

## Semester VI

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 4 Papers	Indirect Tax (3 TH + 1 TU) Auditing&Assurance(3 TH + 1 TU) Business Mathematics and Statistics (3 TH + 1 TU) Indian Financial System (3 TH + 1 TU)	4 4 4 4	16
2	Minor 1 paper [M5 & M6] or [e-B5 & e-B6]	M5:Retail Management and Marketing of Services (3 TH + 1 TU) M6: Rural Marketing and International Marketing (3 TH + 1 TU) OR eB5: System Analysis and Design (3 TH + 1 TU) eB 6: e-Business Applications (Practical- 4P)	4 4 4 4	8
3	Multi-Disciplinary		--	--
4	Ability Enhancement Course (AEC)			--
5	Skill Enhancement Course (SEC)			--
6	Value Added Course (VAC)			--
7	Summer Internship		3#	3#
8	Research Project	--		
			24 +3#	24 + 3#

**Semester VI**  
**Major (Core) Paper-12**  
**INDIRECT TAX**  
**Full Marks 100**

**Credit of the Paper : 4**  
**Semester end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

**Goods and Services Tax (60 marks)**

**Unit-1 : Basic Concept of Indirect tax and Goods & Services Tax (GST)**

Concept of indirect tax, Difference between direct and indirect tax, Pre GST indirect tax structure in India, Major defects in the structure of indirect tax prior to GST, Rationale for GST, Post GST indirect tax structure in India, Concept, Structure and Types of GST, Taxes subsumed into GST, Application of IGST, CGST, SGST & UTGST, Non applicability of GST, GST Council ( Concepts and Composition) and Compensation Cess.

**Definitions :** Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Output tax, Person, Place of business, Registered person, Services, Taxable person.

**Lecture Hours -5**

**Unit-2 : Taxable Event and Supply**

Taxable event in GST, Commodities kept outside GST, Supply as per CGST Act, Activities treated as supply under schedule I & II and supply of neither goods or services under Schedule III (basic concept with simple case study), Types of supply – Inward supply, Outward supply, Taxable supply, Non taxable supply, Exempt supply, Zero rated supply, Intra state and inter state supply of goods (basic concept only), Composite supply, Mixed supply and their taxability.

**Lecture Hours -7**

**Unit-3 : Levy of GST and Exemption from GST**

Basis of charge of GST, Forward and Reverse charge (basic concept excluding specific goods & services), Rate of GST, Basic concept of exemption from GST. **Lecture Hours -3**

**Unit-4 : Time of Supply of Goods**

Time limit for issue of invoice for supply (including goods sent on approval for sale or return), Determination of time of supply under Forward and Reverse charge, Time of supply in case of excess payment. **Lecture Hours -8**

**Unit-5 : Place and Value of Supply**

Determination of nature of supply of goods and import, Computation of value of supply of goods under Transaction value [Sec 15(1)], Inclusions and exclusion of items for computation of value of supply of goods, Value inclusive of tax. **Lecture Hours -7**

**Unit-6 : Input Tax Credit (ITC) and Computation of GST Liability**

Tax invoice, Debit and Credit note, Bill of supply (concept only), Meaning of ITC, Eligibility for availing ITC [Sec 16(1)], Conditions to be satisfied and time limit for availing ITC [Sec 16(2), 16(4)], ITC on Capital goods (including impact of depreciation claimed/not claimed and removal of capital goods after use), Apportionment of ITC where (i) Goods are used partly for business purpose and partly for other purposes, (ii) Goods are used partly for effecting taxable

supply including zero rated supply and partly for exempted supply, Utilisation of ITC for payment of tax, Computation of GST liability. **Lecture Hours -10**

**Unit-7 : Registration :**

Need for registration, Persons liable for registration (Sec 22), Persons not liable for registration (Sec 23), Provisions for compulsory and voluntary registration, Cancellation or suspension of registration. **Lecture Hours -3**

**Unit-8 : Composition levy (Composition Scheme) and Payment of tax**

Concept of composition scheme, Threshold limit for registration under composition scheme, Determination of aggregate turnover (Simple Problem), Persons eligible to opt composition scheme [Sec 10(2)], Conditions and restrictions of composition scheme, Rates of composition scheme, Effective date and lapse of composition scheme, Time of payment of tax.

**Lecture Hours -5**

**Customs Duty (15Marks)**

**Unit-9 : Basic Concept, Types and Valuation**

Basic concepts of Customs duty, Definitions – Import, Export, Customs area, Customs station, India, Territorial water, Indian customs water, Taxable Event in customs, Types of customs duties–Basic, Integrated tax U/S 3(7), Compensation cess U/S 3(9), Protective, Safeguard, Countervailing duty on subsidised goods, Anti Dumping duty, Social welfare surcharge, Valuation under Customs Act.

**Lecture Hours -10**

**Unit 10 : Baggage**

Meaning of baggage, baggage exempted from duty, General duty free allowance, Jewellery allowance, Rate of duty on baggage, Computation of duty payable (Simple Problem).

**Lecture Hours -2**

*(The amendments, circulars and notifications related to GST issued by the appropriate authority six months prior to the commencement of the concerned semester shall be applicable).*

**Suggested Readings**

1. The Central Goods and Services Tax Act, 2017.
2. K.M. Bansal, GST & Customs Law, Taxmann Publications.
3. V.K. Singhania, Student's guide to GST & Customs Law, Taxmann Publications.
4. Girish Ahuja and Ravi Gupta, Systematic approach to Direct & Indirect Taxation, Commercial Law publishers (India) Pvt. Ltd.

**Semester VI**  
**Major (Core) Paper-13**  
**AUDITING AND ASSURANCE**  
**Full Marks 100**

**Credit of the Paper : 4**  
**Semester end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

**UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT      Lecture Hours -8**

- **Audit:** Definition, Difference between Audit and Assurance, nature, scope and objectives of independent Financial Audit, Limitation of audit, Difference between Audit and Investigation.
- **Audit Principles:** Basic Principles governing an audit, Independence of auditor, Statutory provisions to protect auditor's independence.
- **Errors and Fraud -** Concepts, means of doing fraud, window dressing of Balance Sheet, Auditor's Responsibility towards detection & prevention of fraud.
- **Classification of Audit-** Organisation structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance sheet, Standard, Systems, EDP);
- **Standards on Auditing (SA):** Concept, Need & Purpose, Mandatory compliance of SA Mandatory compliance of SA [Sec143 (9) & 143(10)].
- ❖ *This unit should be studied with reference to SA 200 (Revised) and SA 240 (Revised).*

**UNIT – II AUDIT STRATEGY, PROCEDURES AND TECHNIQUES**

**Lecture Hours -10**

- **Audit Strategy:** Audit Engagement, Audit Planning, Audit Programme.
- **Audit Documentation:** Audit Working Paper, Ownership and custody of Working Papers, Audit file (Permanent and Current), Audit Note Book and Audit Memorandum.
- **Audit Evidence:** Concept, need, procedures to obtain Audit Evidence.
- **Audit Techniques & Procedure:** Test Checking, Auditing in Depth and Cut-off checking, Analytical Procedure & Substantive Test in Auditing, Concept of Materiality.
- ❖ *This unit should be studied with reference to SA 210, SA 230, SA 300, SA 320, SA 500, SA 520 and SA530*

**UNIT – III: RISK ASSESMENT AND INTERNAL CONTROL SYSTEM**

**Lecture Hours -8**

- **Audit Risk:** Concept & Types only.
- **Internal Control:** Definition, Characteristics, Types of Internal control, Objectives.
- **Internal check:** Definition, Objectives.
- **Internal Audit:** Definition, objectives, Provisions of the Companies Act [sec.138 (1) & Sec.138 (2)., Reliance by statutory auditor on Internal Auditor's work.

❖ *This unit should be studied with reference to SA 610*

**UNIT – IV: VOUCHING, VERIFICATION, VALUATION AND AUDIT OF SOME ITEMS OF INCOME STATEMENT AND BALANCE SHEET**

**Lecture Hours -10**

- **Vouching:** Meaning, Objectives, Difference with Routing Checking, Factors to be considered while vouching.
- **Verification:** Concept, Objectives, Importance, Difference with Vouching.
- **Valuation of Assets and Liabilities:** Meaning, Importance, Difference with Verification.
- **Audit of some Items of Income Statement (Assertions relating to Income Statement:** a) Occurrence b) Completeness c) Cut off d) Measurement e) Presentation & Disclosure) i) **Receipts:** Sales, collection from debtors, Interest and dividend income, Sale of Fixed Assets. ii) **Payments:** Purchases, Payment to Creditors, Employee Benefit Expenses, Insurance, Research and Development Expenditure, Prepaid Expenses.
- **Audit of Items of Balance Sheet (Assertions relating to Balance Sheet:** a) Existence b) Completeness c) Cut off d) Valuation e) Rights & Obligation f) Presentation & Disclosure) i) **Non-Current Assets:** Plant and Machinery, Leasehold land, Goodwill, Patent & copy Right ii) **Investments** iii) **Current Assets:** Inventory, Loan and Advance, Trade Receivables (Sundry Debtors), Cash at Bank iv) **Non-current Liability:** Secured loan (Debentures) v) **Current Liability:** Trade Payables (Sundry Creditors).
- Audit of Educational Institution, Hospital, Hotels.

**UNIT -V: AUDIT OF LIMITED COMPANIES**

**Lecture Hours -12**

- **Company Auditor:** Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties & Liabilities, Restriction to render services other than audit [Sec (144)]. Provisions of Companies Act regarding declaration and payment of dividend (including unpaid dividend).
- **Branch Audit:** Qualification, Power and Duties of Branch auditor.
- **Joint audit:** Method of Division of work, Liabilities of Joint Auditor.

❖ *This unit should be studied with reference to SA 299*

**UNIT VI: AUDIT REPORT AND CERTIFICATE**

**Lecture Hours -6**

- **Meaning & Importance:** Definition, Distinction between Report and Certificate, Different types of Audit Report.
- **Contents of Audit Report:** As per Companies Act and Standards on Auditing.
- **True and Fair View:** Concept and Guiding Factors.

❖ *This unit should be studied with reference to SA 700, SA 705 & SA 706*

**UNIT – VII: OTHER THRUST AREAS**

**Lecture Hours -6**

- Cost Audit – Concepts, Objectives.
- Management Audit - Concepts, Objectives.
- Tax Audit – Objectives, Legal Provisions
- Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)
- Professional Ethics: Meaning, Need for Professional Ethics.

*(If new Laws or Rules are enacted in place of the existing laws and rules, the corresponding provisions of such new laws and rules notified one year prior to the commencement of the concerned Semester will be applicable).*

#### **Suggested Readings**

- Tandon et al, Practical Auditing, S.Chand
- Gupta & Arora, Fundamentals of Auditing, TMH
- Jha, A., Auditing, Taxmann
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
  - Guha Ray, S., & Ghose, S., Auditing & Assurance for Students, Law Point
- Majumdar, Ayan., Auditing & Assurance, Tee Dee Publications
- Standards on Audit (SA) issued by the Institute of Chartered Accountants of India

## **Semester VI Major (Core) Paper-14 BUSINESS MATHEMATICS AND STATISTICS**

**Full Marks 100  
Credit of the Paper : 4  
Semester end Examination (Credit 3): 75 Marks  
Tutorial Examinations (Credit 1): 25 Marks  
Total (3 Th + 1 TU): 100 Marks**

### **Part – A: Business Mathematics (40)**

#### **Unit 1: Matrices**

Definition of a matrix, Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems.

**Lecture Hours-8**

#### **Unit 2: Differential Calculus**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit. (Excluding Trigonometrical Applications)

**Lecture Hours --12**

### **Unit 3: Basic Mathematics of Finance**

Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates.

**Lecture Hours -6**

### **Unit4: PERMUTATIONS & COMBINATIONS**

Meaning and problems on Permutations and Combinations. Basic identities and restricted Combinations.

**Lecture Hours -6**

## **Part – B: Business Statistics (35)**

### **Unit 1: Uni-variate Analysis**

Presentation of data, Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Standard Deviation and Variance: calculation and properties.

**Lecture Hours -8**

### **Unit 2: Bi-variate Analysis**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation, Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

**Lecture Hours -8**

### **Unit 3: Time-based Data**

Index Numbers and Time-Series Analysis Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Lecture Hours -12**

#### **Suggested Readings**

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- Statistics for Business Decisions – J. K .Das (Academic Publishers)
- Business Mathematics and Statistics- Sreyashi Ghosh and Sujata Dhar, Oxford
- Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
- Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
- Mathematics and Statistics for Management – K B Akhilesh and S Balasubrahmanyam (Vikash Publishing House Pvt.Ltd.)
- Business Statistics – G. C. Beri (Tata McGraw Hill)
- Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House )
- Statistics for Business and Economics – D. R. Anderson, D. J. Sweeney and T. A. Williams (Thomson Asia Pvt Ltd)
- Text Book of Business Mathematics , Padmalochan Hazarika, S.Chand

**Semester-VI**  
**Major (Core) Paper 15**  
**INDIAN FINANCIAL SYSTEM [New Syllabus]**

**Full Marks: 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**1. An Overview of the Indian Financial System** **[Lecture Hours-4]**

- Introduction to Indian Financial System: Concept & meaning, significance, functions;
- Structure/Components of Indian Financial System (Financial Institutions, Financial Markets, Financial Instruments, Financial Services and Financial Regulators);
- Financial System and Economic Development in India.

**2. Indian Financial Market** **[Lecture Hours-4]**

- Concept and meaning;
- Features, functions, structure and role of regulators;
- Organized and unorganized financial market;
- Types of financial markets: Money Market and Capital Market and their differences.

**2.1 Money Market** **[Lecture Hours-8]**

<sup>2.1.</sup>

- Concept and meaning, features, functions, shortcomings, regulator, and structure of Indian Money Market;
- Participants of money markets and Primary Dealers;
- Money Market Instruments in India: Call or Notice Money, Treasury Bills, Commercial Papers, Commercial Bills, Certificate of Deposit, Re-purchase Agreements (Repos & Reverse Repos);
- Recent trends in Indian Money Market.

**2.2 Capital Market** **[Lecture Hours-14]**

<sup>2.2</sup>

- Concept & meaning, features, functions, structure, limitations of Indian Capital Market;
- Instruments - equity shares, preference shares, debentures, bonds and derivatives;
- Participants of capital market, Types of equity market (primary & secondary) and Role of Regulators;

- Primary Capital market: Methods of New Issues – Public Issues/Offerings (IPO & FPO), Issue mechanism: Rights Issues, Bonus Issues, Private Placement, Offer for Sale, Preferential Issue, Qualified Institutional Placement; Book Building Process and Determination of Cut Off Price (Basic concepts only)
- Secondary Capital Market: Concept of Stock Market and Stock Exchanges; Understanding of Stock market Indices (SENSEX and NIFTY), Market Intermediaries, Stock Brokers and Sub-brokers, Role of Stock Exchanges in India; Concept of Dematerialisation and Rematerialisation process of Securities; Depositories of Securities – NSDL and CDSL
- Long-term Debt Market: Concept and meaning; Regulators, Market Segment, Issuers, Instruments and Investors of Indian Debt Market;
- Derivative Markets: Concept, functions, participants, types-forwards, futures, options and swaps
- Recent trends in Indian Capital Market

### **3. Banking and Other Financial Institutions**

**[Lecture Hours-14]**

- Brief Concept of Origin of Banking of India;
- Financial Sector reforms in India: Narasimham Committee Recommendations (I & II);
- Types of Banks and Financial Institutions (FIs):
  - ❖ Commercial Banks: Functions; Credit Creation by Commercial banks;
  - ❖ Central Bank/Reserve Bank of India (RBI): Functions; Credit Control and Monetary Policy;
  - ❖ Other Financial Institutions (An overview only): Development Financial Institutions (DFIs)-- IDBI, NABARD, EXIM Bank and SIDBI; Microfinance Institutions, Regional Rural Banks, LICI and GICI, Non-banking financial Institutions, Mutual Funds (MFs)

### **4. Financial Services**

**[Lecture Hours-8]**

- Financial Services: Concept and meaning, objectives, functions;
- Types of Financial Services: Fund-based and Fee-based;
- Merchant Banking: Concept, importance and functions; Pre and Post Issue Management;
- Credit Rating: Concept and meaning, importance; Users of credit rating; Credit Rating Agency- ICRA and CRISIL, MOODY'S;

### **5. Investors' Protection**

**[Lecture Hours-8]**

- Investors' Protection: Concept and importance;
- SEBI Guidelines regarding Rights and Responsibilities of Investors;
- Investors' Grievances regarding Stock Market Trading;
- Concept of Grievance Redressal Mechanism;
- Role of SEBI, Company Law Board, Court/Judiciary and Media in the Protection of Investors.

**Suggested Readings**

- Khan, M. Y., Indian Financial System-Theory and Practice, TMH
- Bhole, L. M., Financial Markets and Institutions, TMH
- Majumder S., Indian Financial System
- Nayak and Sana, Indian Financial System, Rabindra Library
- Basu, A, Mazumdar, D, Datta S., Indian Financial System, ABS
- Gurusamy, Financial Services, TMH
- Pathak, B., Indian Financial System, Pearson
- Bhattacharyya S., Indian Financial System, Oxford University Press
- Saha, S.S., Indian Financial System and Markets, McGraw Hill
- Saha, S.S., Capital Markets and Securities Law, Taxmann
- Kumar, Kaur & Gupta, Financial Markets, Institutions and Services, Taxmann

**Semester VI**  
**Minor Paper 7 (Elective)**  
**Retail Management and Marketing of Services (M5)**  
**Full Marks 100**  
**Credit of the Paper : 4**  
**Semester-end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

**Unit1: Introduction to Retailing**

**Lecture Hours -10**

• Concepts, Features of Retailing
• Importance Retailing
• Function

**Unit 2 : Retailing in India**

**Lecture Hours -10**

• Factors determining Growth of Retailing in India
• Factors affecting Retail Pricing
• Impact of Retail in Nation's Economy
• Key Drivers of the Indian Retail Industry
• Evolution of retailing in India

**Unit3: Retail Formats**

**Lecture Hours -10**

• Concept
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• Types of Retailing–Multi Channel Retailing, Single Channel Retailing
• Product factors of Retail format
• Location factors of Retail format
• Current Indian Scenario

**Unit 4: Introduction to Services Marketing & Services and economy of a country**

**Lecture Hours 10**

• Concept of services, Types, Function, Nature, Characteristics
• Understanding Services Customers
• Impact of service marketing in the economy of a country

**Unit 5: Service Marketing Management**

**Lecture Hours 10**

• Service Quality: Definition with example and Management
• Relationship marketing -Concept
• Service Communication Mix
• Communication Strategy

**Unit6: Service Marketing in Non-profit and profit Organisations**

**Lecture Hours-10**

• Concept, Relevance and Prospect:
• TravelandTourism
• FinancialServices
• InformationTechnologyServices
• MediaServices
• HealthCareServices
• EducationalServices

**SuggestedReading**

- Madaan, Fundamentals of Retailing, Tata McGraw-Hill
- Pradhan,S., Retailing Management, McGrawHill
- Seshanna & Prasad, Retail Management, McGrawHill
- Berman,Evans &Mathur, Retail Management, Pearson
- Verma,H.V., Services Marketing, Pearson
- Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
- Ravi Shankar, Services Marketing: The Indian Perspective, Excel Books
- Rampal & Gupta, Services Marketing, Concepts, Applications & Cases, Galgotia
- Apte, Services Marketing, Oxford University Press

**Semester VI**

**Minor Paper 8 (Elective)**

**Rural Marketing and International Marketing (M6)**

**Full Marks 100**

**Credit of the Paper : 4**

**Semester-end Examination (Credit 3): 75 Marks**

**Tutorial Examinations (Credit 1): 25 Marks**

**Total (3 Th + 1 TU): 100 Marks**

**Unit 1 : Rural Marketing and Environment****Lecture Hours 10**

• Concept, importance of rural marketing
• Rural vs. Urban Marketing
• Rural vs. Agricultural Marketing
• Specific features of rural marketing (including environment)

**Unit 2 :Rural Consumer****Lecture Hours 10**

• Characteristics
• Attitudes &behaviour
• Buying Patterns and Influences

**Unit 3 : Marketing of Agricultural Products****Lecture Hours 10**

• Marketing Mix strategiesof AgriculturalProducts
• Role of Government and non-Government organization
• Co-operative Marketing
• Problems and possibilitiesinAgricultural Marketing

**Unit 4: Introduction of International Market****Lecture Hours 10**

• Definition
• NatureandScopeofInternationalMarketing
• International Marketing Environment(Basic Concepts )PESTEL-SWOC
• Market Entry (When-Why-How)
• EntryStrategy(Concept-Features-AdvantagesandDisadvantages)
• Categorization (Standardisation / Adaptation) of Product/ Service Planning

**Unit 5 : International Pricing****Lecture Hours 10**

• FactorsinfluencingInternationalPrice
• PriceQuotationandPaymentTerms

**Unit 6: Import and Export Policies and Practices in India****Lecture Hours 10**

• Export Price
• EXIM Policy- An Overview
• Trends in India's Foreign Trade
• Steps in Starting an Export Business
• Special Economic Zone

**SuggestedReadings**

- Rajagopal, Management of Rural Business, Wheeler
- Neelamegham, Marketing in India: Cases and Redings, VikasPublishing
- Mathur,U.C., Rural Marketing, Wheeler
- Nyyarand Ramaswamy, Globalization and Agricultural Marketings, Rawat Publishers
- Mamera, Agricultural marketing, Himalaya Publisheing House
- Kashyap,P., Rural Marketing, Pearson

- Keegan, Multinational Marketing Management, Prentice Hall
- Kriplani, International Marketing, Prentice Hall
- Taggart and Mott, The Essence of International Business, Prentice Hall
- Kotler, Principles of Marketing, Prentice Hall
- Paliwala, The Essence of International Marketing, Prentice Hall
- Vasudeva, International Marketing, Excel Books
- Pateora, Graham and Salwan, International Marketing, McGraw Hill

**SEMESTER VI**  
**Minor Paper 7 (Elective)**

**SYSTEM ANALYSIS AND DESIGN (e-B5)**

**Full Marks 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1. Overview of System analysis and design:** system concepts. System Development models – Waterfall model, Spiral model. System development methods – major steps.

**Lecture Hours 10**

**Unit 2. Phases in System Development:** Problem definition. Analysis. Design. Implementation. Evaluation.

**Lecture Hours 10**

**Unit 3. Information requirement analysis:** Process modelling with physical and logical data flow diagrams.

**Lecture Hours 12**

**Unit 4. System design:** Process descriptions, Input/output controls, object modeling, Database design, User Interface design, Documentation, Data Dictionary, Development methodologies: Top down, bottom up, structured chart, decision table, decision tree.

**Lecture Hours 16**

**Unit 5. Testing – Unit, integration, system, Acceptance, regression, Test Case generation.**

**Lecture Hours 12**

**Suggested Reading:**

- Parthasarathi, System Analysis & Design, EPH
- Raja Raman, Analysis & Design of Information Systems, PHI

**SEMESTER VI**  
**Minor Paper 8 (Elective)**

**COMPUTER & E-BUSINESS APPLICATION (e-B6) (Practical)**

**Full Marks 100**

**Credit of the Paper: 4 (Practical)**

**Module I –2 Credits (Marks: 50)- Practical**

**Unit 1: Coding**

**Unit 2: C++ or JAVA**

**Module II –2 Credits (Marks: 50)- Practical**

**Unit 1: HTML & DHTML**

**Unit 2: Python**

**B.Com. 3-year (MDC) Curricula and Syllabi (under CCF, 2022)**