

**DIRECTORATE OF DISTANCE EDUCATION
KURUKSHETRA UNIVERSITY
KURUKSHETRA - 136 119**

**Syllabus & Examination
for
Bachelor of Information & Management Part-III
Session 2014-15**

Paper No.	Name of Paper	Internal Assessment	Theory Paper Marks	Total Marks	Time
BIM-301	COST AND MANAGEMENT ACCOUNTING	20	80	100	3 Hours
BIM-302	HUMAN RESOURCES MANAGEMENT	20	80	100	3 Hours
BIM-303	E-COMMERCE	20	80	100	3 Hours
BIM-304	COMPUTER APPLICATION IN BUSINESS	20	80	100	3 Hours
BIM-305	COMPUTER PRACTICALS			50	
BIM-306	PROJECT REPORT			100	
BIM-310	ADVERTISING MANAGEMENT	20	80	100	3 Hours
BIM-312	BUSINESS ENVIREMENT	20	80	100	3 Hours
BIM-313	VIVA-VOCE EXAMINATION			50	

BIM-301 : COST AND MANAGEMENT ACCOUNTING

Max. Marks : 80

Internal Assessment:20

Time : 3 Hours

Note : Ten questions shall be set in the question paper. The candidates shall be required to attempt five questions in all selecting at least one question from each of the five units.

Unit-I :

Cost Accounting : meaning and uses of cost accounting; various cost concepts; organisation of cost accounting department; establishing costing system, classification of cost, segregation of cost into fixed and variable, costing methods.

Unit-II :

Elements of Cost : Material Cost; meaning and objects of materials control; methods of inventory control : ABC analysis, fixation of levels; methods of inventory valuation, printing, issues and receipts of materials, labour cost; classification, and various labour cost records, direct expenses; meaning, nature and importance. Overheads; meaning and classification of overheads. Overheads accounting.

Unit-III :

Management Accounting : meaning, nature, usefulness, functions, scope, conventions, techniques and limitations, management accounting distinguished from financial accounting. Ratio analysis; meaning, types, nature, limitations; liquidity, leverage, profitability and efficiency ratios.

Unit-IV :

Budgets and Budgetary Control : meaning, nature, kinds. Preparation of various types of budgets, advantages and limitations of budgetary control. Marginal costing : meaning, managerial uses of marginal costing. Break even analysis.

Unit-V :

Standard Costing : meaning, standard costing versus budgetary control; types of standards. Variance Analysis : meaning, types, determination of Direct Material Cost Variances. Cash Flow and Fund Flow Statements : concept of funds and flows; meaning, nature, steps in preparation of fund flow statement. Distinction between Fund Flow & Cash Flow Statement.

Books Recommended :

1. S.N. Maheshwari : Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
2. M.Y. Khan : Management Accounting, Tata Mc-Graw Hill Publishing Co., New Delhi.
3. I.M. Pandey : Management Accounting, Vikas Publishing Ltd., New Delhi.

4. S.P. Jain & : Cost & Management Accounting, Kalyani
K.L. Narang Publishers, New Delhi.
5. R.K. Mittal : Management Accounting, V.K. Publishers,
New Delhi.

BIM-302 : HUMAN RESOURCE MANAGEMENT

Max. Marks : 80

Internal Assessment:20

Time : 3 Hours

Note : In all ten questions will be set in the question paper selecting at least two questions from each Unit. The candidates will be required to attempt five questions in all selecting one question from each of the five units.

Unit-I :

Human Resource Management : An introduction, nature and importance of HRM. Personnel Management, definition, objective & significance. Human Resource Planning, meaning and nature of HRP.

Unit-II :

Job Analysis : Meaning & definition, purposes, job analysis, methods of collecting job analysis data, job description, job specification : Recruitment function, meaning & definition; sources of recruitment. Selection process, selection techniques; Interview, Psychological tests, References, Factor determining functional values of Selection Techniques.

Unit-III :

Organizational Training & Development : definition of training, needs and objectives of training, training methods, learning principles, conditions of practice, knowledge of results; relevance of transfer of laboratory training to the job. Management development, definition and importance of understanding carrier development. Promotion, transfer and demotion.

Unit-IV :

Performance Appraisal, compensations and remuneration, meaning and definition of performance. Criteria of performance appraisal, performance appraisal methods and their limitations. Compensation; primary compensation, nominal and real wages; wage fixing machinery, performance based payment, incentive compensation.

Unit-V :

Employees Relations : Cooperation - Q.W.L. Employment committees, conflict; conflict resolution; Labour relations; trade unions and their role in organization. Withdrawal behaviours; absenteeism and employees labour turnover.

Books Recommended :

1. P.C. Tripathi : Personnel Management & Industrial Relations (Sultan Chand & Sons)
2. Arun Monappa : Managing Human Resources MacMillan India Ltd.
3. George T. Milkovich : Personnel/Human Resource Management & John W. Boudreau
4. H. John Bernardin & Joyce E.A. Russell : Human Resource Management : An experimental approach. McGraw Hill-International Education.

BIM-303 : E-COMMERCE

Max. Marks : 80
Internal Assessment:20
Time : 3 Hours

Note : Ten questions shall be set in the question paper. The candidates shall be required to attempt five questions in all selecting at least one question from each of the five units.

Unit-I :

E-mail-working OF E-mail, Names and addresses File attachments, sending and receiving of E-mail, E-mail protocols like- POP & SMTP, E-mail ethics, Free E-mail Accounts.

Introduction to Mailing List and News Groups, FTP, Remote Login through TELNET, INTERNET. www & Multi-media - Audio and Video intermixing on www, Digital Sound data, MIDI, Introduction to animation and virtual reality.

Unit-II :

Communication System - Analog and Digital Signals Modulation techniques as AM, FM, PM, digital modulation, circuit and Packet switching. Modern-transfer speeds, bits & bands, error detection and compression standard.

Fundamentals of communication medium like Twisted Pair wire, coaxial cable, fibre optic cable, communication satellite.

ISDN-BRI & PRI, BROAD BAND Integrated services digital Network, ATM cell.

Unit-III :

Internet Protocol suite : Introduction to TCP/IP Application layer, Transport layer, Network layer, Link layer of IPS. Use of UDP, TFTP, IRP, RIRP. IP Address.

Unit-IV

Technology in E-Commerce - Introduction, Electronic data interchange, use of EDI, Evolution of EDI, Benefits of EDI, working of EDI, EDI standards, EDI components, EDI services, Business approach to EDI.

Unit-V

Introduction to Security Issues & Electronic Payment System EDI security, Hijacking, Encryption, Digital Signatures, Technological Mechanisms, Viruses, Firewalls, Digicash, Cybercash, smart card, legal concerns, cryptography, E-Commerce in India.

References :

1. Alexis Leon & Mathewes Leon : Fundamentals of Information Technology (Vikas Publishing House).
2. S. Jaiswal : E-Commerce, Galgotia Publication.
3. Kamlesh Bajaj : E-Commerce (Cutting Edge of business), Tata Mc-Graw Hill.
4. N.N. Biswas : Computer Networks

BIM-304 : COMPUTER APPLICATION IN BUSINESS

Max. Marks : 80

Internal Assessment:20

Time : 3 Hours

Note : Ten questions shall be set in the question paper. The candidates shall be required to attempt five questions in all selecting at least one question from each of the five units.

Unit-I :

Use of Computers in Business, Advantages and Disadvantages, Computerized System for Inventory Control. Payroll, Purchase Order, Banking and Accounting.

Unit-II

ORACE & I - Introduction, SQL, overview of DML, DCL and DDL.

Date Types - NUMBER, CHAR, VARCHAR2, LONG, DATE, BINARY, LOB.

Data Dictionary, Table Creation, Use of CREATE, ALTER, DELETE command. Data manipulation by SELECT, ORDER BY, UPDATE, INSERT command. Modify the structure of a table, INDEX, VIEW, SEQUENCE, GRANT, REVOKE operations.

Unit-III

Logical operators, SET operator as UNION, INTER SECTION etc. Various numeric functions, single row character functions, group functions. Implementation of Integrity constraints in ORACLE.

Unit-IV :

A typical PL/SQL program, comment, Declaration section, Execution Section, Exception section, working of PL/SQL, Advantages, Percentage data type, Assigning values to variables, constraint declaration, conditional control Interactive control, COMMIT, SAVE POINT, ROLL BACK, Transaction.

Unit-V :

Introduction to SQL PLUS environment, SQL PLUS execute commands, editing commands, Formatting commands, Miscellaneous commands. Report writing - various commands as Title, Skip, Pause, Column, Break on, compute, Sum, Advantages of report writing.

Report generation using ORACLE 8i

References :

1. ORACLE 8i compute Reference by Tata Mc-Graw Hill.
2. Developer-2000 by Ivan Bay Ross.
3. ORACLE PL/SQL : Tips & Techniques by Trizzo (Tata Mc-Graw Hill).
4. SQL : From the group up by Pyefrinch (Tata Mc-Graw Hill).

BIM-305 : COMPUTER PRACTICALS

Max. Marks : 50

ORACLE 8i

SQL PLUS : CREATE, ALTE, INSERT Commands, Creation & updation of a Table. Modify the Structure of a table, searching & sorting operations in ORACLE.

Writing of command files using PL/SQL. Execution of command files. Use of conditional statements, Interactive control statements.

Report writing in ORACLE.

Developer-2000 : Introduction and simple operations of this package.

BIM-306 : PROJECT REPORT

Max. Marks : 100

The project report will be evaluated on the basis of the training/project undergone by every student.

BIM- 310 : ADVERTISING MANAGEMENT

Max. Marks : 80

Internal Assessment:20

Time : 3 Hours

Note : Ten questions shall be set in the question paper. The candidates shall be required to attempt five questions in all selecting at least one question from each of the five units.

Unit-I :

Introduction to advertising; definition, nature and scope, classification and types of advertising; Role of advertising in India's economic development; social and economic aspects of advertising, ethics and truth in advertising and social responsibility, need for regulating advertising.

Unit-II :

Consumer Behaviour and Advertising, marketing communications process, perception learning and diffusion process of communication, the communication mix.

Unit-III :

Building and designing the advertisement, planning and managing advertising campaigns, copy strategy, copy structure, slogans, types of copy, various advertising media, media selection, media plan, media scheduling.

Unit-IV :

Organisation of advertising activities, advertising department, its functions and typical advertising organisation structure, advertising agencies, their functions and types, problems of CAR.

Unit-V :

Setting advertising objectives; advertising budget, methods of allocation, process of preparing advertising budget, measuring advertising effectiveness, rationale, methods of testing advertising effectiveness, productivity of advertising.

Books Recommended :

B.S.Rathor	:	Advertising Management.
Batra, Myers, Aaker	:	Advertising Management.
Chunawalla, S.A. Sethia, K.C.	:	Foundations of Advertising Theory and Practice.
Devendra Thakur	:	Advertising Marketing and Sales Management.
Mohan	:	Advertising Management : Text and Cases.
Parag Diwan	:	Advertising Management.

BIM-312 : BUSINESS ENVIRONMENT

Max. Marks : 80
Internal Assessment:20
Time : 3 Hours

Note : Ten questions shall be set in the question paper. The candidates shall be required to attempt five questions in all selecting at least one question from each of the five units.

Unit-I :

- (a) Business Environment : Concept, nature and significance. Economic, social, political, forces affecting business operations and growth. Types of Business environment.
- (b) Economic role, Economic Systems : Capitalism, socialism and mixed economy. Existence & business in these systems.

Unit-II :

- (a) Economic roles of Government : Regulatory role; Promotional role, Entrepreneurial role; Planning role; Economic roles in Indian context. The Constitutional environment and state intervention in business.
- (b) Economic Planning in India : objectives, strategy and problems, impact on business.

Unit-III :

- (a) Form of business organisation's public, private, joint sectors and co-operating sectors.
- (b) Social responsibility of business : concept rationale, dimensions and its disclosure by Indian business. Professionalisation and business ethics.

Unit-IV :

- (a) Foreign Capital and Technology : Foreign Investment Policy, Multinational Corporations. Foreign Investment in India.
- (b) Regulation and Promotion of Foreign Trade.

Unit-V :

- (a) Industrial Policy of India - Meaning, Industrial Policy of 1948, 1956 and 1991 onwards.
- (b) Monetary and Fiscal Policy of India - Meaning, significance and latest policy.

References :

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|----|---------------------|---|---|
| 1. | Francis Cherunillam | : | Business Environment, Himalayan Publication House, New Delhi. |
| 2. | Ashwathapa, K. | : | Fundamentals of Himalayan Publication House, New Delhi. |
| 3. | Ghosh, P.K. | : | Business and Government. |
| 4. | Tondon, B.B. | : | Indian Economy, TMH Publication, New Delhi. |

BIM-313 : VIVA-VOCE EXAMINATION

Max. Marks : 50

The Viva-Voce Examination will be based on the course contents of 1st, 2nd and 3rd year.