

Kakatiya University, Warangal.
Faculty of Commerce & Business Management,
B.Com. V Semester - Paper GE: BUSINESS ECONOMICS

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Concepts used in Business Economics -Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticities of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production – Returns to a factor- Law of Variable Proportions - Law of Returns to Scale – Isocost – Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUEANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers

 Prof. K. Raji Reddy	 Prof. P. Varalaxmi	 Dr. K. Rajender
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Faculty of Commerce & Business Management,

B.Com. V Semester - Paper DSE 501 (a) : COST ACCOUNTING

Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification. (Theory Only)

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods. (Problems)

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads. (Problems)

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

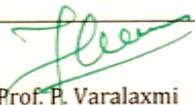
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet. (Problems)

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts. Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses. (Problems)

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI

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Faculty of Commerce & Business Management,

B.Com. V Semester - Paper DSE 501 (b): FINANCIAL PLANNING & PERFORMANCE

Objective: To make students to understand the Financial Planning & Performance.

UNIT I: STRATEGIC PLANNING:

Strategic planning: Meaning – Characteristics – Environmental Scanning – Strategic Planning Vs. Tactical Planning – Strategic Planning Process

Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Financial statement projections - Cash flow projections.

UNIT II: BUDGETING AND FORECASTING:

Budgeting Concepts: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques: Regression analysis - Learning curve analysis - Expected value - Budgeting Methodologies: Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting – Meaning & Problems.

UNIT III: COST AND VARIANCE ANALYSIS:

Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

UNIT IV: PERFORMANCE MEASURES:

Performance Measures: Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard - Responsibility Centers and Reporting Segments: Types of responsibility centers - Transfer pricing - Reporting of organizational segments

UNIT V: TECHNOLOGY AND ANALYTICS:

Information Systems: Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data Governance: Data policies and procedures - Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: System Development Life Cycle - Process automation - Innovative applications
Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.

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Faculty of Commerce & Business Management,
B.Com. V Semester - Paper DSE 501 (c) : INTERNATIONAL FINANCIAL
REPORTING - I

Objective: To make students to understand the International Financial Reporting.

UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:

Conceptual framework: Standard Setting Bodies & Hierarchy - Elements of F/S - Primary objectives of financial reporting - Qualitative Characteristics of F/S - Fundamental Assumptions & Principles - Accounting Cycle & Preparation of F/S - General-purpose financial statements: Balance sheet - Income statement - Statement of comprehensive income - Statement of changes in equity - Statement of changes cash flows - Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting - Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts

UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):

Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):

Financial Investments: Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Intangible Assets: Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill

UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):

Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):

Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts - Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition

Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-

monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance -

Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley

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B.Com. V Semester - Paper DSE 502 (a): COMPUTERIZED ACCOUNTING

Objective: To make the students to acquire the knowledge of computer software

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

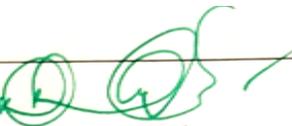
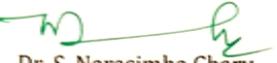
UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT: Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
5. Computerised Accounting and Business Systems: Kalyani Publications
6. Manuals of Respective Accounting Packages
7. Tally ERP 9: J.S. Arora, Kalyani Publications.

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B.Com. V Semester - Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

Objective: To make students to understand the Financial Decision Making.

UNIT I: FINANCIAL STATEMENT ANALYSIS

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

UNIT II: FINANCIAL MANAGEMENT

Risk & Return: Calculating return - Types of risk - Relationship between risk and return Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

UNIT III: RAISING CAPITAL

Raising Capital: Sources of Long term Capital: Equity, Preference, Debt - Financial institutions - Initial and secondary public offerings - Dividend policy - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT

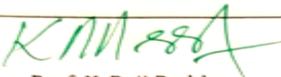
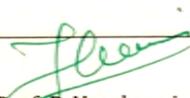
Managing working capital: Cash management - Marketable securities management - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE

Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade.

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill

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Faculty of Commerce & Business Management,

B.Com. V Semester - Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION

Objective: To make students to understand the International Tax & Regulation..

UNIT I: TAXATION OF INDIVIDUALS:

Individual Income Tax Return: Filing Status - Cash basis and Accrual basis. Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business property - Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:

C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:

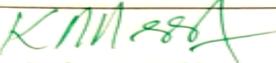
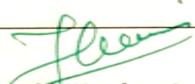
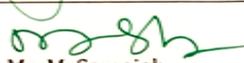
Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:

Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer

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Faculty of Commerce & Business Management,
B.Com. V Semester - Paper DSE 503 (a) : AUDITING

Objective: to understand meaning and elements of auditing and gain knowledge for execution of audit.

UNIT-I: INTRODUCTION:

Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT: Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-IV: VOUCHING:

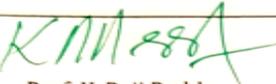
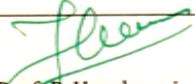
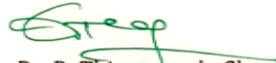
Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing : Mahitha HPH
4. Auditing: Dr. Nazia Sultana, PBP.
5. Auditing: Aruna Jha, Taxmann Publications.
6. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
7. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
8. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
9. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
10. A Hand Book of Practical Auditing: B.N. Tandon etal., S. Chand.

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Faculty of Commerce & Business Management,

B.Com. V Semester - Paper DSE 503 (b) : ADVANCED CORPORATE ACCOUNTING

Objective: To gain knowledge of AS-19 & 21 and format accounts.

UNIT-I: HOLDING COMPANIES (AS-21):

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

UNIT-II: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset.

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:

Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA).

UNIT-IV: LEASE ACCOUNTS (AS-19):

Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.

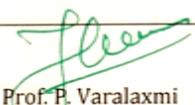
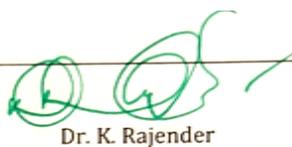
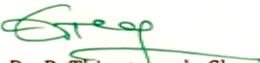
UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:

Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

SUGGESTED READINGS:

1. Corporate Accounting: R.L.Gupta, M.Radha Swamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain & Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, Sahitya Bhavan
6. Corporate Accounting: Prashanta Athma, Himalaya Publishers.
7. Advanced Accounting (Vol. II): Chandra Bose, PHI

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Faculty of Commerce & Business Management,

B.Com. V Semester - Paper DSE 503 (c) : FINANCIAL MANAGEMENT

Objective: *To understand basics in Financial Management.*

UNIT-I: INTRODUCTION:

Financial Management: Meaning - Nature and Scope - Importance - Objectives - Profit Maximization vs Wealth Maximization - Traditional Functions of Finance Manager - Changing Role of Finance Manager - Relationship between Financial Management and Other Management Areas (Theory).

UNIT-II: FINANCIAL PLANNING:

Sources of Finance - Financial Planning: Meaning and Definition - Objectives - Characteristics - Process - Factors - Limitations (Theory).

UNIT-III: CAPITALIZATION:

Meaning of Capital and Capitalization - Sources of Capital - Theories of Capitalization - Over Capitalization: Meaning - Causes - Consequences - Remedies - Under Capitalization: Meaning - Causes - Consequences - Remedies - Comparison of Under and Over Capitalization - Watered Stock (Theory).

UNIT-IV: COST OF CAPITAL:

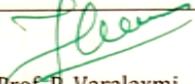
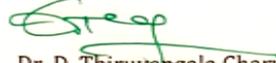
Meaning and Definition - Significance - Classification of Costs - Problems in Determination of Cost of Capital - Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital - Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

UNIT-V: CAPITAL STRUCTURE:

Meaning - Importance - Factors - Types - Optimal Capital Structure - Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: Prasanna Chandra, McGraw Hill
5. Financial Management: Rustagi, Taxman Publications.
6. Financial Management: Tulsian, S. Chand.

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Kakatiya University, Warangal.

Faculty of Commerce & Business Management,

B.Com. V Semester - Paper DSE 503a: MANAGEMENT INFORMATION SYSTEM

(Only for B.Com. (Computer Applications))

Hours Per Week: 7 (3T+4P)

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

Objective: To equip the students with finer nuances of MIS.

UNIT-I: INTRODUCTION TO MIS:

The Technical and Business Perspective, Organization Structure, Evaluation of MIS through Information System, The Decision Making Process , System Approach to Problem Solving, The Structure of Management Information System, MIS Organization within the Company.

UNIT-II: INFORMATION SYSTEMS FOR DECISION MAKING:

Evolution of an Information System, Basic Information Systems, Decision Making and MIS, Decision Assisting Information System, Concepts of Balanced MIS Effectiveness and Efficiency Criteria.

UNIT-III: DEVELOPMENT OF MIS:

Methodology and Tools/Techniques for Systematic Identification, Evaluation and Modification of MIS. *Enterprise Resource Planning*: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems, *E-Enterprise System* : Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration.

UNIT-IV: ADVANCED MIS:

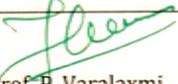
Concepts, Needs and Problems in Achieving Advanced MIS, DSS., Business intelligence + process management, systems development, and security.

UNIT-V: COLLABORATION, IMPACT & PITFALLS IN MIS:

Collaboration processes and information systems, Impact of Web 2.0 and social media on business process, Pitfalls in MIS Development: Fundamental Weakness, Soft Spots in Planning and Design Problems.

SUGGESTED READINGS:

- 1.Murdic, Rose and Clagett- Information Systems for Modern Management, PHI, New Delhi.
- 2.Process, Systems, and Information, David M. Kroenke,
3. MIS Cases Decision Making with Application Software, 4th Edition, Lisa Miller
- 4.Laudon-Laudon- Management Information Systems, Pearson Education, New Delhi.

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Kakatiya University, Warangal.
Faculty of Commerce & Business Management,
B.Com. V Semester - Paper DSE 503b: E-COMMERCE
(Only for B.Com. (Computer Applications))

Hours Per Week: 7 (3T+4P)

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

Objective: to acquire conceptual and application knowledge of ecommerce.

UNIT-I: INTRODUCTION:

E-Commerce: Meaning - Advantages & Limitations - E-Business: Traditional & Contemporary Model, Impact of E-Commerce on Business Models - Classification of E-Commerce: B2B - B2C - C2B - C2C - B2E - Applications of Ecommerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping.

UNIT-II:FRAMEWORK OF E-COMMERCE:

Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP - HTTP - Secured HTTP - SMTP - SSL.

Data Encryption: Cryptography - Encryption - Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

UNIT-III:CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective - Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based E-Payment System - Smart Cards.

UNIT-IV:ELECTRONIC DATA INTERCHANGE:

Introduction - EDI Standards - Types of EDI - EDI Applications in Business - Legal - Security and Privacy issues if EDI - EDI and E-Commerce - EDI Software Implementation.

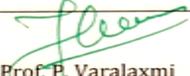
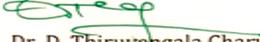
UNIT-V: E-MARKETING TECHNIQUES:

Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing.

Lab work: Using Microsoft Front Page Editor and HTML in Designing a Static Webpage/Website.

SUGGESTED READINGS:

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: Tulasi Ram Kandula, HPH.
3. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston
4. E-Commerce & Computerized Accounting: Rajinder Singh, Er. KaiserRasheed, Kalyani
5. E-Commerce & Mobile Commerce Technologies: Pandey, SaurabhShukla, S. Chand

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Kakatiya University, Warangal.
Faculty of Commerce & Business Management,
B.Com. V Semester - Paper DSE 503C: MOBILE APPLICATIONS
(Only for B.Com. (Computer Applications))

Hours Per Week: 7 (3T+4P)

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

Objective: To understand and apply the mobile applications.

UNIT-I: INTRODUCTION:

What is Android, Android versions and its feature set The various Android devices on the market, The Android Market application store ,Android Development Environment - System Requirements, Android SDK, Installing Java, and ADT bundle - Eclipse Integrated Development Environment (IDE), Creating Android Virtual Devices (AVDs), the Android Software Stack, The Linux Kernel, Android Runtime - Dalvik Virtual Machine, Android Runtime - Core Libraries, Dalvik VM Specific Libraries, Java Interoperability Libraries, Android Libraries, Application Framework, Creating a New Android Project ,Defining the Project Name and SDK Settings, Project Configuration Settings, Configuring the Launcher Icon, Creating an Activity, Running the Application in the AVD, Stopping a Running Application, Modifying the Example Application, Reviewing the Layout and Resource Files,

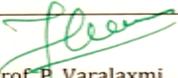
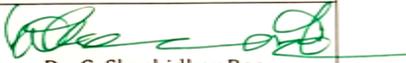
UNIT-II: MOBILE SOFTWARE:

Understanding Java SE and the Dalvik Virtual Machine, The Directory Structure of an Android Project , Common Default Resources Folders, The Values Folder, Leveraging Android XML, Screen Sizes, Launching Your Application: The AndroidManifest.xml File, Creating Your First Android Application, Android Application Components, Android Activities: Defining the UI, Android Services: Processing in the Background, Broadcast Receivers: Announcements and Notifications Content Providers: Data Management, Android Intent Objects: Messaging for Components.

Android Manifest XML: Declaring Your Components, Designing for Different Android Devices, Views and View Groups, Android Layout Managers, The View Hierarchy, Designing an Android User Interface using the Graphical Layout Tool.

UNIT-III: MOBILE DISPLAY:

Displaying Text with Text View, Retrieving Data from Users, Using Buttons, Check Boxes and Radio Groups, Getting Dates and Times from Users, Using Indicators to Display Data to Users, Adjusting Progress with Seek Bar, Working with Menus using views, Gallery, Image Switcher, Grid View, and Image View views to display images, Creating Animation, Saving and Loading Files, SQLite Databases, Android Database Design, Exposing Access to a Data Source through a Content Provider, Content Provider Registration, Native Content Providers

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UNIT-IV: MOBILE APPLICATIONS:

Intent Overview, Implicit Intents, Creating the Implicit Intent Example Project, Explicit Intents, Creating the Explicit Intent Example Application, Intents with Activities, Intents with Broadcast Receivers, An Overview of Threads, The Application Main Thread, Thread Handlers, A Basic Threading Example, Creating a New Thread, Implementing a Thread Handler, Passing a Message to the Handler. Sending SMS Messages Programmatically, Getting Feedback after Sending the Message Sending SMS Messages Using Intent Receiving, sending email

Introduction to location-based service, configuring the Android Emulator for Location-Based Services, Geo coding and Map-Based Activities, Playing Audio and Video, Recording Audio and Video, Using the Camera to Take and Process Pictures

UNIT-V: MOBILE APP DEVELOPMENT & INSTALLATION:

Introduction to Windows Phone App Development, Installing the Windows Phone SDK, Creating Your First XAML for Windows Phone App. Understanding the Role of XAP Files, the Windows Phone Capabilities Model, the Threading Model for XAML-Based Graphics and Animation in Windows Phone, Understanding the Frame Rate Counter, The Windows Phone Application Analysis Tool, Reading Device Information, Applying the Model-View-View Model Pattern to a Windows Phone App, Property Change Notification, Using Commands

SUGGESTED READINGS:

1. Erik Hellman, "Android Programming – Pushing the Limits", 1st Edition, Wiley India Pvt Ltd, 2014.
2. Dawn Griffiths and David Griffiths, "Head First Android Development", 1st Edition, O'Reilly SPD Publishers, 2015
3. J F DiMarzio, "Beginning Android Programming with Android Studio", 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580
4. AnubhavPradhan, Anil V Deshpande, " Composing Mobile Apps" using Android, Wiley 2014, ISBN: 978-81-265-4660-2

Web Resource :

Google Developer Training, "Android Developer Fundamentals Course – Concept Reference", Google Developer Training Team, 2017.
<https://www.gitbook.com/book/google-developer-training/android-developerfundamentals-course-concepts/details> (Download pdf file from the above link)

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