



MANONMANIAM SUNDARANAR UNIVERISTY,  
TIRUNELVELI-12

## SYLLABUS

### PG - COURSES – AFFILIATED COLLEGES

Course Structure for M.Com.  
(Choice Based Credit System)

(with effect from the academic year 2021-2022 onwards )



Semester-III				
Part	Subject Status	Subject Title	Subject Code	Credit
3	Core	ADVANCED CORPORATE ACCOUNTING	ZKCM31	4
3	Core	TAXATION AND TAX PLANNING	ZKCM32	4
3	Core	COMPUTERIZED ACCOUNTING WITH TALLY	ZKCL31	4
3	Core	HUMAN RESOURCE MANAGEMENT	ZKCM34	4
3	Core	BUSINESS RESEARCH METHODS	ZKCM35	4
3	Elective 2	CONSUMER RIGHTS AND EDUCATION	ZKCE31	3



**Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks**

**A. Scheme for internal Assessment:**

Maximum marks for written test: **15 marks**

**3 internal tests**, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks and Seminar for 5 marks

The break up for internal assessment shall be:

Written test- 15 marks; Assignment -5 marks; Seminar-5 Marks Total - 25 marks

**B. Scheme of External Examination**

**3 hrs.** examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No.	Percentage of Marks	Letter Grade	Grade Point	Performance
1	90 - 100	O+	10	Outstanding
2	80 - 89	O	9	Excellent
3	70 - 79	A+	8	Very Good
4	60 - 69	A	7	Good
5	55 - 59	B+	6	Above Average
6	50 - 54	B	5	Pass
7	0 - 49	RA	-	ReAppear
8	Absent	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$\text{CGPA} = \frac{\Sigma (\text{GP} \times \text{C})}{\Sigma \text{C}}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA  $\geq 7.5^*$
- First Class : CGPA  $\geq 6.0$
- Second Class : CGPA  $\geq 5.0$  and  $< 6.0$
- Third Class : CGPA  $< 5.0$



# ADVANCED CORPORATE ACCOUNTING

## Objectives:

- To educate students on recent developments in corporate accounting
- To teach the students on various requirements of corporate reporting.
- To develop skill in preparation of accounts of companies.
- To help the students to understand the techniques of restructuring and liquidating corporate entities.
- To make the students to qualify to get employment in corporate companies

## Learning Outcome:

- On the successful completion of this course the student will be able to gain knowledge and understand the concepts and practices of company accounts
- The students shall have a comprehensive understanding on the advanced issues in accounting.
- The students shall acquire a thorough knowledge in banking accounts. It helps them even to appear for competitive bank examinations.
- The students shall get an exposure on the accounts of electricity companies

## Unit I

### **Alteration of Share Capital& Amalgamation Absorption and Reconstruction;**

Alteration of Share Capital - Procedure for Reducing Share capital. Amalgamation, absorption and External reconstruction - Methods of Computing purchase consideration-types of amalgamation. Internal reconstruction Vs External reconstruction – simple problems.

## Unit II

**Valuation of Goodwill& Liquidation of companies:** Valuation of Goodwill – Factors determining the value of Goodwill-Methods of valuation of Goodwill. Valuation of shares – Methods of valuation of shares – Liquidation of companies – Liquidators final statement of accounts – simple problems.

## Unit III

**Accounts of Banking Companies:** Accounts of Banking companies - Rebate on bills discount – Assets classification and provisions – preparation of various schedules and final accounts – Simple problems.

## Unit IV

**Accounts of Insurance companies:** Accounts of Insurance companies: Life Insurance and General Insurance – Preparation of various schedules and final accounts. Simple problems.

## Unit V

**Double Accounting & Accounts of Holding Companies:** Double Accounting – Accounts of Electric supply companies (including railways and public utilities). Replacement of assets – preparation of final accounts. Accounts of Holding



companies: steps involved in preparation of consolidated balance sheet – legal provisions – simple problems.

#### **References:**

1. Advanced Accountancy ,S.P.Jain and K.L.Narang.
2. Advanced Accounts,M.C.Shukla, T.S.Grewal, S.C.Gupta
3. Advanced Corporate accounts – by M.A.Arulanandam, K.S.Raman
4. Advanced Accountancy, R.L.Gupra, M.Radhaswamy

## **TAXATION AND TAX PLANNING**

### **Objectives**

- To familiarize the student's competency in Taxation and Tax Planning
- To focus on increasing proficiency in the different heads of income
- To impart knowledge on the Computation of Taxable income
- To enlighten the students on various deductions of Income Tax
- To make the students familiar with Capital gains

### **Unit – I**

**Introduction to Income Tax:** Income Tax – History of Income tax in India – Basic Concepts - Definitions – Agricultural income – Scope of Total Income – Residential status and Incidence of Income Tax – Capital and Revenue – Incomes which are exempted from Tax. Tax Planning – meaning – Tax Planning and Tax evasion – Tax saving.

### **Unit –II**

**Heads of Income:** Heads of Income – Salary Income - Basis of Charge - Computation of Gross Salary Income – Deductions from Salary income – Problems on computation of Salary Income – Tax Planning aspects in assessment of Salary Income.

### **Unit – III**

**Income from House Property:** Income from House property – Basis of Charge - Computations of House Property Income – Deductions form House Property Income - Assessment of income of co-owners of House property – Income from Foreign house property – Problems – Tax Planning aspects in assessment of House Property Income

### **Unit – IV**

**Income from Business and Profession:** Income from Business and Profession – Definition - Basis of charge – computation of business or profession income – Deductions allowable – Depreciation allowance Disallowed deductions – Problems on computation of Business and Profession - Tax Planning aspects in assessment of Income from Business and Profession.

### **Unit – V**

**Capital Gains and Income from Other Sources:** Capital gains – Basis of Charge - Definitions – Capital assets – Transfer – computation of income from Capital Gains –



Exemptions allowable from the Capital Gains Income - Problems - Tax Planning aspects in assessment of Income from Capital gains.

Income from Other Sources – Specific income chargeable – Other income chargeable – Important points relating to Income from Other Sources – Deductions allowable – Problems- Tax planning in relation to Income from Other Sources.

### **Learning Outcome:**

After the completion of the course, the students must be able to:

- Thorough with the concepts of Taxation
- Prepare accounts under different heads of income
- Prepare taxable statements
- File Income Tax returns
- Gain knowledge of tax deductions

### **Reference books**

1. Dr.Mehrotra and Dr.S.P.Goyal, Income Tax Law and Accounts, Sahitya Publication, Agra, Latest Edition
2. Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, Income Tax Law and Practice, KalyaniPublishers,Latest Edition
3. SinghanianVinod K., Direct Taxes Law and Practice, Taxman Publications, New Delhi,Latest Edition
4. PagareDinkar, Income Tax Law and Practice, Latest Edition

## **COMPUTERIZED ACCOUNTING WITH TALLY**

### **Objectives**

- To provide basic knowledge of computerized accounting to deserving students under self – learning mode
- To know the preparation of budget and vouchers
- To process purchase orders, sales order and salary payment
- To prepare the final accounts with GST
- To learn interest calculation

### **Unit I**

**Interface and Company Management:** Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

### **Unit II**

**Default Vouchers:** Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque



Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

### Unit III

**Purchase Order Processing:** Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher, Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

### Unit IV

**Goods and Services Tax (GST):** Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

### Unit V

**Interest Calculations (Auto Mode):** Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

**NOTE:** 100% practical

### Learning Outcomes:

After the completion of the course, the students must be able to:



- Prepare the accounts with accounting software
- Prepare the vouchers and insert into the system
- File GST returns and prepare GST reports
- Prepare the financial reports
- Gain knowledge of interest calculation

### References:

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
4. Namrata Agrawal, (2008), Tally 9", Dreamtech Publishers
5. Tally Software Package Manual

Internal :50 Marks ( Theory -25;Practical-25)

a)Theory:(25 Marks)

Internal mark for theory part shall be awarded as below:

(i)The average of the best two scores of the student from three tests of an hour duration shall be averaged -- 15 marks

ii) Assignment --5 marks

iii) Seminars -- 5 marks

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25 marks

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b) Practical :( 25Marks)

Internal mark for Practicalpart shall be awardedas below:

Record Note = 5 Marks

Program / Procedure writing  $5 \times 2 = 10$  Marks

Debugging  $2.5 \times 2 = 5$

Marks Result  $2.5 \times 2 = 5$  Marks

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Total 25 Marks

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External: 50 Marks (Practical only)

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

b) Practical mark shall be awarded as below:

Record Note = 10 Marks

Program / Procedure writing  $10 \times 2 = 20$  Marks

Debugging  $5 \times 2 = 10$  Marks

Result  $5 \times 2 = 10$  Marks

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Total 50 Marks

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- b) Practical examination should be conducted by both internal and external examiners  
 c) Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

Batch I Set A B C

Batch II Set D E F

Batch III Set B D E

Batch IV Set A C F

### **List of Practical**

1. Accounting ledgers and vouchers creation
2. Inventory ledgers and vouchers creation
3. Preparation of budget and vouchers
4. Purchase orders, sales order and salary payment
5. Preparation of final accounts with GST
6. Interest calculation

## **HUMAN RESOURCE MANAGEMENT**

### **Objectives**

- To help students to know the basics present trend in Human Resource Management
- To furnish the various job related aspects
- To teach various aspects of Human development related issues
- To evaluate the quality aspects of human resources
- To help students learn the safety aspects of Human Resource.

### **UNIT I**

**Introduction to HRM:** Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark culture – Emerging challenges of human resource management – Role of HR managers.

### **UNIT II**

**Acquisition of Human Resources:** Human Resources Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension- job analysis and job design – Assessing Human resource requirements – Human resource forecasting – work load analysis – job description & specification – job design – job characteristics approach to job design – Human resources information system (HRIS) – succession planning.

### **UNIT III**

**Recruitment and Training:** Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e-recruitment-selection process-orientation process-international staffing – geocentric





ethnocentric, polycentring approaches – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

#### UNIT IV

**Performance appraisal and compensation management:** Compensation Management – performance appraisal and audit-nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management – pay band system – Employee stock ownership plan, flexi-time schedules etc. performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal – employee counseling – job changes – transfer and promotion –Human Resource Accounting - Human Resource Audit.

#### UNIT V

**Maintenance of employees and emerging horizons of HRM:** Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal – industrial disputes – causes and settlement -Green HRM –e-HRM-impact of HRM practice in an organization performance – contemporary issues in HRM – quality circle – Labour and International Organization -Reports of the National Labour commissions.

#### Learning Outcome:

After the completion of the course, the students must be able to:

- Know the basics present trend in Human Resource Management
- Help furnish the various job related aspects
- Know various aspects of Human development related issues
- Evaluate the quality aspects of human resources
- Gain an understanding about the safety aspects of Human Resource.

#### References:

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. Gary Dessler, Human Resource Management, Pearson Education
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House
4. Michael, Human Resource Management, Himalaya Publishing House
5. Mirza&Zaiyudin, Human Resource Management, Macmillan Publishing House
6. Pardishi, Human Resource Management, Himalaya Publishing House
7. Prasad L M, Human Resource Management, Sultan Chand & Sons
8. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand & Sons



# BUSINESS RESEARCH METHODS

## Objectives

- To provide basic knowledge about the concept, tools and techniques of business research
- To help develop the skills of students to be able to apply research techniques for business decision making
- To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis
- To help adopt appropriate statistical tools for drawing Inference
- To teach students as to write a Research Report

**Unit I Introduction to Research:** Meaning and Definition of Social Research – Objectives of Research – Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

**Unit II Problem Formulation:** Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

**Unit III Data Collection:** Methods of Data Collection – Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

**Unit IV Data analysis and Interpretation using SPSS:** Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar – Kolmogorov Smirnov test – Mann-Whitney U test – Kruskal Wallis H test

**Unit V Report Writing:** Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report – Plagiarism – Ethics in Social Science Research.

## Learning outcome:

At the end of this course, students should be able to:

- Understand the Concepts Relating to Business Research, Types and Process.
- Identify the Research Problem and Draw the Design.
- Prepare Questionnaire and Interview Schedule and Formulate & Test the



Hypothesis.

- Adopt Appropriate Statistical Tools for the Inferences.
- Write a Research Report.

### References :

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers
4. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd
5. PankajMadan, VageeshPaliwal, Rajul Bhardwaj, (2010), Research Methodology, Global Vision Publishing House New Delhi
6. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand & Sons Publisher, New Delhi
7. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House, Mumbai
8. SaravanavelP (2003), Research Methodology. Margham Publishers, Chennai. 2003

## CONSUMER RIGHTS AND EDUCATION

### Objectives

1. To give the students a clear understanding of the terms Consumers, Consumerism, Consumer movement
2. To give an understanding of the provisions of the Consumer Protection Act
3. To know the methods of creating awareness and education
4. To familiarize students on various aspects of consumer related Legislations and Organizations
5. To make the students aware about the rights and responsibilities of consumers

### Unit I

**Consumer Movement in India-** Definition of Consumer- Types of Consumer –Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.

### Unit II

**Right of Consumers-** Responsibilities of Consumers —unfair trade practices- Caveat emptor and Caveat Venditor- Enforcement of Consumer rights through Public Interest Litigation

### Unit III

**Consumer Protection Act 2019-** Main Provisions –Redressal forums –District



Level –State Level and National Level –Powers and Functions –Filing of Complaints  
Procedure Regulatory Authorities and OMBUDSMAN

#### Unit IV

**Consumer related Legislations and Organizations:** Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils -Remedy and Redressal of Grievances

#### Unit V

**Consumer awareness and Education in India:**Lack of awareness- Lack of access to information-Methods of creating awareness and promotion of Consumer rights and duties- E-Commerce and Consumer Rights- Role of media in consumer education

#### Learning Outcomes:

At the end of this course, the Students will be able to:

- Understand the various terms related to Consumers
- Know the Consumers rights and duties and how to enforce their rights
- gain knowledge of the provisions and procedures under Consumer Protection Act
- familiar with Consumer related Legislations and Organisations
- know the methods of creating awareness and education

#### References :

1. Singh Avtar, (2010), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.
2. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
3. Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.
4. Balakrishna Eradi (2009), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing
5. Bangia R.K., (2004), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency

## FINANCIAL DERIVATIVES

#### Objectives

- To make the students understand about the concept of Derivatives and its types
- To acquaint the knowledge of Options and Futures
- To teach about hedging and the development position of derivatives in India



- To gain an understanding about the financial derivatives market in India
- To enable the students to know about stock futures

## Unit I

**Introduction to derivatives** –Definition of Financial derivatives- Features – Types— History of Derivatives Markets – Uses of Derivatives - Forward Market:Forward Contract concept – Features – Classification of Forward Contracts – Forward Trading Mechanism – Forward Prices Vs Future Prices.

## Unit II

**Options and Swaps** – Concept – Types – Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

## Unit III

**Futures** – Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets- Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

## Unit IV

**Hedging and Stock Index Futures** – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging — Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

## Unit V

**Financial Derivatives Market in India** – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Derivatives Trading at NSE/BSE – Eligibility of Stocks –Emerging Structure of Derivatives Markets in India – Foreign Exchange Management

## Learning Outcomes:

After the completion of the course, the students must be able to:

- Gain an understanding of the concept of Derivatives and its types
- Get acquainted about Options and Futures
- Describe about hedging and the development position of derivatives in India
- Gain mastery over the financial derivatives market in India
- Understand about stock futures



**References :**

1. Gupta S.L., (2008), Financial Derivatives – Theory, Concepts and Problems, Prentice Hall of India, Delhi
2. Kumar S.S.S (2007), Financial Derivatives, Prentice Hall of India, Delhi
3. Chance, Don M (2001), Derivatives and Risk Management Basics, Cen gage Learning, Delhi
4. Stulz M. Rene, (2009), Risk Management and Derivatives, Cen gage Learning, Delhi

## **MANAGEMENT INFORMATION SYSTEM**

(Elective Course)

**Objectives**

- To offer in-depth knowledge on information systems in business and their management
- To teach the objectives and components of data base management systems
- To know the approaches involved in developing MIS
- To enable students to know transaction processing and Support system
- To gain knowledge on functional Information systems

**Unit I**

**Management Information System** – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

**Unit II**

**Data base management systems** – Objectives and Components – Database design – Creation and control – Recent trends in database

**Unit III**

**Developing information system** – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

**Unit IV**

**Transaction processing and Support system** – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

**Unit V**

**Functional Information systems** – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems



**Learning Outcome:**

After the completion of the course, the students must be able to:

- Gain in-depth knowledge on information systems in business and their management
- Learn the objectives and components of data base management systems
- Know the approaches involved in developing MIS
- Know transaction processing and Support system
- Gain knowledge on functional Information systems

**References:**

1. Azam M (2012), Management Information Systems, Vijay Nicole Imprints
2. Davis (2013), 'Management Information Systems', McGraw Hill
3. Eff Oz (2001), 'Management Information Systems', Vikas Publishing house Pvt. Ltd
4. Goyal D P (2010), 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
5. James A O' Brain (2014), Management Information Systems', Tata McGraw Hill
6. Kenneth C.Loudan& Jane P.Loudan (2016), "Essentials of MIS", Prentice Hall India
7. Muneesh Kumar (2001), 'Business Information Systems', Vikas Publishing house Pvt. Ltd
8. Prasad L M, Usha Prasad (2012), 'Management Information Systems', Sultan chand& Sons
9. Sadagopan S (2012), 'Management Information System', Prentice Hall
10. Wetherbe, Turban (2000), 'Information Technology for Management', John Wiley publisher

