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| M.COM.,  Finance and Computer Application |
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| **SYLLABUS** |
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| **from the academic year**  **2023 – 2024** |
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| **TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005** |

**M.COM (FINANCE AND COMPUTER APPLICATIONS)**

**Programme Outcomes:**

**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 quality, ethical and value-based legal perspectives in all organisational 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.

**PO 9: Multicultural competence:**

Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in the global scenario

**PO 10: Moral and ethical awareness/reasoning:**

Embrace moral and ethical values in one’s life,

**PO 11: Leadership readiness qualities:**

Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission

**PO 12: Lifelong learning:**

Acquire knowledge and skills, including “learning how to learn”,

**M.Com. (Finance and Computer Applications)**

**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 organisations.

# 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 organisation towards growth and development.

# PSO 3 – Contribution to the Society:

# Contribute to the development of the 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.

**Mapping of Course outcomes (COs)** with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs) can be carried out, assigning the appropriate level (1 – Low; 2 – Middle and 3 – High) in the grids:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PS0 1** | **PSO 2** | **PSO 3** |
| **CO 1** |  |  |  |  |  |  |  |  |  |
| **CO 2** |  |  |  |  |  |  |  |  |  |
| **CO 3** |  |  |  |  |  |  |  |  |  |
| **CO 4** |  |  |  |  |  |  |  |  |  |
| **CO 5** |  |  |  |  |  |  |  |  |  |

**Template for P.G., Programmes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester–I** | **Credit** | **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 |
| 1.2 Core-II | 5 | 7 | 2.2 Core-V | 5 | 6 | 3.2 Core-VIII | 5 | 6 | 4.2 Core-XII | 5 | 6 |
| 1.3 Core – III | 4 | 6 | 2.3 Core – VI | 4 | 6 | 3.3 Core – IX | 5 | 6 | 4.3 Project 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 |
| 1.5 Generic Elective-II: | 3 | 5 | 2.5 Generic Elective -IV: | 3 | 4 | 3.5 Discipline Centric Elective - V | 3 | 3 | 4.5 Skill Enhancement course / Professional Competency Skill | 2 | 4 |
|  |  |  | 2.6 NME I | 2 | 4 | 3.6 NME II | 2 | 3 | 4.6 Extension Activity | 1 |  |
|  |  |  |  |  |  | 3.7 Internship/ Industrial Activity | 2 | - |  |  |  |
|  | **20** | **30** |  | **22** | **30** |  | **26** | **30** |  | **23** | **30** |
| **Total Credit Points -91** | | | | | | | | | | | |

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System**

**for all Post – Graduate Courses including Lab Hours**

**First Year – Semester – I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – I | 5 | 7 |
| Core – II | 5 | 7 |
| Core – III | 4 | 6 |
| Elective – I | 3 | 5 |
| Elective – II | 3 | 5 |
|  |  | **20** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – IV | 5 | 6 |
| Core – V | 5 | 6 |
| Core – VI | 4 | 6 |
| Elective – III | 3 | 4 |
| Elective – IV | 3 | 4 |
| Skill Enhancement Course [SEC] - I | 2 | 4 |
|  |  | **22** | **30** |

**Second Year – Semester – III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – VII | 5 | 6 |
| Core – VIII | 5 | 6 |
| Core – IX | 5 | 6 |
| Core (Industry Module) – X | 4 | 6 |
| Elective – V | 3 | 3 |
| Skill Enhancement Course - II | 2 | 3 |
|  | Internship / Industrial Activity [Credits] | 2 | - |
|  |  | **26** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – XI | 5 | 6 |
| Core – XII | 5 | 6 |
| Project with VIVA VOCE | 7 | 10 |
| Elective – VI (Industry Entrepreneurship) | 3 | 4 |
| Skill Enhancement Course – III / Professional Competency Skill | 2 | 4 |
| Extension Activity | 1 | - |
|  |  | **23** | **30** |

**Total 91 Credits for PG Courses**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **METHODS OF EVALUATION** | | | | |
| **Internal Evaluation** | Continuous Internal Assessment Test | | **25 Marks** | |
| Assignments / Snap Test / Quiz | |
| Seminars | |
| Attendance and Class Participation | |
| **External Evaluation** | End Semester Examination | | **75 Marks** | |
| **Total** | | | **100 Marks** | |
| **METHODS OF ASSESSMENT** | | | |
| **Remembering (K1)** | | * The lowest level of questions require students to recall information from the course content * Knowledge questions usually require students to identify information in the text book. | |
| **Understanding (K2)** | | * Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. * The questions go beyond simple recall and require students to combine data together | |
| **Application (K3)** | | * Students have to solve problems by using / applying a concept learned in the classroom. * Students must use their knowledge to determine a exact response. | |
| **Analyze (K4)** | | * Analyzing the question is one that asks the students to break down something into its component parts. * Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. | |
| **Evaluate (K5)** | | * Evaluation requires an individual to make judgment on something. * Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. * Students are engaged in decision-making and problem – solving. * Evaluation questions do not have single right answers. | |
| **Create (K6)** | | * The questions of this category challenge students to get engaged in creative and original thinking. * Developing original ideas and problem solving skills | |

**Credit Distribution for PG Programme in Commerce**

**M.Com. (Finance and Computer Applications)**

**First Year**

**Semester I**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core I - Business Finance | 5 | 7 |
| Core II - Digital Marketing | 5 | 7 |
| Core III - Banking and Insurance | 4 | 6 |
| Elective I A - Introduction to Industry 4.0  (or) I B - Big Data Analytics | 3 | 5 |
| Elective II A – Derivatives Market  (or) II B – Behavioural Finance | 3 | 5 |
|  |  | 20 | 30 |

**Semester II**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core IV - Strategic Cost Management | 5 | 6 |
| Core V - Corporate Accounting | 5 | 6 |
| Core VI - Setting up of Business Entities | 4 | 6 |
| Elective III A – Enterprise Resource Planning  (or) III B - Database Management System | 3 | 4 |
| Elective IV A - International Financial Management  (or) IV B - FOREX Management | 3 | 4 |
| Part II | Skill Enhancement (NME I) | 2 | 4 |
|  |  | 22 | 30 |

**Second Year**

**Semester III**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core VII - Taxation | 5 | 6 |
| Core VIII - Research Methodology | 5 | 6 |
| Core IX - Computers in Business | 5 | 6 |
| Core X - International Business | 4 | 6 |
| Elective V A – Data Mining and Data Interpretation  (or) V B – Cyber and Data Security | 3 | 3 |
| Part II | Skill Enhancement (NME II) | 2 | 3 |
| Internship/Industrial Activity (Credits) | 2 | - |
|  |  | 26 | 30 |

**Semester IV**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core XI - Corporate and Economic Laws | 5 | 6 |
| Core XII - Human Resource Analytics | 5 | 6 |
| Project with Viva voce | 7 | 10 |
| Elective VI A - Security Analysis and Portfolio  Management  (or) VI B - Project Management | 3 | 4 |
| Part II | Skill Enhancement | 2 | 4 |
| Extension Activity | 1 | - |
|  |  | **23** | **30** |
|  | **Total (Semester I to IV) credits** | **91** |  |

**M.Com. (Finance and Computer Applications)**

**First Year Core – I Semester I**

**BUSINESS FINANCE**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **BUSINESS FINANCE** |  | 7 | - | - | - | 5 | 7 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To outline 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 sources of startup financing |
| 4 | To examine cash and inventory management techniques |
| 5 | To appraise capital budgeting techniques for MNCs |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Business Finance and Time vale of money**  Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems. |
| **UNIT II (18 hrs)**  **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 (18 hrs)**  **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 (18 hrs)**  **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 – 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. |

## **Course Outcomes**

Students will be able to

|  |  |
| --- | --- |
| CO 1 | Explain important finance concepts |
| CO 2 | Estimate risk and determine its impact on return |
| CO 3 | Explore leasing and other sources of finance for startups |
| CO 4 | Summarise cash receivable and inventory management techniques |
| CO 5 | Evaluate techniques of long term investment decision incorporating risk factor |

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| **Books for study:**   1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi. 2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi. 3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th 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”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida. 2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th  Edition, Taxmann Publications Pvt. Ltd, New Delhi. 4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st 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** |
| CO 1 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 2 | 2 |
| CO 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 3 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO 4 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO 5 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

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| --- | --- |
|  | **Learning Objectives** |
| 1 | To assess the evolution of digital marketing |
| 2 | To appraise the dimensions of online marketing mix |
| 3 | To infer the techniques of digital marketing |
| 4 | To analyse online consumer behaviour |
| 5 | To interpret data from social media and to evaluate game based marketing |

**First Year Core – II Semester I**

**DIGITAL MARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **DIGITAL MARKETING** |  | 7 | - | - | - | 5 | 7 | 25 | 75 | 100 |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Digital Marketing**  Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals. |
| **UNIT II (18 hrs)**  **Online marketing mix**  Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix 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 – Data base 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. |

**Course Outcomes:**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Explain the dynamics of digital marketing |
| CO 2 | Examine online marketing mix |
| CO 3 | Compare digital media channels |
| CO 4 | Interpret online consumer behavior |
| CO 5 | Analyse social media data |

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| --- |
| **Books for study:**   1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida. 2. 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. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida. 5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai. 6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi. |
| **Books for reference:**   1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. 2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken. 3. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. 4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom. 5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| **Web references:**   * 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

**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 | 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 |

**M.Com. (Finance and Computer Applications)**

**First Year Core – III Semester I**

**BANKING AND INSURANCE**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **BANKING AND INSURANCE** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the evolution of new era banking |
| 2 | To explore the digital banking techniques |
| 3 | To analyse the role of insurance sector |
| 4 | To evaluate the mechanism of customer service in insurance and the relevant regulations |
| 5 | To analsye risk and its impact in banking and insurance industry |

**Course Units**

|  |
| --- |
| **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 (18 hrs)**  **Contemporary Developments in Banking**  Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – 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 - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct. |
| UNIT IV (18 hrs)Customer Services in Insurance 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- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines. |
| **UNIT V (18 hrs)**  **Risk Management**  Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk. |

**Course Outcomes**

Students will be able to

|  |  |
| --- | --- |
| CO 1 | Relate the transformation in banking from traditional to new age |
| CO 2 | Apply modern techniques of digital banking |
| CO 3 | Evaluate the role of insurance sector |
| CO 4 | Examine the regulatory mechanism |
| CO 5 | Assess risk mitigation strategies |

|  |
| --- |
| **Books for study:**   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. [Theo Lynn](https://www.amazon.in/Theo-Lynn/e/B09BW7SC5Z/ref=dp_byline_cont_book_1) , [John G. Mooney](https://www.amazon.in/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=John+G.+Mooney&search-alias=stripbooks), [Pierangelo Rosati](https://www.amazon.in/s/ref=dp_byline_sr_book_3?ie=UTF8&field-author=Pierangelo+Rosati&search-alias=stripbooks" \t "_blank), [Mark Cummins](https://www.amazon.in/s/ref=dp_byline_sr_book_4?ie=UTF8&field-author=Mark+Cummins&search-alias=stripbooks) (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US) |
| **Books for reference:**   1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi. 2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 4. Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons. |
| **Web references:**   1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology> 2. [https://mrcet.com/downloads/digital\_notes/CSE/IV%20Year/CSE%20B.TECH%](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%25)   20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20  PDF.pdf   1. <https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page>   No108&flag=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** |
| **CO 1** | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO 4** | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 |
| **CO 5** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**First Year Elective – I A Semester I**

**INTRODUCTION TO INDUSTRY 4.0**

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

|  |  |
| --- | --- |
|  | **LEARNING OBJECTIVES** |
| 1. | To enable the students 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 Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction**  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. |
| **UNIT II (12 hrs)**  **Artificial Intelligence**  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. |
| **UNIT III (12 hrs)**  **Big Data**  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; Internet of Things (IoT) : Introduction to IoT – Architecture of IoT Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT. |
| **UNIT IV (12 hrs)**  **Applications of IoT**  IoT in Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People - Tools for Artificial Intelligence - Big Data and Data Analytics - Virtual Reality - Augmented Reality – IoT - Robotics. |
| **UNIT V (12 hrs)**  **Industry 4.0**  Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0. |

**Course Outcomes**

Students will be able to

|  |  |
| --- | --- |
| CO 1 | Discuss on the change from industry 1.0 to 4.0 |
| CO 2 | Discover the challenges and future prospects of applying artificial intelligence |
| CO 3 | Apply big data for industrial growth and development |
| CO 4 | Apply IoT in various sectors like Manufacturing, Healthcare, Education, Aerospace and Défense |
| CO 5 | Appraise why education has to be aligned with industry 4.0 |

|  |
| --- |
| **Books for study**:   1. Seema Acharya J, Subhashini Chellappan, (2019) “Big Data and Analytics”, 2nd Edition, Wiley Publication, New Delhi. 2. Russel S, Norvig P (2010), “Artificial Intelligence: A Modern approach”, 3rd Edition, Prentice Hall, New York. 3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: 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> 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?%20sequence=1) 3. <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 |

**M.Com. (Finance and Computer Applications)**

**First Year Elective – I B Semester I**

**BIG DATA ANALYTICS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **BIG DATA ANALYTICS** |  | 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 Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to Data Science**  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. |
| **UNIT II (12 hrs)**  **Big Data**  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. |
| **UNIT III (12 hrs)**  **Characteristics of Big Data**  Characteristics of big data volume – Variety –Velocity – Characteristics of Big Data – Veracity – Valence and Value – Getting value out of Big Data using 5-step process to structure your analysis. |
| **UNIT IV (12 hrs)**  **Data Science: Getting value out of Big Data**  Building a Big Data Strategy – Happening of Big Data science – Five Components of Data Science. Steps in Data Science: Acquiring Data, Preprocessing and Exploring Data – Analysing Data – Communicating results – Turning insights into action. |
| **UNIT V (12 hrs)**  **Big Data Systems and 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 Manager for Hadoop – Map Reduce: Simple Programming for Big Results – When to Reconsider Hadoop? – Cloud Computing: An important Big Data enabler. |

## **Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Describe the Big Data landscape including examples of realworld big data problems |
| CO 2 | Explain the advantages of Big Data. |
| CO 3 | Explain the Vs of Big Data and its impacts of data collection, monitoring, storage, analysis and reporting |
| CO 4 | Identify what are and what are not big data problems and be able to recast big data problems as data science questions |
| CO 5 | Explain Hadoop technology |

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| **Books for study**:   1. Peter Guerra and Kirk Borne (2016), "Ten Signs of Data Science Maturity", O’Reily Media Pvt Ltd, USA 2. Tom White (2012), "Hadoop: The Definitive Guide” Third Edition, O’Reily Media, USA. 3. Seema Acharya (2015), Subhasini Chellappan, "Big Data Analytics", Wiley, USA |
| **Books for reference:**   1. Howard Wen, Big Ethics for Big Data, O'Reilly Media, USA. 2. Michael Mineli, Michele Chambers, Ambiga Dhiraj (2013), Big Data, Big Analytics: Emerging Business Intelligence and Analytic Trends for Today's Businesses, Wiley Publications, USA . 3. Judith S.Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman (2015), "Big Data for Dummies", John Wiley & Sons, Inc., USA. |
| **Web references:**   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.

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 2 |
| **CO2** | 2 | 2 | 2 | 3 | 1 | 3 | 1 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO4** | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**First Year Elective – II A Semester I**

**DERIVATIVES MARKET**

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| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **DERIVATIVES MARKET** |  | 5 | - | - | - | 3 | 5 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand how futures and options markets work |
| 2 | To evaluate the basic derivatives and their applications in the financial risk management and investment. |
| 3 | To understand the theoretical underpinnings and the practical applications in real world of derivative securities. |
| 4 | To define the various types of payoff for buyer and identifying commodity markets |
| 5 | To analyse the commodities market and its role in trading |

# Course Units

|  |
| --- |
| **UNIT I**  **(12 hrs)**  **Introduction**  Introduction to Derivatives – Definition of derivatives products – Participants in derivatives market, Economics of derivatives market, Overview of Derivatives; Forwards: Introduction and Pricing, Arbitrage, Forwards Pricing on Consumption Assets; Futures: Introduction and Salient Features. |
| **UNIT II (12 hrs)**  **Futures contracts**  Futures: Margining and MTM, Forwards and Futures Prices, Exposure and Risk, Basics of Futures Hedging, Nuances in Futures Hedging. Further Aspects of Futures Hedging; Basics of Mean-Variance Portfolio Theory and CAPM; Systematic and Unsystematic Risk. Index Futures: Features, Hedging and Arbitrage; Basics of Interest Rates, YTM and Other Yield Measures. |
| **UNIT III (12 hrs)**  **Interest rate and Option**  Interest Rate Risk and Its Measurement; Interest Rate Futures: Features of IRFs, Hedging of Interest Rate Risk. T-Bill and Eurodollar Futures, T-Bond Futures; Tailing the Hedge; Basic Theory of Options. Options: Price Bounds, Put-Call Parity; American Options; Trading Strategies. Option Spread Strategies; Stochastic Processes: Basic Theory, Brownian Motion, Diffusion Equation, Central Limit Theorem. |
| **UNIT IV (12 hrs)**  **Payoff for Buyer**  Payoff for buyer (long futures) of futures – Pay off for seller (short futures) of futures - Hedging, Speculation and Arbitrage – Options pay off – Pay off profit for buyer of call options - Pay off profit for writer of call options. Hedging and speculation in options. Ito’s Equation; Stock Price Distribution, Fokker Planck Equation; Option Pricing: Binomial Model. Girsanov Theorem; Black Scholes Model; Option Greeks. |
| **UNIT V (12 hrs)**  **Commodity Markets**  Evolution of Commodity Markets – Commodity markets in India – New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. Option Greeks: Further Properties, Role in Trading; FRAs and Swaps. Valuation of Swaps; Value at Risk |

## **Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Recall the concepts and market mechanics of different types of financial derivatives |
| CO 2 | Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches |
| CO 3 | Evaluate the instruments that can be used to implement risk management strategies |
| CO 4 | Explain various pay off for buyer of futures and other options like hedging and speculation. |
| CO5 | Identify the evolution of commodity markets and exchanges in India. |

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| **Books for study:**   1. Somanthan, “Derivatives”, Chennai, McGraw Hill Publishing Company Limited ,2017. 2. Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps” Paperback,2018. 3. Rustagi R.P. (2022), Derivatives and Risk Management, Taxmann Publications, New Delhi |
| **Books for reference:**   1. Gupta S.L, (2017) " Financial Derivatives: Theory, Concepts and Problems”, 2nd Edition, PHI Learning Pvt Ltd. 2. Arthur A. Thompson; A.J. Strickland III, (2003) “Strategic Management: Concepts and Cases”, 4th Edition, Mcgraw-Hill, Noida 3. Derivatives & Risk Management, Rajiv Srivastava, (2013) 4th Edition, Oxford Publication House 4. Kolb W Robert& Overdhal A James, (2009), “Financial Derivatives: Pricing and Risk Management”, John Wiley & Sons, New Jersy |
| **Web references:**  1. <https://onlinecourses.nptel.ac.in/noc19_mg39/preview>  2. https:/[/www.classc](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)e[ntral.com/course/swayam-financial-derivatives-risk-management-](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)  14056 |

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 | 3 | 3 | 3 | 1 | 2 | 3 | 3 | 2 |
| **CO2** | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 1 | 1 |
| **CO3** | 2 | 1 | 1 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**M.Com. (Finance and Computer Applications)**

**First Year Elective – II B Semester I**

**BEHAVIOURAL FINANCE**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **BEHAVIOURAL FINANCE** |  | 5 | - | - | - | 3 | 5 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the difference between classical financial theory and behavioural finance |
| 2 | To focus on the specific theories of decision-making process in a market |
| 3 | To know the key behavioral biases of individual and professional investors |
| 4 | To analyse the psychological influence in investment decisions |
| 5 | To know how behavioral biases of managers affect the decision-making process in a corporation |

# Course Units

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| --- |
| **UNIT I**  **(12 hrs)**  **Introduction**  Behavioural Finance: Nature, Scope, Objectives and application - Investment Decision Cycle - Judgment under Uncertainty - Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting. |
| **UNIT II (12 hrs)**  **Utility/ Preference Functions**  Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency. |
| **UNIT III (12 hrs)**  **Behavioural Factors and Financial Markets**  The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – The case for psychological influence. |
| **UNIT IV (12 hrs)**  **Behavioural Corporate Finance**  Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing - Systematic approach to using behavioural factors in corporate decision making. External Factors and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management – The source of the systematic under performance. |
| **UNIT V (12 hrs)** **Emotions and Decision – Making** Experimental measurement of risk-related investment decisions - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains. |

## **Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Differentiate between a behavioural finance perspective and a traditional finance perspective. |
| CO 2 | Apply relevant theories for decision making in the market. |
| CO 3 | Discuss the cognitive biases and errors of judgment that affect financial decisions. |
| CO 4 | Evaluate behavioural influences involving individual investment decisions |
| CO5 | Evaluate behavioural influences involving corporate financial decisions |

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| **Books for study:**   1. Ackert, L., Deaves, R. (2009), “Behavioral Finance: Psychology, Decision-Making, and Markets”, Cengage Learning, United States 2. Baker, H. K. (2014). Investor Behavior: The Psychology of Financial Planning and Investing. United Kingdom: Wiley |
| **Books for reference:**   1. Statman, M. (2010), “What Investors Really Want: Know What Drives Investor Behavior and Make Smarter Financial Decisions”, McGraw Hill LLC, Portugal 2. Edward Elgar, (2010), “Handbook of Behavioral Finance”, United Kingdom |
| **Web references:**   * + - 1. <https://blogs.cfainstitute.org/investor/category/behavioral-finance/>       2. <https://www.behavioralfinance.com/>       3. https://www.dartmouth.edu/~lusardiworkshop/Papers/FPA%20BEHAVIORAL%20 BIAS%20PAPER.pdf - The Future of Weal |

Note: Latest edition of the books may be used

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
| **COs** | **Po1** | **Po2** | **Po3** | **Po4** | **Po5** | **Po6** | **PSo1** | **PSo2** | **PSo3** |
| **CO1** | 1 | 2 | 2 | 3 | 2 | 1 | 3 | 2 | 1 |
| **CO2** | 2 | 3 | 2 | 1 | 1 | 3 | 2 | 3 | 2 |
| **CO3** | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 2 | 3 |
| **CO4** | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 2 | 1 | 1 | 3 |

**M.Com. (Finance and Computer Applications)**

**First Year Core – IV Semester II**

**STRATEGIC COST MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **STRATEGIC COST MANAGEMENT** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To analyse the aspects of strategic and quality control management |
| 2 | To analyse and select cost control techniques |
| 3 | To apply activity based costing for decision making |
| 4 | To utilise transfer pricing methods in cost determination |
| 5 | To apply cost management techniques in various sectors |

# Course Units

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| --- |
| **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**  Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems. |
| **UNIT IV (18 hrs)**  **Transfer Pricing**  Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems. |
| **UNIT V (18 hrs)**  **Cost Management in Agriculture and IT 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. |

**Course Outcomes**

Students will be able to

|  |  |
| --- | --- |
| 1 | Discuss strategic cost management and QC |
| 2 | Choose the appropriate technique for cost control |
| 3 | Utilise activity based costing in practice |
| 4 | Adopt transfer pricing methods |
| 5 | Build cost structure for Agriculture and IT sector |

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| **Books for study:**   1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi. 2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi. |
| **Books for reference:**   1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK 2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) 3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| **Web references:**   1. https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=   Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.   1. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf> 2. https://resource.cdn.icai.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** |
| CO 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 4 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO 5 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**First Year Core – V Semester II**

**CORPORATE ACCOUNTING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **CORPORATE ACCOUNTING** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the accounting treatment for issue of shares |
| 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 Units

|  |
| --- |
| **UNIT 1 (18 hrs)**  **Issue of Shares and Final Accounts of Companies**  Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration. |
| **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. |

**Question pattern: Theory: 20%; Problems: 80%**

**Course Outcomes**

Students will be able to

|  |  |
| --- | --- |
| CO 1 | Prepare Financial Statements of companies as per schedule III of Companies Act, 2013 |
| CO 2 | Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies. |
| CO 3 | Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21. |
| CO 4 | Assess contemporary accounting methods |
| CO 5 | Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility |

|  |
| --- |
| **Books for study:**   1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi. 2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th 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”, 22nd Edition, Kalyani Publishers, New Delhi. 4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai. |
| **Books for reference:**   1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi. 3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi. |
| **Web references:**   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

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**First Year Core – VI Semester II**

**SETTING UP OF BUSINESS ENTITIES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **SETTING UP OF BUSINESS ENTITIES** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 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 Units

|  |
| --- |
| **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 – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – IPO – Crowd funding – 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 – Formation of a society – Tax exemption to NGOs. |
| **UNIT III (18 hrs)**  **Limited Liability Partnership and Joint Venture**  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 – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation. |
| **UNIT IV (18 hrs)**  **Registration and Licenses**  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)**  **Environmental Legislations in India**  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 and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure. |

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Build a startup and acquire finance |
| CO 2 | Comply with the legal requirements for Section 8 Company |
| CO 3 | Initiate the proceedings for LLP |
| CO 4 | Illustrate the registration and licensing procedure |
| CO 5 | Examine the compliance of regulatory framework |

|  |
| --- |
| **Books for study:**   1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi. 2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore 3. Zad N.S and 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”, 6th 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/LexisNexis, Noida 3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, 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”, 3rd Edition, ‏Nova Publishing, USA |
| **Web references:**   1. <https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_> SBEC\_2018.pdf 2. <https://www.mca.gov.in/MinistryV2/incorporation_company.html> 3) 3. [https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20 Partnership%20 A](https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20%20Partnership%20%20A)ct,%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%2C1986.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 | 1 | 3 |
| **CO2** | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**First Year Elective – III A Semester II**

**ENTERPRISE RESOURCE PLANNING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **ENTERPRISE RESOURCE PLANNING** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **LEARNING OBJECTIVES** |
| 1. | To learn the history and growth of ERP |
| 2. | To understand the risks involved while using ERP |
| 3. | To gain knowledge on the various ERP technologies |
| 4. | To learn the dynamics of ERP marketplace |
| 5. | To choose appropriate ERP solutions or packages |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Enterprise an Overview**  Business Functions and Business Processes - Integrated Management Information - Business Modelling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths - A Brief History of ERP - Reasons for the Growth of ERP Market - Advantages of ERP. |
| **UNIT II (12 hrs)**  **Risk of ERP**  People Issues - Process Risks - Technological Risks - Implementation Issues-Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology. |
| **UNIT III (12 hrs)**  **ERP and Related Technologies**  Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security. |
| **UNIT IV (12 hrs)**  **ERP Market Place and Market Place Dynamics**  Market Overview - ERP Market Tiers. Market Place Dynamics - Industry - Wise ERP Market Share - ERP: The Indian Scenario. Business Modules of an ERP Package: Functional Modules of ERP Software: Integration of ERP, Supply Chain, and Customer Relationship Applications. |
| **UNIT V (12 hrs)**  **ERP Implementation**  Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy. |

**Course outcomes**

Students will be able to

|  |  |
| --- | --- |
| CO 1 | Recall the history and growth of ERP |
| CO 2 | Appraise the risks involved while using ERP |
| CO 3 | Select from among various ERP technologies |
| CO 4 | Analyse the dynamics of ERP marketplace |
| CO 5 | Distinguish and choose appropriate ERP solutions or packages |

|  |
| --- |
| **Books for study**:   1. Alexis Leon (2008), “Enterprise Resource Planning”, 2nd edition, Tata McGraw-Hill, Noida. 2. Jagan Nathan Vaman (2008), “ERP in Practice”, Tata McGraw-Hill, Noida. 3. Mahadeo Jaiswal and Ganesh Vanapalli (2009), “ERP”, Macmillan India, Noida. |
| **Books for reference:**   1. Sinha P. Magal and Jeffery Word (2012), “Essentials of Business Process and Information System”, Wiley India, USA. 2. Summer (2008), “ERP”, Pearson Education, Noida. 3. Vinod Kumar Grag and N.K. Venkitakrishnan (2006), “ERP- Concepts and Practice”, Prentice Hall of India, New Delhi. |
| **Web references:**   1. [https://mrcet.com/downloads/digital\_notes/CSE/III%20Year/ERP%20Digital% 20notes.pdf](https://mrcet.com/downloads/digital_notes/CSE/III%20Year/ERP%20Digital%25%2020notes.pdf) 2. <https://mrcet.com/downloads/digital_notes/ME/III%20> year/ERP%20Complete%20Digital%20notes.pdf 3. <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 | 1 | 2 | 2 | 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 |

**M.Com. (Finance and Computer Applications)**

**First Year Elective – III B Semester II**

**DATABASE MANAGEMENT SYSTEM**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **DATABASE MANAGEMENT SYSTEM** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **LEARNING OBJECTIVES** |
| 1. | To introduce the basic concepts of Relational Database Management System and the working knowledge of Linux environment |
| 2. | To understand designing databases and queries in SQL |
| 3. | To learn RDBMS |
| 4. | To upskill the functions and operators |
| 5. | To understand the constraints, locks and MySQL |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to Database Systems and Linux**  Introduction to File and Database systems Database System Structure - Data Models Introduction to Network Models: ER Model, Relational Model - Introduction to Linux Operating System - Properties of Linux - Desktop Environment - Linux basics commands - Working with Files - Text Editors - I/O Redirections - Pipes, Filters, and Wildcards - Changing Access Rights. |
| **UNIT II (12 hrs)**  **SQL Definition and Normalization**  SQL – Data Definition - Queries in SQL - Updates - Views - Integrity and Security. Relational Database design – Functional dependences and Normalization for relational databases (up to BCNF) - Query Forms. |
| **UNIT III (12 hrs)**  **Files and RDBMs**  Record Storage and Primary File Organization - Secondary Storage Devices - Operations on Files - Heap File - Sorted Files - Hashing Techniques - Index Structure for Files - Different Types of Indexes - B-Tree - B+Tree - Query Processing - Multimedia Databases - Basic Concepts and Applications - Indexing and Hashing - Text Databases - Overview of RDBMs - Advantages of RDBMs over DBMs – Introduction to Data Mining. |
| **UNIT IV (12 hrs)**  **Data Definition and Manipulation Language**  Data Definition Language - Data Manipulation Language - Transaction Control - Data Control Language Grant - Revoke Privilege Command - Set Operators - Joins- Kinds of Joins - Table Aliases - Sub queries - Multiple and Correlated Sub Queries - Functions - Single Row - Date, Character, Numeric, Conversion and Group Functions |
| **UNIT V (12 hrs)**  **Constraints and MYSQL**  Constraints - Domain, Equity, Referential Integrity Constraints - Locks - Types of Locks, Table Partitions - Synonym - Introduction to PL/SQL - Introduction - MySQL as an RDBMS Tool - Data types and Commands. |

## **COURSE OUTCOMES**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Identify models and schemas in DBMS and LINUX |
| CO 2 | Demonstrate Queries in SQL |
| CO 3 | Discuss handling files and databases |
| CO 4 | Apply skills on functions and operators in RDBMS |
| CO 5 | Apply constraints and locks in SQL |

|  |
| --- |
| **Books for study**:   1. Ramakrishnan Raghu and Gehrke Johannes, “Database Management Systems”, McGraw–Hill, USA. 2. Rajendra Prasad Mahapatra and Govind Verma, “Database Management System”, Khanna Publications, New Delhi. |
| **Books for reference:**   1. Ramon A Mata-Toledo and Pauline K Cushman, “Database Management System”, Schaun’s Outlines, New York. 2. Abraham Silberschatz, Henry F Korth and S. Sudarshan, “Database System Concepts” McGraw–Hill, USA. |
| **Web references:**   1. http://education-portal.com/academy/lesson/what-is-a-database-management-systempurpose-and-function.html. 2. <http://www.comptechdoc.org/os/linux/usersguide/linux_ugbasics.html>. 3. http://www.dummies.com/how-to/content/common-linux-commands.html. |

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 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 1 | 2 | 1 | 3 | 2 |

**M.Com. (Finance and Computer Applications)**

**First Year Elective – IV A Semester II**

**INTERNATIONAL FINANCIAL MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **INTERNATIONAL FINANCIAL MANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the importance and nature of international flow of funds |
| 2 | To gain knowledge on the various features and transactions in the foreign exchange market |
| 3 | To analyse the techniques of international investment decisions for building a better portfolio |
| 4 | To understand the flow of funds in the international banks |
| 5 | To become familiar with various international instruments |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **International Financial Management**  International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System. |
| **UNIT II (12 hrs)**  **Foreign Exchange Market**  Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options. |
| **UNIT III (12 hrs)**  **International Investment Decision**  Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment. |
| **UNIT IV (12 Hrs)**  **International Financial Decisions**  Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks. |
| **UNIT V (12 hrs)**  **International Financial Market Instruments**  Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis. |

## **Course Outcomes:**

Students will be able to:

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO** | **Course Outcomes** |
| CO 1 | Explain the importance and nature of international flow of funds |
| CO 2 | Assess the fluctuations in exchange rate and impact on exchange markets |
| CO 3 | Analyse the techniques of international investment decisions for building a better portfolio |
| CO 4 | Determine the flow of funds in the international banks |

|  |
| --- |
| **Books for study:**   1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi 2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi 3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai 4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh 5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi |
| **Books for reference:**   1. Jeevanandam C, (2020), **“**Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi 2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi 3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai 4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi |
| **Web references:**   1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf> 2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf> 3. <https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER>   NATIONAL\_FINANCIAL\_MANAGEMENT.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** |
| **CO 1** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 2** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 3** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| **CO 4** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 5** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |

**M.Com. (Finance and Computer Applications)**

**First Year Elective – IV B Semester II**

**FOREX MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **FOREX MANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand international business models and financing functions |
| 2 | To analyse the effect of exchange rate systems and policies on multi currency trade |
| 3 | To evaluate the various derivative instruments available in the foreign exchange market |
| 4 | To understand the role of various credit instruments and documents in international finance |
| 5 | To evaluate the role of governing institutions and their schemes to promote foreign trade policy |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to International Financial Management**  International Financial Management (IFM): An Overview – Scope - International Business and its Models - Nature of International Financing Functions - Factors Leading to International Financial Functions - IFM and Domestic Financial Management - World Bank: Objectives and Functions. |
| **UNIT II (12 hrs)**  **Exchange Rate Mechanism**  Exchange rate fixation- Purchasing power parity theory - Interest rate Parity Theory - Flow Model - Asset market models - Factors determining Exchange Rate - Forecasting of exchange rates - Nominal Effective Exchange Rates and real Effective Exchange rates - Hedging against Exchange rate fluctuations - Exchange Rate Mechanism: Exchange Rate Systems and Policies - Central Bank Intervention - Monetary and Portfolio Balance. |
| **UNIT III (12 hrs)**  **Foreign Exchange Market and Derivative Instruments**  Foreign Exchange Market: Spot and Forward Currency Exchange – Derivative instruments traded in the foreign exchange market-Currency Forwards and Futures - Currency Options - Options versus Forwards or Futures - Pricing of Currency Options- Currency Swaps - Mechanics and Pricing of Interest Rate and Currency Swaps - Swap Valuation. |
| **UNIT IV (12 hrs)**  **Foreign Trade Contracts and Documents**  Foreign Trade Contracts and Documents: Export Procedures - Elements of an Export Contract - Letter of Credit – Types - Operations of Letter of Credit - Documents used in Foreign Trade – Incoterms - Export Promotion and Schemes: Institution for Export Promotion - Advisory boards -Export Promotion Organisation - Service institutes - Schemes for Export Promotion under Current EXIM Policy. |
| **UNIT V (12 hrs)**  **FOREX Management in India**  Fixed and fluctuating rates-rupee convertibility-NOSTRO-VOSTRO - LORO Accounts - Exchange control Measures - Relevance - Foreign Exchange reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India - Non Resident Deposits and Investments. |

## **Course Outcomes**

Students will be able to

|  |  |
| --- | --- |
| CO 1 | Examine the contribution of international institutions in maintaining equitable financial trade and functions |
| CO 2 | Research on the factors determining the exchange rate mechanisms and policies |
| CO 3 | Apply the theories of parity and evaluate the derivative instruments traded in the foreign exchange market |
| CO 4 | Assess the foreign trade and credit documents |
| CO5 | Compare and contrast the various export promotion schemes under EXIM policy |

|  |
| --- |
| **Books for study:**   * + - 1. Jeevanandam C (2020), "Foreign Exchange and Risk Management", 17th Edition, Sultan Chand and Sons, New Delhi.       2. Paresh Shah (2015), "Forex Management", Dreamtech Press India Pvt. Ltd, New Delhi.  1. Deepak Tandon (2006), "Forex Management and Business Strategy", 1st Edition, Skylark Publications, New Delhi. 2. Sunil Kumar (2016), "Foreign Exchange Management", Galgotia Publishing Company, New Delhi. |
| **Books for reference:**   1. Rajwade A.V. and Desai H.G. (2014), "Foreign Exchange, International Finance and Risk Management", 5th Edition, Shroff Publishers & Distributors Pvt. Ltd, Navi Mumbai. 2. Easha Sharma, "Foreign Exchange Management", Golden House Publication, New Delhi. 3. Kilani D.T., "Foreign Exchange Management Manual", Snow White Publications, Mumbai. |
| **Web references:**   1. <https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf> 2. <https://backup.pondiuni.edu.in/sites/default/files/Forex-mgt%26cd-260214.pdf> 3. [https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning\_ document/IB.pdf](https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning_%20document/IB.pdf) |

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** |
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**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** |
|  | **TAXATION** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

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

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Assessment of persons**  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. |
| **UNIT II (18 hrs)**  **Tax Returns and Tax planning**  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. |

**Course Outcomes**

**Students will be able to:**

|  |  |
| --- | --- |
| CO 1 | Estimate taxable income |
| CO 2 | File returns and plan taxes |
| CO 3 | Illustrate the nuances of international business taxation |
| CO 4 | Apply the provisions of GST |
| CO 5 | Assess the provisions of Customs Act |

|  |
| --- |
| **Books for study:**   1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi 2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra 3. Sekar G, “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. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation” (Vol. I and II), Aadhya Prakashan, Prayagraj (UP). |
| **Books for reference:**   1. Sha R. G. and Usha Devi N.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai. 2. Girish Ahuja 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. Daty V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai. 5. Anurag Pandy, “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 2. <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 |

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 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**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** |
|  | **RESEARCH METHODOLOGY** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 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 |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Research Methodology**  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. |
| **UNIT II (18 hrs)**  **Hypothesis Testing and Research Design**  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, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research. |

**Question pattern: Theory: 80%; Problems: 20%**

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Recall the research concepts and recognise the research problem |
| CO 2 | Formulate research hypothesis and determine the sample size |
| CO 3 | Select appropriate method for data collection |
| CO 4 | Make inferences based on statistical tests |
| CO 5 | Draft a research report avoiding plagiarism |

|  |
| --- |
| **Books for study:**   1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi. 2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. 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”, 12th Edition, Tata Mcgraw Hill, Noida (UP).   1. Sashi K.Guptha and Parneet Rangi,(2018) “Research Methodology” , Kalyani   Publisher, Ludhiana.   1. Sharma R D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, 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_%20science_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%20N   OTES%20first.pdf   1. 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** |
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**Second Year Core – IX Semester III**

**COMPUTERS IN BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **COMPUTERS IN BUSINESS** |  | 2 | - | 4 | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 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 |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to SPSS**  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. |
| **UNIT II (18 hrs)**  **Parametric Tests in SPSS**  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. |
| **UNIT III (18 hrs)**  **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, Cashflow/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. |

**Question Pattern: 100% Practical**

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| **CO 1** | Create data file in SPSS |
| **CO 2** | Examine Means of samples |
| **CO 3** | Conduct non-parametric tests |
| **CO 4** | Create a company, form groups and get automated financial statements |
| **CO 5** | Automate inventory management and GST filing |

|  |
| --- |
| **Books for study:**   1. Sundara Pandian. 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, 6th Edition, U.K 3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi 4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th 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, 2nd Edition, John Wiley & Sons Inc., New York 2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai 3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani 4. Lodha Roshan (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** |
| **CO 1** | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 2** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**Second Year Core – X Semester IV**

**INTERNATIONAL BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **INTERNATIONAL BUSINESS** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 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. |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to International business**  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 analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business. |
| **UNIT II (18 hrs)**  **Theoretical Foundations of International business**  Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler’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 and UNCTAD. |
| **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. |

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Recall the concepts of International Business and International Business Environment |
| CO 2 | Analyze different theories of International Business |
| CO 3 | Evaluate the legal procedures involved in International Business. |
| CO 4 | Explain the different types of economic integrations. |
| CO 5 | Identify the operations of MNCs through real case assessment |

|  |
| --- |
| **Books for study:**   1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork 2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw 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, Mc Graw Hill Education, NewYork 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_%20INTERNATIONAL_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** |
| **CO1** | 1 | 3 | 1 | 2 | 2 | 2 | 3 | 1 | 2 |
| **CO2** | 3 | 2 | 3 | 1 | 3 | 3 | 2 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**M.Com. (Finance and Computer Applications)**

**Second Year Elective – V A Semester III**

**DATA MINING AND DATA WAREHOUSING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **DATA MINING AND DATA WAREHOUSING** |  | 3 | - | - | - | 3 | 3 | 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 Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **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 (12 hrs)**  **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 ELT 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 - meta data - necessary of metadata in data warehouses - types of metadata- metadata repository - benefits of metadata repository. |
| **UNIT III (12 hrs)**  **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 (12 hrs)**  **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. |

## **Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| **CO 1** | Explain the basic concepts, principles and need of data warehousing |
| **CO 2** | Appraise data warehouse architecture, modelling and its implementation. |
| **CO 3** | Choose various steps in implementing data mart and its dimensions |
| **CO 4** | Recall the features and types of data mining |
| **CO 5** | Apply various data mining tools and techniques |

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| **Books for study**:   1. Jiawei Han, MichelineKamber (2011), Data Mining, Concepts and Techniques, Morgan Kauffman Publishers, California. 2. Pang Ning Tan, Michael Steinbach, Vipin Kumar (2005), Introduction to Data Mining, Addison Wesley, USA. 3. K. P. Soman, ShyamDiwakar, 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%20> year/ERP%20 Complete%20Digital%20notes.pdf 2. [https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%](https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%25) 020DATA%20MINING%20(R18A0524).pdf00 |

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 1 | 1 | 1 | 1 | 2 | 3 | 2 | 2 | 3 |
| **CO2** | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**M.Com. (Finance and Computer Applications)**

**Second Year Elective – V B Semester III**

**CYBER AND DATA SECURITY**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **CYBER AND DATA SECURITY** |  | 3 | - | - | - | 3 | 3 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 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 |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Cybersecurity Landscape**  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. |
| **UNIT II (12 hrs)**  **Cybersecurity Frameworks**  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. |
| **Unit IV (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 |
| **Unit V (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. |

## **Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Develop plans to mitigate risks and threats to cybersecurity |
| CO 2 | Solve vulnerabilities in cybersecurity frameworks |
| CO 3 | Solve issues in integrity issues in cybersecurity |
| CO 4 | Implement radical changes in cybersecurity management |
| CO 5 | Formulate strategies to overcome cybersecurity disasters |

|  |
| --- |
| **Books for study**:   1. Nina Godbole, SunitBelapure(2016), "Cyber Security", Wiley India, New Delhi. 2. Avantika Yadav (2017), "Cyber security", Narosa Publishing House Pvt Ltd. New Delhi. 3. Tim Mather, Subra Kumaraswamy, Shahed Latif (2010), "Cloud Security and Privacy", OREILLY Media, USA. |
| **Books for reference:**   1. Nina Godbole, "Information Systems Security", Wiley India, New Delhi. 2. Kennetch 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. |
| **Web references:**  1.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 |

**M.Com. (Finance and Computer Applications)**

**Second Year Core – X I Semester IV**

**CORPORATE AND ECONOMIC LAWS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **CORPORATE AND ECONOMIC LAWS** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To analyse current and capital account transactions and deal with foreign currency under FEMA Act |
| 2 | To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act |
| 3 | To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act |
| 4 | To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act |
| 5 | To explain the registration and related procedures under Real Estate Act |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Foreign Exchange Management Act, 1999**  Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal. |
| **UNIT II (18 hrs)**  **Competition Act, 2002 and Consumer Protection Act, 2019**  Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations **-** Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.  The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders. |
| **UNIT III (18 hrs)**  **Law relating to intellectual property rights**  Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.  The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks. |
| **UNIT IV (18 hrs)**  **Prevention of Money Laundering Act, 2002**  Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal. |
| **UNIT V (18 hrs)**  **Real Estate (Regulation and Development) Act, 2016**  Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee. |

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Recall important provisions of FEMA |
| CO 2 | Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer |
| CO 3 | Recall the process relating to obtaining copyrights and patents. |
| CO 4 | Examine the provisions of Money Laundering Act |
| CO 5 | Analyse the provisions relating to regulation of real estate. |

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| --- |
| **Books for study:**   1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi 2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri 3. Pankaj Garg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi |
| **Books for reference:**   1. Sekar G and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi 2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi 3. Ahuja VK [and Archa Vashishtha](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Prof.+%28Dr.%29+V.K.+Ahuja+and+Dr.+Archa+Vashishtha&search-alias=stripbooks) (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN) |
| **Web references:**   1. https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf 2. https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf 3. https://resource.cdn.icai.org/68523bos54855-cp1.pdf 4. https://resource.cdn.icai.org/68524bos54855-cp2.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 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |

**M.Com. (Finance and Computer Applications)**

**Second Year Core – XI I Semester IV**

**HUMAN RESOURCE ANALYTICS**

|  |  |  |  |  |  |  |  |  |  |  |  |
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| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **HUMAN RESOURCE ANALYTICS** |  | 6 | - | - | - | 5 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the concept and framework of human resource analytics |
| 2 | To evaluate the process of human resource analytics and the relevant research tools |
| 3 | To illustrate the evolution, types and design of HR metrics |
| 4 | To deal with data collection and transformation |
| 5 | To adopt tools and techniques for predictive modelling |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Human Resource Analytics**  Human Resource Analytics: Introduction – Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models. |
| **UNIT II (18 hrs)**  **Business Process and HR Analytics**  Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research |
| **UNIT III (18 hrs)**  **Introduction to HR Metrics**  HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles –– HR Scorecard – HR Dashboards. |
| **UNIT IV (18 hrs)**  **HR Analytics and Data**  HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis. |
| **UNIT V (18 hrs)**  **HR Analytics and Predictive Modelling**  HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. |

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| **CO 1** | Examine the concept of human resource analytics |
| **CO 2** | Apply the HR tools and techniques in decision making |
| **CO 3** | Examine the different types of HR metrics and their relative merits |
| **CO 4** | Collect and transform data leading to HR reporting |
| **CO 5** | Build models for predictive analysis |

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| --- |
| **Books for study:**   1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai 2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow. 3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi |
| **Books for reference:**   1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi 2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi 3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai. |
| **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** |
| **CO1** | 3 | 2 | 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 |

* 1. **Project with Viva Voce**

**Credit = 7**

**Hours = 10**

**M.Com. (Finance and Computer Applications)**

**Second Year Elective – VI A Semester IV**

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1. | To become familiar with various Investment avenues and Portfolio Construction |
| 2. | To understand the Equity Shares, Preference Shares and Bonds valuation models |
| 3. | To learn about long-term and short-term investment analysis tools. |
| 4. | To analyse with Portfolio theories. |
| 5. | To gain knowledge in Portfolio performance methods. |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Investment and Portfolio Management**  Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management. |
| **UNIT II (12 hrs)**  **Valuation of Securities**  Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models. |
| **UNIT III (12 hrs)**  **Fundamental Analysis and Technical Analysis**  Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory. |
| UNIT IV (12 hrs) **Efficient Market Hypothesis**  Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM). |
| **UNIT V (12 hrs)**  **Portfolio Performance Evaluation**  Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans. |

## **Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Examine investment options and structure a portfolio |
| CO 2 | Assess the value of Equity Shares, Preference Shares and Bonds |
| CO 3 | Forecast stock performance through fundamental and technical analysis |
| CO 4 | Examine the various Portfolio Theories |
| CO 5 | Evaluate the portfolio performance |

|  |
| --- |
| **Books for study:**   1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP 2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi 3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand & Co. Ltd., New Delhi |
| **Books for reference:**   1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida 2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai 3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida 4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai 5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi |
| **Web references:**   1. https://www.iare.ac.in/sites/default/files/lecture\_notes/IARE\_SAPM\_Lecture\_Notes.pdf 2. https://www.studocu.com/in/document/galgotias-university/equity-portfolio-   management/portfolio-management-lecture-notes-1-10/17701348   1. https://www.educba.com/fundamental-analysis-vs-technical-analysis |

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** |
| **CO 1** | 3 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 3 |
| **CO 2** | 3 | 3 | 1 | 3 | 2 | 3 | 2 | 3 | 2 |
| **CO 3** | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 |
| **CO 4** | 2 | 3 | 1 | 3 | 2 | 2 | 2 | 3 | 2 |
| **CO 5** | 3 | 3 | 1 | 3 | 2 | 2 | 2 | 3 | 2 |

**Second Year Elective – VI B Semester IV**

**PROJECT MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **PROJECT MANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the dimensions of a project |
| 2 | To evaluate the factors influencing project management |
| 3 | To perform cost-benefit analysis |
| 4 | To design and apply network analysis |
| 5 | To evaluate and monitor project implementation |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to Project Management**  Project - Meaning and Definition - Classification of Projects-Stages in a Project Life Cycle-Project Identification and feasibility studies - Introduction to Project Management-Importance. |
| **UNIT II (12 hrs)**  **Project Analysis**  Market and Demand Analysis-Situational Analysis and Specification of Objectives-Collection of Secondary Information-Conduct of Market Survey-Characteristics of the Market-Demand Forecasting-Market Planning, Technical Analysis-Manufacturing Process -Technical Arrangements-Materials and Inputs-Product Mix-Plant Capacity-Location and Site-Machineries and Equipment-Structures of Civil Works-Environmental Aspects. |
| **UNIT III (12 hrs)**  **Financial Analysis**  Financial Analysis-Estimation of Cost of Project - Sources of Finance - Estimates of Sales and Production - Cost of Production - Working Capital Requirements - Financial Profitability Projections - Break-Even Point - Projected Cash Flow Statements and Projected Balance Sheet. |
| **UNIT IV (12 hrs)**  **Planning and Scheduling**  Project Planning and Scheduling-Introduction-Definition-Purpose-Stages of Project Planning and Scheduling-Concepts and Tools Planning and Scheduling-Environmental Scanning- Forecasting- Qualitative and Quantitative Techniques-Bench Marking-Budgeting-Scheduling Tools-Gantt Chart-Pareto Chart-Cause and Effect Chart-Control Chart-Matrix Diagram-Work-Breakdown Structure-Timeline-Flow chart- PERT and CPM Network-Process Decision Program Chart-Tree Diagram. |
| **UNIT V (12 hrs)**  **Project Evaluation and Follow Up**  Project Implementation and follow up-Introduction-Project Monitoring and Evaluation-Purpose- Benefits-Steps-Project Audit-Follow up of Project. |

## **Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| CO 1 | Explain the project dynamics |
| CO 2 | Appraise the factors influencing projects |
| CO 3 | Assess financial aspects and make projections |
| CO 4 | Utilise techniques for planning and scheduling |
| CO 5 | Evaluate various projects |

|  |
| --- |
| **Books for study:**   1. Vishwanath Murthy, (2022), “Project Management The Complete Process”, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Lalitha Balakrishnan and Gowri Ramachandran, (2022), “Project Management”, 2nd Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Rao P.C.K. (2010), “Project Management & Control”, 2nd Edition, Sultan Chand & Sons, New Delhi. |
| **Books for reference:**   1. Vasant Desai, (2021), “Project Management”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 2. K. Nagarajan, (2017), “Project Management”, 8th Edition, New Age International (P) Ltd., Chennai. 3. Prasanna Chandra, (2017), “Projects: Planning, Analysis, Selection, Financing, Implementation, and Review”, 8th Edition, McGraw Hill Education, New Delhi. |
| **Web references:**   1. <https://www.manage.gov.in/studymaterial/PM.pdf> 2. <https://www.dias.ie/jetsetschool/presentations/PM_lecture.pdf> 3. <https://openjicareport.jica.go.jp/pdf/11681731_03.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** |
| CO 1 | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 4 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 5 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 |