.
8. Dr. M.R. Agrawal : Minakshi Prakashan Meruth.
9. Dr. S.P. Gupta - Agra.

## OBJECTIVE

This course aims at imparting knowlege about the principles and methods of auditing and their applications.

## COURSE INPUTS

**UNIT-I** Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.  
Audit Process : Audit programme; Audit and books; Working papers and evidences.

**UNIT-II** Internal Check System : Internal control.

Audit Procedure : Vouching : Verification of assets and liabilities.

**UNIT-III** Audit of Limited Companies :

- a. Company auditor - Appointment, powers, duties, and liabilities.
- b. Divisible profits and dividend.
- c. Auditor's report - standard report and qualified report.
- d. Special audit of banking companies.
- e. Audit of educational institutions.
- f. Audit of Insurance companies.

**UNIT-IV** Investigation : Investigation; Audit of non profit companies,

- a. Where fraud is suspected, and
- b. When a running a business is proposed.
- c. Varifications & Valuation of assets.

**UNIT-V** Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Regignation and liabilities.

## Suggested Reading :

1. Gupta Karnal : Contemporary Auditing : Tata Mcgraw Hill, New Delhi.
2. Tandon B.N. : Principles of Auditing : S. Chand & Co., New Delhi.
3. Pagare Dinkar : Principles and Practice of Auditing : Sultan Chand, New Delhi.
4. Sharma T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra.

**OPTIONAL GROUP A**  
**Combination - I (Finance Area)**

**PAPER - I**  
**FINANCIAL MANAGEMENT**  
**(Paper Code-1157)**

M.M. 75

**OBJECTIVE**

The objective of this course is to help students understand the conceptual framework of financial management.

**COURSE INPUTS**

- UNIT-I** Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.
- UNIT-II** Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison.
- UNIT-III** Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- UNIT-IV** Capital Structure : Theories and determinates.  
Dividend Policies : Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.
- UNIT-V** Management of Working Capital : Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements  
Management of working capital - cash, receivables, and inventories.

**Suggested Reading :**

1. VAN Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi
2. Van Home J.C. : Fundamentals of Financial Management ; Prentice Hall of India, New Delhi.
3. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Prasanna Chandra L Financial Management Theory and practice; Tata McGraw Hill, New Delhi.
5. Pandey I.M. : Financial Management Vikas Publishing Hous, New Delhi.
6. Brigham E.F. Gapenski L.C., and Ehrhardt M.C. : Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
7. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.
8. Vinay Prabandha - S.C. Jain.
9. Financial management - Ramesh Book.

**OPTIONAL GROUP A**  
**(Finance Area)**  
**PAPER - II**  
**FINANCIAL MARKET OPERATIONS**  
**(Paper Code-1158)**

**M.M. 75**

**OBJECTIVE**

This course aims at acquainting the students with the working of financial markets in India.

**COURSE INPUTS**

**UNIT-I** Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

**UNIT-II** Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange and over the counter exchanges.

**UNIT-III** Securities contract and Regulations Act : Main provisions.

Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.

**UNIT-IV** Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

**UNIT-V** Financial Services : Merchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.

**Suggested Reading :**

1. Chandler M.V. and Goldfeld S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system : Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.

**OPTIONAL GROUP B**  
**(Marketing Area)**  
**PAPER - I**  
**PRINCIPLES OF MARKETING**  
**(Paper Code-1159)**

**OBJECTIVE**

The Objective of this course is to help students to understand the concept of marketing and its applications.

**COURSE CONTENTS**

- UNIT-I** Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.
- UNIT-II** Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases of market segmentation.
- UNIT-III** Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept.  
Price : Importance of price in the marketing mix; Factors affecting price of a product; service; Discounts and rebates.
- UNIT-IV** Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.
- UNIT-V** Promotion : Methods of promotion; Optimum promotion mix; Advertising media - the relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of a salesman.

**Suggested Reading :**

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGraw-Hill, New York.
4. Lamb Charles W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Irwin, Homewood Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena Agra.
9. Dr. S.K. Jain, Hindi Granth Academi.

**OPTIONAL GROUP - B**  
**(Marketing Area)**  
**PAPER - II**  
**INTERNATIONAL MARKETING**  
**(Paper Code-1160)**

**M.M. 75**

**OBJECTIVE**

This course aims at acquainting student with the operations of marketing in international environment.

**COURSE CONTENTS**

- UNIT-I** International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.
- UNIT-II** Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market : Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; After sales service. International Pricing: Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.
- UNIT-III** Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
- UNIT-IV** International Distribution : Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
- UNIT-V** Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

**Suggested Reading :**

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C. : The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John : International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M. : Marketing an international Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi.

# OPTIONAL GROUP C (Commercial Area)

## PAPER - I

### INFORMATION TECHNOLOGY AND ITS APPLICATIONS IN BUSINESS (Paper Code-1161)

M.M. 75

#### OBJECTIVE

The objective of the course is to familiarize the students with the innovation information technology and how it affects business. An understanding of the group rules of these technologies will enable the students to appreciate the nitty-gritty Commerce.

#### COURSE INPUTS

- UNIT-I** Information Revolution and information Technology (IT) : Deployment of Business Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing Press and movable type Gutenberg's invention; Radio; telephone, wireless and satellite communication computing and dissemination of information and knowledge and convergence technologies (Internet with Wireless-WAP).
- UNIT-II** Fundamentals of Computer : Data, information and EDP : Data, information and concept of data and information; Levels of information from data; processing Electronic data processing; Electronic machines;
- Number Systems and Codes : Different number systems - binary, octal decimal hexagonal, and their conversion codes used in computers; BCD, EBCDIC, ASCII, Gray and conversions.
  - Computer Arithmetic and Gates : Binary arithmetic, complements, addition subtraction; Conversion from one system to another; Logic Gates, truth table and applications minimisation, and K-maps.
  - Computer Processing System : Definition of computer; Hardware/Software concepts; Generation of computers; Types of computers; Elements of computer CPU and its functions, Various computer systems.
  - I/O devices : Basic concepts of I/O devices; Various input devices Keyboard mouse; MICR, OCR, microphones.
  - Various output devices : VDU, printer, plotter, spooling, L.S.
  - Storage Devices : Primary and secondary memory; Types of memory capacity and its enhancement; Memory devices and comparisons; Auxiliary storage tapes, disks (magnetic and optical); various devices and their comparison.
  - System Software - Role of Software, Different System Software : O.S. utilization element of O.S. - Its types and variations; DOS and windows.
  - Computer and Networks : Need of communication; Data transmission; Bandwidth; Communication Channel; Multiplexing; Basic network concepts O.S.I. model; Types of topologies; LAN, WAN, Client server concept.
- UNIT-III** Computer-based Business Applications -
- Word Processing : Meaning and role of word processing in creating of documents editing, formatting, and printing documents, using tools such as spelling check thesaurus, etc. in word processors (MS-Word).
  - Electronic Spreadsheet : Structure of spreadsheet and its applications

accounting, finance, and marketing functions of business; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built-in functions; Goal seeking and solver tool; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge on Wings Accounting (Software).

- c. Programming under a DBMS environment : The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).

#### **F-IV Electronic Data Interchange (EDI)**

Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.

#### **F-V. The Internet and its Basic Concepts**

Internet-concept, history development in India; Technological foundation of internet; Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS); Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain (ccTLD); - India; Location of second-level domains; IP addresses; Internet protocol; Applications of Internet in business, education, governance, etc.

#### **Information System Audit**

Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.

#### **Suggested Reading :**

- Agrawala Kamlesh N. and Agarwala Deeksha : Business on the Net - Introduction to E-commerce, Macmillan India, New Delhi.
- Agarwala Kamlesh, N. and Agarwala Deeksha : Bulls, Bears and The mouse; and introduction to On-line Service Market Trading; Macmillan India, New Delhi.
- Agarwala Kamlesh, N. and Agarwala Prateek Amar; WAP the Net; An Introduction on Wireless Application Protocol; Macmillan India, New Delhi.
- Bajaj Kamlesh K. and Nag Debjanl : E-Commerce; The cutting Edge of Business; Tata McGraw Hill, New Delhi.
- Edwards, Ward and Bytheway : The Essence of Information Systems; Prentice Hall, New Delhi.
- Garg & Srinivasan : Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
- Kanter : Managing with Information; Prentice Hall New Delhi.
- Minoli Daniel, Minoli Emma : Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
- Minoli Daniel : Internet & Internet Engineering; Tata McGraw Hill, New Delhi.
- Yeats : Systems Analysis & Design; Macmillan India, New Delhi.
- Goyal : Management information System; Macmillan India, New Delhi.
- Timothy J O'Leary : Microsoft Office 2000; Tata McGraw Hill, New Delhi.

**OPTIONAL GROUP C**  
**(E-Commerce Area)**  
**PAPER - II**  
**ESSENTIAL OF E-COMMERCE**

(Paper Code-1162)

**OBJECTIVE**

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

**COURSE INPUTS**

- UNIT-I** Internet and Commerce : Business operations; E-Commerce practices; Concepts b2c, b2g, g2h; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.
- Operations of E-Commerce : Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure electronic transaction (SET); Set's encryption; Process; Cybercash; Smart cards; Indian payment models.
- UNIT-II** Applications in B2C : Consumer's shopping procedure on the internet; Impact of disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; Educational benefits, implementation, and impact.
- UNIT-III** Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.
- UNIT-IV** Applications in Governance : EDI in governance; E-government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interface in e-governance.
- UNIT-V** Emerging Business Models : Retail model; Media model; Advisory model, Mode-it order manufacturing model; Do-it yourself model; Information service model; Emerging

hybrid models; Emerging models in India.

**Suggested Reading :**

- Agarwala Kamlesh. N. and Agarwala Deeksha : Bridge to Online Storefront; Macmillan India, New Delhi.
- Agarwala Kamlesh. N. and Agarwala Deeksha : Business on the Net Introduction to the E-commerce; Macmillan India New Delhi.
- Agarwala Kamlesh N. and Agarwala Deeksha : Bulls, Bears and The Mouse : An Introduction to Online Stock Market Trading; Macmillan India New Delhi.
- Tiwari Dr. Murli D. : Educaion and E-Governance; Macmillan India, New Delhi.
- Minoli Daniel, Minoli Emma : Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
- Minoli Deniel, Internet & Internet Engineering : Tata McGraw Hill, 1999.
- Bhatnagar Subhash and Schware Robert (Eds) : Information and Communication Technology in Development; Sage Publications India, New Delhi.
- Amor, Daniel : E-business R eevaluation, The : Living and Working in an Interconnected World; Prentice Hall, U.S.
- Afuah, A., and Tuccu, C.: Internet usiness models and Strategies; McGraw Hill, New York.
- Agarwala Kamlesh. N. Internet Banking; Macmillan India, New Delhi.

**OPTIONAL GROUP D**  
**(Money Banking & Insurance Area)**

**PAPER - I**

**FUNDAMENTAL OF INSURANCE**

**(Paper Code-1163)**

M.M. 75

**OBJECTIVE**

This course enables the students to know the fundamentals of insurance.

**COURSE INPUTS**

- UNIT-I** Introduction to Insurance : Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.
- UNIT-II** Fundamentals of Agency Law : Definition of an agent; Agents regulations; Insurance intermediaries; Agents Compensation.
- UNIT-III** Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.
- UNIT-IV** Company Profile : Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.
- UNIT-V** Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/General Insurance Contracts of various kinds; Insurable Interest.

**Suggested Reading :**

1. Mishra M.N. : Insurance Principle and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS : Life Insurance; Frank brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV : Insurance - Principles and Practice S. Chand and Co. New Delhi.
6. Mishra MN : Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. Balchand Shrivastava, Agra.
8. Dr. M.L. Singhai, RAmesh Book Depot, Jaipur.

**OPTIONAL GROUP D**  
**(Money Banking & Insurance Area)**

**PAPER - II**

**MONEY & BANKING SYSTEM**

**M.M. 75**

**(Paper Code-1164)**

**OBJECTIVE**

This course enables the students to know the working of the Indian Money & banking system.

- UNIT-I** Money : Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.
- UNIT-II** Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.
- UNIT-III** Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.
- UNIT-IV** Regional Rural and-Cooperative Banks in India : Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.
- UNIT-V** Reserve Bank of India : Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness.

State Bank of India, Project History, Objectives, Functions & Organization working & progress.

**Suggested Reading :**

- Basu A.K. : Fundamentals of Banking-Theory and Practice; A Mukherjee and Co., Calcutta.
- Sayers R.S. : Modern Banking : Oxford University Press.
- Panandikar S.G. And Mithani D.M. : Banking in India; orient Longman.
- Reserve Bank of India : Functions and Working.
- Dekock : Central Banking; Crosby lockwood Staples, London.
- Tannan M.L. : Banking - Law and Practice in India : India Law House, New Delhi.
- Knubchandani B.S. : Practice and Law of Banking; Macmillan, New Delhi.
- Shekhar and Shekhar : Banking Theory and Practice; Vikas Publishing House, New Delhi.
- Harishchandra Sharma.
- M.L. Singhai.

**COMPUTER APPLICATION**  
**MARKS DISTRIBUTION**

**Theory Paper**

Paper - I

Total Marks - 50

Paper - II

Total Marks - 50

Every unit of Theory Paper will consists of 10 Marks.

**Practical Paper**

Total Marks - 50

Practical Marks Distribution :	Viva	-	10
	Internal	-	15
	Practical	-	25

Practical Test will consist of 3 Hrs.

**Total Marks - 150**

**PAPER - I**

**PROGRAMMING IN VISUAL BASIC**

(Paper Code-1165)

**UNIT-I Introduction to Visual Basic, Programs, Variables**

Editions of Visual Basic, Event Driven Programming, Terminology, Working environment, project and executable files, Understanding modules, Using the code editor window, Other code navigation features, Code documentation and formatting, environment options, code formatting option automatic code completion features. Introduction to objects, Controlling objects, Properties, methods and events, Working with forms, interacting with the user: MsgBox function, InputBox function, Code statements, Managing forms, Creating a program in Visual Basic, Printing, Overview of variables, User-defined data types, constants working with procedures, Working with dates and times, Using the Format Function, Manipulating text stringe.

**UNIT-II Controlling Program Execution, Working with Control**

Comparison and logical operators, If....Them statements, Select Case Statements looping structures, Using Do....Loop structures, For....Next statement, Exiting a loop. Types of controls, Overview of standard controls, ComboBox and ListBox, OptionButton and Frame controls Menu, Status bars, Toolbars, Advanced standard controls, ActiveX controls, Insertable objects, Arrays, Dynamic Arrays.

**UNIT-III Procedure, Function Error Trapping & Debugging**

Procedure, Function, call by value, call by reference, Type definition, with object, Validation, Overview of run-time errors, error handling process, The Err object, Errors and calling chain, Errors in an error-handling routine, Inline error handling, Error handling styles, General error-trapping options Type of errors, Break mode Debug toolbar, Watch window, Immediate window, Local window, Tracing Program flow with the Call Stack.

#### IT-IV Sequential and Random Files :

Saving data to file, basic filling, data analysis and file, the extended text editor, File organization Random access file, The design and coding, File Dialog Box, Picture Box, Image box, Dialog Box, using clipboard, Copy, Cut, Paste of Text & Picture in Clipboard, Use of Grid Control Multiple document interface, Single document interface.

#### IT-V Data Access Using the ADO Data Control & Report Generation

Overview of ActiveX data Objects, Visual Basic data access features, Relational database concepts Using the ADO Data control to access data, Overview of DAO, RDO, Data Control, structured query language (SQL), Manipulating data Using Data Form Wizard. Overview of Report, Data Report, Add groups, Data Environment, Connection to database Introduction to Crystal Report Generator.

#### BOOK REFERENCE :

- Visual Basic Programming - Reeta Sahu, B.P.B. Publication.
- Mastering in Visual Basic - By BPB Publications.
- Visual Basic Programming - Mark Brit.

### PAPER - II

### SYSTEM ANALYSIS, DESIGN & MIS

(Paper Code-1166)

#### T-I Introduction -

Systems Concepts and the information systems environment : Definition of system, Characteristics of system, elements of system, types of system, The system Development life cycle : consideration of candidates system. The Role of system Analyst : Introduction, the multiphase role of the analyst, the analyst / user interface, the place of the analyst in the MIS Organization.

#### T-II System Analysis, Tools of Structured Analysis, Feasibility Study-

System Planning and initial investigation : Basis for planning in systems analysis, initial investigation, fact finding, fact analysis, determination of feasibility.

Information Gathering : Kind of information, Information gathering tools.

Structured Analysis, Flow chart, DFD, Data Dictionary, Decision Tree, Structured English, Decision Table. System Performance, Feasibility Study. Data Analysis.

#### T-III System Design & System Implementation -

The process of Design Methodologies. Input Design, Output Design, Form Design, File Structure, File organization, data base design, System Testing, the test plan, quality assurance, data processing auditor. Conversion, Post implementation review,

Software Maintenance.

**UNIT-IV Introduction to MIS & Other Subsystem-**

Evolution of MIS, Need of MIS, Definition & Benefits of MIS, Characteristic, Role component of Information system, data base as a future of MIS, Decision making, logic of Management Information system. Structure of MIS.

**UNIT-V Information System Concept -**

Difference between Transaction Processing. System (TPS) and Management Information System, How MIS works, MIS and Information Resource Management, Quality information Building Blocks for the information system, information system concept, Other system characteristic (Open & Closed System), difference between MIS & Strategic System, Adaptive system, Business function information system.

**BOOK REFERENCE :**

1. System Analysis and Design - Elias M. Awad.
2. System Analysis and Design - Alan Dennis & Barbara Haley Wixom.
3. Management Information systems - C.S.V. Murthy, Himalaya Publication House.

**PAPER - III**

**PRACTICAL EXERCISES BASED ON PAPER I & II**

**Practicals to be done -**

1. At least 20 practical - exercises covering the contents of paper - I (e.g. Designing calculator, sorting of elements, Generating Fibonacci series)
2. Design the Project on one of the following - Application Software / Website Design/ Accounting software / Inventory control System / System Software & other (e.g. Library Management System, Medical management, Stock Management, Hotel Management, Website for your institute / Website of any Organization)
3. The Project Report cover the following topic - Objective, Hardware & Software Requirements, Analysis, Design, Coding, input forms, testing, Reports, Future enhancement of s/w.
4. Practical exam is based on the Project Demonstration & report.