



**MOTHER TERESA WOMEN'S UNIVERSITY**

**KODAIKANAL - 624101**



**DEPARTMENT OF COMMERCE**

**M.Com. with Computer Application**

**Curriculum Framework, Syllabus, and Regulations**

**(Based on TANSCHESyllabus under Choice Based Credit System-CBCS)**



**(For the candidate to be admitted from the Academic Year 2023-24)**

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**MOTHER TERESA WOMEN'S UNIVERSITY, KODAIKANAL**  
**DEPARTMENT OF COMMERCE**  
**PROGRAMME NAME: M.COM. WITH COMPUTER APPLICATION**  
**(Choice Based Credit System)**

### 1. About the Programme

The Programme is intended for students who have completed the first-degree programme at university level, to get specialized knowledge in the areas of commerce and accountancy. The subjects of study are suitably designed to provide core knowledge in commerce and various specialized accounting systems and also to develop skill in application of computers in business.

### 2. Programme Educational Objectives (PEOs)

On completion of M.Com.CA.Degree Programme, the students will be able to

**PEO-1:** Become well versed and competent in the core concept of the Programme.

**PEO-2:** Be recognized for quantitative, qualitative, cognitive, and analytical skills to identify, analyze, design, and create business opportunities in a dynamic environment on the Global map.

**PEO-3:** Become successful entrepreneurs and finance professionals in the fields of Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and to pursue a career in teaching and advanced studies.

**PEO-4:** Contribute to the creation, transmission, and application of knowledge in the field of Commerce and other related fields adopting to a rapidly changing environment through lifelong learning.

**PEO-5:** Become a citizen with professional integrity and humanitarian values to fulfill the societal needs at regional, state, national and global levels.

### 3. Programme Outcomes (POs)

On completion of the Programme the students will be able to

**PO1: Problem Solving Skill:** Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context.

**PO2: Decision Making Skill:** Foster analytical and critical thinking abilities to enable decision-making based on data.

**PO3: Ethical Value:** Incorporate equality, ethical, and value-based legal perspectives in all organizational activities.

**PO4: Employability Skill:** Develop business acumen to enhance employability skills in the competitive environment.

**PO5: Entrepreneurial Skill:** Equip with skills and competencies to become an entrepreneur. **PO6: Contribution to Society:** Succeed in career endeavours and contribute significantly to society.

**PO7: Communication Skill:** Develop communication, managerial and interpersonal skills.

**PO8: Individual and Team Leadership Skill:**

Lead oneself and the team to achieve organizational goals.

**PO9: Multicultural competence:** Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in the global scenario.

**PO10: Moral and ethical awareness/reasoning:** Embrace moral and ethical values in one's life,

**PO11: Leadership readiness qualities:** Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission

**PO12: Lifelong learning:** Acquire knowledge and skills, including "learning how to learn".

#### 4. Programme Specific Outcomes

**PSO 1 - Entrepreneurship:** Exhibit entrepreneurial ability by enhancing critical thinking, problem-solving, decision making, and leadership skills that will facilitate startups and high potential organizations.

**PSO2 – Research and Development:** Design and implement accounting, marketing, finance, and HR systems and practices grounded in research that comply with mercantile laws, leading the organization towards growth and development.

**PSO 3 – Contribution to the Society:** Contribute to the development of society by collaborating with stakeholders for mutual benefit.

**PSO4 - Placement:** Demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.

**PSO5 - Contribution to Business World:** Facilitate production of employable, ethical, and innovative professionals to sustain in the dynamic business world.

#### 5. Eligibility

A candidate who has passed any one of the following degree programmes of this university or any other university accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com. with CA Programme.

B.Com., B.Com.(CA), B.Com.(e-Commerce), B.Com.(Corporate Secretaryship), BCS, B.A.(Corporate Secretaryship), B.B.A., (Bachelor of Business Administration), B.B.M. (Bachelor of Business Management), B.B.M., (Bachelor of Bank Management) B.Com. (Cooperation) and B.A., (Cooperation).

#### 6. General Guidelines for PG Programme

- i. **Duration:** The Programme shall extend through a period of 4 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective courses.
- ii. **Medium of Instruction:** English

7. **Evaluation:** Evaluation of the candidates shall be through Internal Assessment and External Examination for Theory and Practical.

### 7.1. Evaluation Pattern

COMPONENTS FOR EVALUATION		Maximum Marks (Theory & Practical)	Minimum Marks (Theory & Practical)
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>25 Marks</b>	<b>13 Marks</b>
	Assignments/Snap Test/ Quiz		
	Seminars		
	Attendance and Class Participation		
<b>External Evaluation</b>	End Semester Examination-Theory and Practical	<b>75 Marks</b>	<b>38 Marks</b>
<b>Total</b>		<b>100 Marks</b>	<b>50 Marks</b>

**\*Minimum credits required to pass: 91**

### 7.2. Internal Assessment-CIA

There shall be three tests conducted by the faculty concerned and the average of the best two can be taken as the Continuous Internal Assessment (CIA) for a maximum of 25 marks. The duration of each test shall be one / one and a half hour.

**7.3. Written Examination Question Paper Pattern: Theory Paper (Bloom's Taxonomy based)**

<b>Intended Learning Skills</b>	<b>Maximum 75 Marks</b> <b>Passing Minimum:</b> <b>50% Duration: Three Hours</b>
Memory Recall / Example/ Counter Example / Knowledge about the Concepts/Understanding	<b>Part-A (10x2=20 Marks)</b> Answer ALL questions <b>Each Question carries 2 Marks</b>
	Two questions from each UNIT
	<b>Question 1 to Question 10</b>
Descriptions/ Application (problems)	<b>Part-B (5x5=25 Marks)</b> Answer ALL questions <b>Each question carries 5 Marks</b>
	<b>Either-or Type</b> Both parts of each question from the same UNIT
	<b>Question 11(a) or 11(b)</b> To <b>Question 15(a) or 15(b)</b>
Analysis/Synthesis/Evaluation	<b>Part-C (3x10=30 Marks)</b> Answer any THREE questions <b>Each question carries 10 Marks</b>
	There shall be FIVE questions covering all the five units
	<b>Question 16 to Question 20</b>

**\*Minimum credits required to pass: 91**

#### 7.4. MethodsofAssessment

<b>METHODSOF ASSESSMENT</b>	
<b>Remembering(K1)</b>	<ul style="list-style-type: none"> <li>The lowest levelofquestions,requiresstudentstorecall information from the course content</li> <li>Knowledgequestionsusuallyrequirestudentstoidentify information in the text book.</li> </ul>
<b>Understanding(K2)</b>	<ul style="list-style-type: none"> <li>Understandingoffactsandideasbycomprehendingorganizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>Thequestionsgobeyondsimplicerecallandrequirestudentsto combine data together</li> </ul>
<b>Application(K3)</b>	<ul style="list-style-type: none"> <li>Studentshaveto solveproblemsbyusing/applyingaconcept learned in the classroom.</li> <li>Studentsmustusetheirknowledgetodetermineaexact response.</li> </ul>
<b>Analyze(K4)</b>	<ul style="list-style-type: none"> <li>Analyzingthequestionisonethatasksthestudentstobreak down something into its component parts.</li> <li>Analyzingrequiresstudentstoidentifyreasonscausesor motives and reach conclusions or generalizations.</li> </ul>
<b>Evaluate(K5)</b>	<ul style="list-style-type: none"> <li>Evaluationrequiresanindividualtomakejudgmenton something.</li> <li>Questionsto beaskedtojudgethevalueofan idea,acharacter, a work of art, or a solution to a problem.</li> <li>Studentsareengagedindecision-makingandproblem– solving.</li> <li>Evaluationquestionsdonothavesinglerightanswers.</li> </ul>
<b>Create(K6)</b>	<ul style="list-style-type: none"> <li>Thequestionsofthiscategorychallengestudentstoget engaged in creative and original thinking.</li> <li>Developingoriginalideasandproblemsolving skills</li> </ul>

### 8. Project

#### 8.1. ProjectReport

Astudent should select atopic forthe Project Work atthe end of the third semester itself and submit the Project Report at the end ofthe fourth semester. The Project Report shall not exceed 40 typed pages in Times New Roman font with 1.5 line space.

#### 8.2. ProjectEvaluation

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

### 9. Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)

Range of Marks	Grade Points	Letter Grade	Description
90–100	9.0–10.0	O	Outstanding
80–89	8.0–8.9	D+	Excellent
75–79	7.5–7.9	D	Distinction
70–74	7.0–7.4	A+	Very Good
60–69	6.0–6.9	A	Good
50–59	5.0–5.9	B	Average
00–49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

### 10. Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance less than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

### 11. Maternity Leave

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

### 12. Any Other Information

In addition to the above-mentioned regulations, any other common regulations pertaining to the PG Programmes are also applicable to this Programme.



**13. FacultyCourseFile**

<b>a.</b>	AcademicSchedule	<b>q.</b>	LaboratoryExperimentsrelatedto theCourses
<b>b.</b>	StudentsNameList	<b>r.</b>	InternalQuestionPaper
<b>c.</b>	TimeTable	<b>s.</b>	ExternalQuestionPaper
<b>d.</b>	Syllabus	<b>t.</b>	SampleHomeAssignmentAnswer Sheets
<b>e.</b>	LessonPlan	<b>u.</b>	Threebest,threemiddleleveland three average Answer sheets
<b>f.</b>	StaffWorkload	<b>v.</b>	ResultAnalysis(COwiseandwhole class)
<b>g.</b>	Course Design(content, Course Outcomes (COs), Deliverymethod, mappingofCOswithProgramme Outcomes(POs), Assessment Pattern in terms of RevisedBloom'sTaxonomy).	<b>w.</b>	QuestionBankforHigherstudies Preparation(GATE/Placement)
<b>h.</b>	SampleCOAssessmentTools	<b>x.</b>	Listofmenteesandtheiracademic achievements
<b>i.</b>	FacultyCourseAssessmentReport(FCAR)		
<b>j.</b>	CourseEvaluationSheet		
<b>k.</b>	TeachingMaterials(PPT,OHP etc.)		
<b>l.</b>	LectureNotes		
<b>m.</b>	HomeAssignmentQuestions		
<b>n.</b>	TutorialSheets		
<b>o.</b>	RemedialClassRecord, ifany		
<b>p.</b>	ProjectsrelatedtotheCourse		

**14. COMMON TEMPLATE FOR ALL PG PROGRAMMES AS PER TANSCH-2023-24**

Semester-I	Credits	Hours	Semester-II	Credit	Hours	Semester-III	Credit	Hours	Semester-IV	Credit	Hours
1.1.Core-I	5	7	2.1.Core-IV	5	6	3.1.Core-VII	5	6	4.1.Core-XI	5	6
1.2Core-II	5	7	2.2 Core-V	5	6	3.2 Core-VII	5	6	4.2Core-XII	5	6
1.3Core-III	4	6	2.3 Core-VI	4	6	3.3 Core-IX	5	6	4.3Project with viva voce	7	10
1.4 Discipline Centric Elective-I	3	5	2.4 Discipline Centric Elective – III	3	4	3.4 Core-X	4	6	4.4Elective - VI (Industry / Entrepreneurship) 20% Theory 80% Practical	3	4
1.5Generic Elective-II	3	5	2.5Generic Elective-IV	3	4	3.5Discipline Centric Elective-V	3	3	4.5SkillEnhancement course / Professional Competency Skill	2	4
			2.6NMEI	2	4	3.6NMEII	2	3	4.6ExtensionActivity	1	
						3.7 Internship/ Industrial Activity	2	-			
	<b>20</b>	<b>30</b>		<b>22</b>	<b>30</b>		<b>26</b>	<b>30</b>		<b>23</b>	<b>30</b>
<b>TotalCreditPoints-91</b>											

**15. Semester-wise Structures****M.Com.withComputerApplication****M.Com (CA) Programme Structure from the Academic Year 2023-2024 onwards**

Sl.No	Course Code	CourseTitle	Cre dits	Hours		Continuous Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				T	P			
SemesterI								
1	P23CCT101	CoreTheory-1: Business Finance	5	7	-	25	75	100
2	P23CCT102	CoreTheory-2:Digital Marketing	5	7	-	25	75	100
3	P23CCT103	CoreTheory-3: Banking andInsurance	4	6	-	25	75	100
4	P23CCE11A/ P23CCE11B	ElectiveI A-Introductionto Industry 4.0 /I B-BigData Analytics	3	5	-	25	75	100
5	P23WSG101	GenericCourse- Women Empowerment	3	5	-	25	75	100
Total			20	30		-	-	500
Semester-II								
6	P23CCT204	CoreTheory-4:Strategic CostManagement	5	6	-	25	75	100
7	P23CCT205	CoreTheory-5: Corporate Accounting	5	6	-	25	75	100
8.	P23CCT206	CoreTheory-6-Settingup of BusinessEntities	4	6	-	25	75	100
9	P23CCE22A/ P23CCE22B	ElectiveIIA-Data Mining and Data Warehousing /II B-Technologyin Banking	3	4	-	25	75	100
10	P23CSG202	GenericCourse-Cyber Security	3	4	-	25	75	100
11	P23CCS201	NME-I– Skill Enhancement Course-I	2	-	4	25	75	100
Total			22	30		-	-	600

Sl.No	Course Code	CourseTitle	Cre dits	Hours		Continuous Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				T	P			
SemesterIII								
12	P23CCT307	Core Theory-7: Taxation	5	6		25	75	100
13	P23CCT308	Core Theory-8: Research Methodology	5	6		25	75	100
14	P23CCT309	Core Theory-9: Computer Applications in Business	5	2	4	25	75	100
15	P23CCT310	Core Theory- 10: International Business	4	6		25	75	100
16	P23CCE33A/P 23CCE33B	Elective III A Applied Data Analytics and Machine Learning (or) III B – Python R Programming	3		3	25	75	100
17	P23CCN301	NME II – Fundamentals of Marketing	2	-	3	25	75	100
18	P23CCI301	Internship/Industrial Activity	2	-				100
Total			26	30		-	-	700
Semester-IV								
19	P23CCT411	Core Theory-11: Business Environment	5	6		25	75	100
20	P23CCT412	Core Theory-12: Financial Markets and Services	5	6		25	75	100
21	P23CCPR41	Project with Viva	7		10	25	75	100

22	P23CCE44A/ P23CCE44B	Elective IVA- Cyber and Data Security (or) IV B –E Commerce	3	4		25	75	100
23	P23CCS402	Skill Enhancement Course- 2: Employability Skills	2	-	4	25	75	100
24	P23EAS401	Extension Activity	1	-				100
<b>Total</b>			<b>23</b>	<b>30</b>		<b>-</b>	<b>-</b>	<b>600</b>
<b><i>*For Internship/Industrial Activity should submit a report of 25 to 40 pages</i></b>								

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Core – I****SemesterI****BUSINESS FINANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
P23CCT11	BUSINESSFINANCE	Core	7	-	-	-	5	7	25	75	100

**LEARNINGOBJECTIVES**

1	Tooutline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the other sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

**COURSE CONTENTS****UNIT I****(18hrs)****Introduction to Business Finance and Time value of money**

Business Finance: Meaning, Objectives, Scope - Time Value of money: Meaning, causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Compounding done more than once – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

**UNIT II****(18hrs)****Risk Management**

Risk and Uncertainty: Meaning – Sources of risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk

**UNIT III****(18hrs)**

**Startup Financing and Leasing**

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning - Types of Lease Agreements - Advantages and Disadvantages of Leasing - Financial evaluation from the perspective of Lessor and Lessee.

**UNIT IV****(18hrs)****Cash, Receivable and Inventory Management**

Cash Management: Meaning, objectives and importance - Cash cycle - Minimum operating cash - Safety level of cash - Optimum cash balance - Receivable Management: Meaning - Credit policy - Controlling receivables: Debt collection period, Ageing schedule, Factoring - Evaluating investment in accounts receivable - Inventory Management: Meaning and objectives - EOQ with price breaks - ABC Analysis.

**UNIT V****(18 hrs)****Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered and International sources of finance - Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return - Capital rationing - Techniques of Risk analysis in Capital Budgeting.

**Note: Question paper will cover 40% Theory and 60% Problem**

**COURSE OUTCOMES**

Students will be able to

CO NO	CO Statement	Knowledge Level
CO1	explain the important finance concepts.	K6
CO2	estimate risk and determine its impact on return.	K2
CO3	examine leasing and other sources of finance for startups.	K4
CO4	summarise cash, receivable and inventory management techniques.	K5
CO5	evaluate techniques of long-term investment decision incorporating risk factor.	K5

**Books for study:**

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K., (2011), "Financial Management: Text, Problems and Cases", 8<sup>th</sup>

Edition, McGraw Hill Education, New Delhi.

3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi

#### Books for reference:

1. Pandey I.M., (2021), "Financial Management", 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P.V. & Satyaprasad B.G., (2015), "Financial Management", 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

#### Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Note: Latest edition of the books may be used

#### Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High-3

Medium-2

Low -1



**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Core – II****SemesterI****DIGITAL MARKETING**

Course Code	TitleoftheCourse	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
P23CCT12	DIGITALMARKETING	CORE	7	-	-	-	5	7	25	75	100

**LEARNINGOBJECTIVES**

1	Toassesstheevolutionofdigitalmarketing
2	Toappraisethedimensionsof onlinemarketingmix
3	Toinfer thetechniquesof digital marketing
4	Toanalyseonlineconsumer behaviour
5	Tointerpret datafromsocialmediaandtoevaluategamebasedmarketing

**COURSECONTENTS****UNIT I****(18 hrs)****IntroductiontoDigitalMarketing**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts –Growthof e-businesstoadvancede-commerce–Emergenceof digitalmarketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations– Factorsforsuccessofdigitalmarketing–Emergingopportunitiesfordigitalmarketing professionals.

**UNIT II****(18 hrs)****OnlineMarketingMix**

Online marketing mix – E-product – E-promotion– E-price– E-place– Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affectingonlinepurchasedecisions–Distributionandimplicationononlinemarketingmix decisions.

**UNIT III****(18 hrs)****Digital Media Channels**

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing.

**UNIT IV****(18 hrs)****Online Consumer Behavior**

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Database marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

**UNIT V****(18 hrs)****Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data – Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics – Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

**Note: Question paper will cover 100% Theory**

**COURSE OUTCOMES**

Students will be able to

CO NO	CO Statement	Knowledge Level
CO1	Explain the dynamics of digital marketing.	K6
CO2	Examine online marketing mix.	K2
CO3	Compare digital media channels.	K2
CO4	Interpret online consumer behavior.	K4
CO5	Analyse social media data.	K4

**Books for study:**

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2<sup>nd</sup> Edition, Pearson Education Pvt Ltd, Noida.
- Dave Chaffey, Fiona Ellis-Chadwick, (2019) "Digital Marketing", Pearson Education Pvt

- Ltd,Noida.
3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
  4. SeemaGupta,(2022)“DigitalMarketing”3<sup>rd</sup>Edition,McGrawHillPublicationsNoida.
  5. KailashChandraUpadhyay,(2021)“DigitalMarketing:CompleteDigitalMarketingTutorial”, Notion Press, Chennai.
  6. MichaelBranding,(2021)“DigitalMarketing”,EmpirePublicationsIndiaPrivateLtd,New Delhi.

**Booksforreference:**

1. VandanaAhuja,(2016)“DigitalMarketing”,OxfordUniversityPress.London.
2. RyanDeiss&RussHenneberry,(2017)“DigitalMarketing”,JohnWileyandSonsInc. Hoboken.
3. AlanCharlesworth,(2014),“DigitalMarketing-APracticalApproach”,Routledge, London.
4. Simon Kingsnorth,Digital Marketing Strategy,(2022)“An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. MaityMoutusy,(2022)“DigitalMarketing”2<sup>nd</sup>Edition,OxfordUniversityPress, London.

**Webreferences:**

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

**Note: Latest edition of the books may be used**

**MappingofcourseoutcomeswithPOsandPSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

Strong -3

Medium-2

Low-1

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Core – III****SemesterI****BANKING AND INSURANCE**

Course Code	TitleoftheCourse	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
P23CCT13	BANKING AND INSURANCE	CORE	6	-	-	-	4	6	25	75	100

**LEARNINGOBJECTIVES**

1	
2	To understand the evolution of newer banking To
3	explore the digital banking techniques
4	To analyse the role of insurance sector
5	To evaluate the mechanism of customer service in insurance and the relevant regulations
	To analyse risk and its impact in banking and insurance industry

**COURSECONTENTS****UNIT I****(18 hrs)****Introduction to Banking**

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview- Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems – Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT – SFMS – SWIFT.

**UNIT II****(18hrs)****Contemporary Developments in Banking**

Distributed Ledger Technology – Blockchain: Meaning - Structure of Blockchain - Types of Blockchain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking- Importance of AI in banking- Banking reimagined with AI.

Cloud banking- Meaning- Benefits in switching to Cloud Banking.

**UNIT III****(18 hrs)****Indian Insurance Market**

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract –

Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation –Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - SurveyorsandLossAssessors-ThirdPartyAdministrators(HealthServices)–Procedures-CodeofConduct.

**UNITIV****(18 hrs)****CustomerServicesinInsurance**

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- InsuranceOmbudsman - InsuranceRegulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

**UNIT V (18hrs)****RiskManagement**

RiskManagementandControlinbankingandinsuranceindustries–MethodsofRisk Management – RiskManagementbyIndividuals andCorporations – Tools for ControllingRisk.

**Note: Question paper will cover 100% Theory**

**COURSEOUTCOMES**

Studentswillbeableto

CO NO	CO Statement	Knowledge Level
CO1	relatethetransformationinbankingfromtraditionaltonewage.	K1
CO2	apply moderntechniquesofdigitalbanking.	K3
CO3	evaluatetheroleofinsurance sector.	K5
CO4	examinetheregulatorymechanism.	K6
CO5	assessriskmitigationstrategies.	K5

**Booksforstudy:**

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. TheoLynn, JohnG. Mooney, PierangeloRosati, MarkCummins(2018), DisruptingFinance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

**Booksforreference:**

1. SundharamKPM&VarshneyP.N.,(2020),“BankingTheory,LawandPractice”,20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Gordon&Natarajan,(2022),“BankingTheory,LawandPractice”,9<sup>th</sup>Edition,Himalaya Publishing House Pvt Ltd, Mumbai.
3. GuptaP.K.(2021),“InsuranceandRiskManagement”6<sup>th</sup>Edition,HimalayaPublishing House Pvt Ltd, Mumbai.
4. SusanneChishti.,&JanosBarberis(2016),TheFintechbook:Thefinancialtechnologyhandbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

**Webreferences:**

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. [https://www.irdai.gov.in/ADMINCMS/cms/fmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/fmGeneral_Layout.aspx?page=PageNo108&flag=1)

**Note: Latesteditionofthebooksmay beused**

**MappingofcourseoutcomeswithPOsand PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	2	2	1	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	2	2	1	2	2	2	2	3	2
<b>CO4</b>	3	2	2	1	2	2	2	3	2
<b>CO5</b>	3	3	1	3	3	3	3	3	3
	<b>Strong -3</b>		<b>Medium-2</b>			<b>Low-1</b>			

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Elective –I A****SemesterI****INTRODUCTION TO INDUSTRY 4.0**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23CCE1A	INTRODUCTION TO INDUSTRY 4.0	Departmental Elective- 1A	5	-	-	-	3	5	25	75	100

**LEARNING OBJECTIVES**

1.	To enable the student to comprehend the change from industry 1.0 to 4.0
2.	To gain knowledge on the challenges and future prospects of applying artificial Intelligence
3.	To learn the applications of big data for industrial growth and development
4.	To understand the applications of IoT in various sectors
5.	To understand why education has to be aligned with industry 4.0

**COURSE CONTENTS**

<b>UNIT I</b>	<b>(15hrs)</b>
<b>Introduction</b>	
Industry: Meaning, Types - Industrial Revolution: Industrial Revolution 1.0 to 4.0: Meaning, Goals and Design Principles - Technologies of Industry 4.0 - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality.	
<b>UNIT II</b>	<b>(15hrs)</b>
<b>Artificial Intelligence</b>	
Artificial Intelligence (AI): Need, History and Foundations - The AI - environment - Societal Influences of AI – Application Domains and Tools - Associated Technologies of AI - Future prospects of AI – Challenges of AI.	
<b>UNIT III</b>	<b>(15hrs)</b>
<b>Big Data</b>	
Evolution - Data Evolution - Data: Terminologies - Essential of Big Data in Industry 4.0 - Big	

Data Merits and Limitations - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Tools - Big Data Applications - Big Data Domain Stack : Big Data in Data Science – Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Usecases: Big Data in Social Causes - Big Data for Industry -Big Data Roles - Learning Platforms;InternetofThings(IoT):IntroductiontoIoT–ArchitectureofIoTTechnologiesforIoT -DevelopingIoT Applications-ApplicationsofIoT-SecurityinIoT.

#### UNIT IV (15hrs)

##### ApplicationsofIoT

IoT in Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business,Government,People-ToolsforArtificialIntelligence-BigDataandDataAnalytics-Virtual Reality-AugmentedReality–IoT-Robotics.

#### UNIT V (15hrs)

##### Industry4.0

Education4.0–Curriculum4.0–Faculty4.0–SkillsrequiredforFuture-ToolsforEducation– Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0.

**Note: Question paper will cover 100% Theory**

### COURSEOUTCOMES

Studentswillbeableto

CO NO	CO Statement	Knowledge Level
CO1	discussonthe changefromindustry1.0to4.0.	K4
CO2	discoverthechallengesandfutureprospects ofapplyingartificialintelligence.	K4
CO3	applybigdataforindustrialgrowthanddevelopment.	K3
CO4	applyIoTinvarioussectorslikeManufacturing,Healthcare,Education, Aerospaceand Défense.	K3
CO5	appraisewhyeducationhastobealigned withindustry4.0.	K4

#### Booksforstudy:

1. SeemaAcharyaJ,SubhashiniChellappan,(2019)“BigDataandAnalytics”,2<sup>nd</sup>Edition, Wiley Publication, New Delhi.
2. RusselS,NorvigP(2010),“ArtificialIntelligence:AModernapproach”,3<sup>rd</sup>Edition, Prentice Hall, New York.
3. PethuruRajandAnupamaC.Raman,(2017),"TheInternetofThings:Enabling



Technologies, Platforms, and Use Cases”, Auerbach Publications

**Books for reference:**

1. Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, “Big Data for Dummies”, John Wiley & Sons, Inc.
2. Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J. Harcourt Asia PTE Ltd.

**Web references:**

1. [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SEEA1403.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf)
2. [https://library.oapen.org/bitstream/handle/20.500.12657/43836/external\\_content.pdf?sequence=1](https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1)
3. [https://www.vssut.ac.in/lecture\\_notes/lecture1428643004.pdf](https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf)

Note: Latest edition of the books may be used.

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	2	3	3	3	3	3	3
CO2	2	3	2	3	3	3	3	3	3
CO3	2	3	2	3	3	3	3	3	3
CO4	2	3	2	3	3	3	3	3	3
CO5	2	3	2	3	3	3	3	3	3

**Strong -3****Medium-2****Low-1**

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Elective – I B****SemesterI****BIG DATA ANALYTICS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23CCE1B	BIG DATA ANALYTICS	Departmental Elective-1B	5	-	-	-	3	5	25	75	100

**LEARNING OBJECTIVES**

1.	To understand the various aspects of data science and applying them in health care.
2.	To learn the applications of big data for industrial growth and development.
3.	To understand the characteristics of 5 V's.
4.	To know the big data problems.
5.	To understand the Hadoop.

**COURSE CONTENTS**

<b>UNIT I</b>	<b>(15hrs)</b>
<b>Introduction to Data Science</b>	
Introduction to data science – Case Studies – Data Science in Biomedicine and Healthcare – Sequence Processing – Medical Image Analysis – Natural Language Processing – Network Modelling and Probabilistic Modelling.	
<b>UNIT II</b>	<b>(15hrs)</b>
<b>Big Data</b>	
Big data: Meaning – Importance of Big Data – Example of Big Data – Source of Big Data – Machine-Generated Data – Advantages – Big Data generated by people – Organization of Generated Data – Integrating the data.	
<b>UNIT III</b>	<b>(15hrs)</b>
<b>Characteristic of Big Data</b>	

Characteristicsofbigdatavolume–Variety–Velocity–CharacteristicsofBigData–  
Veracity–ValenceandValue–GettingvalueoutofBigDatausing5-stepprocessto structure your  
analysis.

**UNITIV****(15hrs)****DataScience:GettingvalueoutofBig Data**

Building a Big Data Strategy– Happening ofBig Data science – Five Components ofData  
Science.StepsinDataScience:AcquiringData,PreprocessingandExploringData–  
AnalysingData –Communicatingresults–Turninginsightsintoaction.

**UNITV****(15hrs)****BigDataSystemsand Hadoop**

Meaning of Distributed File System – Scalable Computing over the Internet –  
Programming Models for Big Data – Introduction to Hadoop systems – The Hadoop  
Distributed File System: A Storage System for Big Data – YARN: A Resource  
ManagerforHadoop–MapReduce:SimpleProgrammingforBigResults–WhentoReconsider  
Hadoop?–CloudComputing:AnimportantBigData enabler.

**Note:** Question paper will cover 100% Theory

**COURSEOUTCOMES**

Studentswillbeableto

CO NO	CO Statement	Knowledge Level
CO1	describetheBig Datalandscapeincludingexamplesofreal worldbigdata problems.	K1
CO2	explaintheadvantagesofBig Data.	K6
CO3	explain the Vs of Big Data and its impacts of data collection, monitoring, storage,analysis and reporting.	K6
CO4	identifywhatareandwhatarenotbigdataprobblemsandbeabletorecastbigdata problemsasdatascience questions.	K4
CO5	Explain Hadooptechnology.	K6

**Booksforstudy:**

1. PeterGuerraandKirkBorne(2016),"TenSignsofDataScienceMaturity", O'Reily Media Pvt Ltd, USA
2. TomWhite(2012), "Hadoop:TheDefinitiveGuide"ThirdEdition, O'ReilyMedia, USA.

3.SeemaAcharya(2015),SubhasiniChellappan,"Big DataAnalytics",Wiley,USA

**Booksfor reference:**

1. HowardWen,BigEthicsforBigData,O'ReillyMedia,USA.
2. MichaelMineli,MicheleChambers,AmbigaDhiraj(2013),BigData,BigAnalytics: Emerging Business Intelligence and Analytic Trends for Today's Businesses, Wiley Publications, USA .
3. JudithS.Hurwitz, AlanNugent, FernHalper, MarciaKaufman(2015), "BigDatafor Dummies",JohnWiley&Sons,Inc.,USA.

**Webreferences:**

1. <https://www.coursera.org/learn/big-data-introduction/home/welcome>
2. <https://www.coursera.org/learn/bioconductor?action=enroll&authMode=login>

**Note: Latest edition of the books may be used.**

**MappingofcourseoutcomeswithPOsandPSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	2	2	2	2	1	2	1	1	2
<b>CO2</b>	2	2	2	3	1	3	1	2	3
<b>CO3</b>	3	3	3	3	2	3	2	3	3
<b>CO4</b>	2	2	2	2	1	2	1	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3
	<b>Strong -3</b>			<b>Medium-2</b>			<b>Low-1</b>		

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Core – IV****SemesterII****STRATEGIC COST MANAGEMENT**

Course Code	Titleofthe Course	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
<b>P23CCT21</b>	<b>STRATEGICCOST MANAGEMENT</b>	<b>CORE</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

**LEARNINGOBJECTIVES**

1	Toanalyse the aspects of strategic and quality control management
2	Toanalyse and select cost control techniques
3	Toapply activity based costing for decision making
4	Toutilise transfer pricing methods in cost determination
5	Toapply cost management techniques in various sectors

**COURSE CONTENTS****UNIT I****(18 hrs)****Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

**UNIT II (18 hrs)****Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

**UNIT III****(18 hrs)****Activity Based Cost Management**

ActivityBasedCostManagement:Concept,Purpose,Stages,Benefits,RelevanceinDecision makinganditsApplicationinBudgeting–Practicalproblems.

#### UNIT IV (18hrs)

##### TransferPricing

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transferprice, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

#### UNIT V (18 hrs)

##### CostManagementinAgricultureandIT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

**Note:** Question paper will cover 60% Theory and 40% Problem

### COURSEOUTCOMES

Studentswillbeableto

CO NO	CO Statement	Knowledge Level
1	discussstrategiccostmanagementandQC.	K4
2	choosetheappropriatetechniqueforcostcontrol.	K5
3	apply activitybasedcostinginpractice.	K3
4	adopttransferpricingmethods.	K6
5	buildcoststructureforAgricultureandITsector.	K6

#### Booksforstudy:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5<sup>th</sup> Edition, TaxmannPublicationsPvt. Ltd, New Delhi.
2. BandgarP.K.,(2017),“StrategicCost Management”, 1<sup>st</sup> Edition, Himalaya PublishingHouse Pvt Ltd, Mumbai.
3. SexenaV.K.,(2020),“StrategicCostManagementandPerformanceEvaluation”, 1<sup>st</sup> Edition, SultanChand&Sons, NewDelhi.

#### Booksforreference:

1. JohnKShankandVijayGovindarajan(2008),StrategicCostManagement,Simon& Schuster; Latest edition, UK
2. JawaharLal, (2015), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. AroraM.N.,(2021),“ATextBookofCostandManagementAccounting”, 11<sup>th</sup> Edition, VikasPublishingHousePvt.Ltd.,NewDelhi.

#### Webreferences:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>

3.<https://resource.cdn.icaai.org/66530bos53753-cp5.pdf>

**Note:** Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

**Strong -3**

**Medium-2**

**Low-1**

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Core – V****SemesterII****CORPORATE ACCOUNTING**

Course Code	TitleoftheCourse	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
P23CCT22	CORPORATEACCOUNTING	CORE	6	-	-	-	5	6	25	75	100

**LEARNINGOBJECTIVES**

1	To understand the accounting treatment for banking company
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

**COURSE CONTENTS****UNIT 1****(18 hrs)**

**Banking Company Accounts:** Banking Company Accounts: Schedules- preparation of Profit and Loss Account and Balance Sheet.

**UNIT II****(18 hrs)****Insurance Company Accounts**

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

**Unit III****(18 hrs)****Consolidated Financial Statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.



**UNIT IV****(18 hrs)****Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

**UNIT V (18 hrs)****Financial reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

**Note:** Question paper will cover 20% Theory and 80% Problem

**COURSE OUTCOMES**

Students will be able to

CO NO	CO Statement	Knowledge Level
CO1	Prepare (compute) Financial Statements of companies as per schedule- III of Companies Act, 2013.	K3
CO2	apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Prepare consolidated financial statements of Holding Companies in accordance with AS 21	K3
CO4	assess contemporary accounting methods.	K5
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility.	K4

**Books for study:**

1. Gupta R.L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22<sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4. Reddy T.S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17<sup>th</sup> Edition, Margham Publications, Chennai.

**Booksforreference:**

1. ArulanandamM.A&RamanK.S.,(2021),“AdvancedAccounting(CorporateAccounting–II)”, 8<sup>th</sup>Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. ShuklaMC,GrewalTSandGuptaSC,(2022),“AdvancedAccountsVolumeII”,19<sup>th</sup>Edition, Sultan Chand &Sons, New Delhi.
3. GuptaR.L.,(2022), “ProblemsandSolutionsinCompanyAccounts”,2<sup>nd</sup>Edition,SultanChand &Sons, New Delhi.

**Webreferences:**

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

**Note: Latest edition of the books may be used**

**MappingofcourseoutcomeswithPOsandPSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	2	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	2	3	2	3	3
<b>CO3</b>	3	3	2	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3

**Strong -3****Medium–2****Low-1**

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Core – VI****SemesterII****SETTING UP OF BUSINESS ENTITIES**

Course Code	TitleoftheCourse	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
P23CCT23	SETTINGUPOF BUSINESS ENTITIES	CORE	6	-	-	-	4	6	25	75	100

**LEARNINGOBJECTIVES**

1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

**COURSE CONTENTS****UNIT I****(18 hrs)****Startups in India**

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Lifecycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – IPO – Crowdfunding – Incubators – Mudra banks – Successful Startups in India.

**UNIT II****(18 hrs)****Not-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Trust deed – Society – Advantages –

Disadvantages–Formationofa society–TaxexemptiontoNGOs.

### UNIT III

(18 hrs)

#### LimitedLiabilityPartnershipandJointVenture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP- Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types–Jointventureagreement- SuccessfuljointventuresinIndia–SpecialPurposeVehicle– Meaning–Benefits –Formation.

### UNIT IV

(18 hrs)

#### RegistrationandLicenses

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

### UNIT V

(18 hrs)

#### EnvironmentalLegislationsinIndia

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986:Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention andControlofAirPollution-PowersAndFunctions- PreventionandControlofAirPollution- PenaltiesandProcedure.

**Note:** Question paper will cover 100% Theory.

### COURSE OUTCOMES

Students will be able to

CO NO	CO Statement	Knowledge Level
CO1	Build a start up and acquire finance	K6
CO2	comply with the legal requirements for Section 8 Company.	K3
CO3	initiate the proceedings for LLP. K3	K3
CO4	illustrate the registration and licensing procedure. K2	K2
CO5	examine the compliance of regulatory framework. K2	K2

#### **Books for study:**

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2<sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N. Sand Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6<sup>th</sup> Edition, Bharath Law House, New Delhi

#### **Books for reference:**

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/Lexis Nexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/Lexis Nexis, Noida
4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
5. Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3<sup>rd</sup> Edition, Nova Publishing, USA

#### **Web references:**

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html)

3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%201986.pdf](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%201986.pdf)

**Note: Latest edition of the books may be used**

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	3	3	3	3	3	1	3
<b>CO2</b>	3	2	2	3	2	3	2	3	3
<b>CO3</b>	3	3	2	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3
	<b>Strong -3</b>			<b>Medium-2</b>			<b>Low-1</b>		

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Elective – II A****SemesterII****DATA MINING AND DATA WAREHOUSING**

Course Code	Titleofthe Course	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
P23CCE2A	DATA MINING AND DATAWAREHOUSING	Departmental Elective-2A	4	-	-	-	3	4	25	75	100

**LEARNING OBJECTIVES**

1.	To understand the basic concepts, principles and need of data warehousing
2.	To gain knowledge on the data warehouse architecture, modelling and its implementation.
3.	To understand steps in implementing data mart and its various dimensions
4.	To learn the features, types and challenges of data mining
5.	To aid the students to understand the various data mining tools and techniques

**COURSE CONTENTS****UNIT I****(12hrs)****Data Warehouse**

Definition - history of data warehouse - features of data warehouses - characteristics of data warehouse - goals of data warehousing - principles of data warehousing - need for data warehouse - benefits of data warehouse - need for separate data warehouse - difference between database and data warehouse - applications of data warehouses - components of data warehouse - data staging component.

**UNIT II****(12hrs)****Data Warehouse Architecture**

Data warehouse architecture - properties of data warehouse architectures - types of data warehouse architectures - three-tier data warehouse architecture - ETL (extract, transform,



and load) process - selecting an ETL tool- Difference between ETL and ELT types of data warehouses -data warehouse modelling - data modelling life cycle - types of data warehouse models- data warehouse design - data warehouse implementation- implementation guidelines-metadata-necessity of metadata in data warehouses-types of metadata-metadata repository-benefit of metadata repository.

**UNIT III****(12hrs)****Data Mart**

Data Mart- Reasons for creating a data mart- Types of Data Marts- Steps in Implementing a Data Mart- Difference between Data Warehouse and Data Mart. - Dimensional Modeling- Objectives of Dimensional Modeling- Advantages of Dimensional Modeling - Elements of Dimensional Modeling-Dimension Table-Multidimensional Data Model- Data Cube.

**UNIT IV****(12hrs)****Data Mining**

Definition - History of Data Mining- Features of Data Mining - Types of Data Mining - Data Mining Vs Data Warehousing- Advantages and Disadvantages of Data Mining - Data Mining Applications-Challenges of Implementation in Data Mining-Steps involved in Data Mining- Classification of Data Mining Systems.

**UNIT V****(12hrs)****Data Mining Tools & Techniques**

Data Mining Implementation Process-Data Mining Architecture-Clustering in Data Mining-Different types of Clustering-Text Data Mining-Bitcoin Data Mining-Data Mining Vs Big Data - Data Mining Models - Trends in Data Mining.

**Note:** Question paper will cover 100% Theory.

**COURSE OUTCOMES**

Students will be able to

CO NO	CO Statement	Knowledge Level
CO1	explain the basic concepts, principles and need of data warehousing.	K4
CO2	appraised data warehouse architecture, modelling and its implementation.	K4
CO3	choose various steps in implementing data mart and its dimensions.	K5

<b>CO4</b>	recall the features and types of data mining.	K1
<b>CO5</b>	apply various data mining tools and techniques.	K3

**Books for study:**

1. Jiawei Han, Micheline Kamber (2011), Data Mining, Concepts and Techniques, Morgan Kaufman Publishers, California.
2. Pang Ning Tan, Michael Steinbach, Vipin Kumar (2005), Introduction to Data Mining, Addison Wesley, USA.
3. K.P. Soman, Shyam Diwakar, V. Ajay (2006), Insight into Data Mining: Theory & Practice, Prentice Hall of India, New Delhi.

**Books for reference:**

1. BPB Editorial Board (2004), "Data Mining", BPB publications, Noida.
2. Ian H. Witten & Eibe Frank (2011), "Data Mining, Practical Machine Learning Tools and Techniques", Morgan Kaufmann series.
3. Ramesh Sharda, Dursun Delen, Efraim Turban (2018), "Business Intelligence", Pearson Education Services Pvt Ltd, Noida.

**Web references:**

1. [https://mrcet.com/downloads/digital\\_notes/ME/III%20year/ERP%20Complete%20Digital%20notes.pdf](https://mrcet.com/downloads/digital_notes/ME/III%20year/ERP%20Complete%20Digital%20notes.pdf)
2. [https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%20DATA%20MINING%20\(R18A0524\).pdf00](https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%20DATA%20MINING%20(R18A0524).pdf00)

**Note: Latest edition of the books may be used**

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	1	1	1	1	2	3	2	2	3
<b>CO2</b>	2	3	2	2	2	3	2	2	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3

Strong -3

Medium-2

Low-1

**M.COM.WITHCOMPUTERAPPLICATIONS****First Year****Elective – II B****SemesterII****TECHNOLOGY IN BANKING**

Course Code	Titleofthe Course	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
<b>P23CCE2B</b>	<b>TECHNOLOGYIN BANKING</b>	<b>Departmental Elective-2B</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

**LEARNINGOBJECTIVES**

1	To understand the network essentials for an operational core banking system
2	To provide an overview of customer centric electronic banking.
3	To understand the evolution of electronic fund transfers systems in the banking sector
4	To analyse the digital technologies offered in banking services.
5	To understand the information security system

**COURSE CONTENTS****UNIT I****(12 hrs)****Introduction to Core Banking Computerization**

Essentials of Bank Computerization – Stand Alone and Multi-User System – Local Area Network and Wide Area Network: Features, Advantages and Limitations – Core Banking: Essential Requirements and Benefits.

**UNIT II****(12 hrs)****Electronic Payment System and Banking Facilities**

Electronic Payment Systems – ATM: Features – Advantages – Disadvantages – Brown Label and White Label ATM, PIN, Electro Magnetic Cards, Credit Cards, Debit Cards and Smart Cards: Features, Benefits and Limitations – Multiple Pin in Smart Card – Electronic Purse – Electronic Cheque – Electronic Cash – Electronic Banking – Home Banking (Corporate and Personal) – Update Facilities – Internet Banking – Mobile Banking: Features, Advantages and Limitations – Signature Storage and Retrieval System – Cheque Truncation – MICR and OCR: Characteristics – Advantages and Limitations.

**UNIT III****(12 hrs)**

**Electronic Fund Transfer and Its Transitions**

Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT, RTGS, VSAT, SFMS, SWIFT: Features, Advantages and Limitations – Digital Signature – Unified Payments Interface (UPI): Concept, Mechanism and Services Covered – Digital Wallets (E-Wallets): Features, Benefits and Types.

**UNIT IV****(12 hrs)****Trends in Banking Technology**

Recent Developments in Banking Technology: Digital Account Opening – Application Programming Interface – Video Collaboration – Person-to-Person Payments – Cloud Computing – NUUP (National Unified USSD Platform), AePS (Aadhaar enabled Payment System) – APBS (Aadhaar Payments Bridge System) – Role of IDBRT (Institute of Development and Research in Banking) in banking technology development – Status of E-banking in India – Process of E-Banking – Benefits of E-banking – Emerging challenges in banking industry – Scope of IT to tackle the key challenges.

**UNIT V****(12 hrs)****Information Security System**

Information security – Software based security systems – Hardware based security systems (smartcard, Mchip) – Hackers: Techniques used by the hackers, Phishing, Pharming, Key loggers, Screen loggers, Phishing – Trojans transaction poisoning – Card related fraud – Site cloning – False merchant site – Authentication methodologies and security measures (Password protection – Smartcards – Biometric characteristics) – Encryption and security – Customer confidentiality – Regulatory environment of internet banking – Legal Framework for Electronic Transactions – Cybersecurity as per Information Technology Act, 2000 – RBI Guidelines on Internet Banking.

**Note:** Question paper will cover 100% Theory.

**COURSE OUTCOMES****Students will be able to**

CO NO	CO Statement	Knowledge Level
CO1	discuss the utility of stand-alone and multi-user systems access in Core banking.	K4
CO2	assess the multi-faceted electronic payment options available to customer and host transactions in banking.	K5
CO3	evaluate the dynamic transitions in Electronic Fund transfer systems.	K5
CO4	evaluate the enhanced utility and user interface and other recent developments in banking technologies.	K5
CO5	assess the information security system.	K5

**Books for study:**

1. Sangeetha R, (2013) "Technology in Banking", 1<sup>st</sup> Edition, Charulatha Publications, Chennai.
2. Sohani, A K, (2012) "Technology in Banking Sector", SBS Publishers and Distributors Pvt Ltd, New Delhi.
3. Uppal R Kand Dhiraj Sharma, (2017) "Banking with Technology: A New Vision -2020", Bharti Publication, New Delhi
4. Indian Institute of Banking and Finance, (2017) "Information Technology, Data Communications and Electronic Banking", 3<sup>rd</sup> Edition, Macmillan Publishers India Private Limited, Noida.

**Books for reference:**

1. Vadlamani Ravi, (2007) "Advances in Banking Technology and Management: Impact of ICT and CRM", 1<sup>st</sup> Edition, Information Science Reference, Hershey, (USA).
2. Lucian Morris and Tim Walker, (2021) "The Handbook of Banking Technology", John Wiley & Sons, New York.
3. Indian Institute of Banking and Finance, (2017), "Security in Electronic Banking", 3<sup>rd</sup> Edition, Macmillan Publishers India Private Limited, Noida.
4. Uppal R.K., Agrim Uppal (2008) "Banking Services and Information Technology: The Indian Experience", New Century Publications, New Delhi.

**Web references:**

1. <https://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/64767.pdf>
2. [https://www.researchgate.net/profile/Ravi-Vadlamani/publication/237383828\\_Chapter\\_I\\_Introduction\\_to\\_Banking\\_Technology\\_and\\_Management/links/572a89bc08aef7c7e2c4fbc3/Chapter-I-Introduction-to-Banking-Technology-and-Management.pdf](https://www.researchgate.net/profile/Ravi-Vadlamani/publication/237383828_Chapter_I_Introduction_to_Banking_Technology_and_Management/links/572a89bc08aef7c7e2c4fbc3/Chapter-I-Introduction-to-Banking-Technology-and-Management.pdf)
3. <https://eprocure.gov.in/cppp/rulesandprocs/kbadqkdlcswfjdelrquehwuxcfmijmuixngudufgbuubgubfugbububjxcgfvvsbdihbfgfGhdgFHtyhRtMjk4NzY=#:~:text=%5B9th%20June%2C%202000%5D%20An,communication%20and%20storage%20of%20information%2C>

**Note Latest edition of the book may be used.**

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	2	3	2	3	3	2	3	2	2
<b>CO2</b>	2	3	2	3	3	3	3	3	3
<b>CO3</b>	1	2	3	3	3	3	3	3	3
<b>CO4</b>	2	2	2	3	3	3	3	3	3
<b>CO5</b>	1	2	3	2	2	3	2	3	3

**Strong -3****Medium-2****Low-1**

**M.COM.WITHCOMPUTERAPPLICATIONS****FirstYear****SemesterII****NME-I-SkillEnhancementCourse-I-FundamentalsofBanking**

Subject Code	SubjectName	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
P23CCS21	FUNDAMENTALSOFFUNDAMENTALSOFBANKING	NME-SEC-1	4	-	-	-	2	4	25	75	100

**LearningObjectives**

1	KnowtherelationshipbetweenBankerandCustomer
2	Telltheinstrumentsusedforbankingtransactions,needfor crossing
3	Befamiliarwiththerulesonloansandadvances

**COURSE CONTENTS**

<b>Unit-I:</b>	BankerandCustomer-therelationshipbetweenbankerandcustomer:General,Special-Dutytomaintainclaim, disclosureandmattersrelatedtocustomers'accounts,KYCNormsand operation
<b>Unit-II:</b>	Deposits:rulesforopeningaccounts-Insurancelinkedsavingsbank
<b>Unit-III:</b>	Cheques–Chequeandbillsofexchange,Chequevsdraft,Banker'scheque
<b>Unit-IV:</b>	Crossing–Types,whocancross,endorsement-Kinds,regularityofendorsement
<b>Unit-V:</b>	Loansandadvances-Principlesofsoundlending, securedandunsecuredadvances
<b>Note:</b> Question paper will cover 100% Theory.	
<b>BooksforStudy</b>	
1	BankingTheoryLawandPracticeE.Gordon,K.Natarajan,HimalayaPublishingHome
2	KPMSundharam&P.N.Varshney,(2020),“BankingTheory,LawandPractice”, 20thEdition,SultanChand&Sons,NewDelhi.

**Books for Reference**

Chishti, S., & Barberis, J. (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons

**Webreference**

1	<a href="https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology">https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology</a>
2	<a href="https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf">https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>

Note Latest edition of the book may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	2	2	1	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	2	3
<b>CO3</b>	2	2	1	2	2	2	2	3	2
<b>CO4</b>	3	2	2	1	2	2	2	3	2
<b>CO5</b>	3	3	1	3	3	3	3	2	3

**High-3**

**Medium-2**

**Low-1**

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**M.Com. (CA)**  
**Second Year**                      **Core – VII**                      **Semester III**  
**TAXATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCT31</b>	<b>TAXATION</b>	<b>CORE</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
<b>1</b>	To identify deductions from gross total income and computation of income for different classes of assesses
<b>2</b>	To understand the procedure for filing of returns and tax planning
<b>3</b>	To analyse the structure on international business taxation
<b>4</b>	To assess Goods and Services Tax and filing GST returns
<b>5</b>	To compute customs duty as per Customs Act

<b>COURSE CONTENTS</b>	
<b>UNIT-I</b>	<b>(18hrs)</b>
<b>Assessment of persons</b>	
Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Tax Returns and Tax planning</b>	
Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax:	

Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

### **UNIT III**

**(18 hrs)**

#### **International business taxation**

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

### **UNIT IV**

**(18 hrs)**

#### **Goods and Services Tax**

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

### **UNIT V**

**(18 hrs)**

#### **Customs Act, 1962**

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

**Note:** Question paper will cover 80% Theory and 20% Problem

### **COURSE OUTCOMES**

**Students will be able to:**

CO No.	CO Statement	Knowledge level
CO 1	Apply the provisions of income tax to determine taxable income	K3

CO 2	Plan taxes	K3
CO 3	Illustrate the nuances of international business taxation	K2
CO 4	Apply the provisions of GST	K3
CO 5	Summarise the provisions of Customs Act	K2

#### Books for study:

1. VinodSinghania and KapilSinghania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, SahityaBhawan Publications, Agra
3. SekarG, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. VandanaBangarandYogendraBangar, “Comprehensive Guide to Taxation”(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).

#### Books for reference:

1. ShaR.G. and UshaDeviN.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishingHouse,Mumbai.
2. GirishAhuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. DatyV.S., “GST - Input Tax Credit”,Taxmann Publishers, Chennai.
5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

#### Web references:

1. [https://www.icsi.edu/media/webmodules/16112021\\_Advance\\_Tax\\_Laws.pdf](https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf)
2. [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)
3. [https://www.icsi.edu/media/webmodules/TL\\_Final\\_pdf\\_25102021.pdf](https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf)

Note: Latest edition of the books may be used

#### Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
01	3	3	3	3	3	3	3	2	3
02	3	3	3	3	3	3	2	2	3
03	3	3	3	3	3	3	3	2	3
04	3	3	3	3	3	3	3	2	3
05	3	3	3	3	3	3	3	3	3

**High – 3****Medium – 2****Low – 1****M.Com. (CA)****Second Year****Core – VIII****Semester III****RESEARCH METHODOLOGY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCT32</b>	<b>RESEARCH METHODOLOGY</b>	<b>CORE</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1	To understand the fundamentals of research
2	To construct theoretical design and formulate hypotheses
3	To evaluate the data collection techniques
4	To perform parametric and non-parametric tests
5	To enhance report writing skills and develop ethical conduct in research

<b>COURSE CONTENTS</b>
<b>UNIT I (18 hrs)</b> <b>Introduction to Research Methodology</b> Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.
<b>UNIT II (18 hrs)</b> <b>Hypothesis Testing and Research Design</b> Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors

– Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

### **UNIT III**

**(18 hrs)**

#### **Data Collection**

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

### **UNIT IV**

**(18 hrs)**

#### **Data Analysis**

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)  
Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

### **UNIT V**

**(18 hrs)**

#### **Preparation of Research Report**

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, and Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

**Note:** Question paper will cover 80% Theory and 20% Problem

### **COURSE OUTCOMES**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem	K1

CO 2	Construct research hypothesis and determine the sample size	K3
CO 3	Select appropriate method for data collection	K3
CO 4	Interpret the results of statistical tests	K2
CO 5	Construct research report avoiding plagiarism	K3

**Books for study:**

1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. SultanChand & Sons, New Delhi.
2. Kothari C.R and GauravGarg, (2020) “Research Methodology” – Methods andTechniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”,Himalaya Publishing House, Mumbai.

**Books for reference:**

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12<sup>th</sup> Edition, Tata Mcgraw Hill, Noida (UP).
2. SashiK.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. SharmaR D and HardeepChahal, (2004) “Research Methodology In Commerce andManagement”, Anmol Publications, New Delhi

**Web references:**

1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/ln\\_research\\_method\\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf)
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf)
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
PO1	3	3	3	2	2	3	2	3	3
PO2	3	3	3	2	2	3	2	3	3
PO3	3	3	3	2	2	3	2	3	3
PO4	3	3	3	2	2	3	2	3	3
PO5	3	3	3	2	2	3	2	3	3

High – 3

Medium – 2

Low – 1

**COMPUTER APPLICATIONS IN BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCT33</b>	<b>COMPUTER APPLICATIONS IN BUSINESS</b>	<b>CORE</b>	<b>2</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1	To understand the fundamentals of SPSS
2	To compare the values obtained in t-test and ANOVA
3	To perform regression and non-parametric tests
4	To create company, groups and ledgers and obtain financial statements using Tally Prime
5	To understand inventory management and account for goods and services tax

<b>COURSE CONTENTS</b>	
<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Introduction to SPSS</b>	
Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Parametric Tests in SPSS</b>	
Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.	
<b>UNIT III</b>	<b>(18 hrs)</b>

**Non-parametric Tests in SPSS**

Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test– Wilcoxon signed rank test – Kruskal Wallis test

**UNIT IV****(18 hrs)****Introduction to Tally Prime**

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems.

**UNIT V****(18 hrs)****Inventory and GST in Tally Prime**

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

**Note:** 100% Practical

**COURSE OUTCOMES**

Students will be able to:

CO No.	CO Statement	Knowledge level
<b>CO 1</b>	Construct data file in SPSS	K3
<b>CO 2</b>	Examine Means of samples	K4
<b>CO 3</b>	Apply non-parametric tests	K3
<b>CO 4</b>	Construct a company, form groups and get automated financial statements	K3
<b>CO 5</b>	Plan for automation of inventory	K3

**Books for study:**



1. SundaraPandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6<sup>th</sup>Edition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4<sup>th</sup>Edition, New Delhi

**Books for reference:**

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2<sup>nd</sup> Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. SangwanRakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani
4. LodhaRoshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata

**Web references:**

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO 1</b>	2	3	2	2	3	3	2	3	3
<b>CO 2</b>	3	3	2	2	3	3	2	3	3
<b>CO 3</b>	3	3	2	2	3	3	2	3	3
<b>CO 4</b>	3	3	2	3	3	3	3	3	3
<b>CO 5</b>	3	3	2	3	3	3	3	3	3

**High – 3**

**Medium – 2**

**Low – 1**

**M.Com. (CA)****Second Year****Core – X****Semester III****INTERNATIONAL BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCT34</b>	<b>INTERNATIONAL BUSINESS</b>	<b>CORE</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1	To understand the concepts of International Business and International Business Environment
2	To analyse the different theories of International Business.
3	To understand the legal procedures involved in International Business.
4	To evaluate the different types of economic integrations.
5	To analyse the operations of MNCs through real case assessment.

<b>COURSE CONTENTS</b>
<b>UNIT I (18 hrs)</b> <b>Introduction to International business</b> International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analysing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.
<b>UNIT II (18 hrs)</b> <b>Theoretical Foundations of International business</b> Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberle's Theory of Opportunity Cost-

Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.

**UNIT III (18 hrs)**

**Legal framework of International Business**

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.

**UNIT IV (18 hrs)**

**Multi-Lateral Agreements and Institutions**

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB- Regulatory role played by WTO andUNCTAD.

**UNIT V (18 hrs)**

**Multinational Companies (MNCs) and Host Countries**

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer-Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

**Note:** Question paper will cover 100% Theory

**COURSE OUTCOMES**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explain the legal procedures involved in International business	K2

CO 4	Explain the different types of economic integrations.	K2
CO 5	Identify the operations of MNCs through real case assessment	K3

**Books for study:**

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, McGraw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

**Books for reference:**

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, McGraw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

**Web references:**

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. [https://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM501\\_\\_INTERNATIONAL\\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501__INTERNATIONAL_BUSINESS.pdf)
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	1	3	1	2	2	2	3	1	2
<b>CO2</b>	3	2	3	1	3	3	2	2	1
<b>CO3</b>	2	1	2	3	2	2	3	3	3
<b>CO4</b>	1	3	1	2	1	1	2	2	2
<b>CO5</b>	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

**M.Com. (CA)****Second Year****Elective – III A****Semester III****APPLIED DATA ANALYTICS AND MACHINE LEARNING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCE3A</b>	<b>APPLIED DATA ANALYTICS AND MACHINE LEARNING</b>	<b>Departmental Elective 3A</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1.	To understand basics of data analysis in Python
2.	To interpret the data analysis pipeline via usage of NumPy and Pandas.
3.	To examine methods of working with textual and time series data
4.	To investigate machine learning techniques with Scikit-Learn
5.	To understand advanced machine learning techniques

<b>COURSE CONTENTS</b>
<b>UNIT I(9 hrs)</b> <b>Introduction to Data Analysis with Python</b> Introduction to Data Analysis with Python: Data Analysis - Understanding Nature of Data -Data Analysis Process - Quantitative and Qualitative Data Analysis-Introduction to Python - PyPI, SciPy.Getting started with Python - Explore the first data set - The Jupyter notebook.
<b>UNIT II(9 hrs)</b> <b>Working across the entire data analysis pipeline</b> Working across the entire data analysis pipeline, - Getting, cleaning and manipulating the data - Numpy library – Ndarray - Basic Operation- Shape Manipulation - Array Manipulation - General Concepts - Pandas Library- Introduction to Pandas Data Structures - Index functionalities - Operations between Data Structures - Interacting with Databases.
<b>UNIT III (9 hrs)</b> <b>Working with textual and time-series data</b> Working with textual data - Working with time-series data - Databases in Python -

Statistical data analysis.

#### UNIT IV

(9 hrs)

##### Basics of machine learning with Scikit-learn

Basics of machine learning with Scikit-learn - Introduction to machine learning -Fitting a first model - Cost functions and outliers - Linear regressions - Gradient descent - Feature engineering.

#### UNIT V(9 hrs)

##### Advanced machine learning techniques

Advanced machine learning techniques: K-nearest neighbours - Logistic regressions - Decision trees and SVMs - Clustering and Dimensionality reduction - Introduction to deep learning.

**Note:** Question paper will cover 100% Theory

#### COURSEOUTCOMES

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Demonstrate data analysis with apt knowledge in foundational concepts of Python	K2
CO 2	Demonstrate getting, cleaning and manipulation of data using NumPy and Pandas	K2
CO 3	Use Python for Statistical Data analysis	K4
CO 4	Use Scikit-Learn for advanced Data analysis	K3
CO5	Explain advanced machine learning techniques	K3

#### Books for study:

1. Fabio Nelli (2018), “Python Data Analytics with Pandas, Numpy and Matplotlib”, 2<sup>nd</sup> Edition, Apress, New York.
2. Paul Barry, Shroff (2011), “Head First Python”, 1<sup>st</sup> Edition, O'Reilly Media, USA.
1. Mark Lutz, Shroff (2011), “Programming Python”, 4<sup>th</sup> Edition, O'Reilly Media, USA.

#### Books for reference:

1. Wes McKinney, “Python for Data Analysis”, 2<sup>nd</sup> Edition, O'Reilly publication, USA.
2. Martin C Brown (2001), “Python the Complete Reference”, McGraw Hill, USA.
3. Mark Lutz, Shroff (2010), “Python Pocket Reference”, 3<sup>rd</sup> Edition, O'Reilly Media, USA.
4. Ashok NamdevKamthane, Amit Ashok Kamthane (2018), “Problem Solving and

Python Programming”, McGraw Hill Education Pvt. Ltd. Noida

**Web references:**

1. <https://pandas.pydata.org/pandas-docs/version/1.4.4/pandas.pdf>
2. [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/MACHINE%20LEARNING\(R17A0534\).pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/MACHINE%20LEARNING(R17A0534).pdf)

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	2	1	3	3	1	3	2	1
CO2	1	2	1	3	3	1	3	2	1
CO3	1	2	1	3	3	1	3	2	1
CO4	1	2	1	3	3	1	3	2	1
CO5	1	2	1	3	3	1	3	2	1

**High – 3**

**Medium – 2**

**Low – 1**

**PYTHON R PROGRAMMING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCE3B</b>	<b>PYTHON R PROGRAMMING</b>	<b>Departmental Elective 3B</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>

	Learning Objectives
1	To understand the basics of Python
2	To learn Bio Python
3	To understand the features of R
4	To learn data handling
5	To identify the use of bio conductor

COURSE CONTENTS	
<b>UNIT I (9 hrs)</b> <b>Introduction to Python</b> Installation of Python - Variables - Types - Strings - Jupiter notebooks - Objects - Functions - Control structures - Operators - User-Defined Functions - Data Structures - List,Tuple - Dictionary..	
<b>UNIT II (9 hrs)</b> <b>Numpy and Scipy</b> Numpy library – Ndarray - Basic Operations - Conditions and Boolean Arrays - Shape	



Manipulation - Array Manipulation - General Concepts - Structured Arrays - Reading and Writing Array on Files - SciPy Library for Statistics: linalg sub package - Normality- Correlation - t-Test- Chi-Test- ANOVA.

**UNIT III (9 hrs)**

**R Programming**

Introduction to R - Installing R - Features of R - Reserved words - Operators, -Strings - Data types and operations - Basic Data types – Vectors - List, Matrices – Arrays - Factors - Data frames - Flow control - Decision making - Loop Control Statements -Loops.

**UNIT IV (9 Hrs)**

**Visualisation using R**

R as a Deluxe Calculator - Creating Objects and Assigning Values - Graphics: Simple Plotting - Advanced Plotting - Using Color in Plots - Using Subscripts and Superscripts in Graph Labels - Interactive Graphics - Saving Graphical Output – Loops

**UNIT V (9 hrs)**

**Data Handling**

Feature selection models - Data Preprocessing - Normalization - Methods - Data reduction - Data sampling - Heat maps - Classification: Based on analogy - rules - probabilities - statistics and prediction with R.

**Course outcomes:**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Describe the basics of Python	K2
CO 2	Explain the necessity for programming in biology	K4
CO 3	Apply R programming	K4
CO 4	Discuss Data handling	K2
CO 5	Apply R in Phylogenetics	K4

**Books for study:**

1. Fabio Nelli (2018), “Python Data Analytics with Pandas, Numpy and Matplotlib”,

2<sup>nd</sup> Edition, Apress, New York.

2. Wes McKinney, "Python for Data Analysis", 2<sup>nd</sup> Edition, O'Reilly publication, USA.
3. Jeeva Jose (2018), "Beginner's Guide for Data Analysis using R Programming", Khanna Book Publishing Co. Ltd., New Delhi.
4. Norman Matloff (2011), "The Art of R programming - A tour of statistical software design", 1<sup>st</sup> Edition, No Starch Press, USA

**Books for reference:**

1. Mark Lutz (2009), "Learning Python", O'Reilly Media Publication, USA.
2. Martin C Brown (2001), "Python: The Complete Reference". McGraw-Hill Media, USA.
3. Gentleman R, Carey V.J, Huber W, Irizarry, RA, and Dudoit, S, "Bioinformatics and Computational Biology Solutions Using R and Bioconductor", Springer, New York.

**Web references:**

1. [www.sthurlow.com/python/](http://www.sthurlow.com/python/)
2. [www.learnpython.org](http://www.learnpython.org)
3. [www.codecademy.com/en/tracks/python](http://www.codecademy.com/en/tracks/python)

Note: Latest edition of the books may be used

**Note:** 100% Practical

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
PO 1	2	2	2	2	1	2	1	2	3
PO 2	2	2	2	2	1	2	1	2	2
PO 3	3	3	3	3	2	3	2	3	3
PO 4	3	3	3	3	3	3	3	3	3
PO 5	3	3	3	3	3	3	3	3	3

**High – 3**

**Medium – 2**

**Low – 1**

**M.Com. (CA)****Second Year****NME****Semester III****FUNDAMENTALS OF MARKETING**

FCourse Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCN31</b>	<b>FUNDAMENTALS OF MARKETING</b>	<b>NME</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1	Marketing and its related concepts
2	Knowing the position of customer in the merchandising of a product
3	Modern marketing concepts, theories on marketing research
4	Digital Marketing
5	Marketing Research

<b>COURSE CONTENTS</b>	
<b>UNIT I</b>	<b>(9 hrs)</b>
<b>Marketing:</b> Introduction, Definition of and fundamental principles of marketing, importance of marketing, Marketing and Selling, Marketing and Distribution, Role of marketing in the organization, , Marketing in the economic development	
<b>UNIT II</b>	<b>(9 hrs)</b>
<b>Marketing Mix:</b> Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control,, Marketing system, Marketing process, Marketing Functions, Modern Marketing concept: factors, benefits, Social Marketing	
<b>UNIT III</b>	<b>(9 hrs)</b>
<b>Customer Relationships:</b> Customer needs, wants & demands, Products, services & experiences, Customer value & satisfaction, Target customer, Value proposition, Customer loyalty & retention, Market share & customer equity	
<b>UNIT IV(9 Hrs)</b>	
<b>Digital marketing:</b> Marketing Ethics, Brief Overview of B to B marketing. Market	

Segmentation -Marketing Strategies, A More in Depth Look at Targeting and Positioning, Competitive Advantage.

**UNIT V (9 hrs)**

**Marketing Research:** Meaning, Types, users of marketing research, Advantages and limitations, marketing research process

**Note: 100% Practical**

**COURSE OUTCOMES**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Basic Concepts of Marketing	K1
CO 2	Components of Marketing mix	K4
CO 3	Customer relationships and customer needs and demands	K2
CO 4	Ethics in marketing and Marketing Strategies	K4
CO 5	Types of Marketing Research	K4

**Books for study:**

1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand& Co, 2010.

**Books for reference:**

1. Marketing Management: Concepts, Cases, Challenges and Trends: Rajan, Prentice Hall India Learning Private Limited
2. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.
3. R.L. Varshney and B. Bhattacharya, International Marketing Management – An Indian perspective, Sultan Chand and Sons, 2015.

**Web references:**

1. <https://www.brafton.com/blog/content-marketing/marketing-fundamentals-101/>
2. <https://www.studysmarter.co.uk/explanations/marketing/introduction-to-marketing/>

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
01	3	3	2	2	3	3	3	2	3
02	3	3	3	2	2	3	2	2	3
03	3	3	2	2	2	3	2	2	3
04	3	3	3	3	3	3	3	2	3
05	3	3	2	2	3	3	3	2	3
	High – 3		Medium – 2			Low – 1			

**M.Com. (CA)****Second Year****Core – XI****Semester IV****BUSINESS ENVIRONMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCT41</b>	<b>BUSINESS ENVIRONMENT</b>	<b>CORE</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1	The Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions
2	To enable students to know the concept of Business Environment
3	To enable the student to understand the importance and significance of Business Environment.
4	The student will gain whole information about business environment at National and International level
5	International and Technological Environment

<b>COURSE CONTENTS</b>
<b>UNIT I (18 hrs)</b> Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.
<b>UNIT II (18 hrs)</b> Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes
<b>UNIT III (18 hrs)</b> Political and Legal Environment of Business: Critical elements of political

environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy;

**UNIT IV (18 hrs)**

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act...

**UNIT V (18 hrs)**

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

**Note:** Question paper will cover 100% Theory.

**COURSE OUTCOMES**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Elements of Business Environment	K1
CO 2	Economic Environment of Business	K4
CO 3	Political and Legal Environment of Business	K2
CO 4	Socio and Cultural Environment	K4
CO 5	International and Technological Environment	K4

**Books for study:**

1. Francis Cherunilam: Business Environment Himalaya Publishing House, Bombay.
2. Raj Agrawal and ParagDiwan, Business Environment: Excel Books, New Delhi

**Books for reference:**

1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi Govt

of India : Survey, Various issues.

7. Ramaswamy, V.S. and NamaKumari: Strategic Planning for Corporate Success, Macmillian, New Delhi.

8. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

**Web references:**

1. <https://www.toppr.com/guides/business-environment/#:~:text=Definition%20of%20Business%20Environment%20is,trends%2C%20economic%20changes%2C%20etc.>

2. <https://in.indeed.com/career-advice/career-development/what-is-business-environment>

3. <https://study.com/academy/lesson/what-is-business-environment-definition-factors-quiz.html>

4. <https://courses.lumenlearning.com/suny-osintrobus/chapter/understanding-the-business-environment/>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	2	2	3	3	3	2	3
<b>CO2</b>	3	3	3	2	2	3	2	2	3
<b>CO3</b>	3	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	2	2	3	3	3	2	3

**High – 3**

**Medium – 2**

**Low – 1**

**M.Com. (CA)****Second Year****Core – XII****Semester IV****FINANCIAL MARKETS AND SERVICES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCT42</b>	<b>FINANCIAL MARKETS AND SERVICES</b>	<b>CORE</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1	To enable the students to understand the concepts of Indian financial system.
2	To provide knowledge on various financial services and financial markets.
3	To familiarize the various functions of financial Markets.
4	To gain thorough knowledge about financial markets and financial services.
5	To gain Knowledge on Factoring

<b>COURSE CONTENTS</b>	
<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Indian Financial System:</b> Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, Challenges in financial service sectors – Financial Products and Services – Emerging Scenario.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Money Market</b> – Call Money Market – Treasury Bills Market – Discount Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits	
<b>UNIT III</b>	<b>(18 hrs)</b>
<b>Stock Market</b> – Stock Exchange – Organization and Functions – Listing of Securities – Trading in Stock Exchanges – On-line Trading of Shares – E-Shares – New Issues Market – Types of New Issues – Problems of New Issue Market.	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Merchant Banking</b> – Meaning, Functions, Services – Guidelines of RBI and SEBI. Mutual Funds – Meaning, Types, Importance, Guidelines of RBI and SEBI. Venture Capital – Meaning, Features, Importance, Guidelines.	
<b>UNIT V</b>	<b>(18 hrs)</b>



**Factoring** - Meaning, Importance – Factoring in India –Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations, Factoring Vs Forfeiting – Securitization of Debts – Securitization Vs Factoring, Depository System – Meaning, Functions – Advantages and Disadvantages, Depository Participants in India.

**Note:** Question paper shall cover 100 % Theory

### **COURSE OUTCOMES**

Students will be able to:

CO No.	CO Statement	Knowledge level
<b>CO 1</b>	Understand Indian Financial System	K4
<b>CO 2</b>	Understand the types of Money Market	K3
<b>CO 3</b>	Know the concept of Stock Market	K4
<b>CO 4</b>	Gain knowledge on Merchant Banking	K3
<b>CO 5</b>	Knowledge on Factoring	K3

### **Books for study:**

1. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, 2001
2. Khan, M.Y. Financial Services, Tata McGraw Hill, 2008
3. S. Gurusamy, Financial Markets and Institutions, recent edition

### **Books for reference:**

1. Sontomero and babble, Financial Markets, Instruments and Institutions, McGraw Hill, 2003
2. Vasant Desai, The Indian Financial System, Himalaya Publishing House, 2010
3. Varsheney, P.N., Indian Financial System, Sultan Chand & Sons, 2000

### **Web references:**

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Note: Latest edition of the books may be used

### **Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
<b>PO1</b>	3	2	2	3	3	3	3	3	3
<b>PO2</b>	3	3	2	3	3	3	3	3	3
<b>PO3</b>	3	3	2	3	3	3	3	3	3
<b>PO4</b>	3	3	2	3	3	3	3	3	3
<b>PO5</b>	3	3	2	3	3	3	3	3	3

**High – 3**

**Medium – 2**

**Low – 1**

**M.Com. (CA)****Second Year****PROJECT WITH VIVA****Semester IV**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCPR</b>	<b>PROJECT WITH VIVA</b>	<b>CORE</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>7</b>	<b>10</b>	<b>25</b>	<b>75</b>	<b>100</b>

### RULES GOVERNING THE PREPARATION, SUBMISSION AND EVALUATION OF PROJECT REPORT AND VIVA VOCE EXAM

#### 1. Selection of Topic:

- Students have to decide a topic on which they have to prepare a Research Project Report. The Topic has to be approved by their respective Faculty Guide and has to be submitted to their respective Coordinator.
- The Research Project Report must have an appropriate Title. (Students should meet their respective guides and finalize a title for their Research Project Report as early as possible).
- In case of Primary data collection, the questionnaire has to be designed in consultation with their respective guides.
- In case of Secondary data collection, Internet and other sources are to be used for secondary data collection. Copying of any similar study from internet will be subject to strict action.

2. Report has to be systematically written as per standard guidelines given by the Department of Commerce & Business Management. Each page should carry statement of identification and Page number, using header & footer application.

3. No two or more reports could be identical even if the organization and project is common. Each student should write a separate report and clearly mention his / her individual contribution.

4. The project report should contain a minimum of 40 pages in A4 format excluding bibliography and appendices.

5. Each student should submit four copies of her project report for evaluation.

#### **6. Last date for the submission of Project Report:**

The project report should be submitted to the Controller of Examinations (P.G. Courses) through the Guide and the Head of the Department on or before the last working day for the students of the University/College for the academic year. If a student fails to submit the project report on or before the last working day, she will not be eligible for getting rank.

7. The project report will be valued for 75 marks by two Examiners, of whom, one will be the Guide and the other will be an External Examiner. For a pass in the project report, the student should secure a minimum of 50 marks. If a student fails to secure 50 marks in the evaluation of project report, she may be permitted to resubmit her project report once again after incorporating the necessary corrections, if any, as suggested by the Examiners within a period of three months from the date of publication of the results of the Examinations.

8. The student who fails to attend the viva voce should reappear for the same after a month but within a period of three months from the date of publication of results. In any case, no student will be permitted to appear for the viva voce more than twice and if a student fails during her second appearance also in viva voce, she has to choose a new topic for her project and resubmit the Project report within three months after the publication of the results of the second viva voce Examination.

9. For resubmission of the project report or reappearance in the viva voce, the student has to pay a fee as prescribed by the University.

**M.Com. (CA)****Second Year****Elective – IV A****Semester IV****CYBER AND DATA SECURITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCE4A</b>	<b>CYBER AND DATA SECURITY</b>	<b>Departmental Elective IV A</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1.	To understand threats and risks in cybersecurity landscape
2.	To interpret cybersecurity framework and regulations
3.	To examine data security and integrity regulations
4.	To discuss network security management
5.	To recall cybersecurity disasters

<b>COURSE CONTENTS</b>
<b>UNIT I</b> <span style="float: right;"><b>(12 hrs)</b></span> <b>Cybersecurity Landscape</b> Cybersecurity Landscape: Threats that are related to current and emerging trends, cyber security awareness, high profile cybercrime statistics and methods, the importance and functions of Governance, Risk Management, and Compliance in Cyber security program management, best practices in risk management including the domains of risk assessment and risk treatment, the structure and content of Cybersecurity-related strategy, plans, and planning. types of vulnerabilities and frauds in different domains eg. Financial and Banking, Ecommerce, Telecom, GDPR..
<b>Cybersecurity Frameworks</b> Cybersecurity Frameworks: International and industry-specific cybersecurity regulations,

challenges to organisation, multiple security regulations, Define key concepts and terminology in Cybersecurity, threats to cybersecurity, strategies to identify and remediate vulnerabilities in information assets, the systemic components (including personnel) necessary for an effective cybersecurity program, NIST Framework.

**Unit III (12 hrs)**

**Data Security**

Data Security: Data Integrity and Security, digital security, Data volume and velocity, Bigdata, multiple data sources, data diversity, Data (dis)organization, Unique data storage requirements, Security tools, Inflexible reporting and query systems.

**UNITIV (12 hrs)**

**Managing Network Security**

Managing Network Security: The threats to data from information communication technology (ICT), the issues and practices associated with managing network security, Identify the practices, tools, and methodologies associated with assessing network security, the components of an effective network security program. Phishing attacks on sites, digital advertising spoofing, Search indexing

**UNITV (12 hrs)**

**Cybersecurity Incidents and Disasters**

Cybersecurity Incidents and Disasters: Hacking attempts, web site defacement, denial of service attacks, information disclosures, natural and man-made cybersecurity disasters, the components of a cybersecurity contingency planning program, contingency strategies including data backup and recovery and continuity of cybersecurity operations, the components and structure of an effective cybersecurity disaster recovery program, the components and structure of an effective cybersecurity incident response program. Digital ecosystem, Cloud computing.

Note: 100% Theory

**COURSE OUTCOMES**

**Students will be able to:**

CO No.	CO Statement	Knowledge level
CO 1	Develop plans to mitigate risks and threats to cybersecurity	K3

CO 2	Solve vulnerabilities in cybersecurity frameworks	K5
CO 3	Solve issues in integrity issues in cybersecurity	K4
CO 4	Implement radical changes in cybersecurity management	K4
CO5	Formulate strategies to overcome cybersecurity disasters	K4

**Books for study:**

1. Nina Godbole, SunitBelapure(2016), "Cyber Security", Wiley India, New Delhi.
2. AvantikaYadav (2017), "Cyber security", Narosa Publishing House Pvt Ltd. New Delhi.
3. Tim Mather, SubraKumaraswamy, ShahedLatif (2010), "Cloud Security and Privacy", OREILLY Media, USA.

**Books for reference:**

1. Nina Godbole, "Information Systems Security", Wiley India, New Delhi.
2. Kenneth J. Knapp, "Cyber Security & Global Information Assurance", Information Science Publishing.
3. Thomas J Mowbray (2016), "Cyber Security Managing Systems, Conducting Testing and Investigating Intrusions", Wiley India Pvt. Ltd, New Delhi..
4. Mishra M. N. (2001), "Organizational Behaviour", 1<sup>st</sup> Edition, S. Chand, Noida (UP).

**Web references:**

1. [https://mrcet.com/pdf/Lab%20Manuals/IT/CYBER%20SECURITY%20\(R18A0521\).pdf](https://mrcet.com/pdf/Lab%20Manuals/IT/CYBER%20SECURITY%20(R18A0521).pdf)
2. <http://www.uptti.ac.in/classroom-content/data/cyber%20security%20unit-3.pdf>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	2	2	2	3	2
CO2	3	3	3	3	2	2	2	2	3
CO3	3	3	3	3	2	2	2	2	3
CO4	3	3	2	3	2	2	2	2	2
CO5	3	3	2	3	2	2	2	3	3

**High – 3**

**Medium – 2**

**Low – 1**

**M.Com. (CA)****Second Year****Elective – IV B****Semester IV****E-COMMERCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>P23CCE4B</b>	<b>E-COMMERCE</b>	<b>Departmental Elective IV B</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

	<b>Learning Objectives</b>
1	To explain use of Information technology and e-commerce for entrepreneur
2	To apply the functions of Windows operating system
3	To apply the advance functions of MS word
4	To apply the functions of MS excel
5	To understand the concept of E-Commerce and Electronic payments

<b>COURSE CONTENTS</b>	
<b>UNIT I</b>	<b>(12 hrs)</b>
<b>E-Commerce and Electronic Payment Systems</b>	
What is Electronic Commerce - Brief history of Electronic Commerce - Advantages and Limitations of Electronic Commerce - Types of Electronic commerce - Integrating Electronic Commerce - Key questions for management - Overview of the Electronic payment technology- Requirements for Internet based payments - Electronic payment medium – Electronic Commerce and Banking.	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Electronic Data Interchange</b>	
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and	

the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet. – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

### **UNIT III**

**(12 hrs)**

#### **Consumer Oriented E Commerce:**

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.

### **UNIT IV (12 hrs)**

#### **E-security and Web based business**

Security in the cyberspace - Designing for security -Virus -Security Protection and Recovery - Encryption - Business-to-Business Electronic Commerce - Intranets and Extranets - Intranets and Supply Chain Management - Legal and Ethical issues - Case studies.

### **UNIT V**

**(12 hrs)**

#### **Issues in E Commerce**

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance

Note: Question paper shall cover 100 % Theory

### **COURSEOUTCOMES**

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Understand the hardware and software of a system	K1
CO 2	Apply the functions of Windows operating system	K4
CO 3	Apply the advance functions of MS word	K4
CO 4	Apply the functions of MS excel	K2



CO 5	Understand the concept of E-Commerce and Electronic payments	K4
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**Books for study:**

1. Ravi Kalkota and Andrew B Whinston, "Frontiers of Electronic Commerce", Pearson, Noida.
2. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, "E-Commerce Fundamentals and Applications, Wiley Publishers, New Delhi.
3. Senn, "Information Technology: Principles, Practices and Opportunities James", Prentice Hall, New Delhi.
4. Richard Hammer (1998), "Enterprise Resource Planning",

**Books for reference:**

1. Efraim Turban, Jae Lee, David King ,H. Michael Chung (2001), "Electronic Commerce - A Managerial Perspective", Addison-Wesley, USA.
2. Anita Agrawal, Rahul Kotian, Tushar Agarwal and Vijalakshmi Kannan, (2016), "E Commerce and Digital Marketing", Himalaya Publishing House, Mumbai.

**Web references:**

1. <https://www.slideshare.net/kamalgulati7/full-notes-on-ecommerce-study-material-for-ecommerce>
2. <https://www.techtargat.com/searchcio/definition/e-commerce?amp=1>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

**High – 3**

**Medium – 2**

**Low – 1**

## EMPLOYABILITY SKILLS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
P23CCS41	EMPLOYABILITY SKILLS	SEC	4	-	-	-	2	4	25	75	100

	Learning Objectives
1	Gain knowledge in e-banking transactions
2	Learn the principles of Co-operation for conducting general body meetings
3	Gain knowledge in computer billing and formation of MSME through SHGs
4	To have knowledge on online trading
5	Practice Applications of Computers in Business

COURSE CONTENTS	
<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Etiquettes and Manners</b>	
Etiquette – Meaning & Importance, Etiquette Vs Manners, Business and Workplace Etiquette, Ways of introducing oneself, Handshakes, Telephone Etiquette, Email Etiquette	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Interpersonal skills</b>	
Understand Self – Different Categories; Diagnosis of Type of Self - Identifying own type of self, Positive character traits, Effect of Interpersonal Behaviour on Interpersonal Relationship, Formal Interpersonal skills, Emotional Intelligence	
<b>UNIT III</b>	<b>(12 hrs)</b>
<b>Leadership skills</b>	
Leadership – Definition, Role & Functions of a Good Leader; Traits of Leadership, Leadership styles, Developing Leadership skills	
<b>UNIT IV</b>	<b>(12 hrs)</b>

**Group Discussion**

Group Discussion as a Selection process, Kinds of topics for discussion, Structure of GD, Initiation Techniques, Handling Questions, Outcome of GD, Preparation for GD

**UNIT V****(12 hrs)****Interview Skills**

Types of Interview, Employment Interview, Preparing for Face- to face interview, Interview Body language, Questions commonly asked during Interview

**Note:** 100% practical

**COURSE OUTCOMES**

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Effectively communicate through verbal/oral communication and improve the listening skills	K1
CO 2	Write precise briefs or reports and technical documents.	K4
CO 3	Actively participate in group discussion / meetings / interviews and prepare & deliver presentations.	K4
CO 4	Become more effective individual through goal/target setting, self-motivation and practicing creative thinking.	K2
CO 5	Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.	K4

**Books for study:**

1. Alex K, Soft Skills, Sultan Chand Company, 2014
2. Gopalaswamy Ramesh, The Ace of Soft Skills: Attitude, Communication And Etiquette For Success, Pearson Education, First Edition, 2013.

**Books for reference:**

1. Dr. K. Ravikanth Rao, 2016 Life Skills Education, by Neelkamal, 1 Edition
2. Neera Jain and Shoma Mukherji, 2013 Effective Business Communication, Tata McGraw Hill Education Pvt.Ltd.
3. M.S. Rao, 2011 Soft Skills: Enhancing Employability, I.K. International Publishing House Pvt. Ltd.
4. Urmila Rai and S.M. Rai, 2010 Business Communication, Himalaya Publishing House,
5. Sarvesh Gulati, 2007 Corporate Soft Skills, Rupa Publications India Pvt.Ltd.,.

**Web references:**

1. <https://www.skillsyouneed.com/general/employability-skills.html>
2. <https://www.coursera.org/articles/employability-skills>
3. [www://efaidnbmnnnibpcajpcglclefindmkaj/https://cbseacademic.nic.in/web\\_material/Curriculum21/publication/secondary/Employability\\_Skills10.pdf](http://www.efaidnbmnnnibpcajpcglclefindmkaj/https://cbseacademic.nic.in/web_material/Curriculum21/publication/secondary/Employability_Skills10.pdf)

Note: Latest edition of the books may be used

### Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

**High – 3**

**Medium – 2**

**Low – 1**