



## Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> Cycle - 3.64 CGPA)

Dr. N.G.P. - Kalapatti Road, Coimbatore – 641 048, Tamil Nadu, India

Web: [www.drngpasc.ac.in](http://www.drngpasc.ac.in) | Email: [info@drngpasc.ac.in](mailto:info@drngpasc.ac.in) | Phone: +91-422-2369100

### REGULATIONS 2022-23 for Post Graduate Programme (Outcome Based Education model with Choice Based Credit System)

#### M.Com CA Degree

(For the students admitted during the academic year 2022-23 and onwards)

#### PROGRAMME: M.Com (CA)

Eligibility A candidate who has passed any B. Com related UG Degree is eligible. B.Com(CA) /B.Com /B.Com(IT) /B.Com (E-Commerce) /B.Com(PA)/B.Com(Finance) /B.Com (B&I) /BBM /B.C.S (C.A) /B.Com (C.S) /B.Com (C.S & C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the Master of Commerce with Computer Applications Degree Examination of this College after a Course of study of Two Academic Years.

#### PROGRAMME EDUCATIONAL OBJECTIVES

The Curriculum is designed with the following objectives in order to connect the skills of the students with the ever-changing business scenario:

1. To enable the learners about the role of finance, technology and its social obligation in the globalized environment.
2. To stimulate an enquiring, analytical and creative approach to business issues and to encourage independent judgment and critical awareness.
3. To enable the professional competence in the managerial and entrepreneurial skills to start or run a business or to play a significant and responsible role in the business.
4. To exhibit decision- making skills conforming to sustainable business practices and upholding business ethics and human values in challenging environments.
5. To embed research knowledge in the minds of learners for pursuing research as career in academics and industry.
6. To equip with emerging techniques, skills and tools for computing proficiency of the learners.



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## PROGRAMME OUTCOMES

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	To enable the students to acquire professional knowledge over Commerce and Computer related subjects.
PO2	To impart knowledge in advanced recent concepts and applications in various fields of commerce and to demonstrate an in-depth understanding of technical and quantitative aspects related to Finance, Information technology and marketing.
PO3	To embed practical knowledge in the minds of students through industrial visits and various training programmes.
PO4	To empower students to carryout action –oriented researches in commerce and computer applications.
PO5	To train the students in team work, lifelong learning and continuous professional development.





**Credit distribution:**

Subjects	No. of Papers	Credit	Semester No.
Core	14	54	I- IV
Extra Departmental Course (EDC)	1	4	II
Discipline Specific Elective (DSE)	4	16	I-IV
Core Practical	4	8	I-IV
Internship	1	2	III
Project Viva Voce	1	8	IV
<b>TOTAL CREDITS</b>		<b>92</b>	



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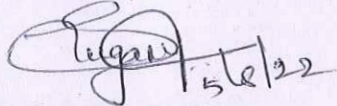
*M.Com. CA (Students admitted during the AY 2022-23)*


## CURRICULUM

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## PROGRAMME NAME – M.Com CA

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
225IB2A1CA	Core - I	Human Resource Management	5	-	-	3	50	50	100	4
225CO2A1CA	Core - II	Managerial Economics	5	-	-	3	50	50	100	4
225CM2A1CA	Core - III	Advanced Corporate Accounting	5	1	-	3	50	50	100	5
225CM2A1CB	Core - IV	Python Programming for Business	5	-	-	3	50	50	100	4
225CM2A1CP	Core Practical I	Lab: I - Computer Applications (Python Programming)	-	-	4	3	50	50	100	2
225CM2A1DA	DSE -I	Rural Marketing	5	-	-	3	50	50	100	4
225CM2A1DB		Software Design and Testing								
225CM2A1DC		Financial System and Financial Markets								
Total			25	1	4	-	-	-	600	23

  
 BoS Chairman/HoD  
 Department of Commerce (CA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore – 641 048

 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
BoS - 13 <sup>th</sup> 5/8/22	AC - 13 <sup>th</sup> 6/9/22	GB - 18 <sup>th</sup> 10/9/22





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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
225CM2A2CA	Core-V	Advanced Financial Management	5	1	-	3	50	50	100	4
225CM2A2CB	Core-VI	Applied Cost Accounting	5	-	-	3	50	50	100	4
225CM2A2CC	Core - VII	Relational Database Management System	5	-	-	3	50	50	100	4
225CM2A2CP	Core Practical -II	Relational Database Management System	-	-	4	3	50	50	100	2
225CR2A2EA	EDC	Corporate Social Responsibility	5	-	-	3	50	50	100	4
225CM2A2DA	DSE -II	Customer Relationship Management	5	-	-	3	50	50	100	4
225CM2A2DB		Information System Security								
225CM2A2DC		Banking and Financial Services								
Total			25	1	4	-	-	-	600	22

  
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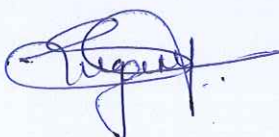
 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
B.S. - 14 <sup>th</sup> 05.12.2022	AC - 14 <sup>th</sup> 19.01.2023	GB - 19 <sup>th</sup> 30.01.2023




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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
225CO2A3CB	Core -VIII	Business Research Methods	4	1	-	3	50	50	100	4
225CM2A3CA	Core - IX	Marketing Management	5	-	-	3	50	50	100	4
225CM2A3CB	Core - X	Direct Tax	5	1	-	3	50	50	100	4
225CM2A3CC	Core -XI	Software Project Management	5	1	-	3	50	50	100	4
225CO2A3CP	Core Practical-III	Statistical Tools for Research	-	-	4	3	50	50	100	2
225CM2A3CT	IT	Internship	-	-	-	3	50	50	100	2
225CM2A3DA	DSE -III	Digital Marketing	4	-	-	3	50	50	100	4
225CM2A3DB		Data Mining and Data Interpretation								
225CM2A3DC		Financial Derivatives								
Total			23	3	4	-	-	-	600	24

  
 B.S. Chairman/HoD  
 Department of Commerce (CA)  
 G. B Arts and Science College  
 Coimbatore - 641 048

 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
BoS - 15th	AC - 15th	GB - 20th
12/06/2023	14/07/2023	05/08/2023




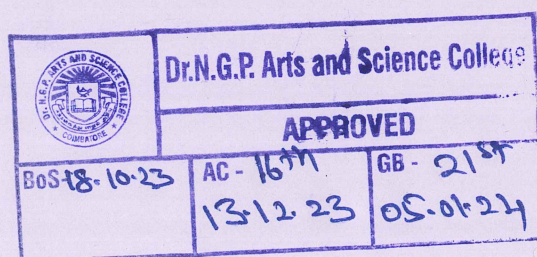
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M.Com. CA (Students admitted during the AY 2022-23)



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
225CM2A4CA	Core – XII	Accounting for Management	5	-	-	3	50	50	100	4
225CM2A4CB	Core - XIII	Java Programming	3	-	-	3	50	50	100	2
225CM2A4CC	Core - XIV	Setting up of Business Entities	4	-	-	3	50	50	100	3
225CM2A4CV	Core - XV	Project Viva Voce	-	-	10	-	100	100	200	8
225CM2A4CP	Core Practical-IV	Java Programming	-	-	4	3	50	50	100	2
225CO2A4DA	DSE – IV	International Marketing	4	-	-	3	50	50	100	4
225CM2A4DA		Big Data and Applications								
225CM2A4DB		Fintech Services								
Total			16	-	14	-	-	-	700	23
Grand Total			-						2500	92

  
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### DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during all the Semesters

**Semester I (Elective I)**  
**List of Elective Courses**

S.No.	Course Code	Name of the Course
1	225CM2A1DA	Rural Marketing
2	225CM2A1DB	Software Design and Testing
3	225CM2A1DC	Financial System and Financial Markets

**Semester II (Elective II)**  
**List of Elective Courses**

S.No.	Course Code	Name of the Course
1	225CM2A2DA	Customer Relationship Management
2	225CM2A2DB	Information Security
3	225CM2A2DC	Banking and Financial Services

**Semester III (Elective III)**  
**List of Elective Courses**

S.No.	Course Code	Name of the Course
1	225CM2A3DA	Digital Marketing
2	225CM2A3DB	Data Mining and Data Interpretation
3	225CM2A3DC	Financial Derivatives

**Semester IV (Elective IV)**  
**List of Elective Courses**

S.No.	Course Code	Name of the Course
1	225CO2A4DA	International Marketing
2	225CM2A4DB	Big Data and Applications
3	225CM2A4DC	Fin Tech Services





**EXTRA CREDIT COURSES**

The following are the courses offered under self-study to earn extra credits:

**Semester III**

S.No.	Course Code	Course Name
1	225CM2ASSA	Retail Marketing
2	225CM2ASSB	E- Commerce Technology



**PG REGULATION (R4)**  
**(Students Admitted in the AY 2022-23)**  
**(OUTCOME BASED EDUCATION WITH CBCS)**

Effective from the academic year 2022-23 and applicable to the students admitted to the Degree of Master of Arts/Commerce/Management/Science.

**1.NOMENCLATURE**

**1.1 Faculty:** Refers to a group of programmes concerned with a major division of knowledge. Eg. Faculty of Computer Science consists of Programmes like Computer Science, Information Technology, Computer Technology, Computer Applications etc.

**1.2 Programme:** Refers to the Master of Arts/Management/Commerce/Science Stream that a student has chosen for study.

**1.3 Batch:** Refers to the starting and completion year of a programme of study. Eg. Batch of 2022-2024 refers to students belonging to a 2-year Degree programme admitted in 2022 and completing in 2024.

**1.4 Course:** Refers to component of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to effectively meet the teaching and learning needs and the credits may be assigned suitably.

**a) Core Courses** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

**b) Extra Departmental Course (EDC):** A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.





c) **Discipline Specific Elective Course (DSE):** Elective courses are offered under main discipline/ subject of study.

d) **Project Work:** It is considered as a special course involving application of knowledge in problem solving/analyzing/exploring a real-life situation. The Project work will be given in lieu of a Core paper.

e) **Extra credits** Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section two, these credits are not mandatory for completing the programme.

f) **Advanced Learner Course (ALC):** ALC is doing work of a higher standard than usual for students at that stage in their education. Research work / internships carried out in Universities/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

## 2. STRUCTURE OF PROGRAMME

- Core Course
- Extra Departmental Course (EDC)
- Discipline Specific Elective (DSE)
- Industrial Training (IT)
- Project

## 3. DURATION OF THE PROGRAMME

M.Sc. /M.Com. / M.A. Programme must be completed within 2 Years (4 semesters) and maximum of 4 Years (8 semesters) from the date of acceptance to the programme. If not, the candidate must enroll in the course determined to be an equivalent by BoS in the most recent curriculum recommended for the Programme.



#### 4. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Every student shall ordinarily be allowed to keep terms for the given semester in a program of his/ her enrolment, only if he/ she fulfills at least seventy five percent (75%) of the attendance taken as an average of the total number of lectures, practicals, tutorials, etc. wherein short and/or long excursions/field visits/study tours organised by the college and supervised by the faculty as envisaged in the syllabus shall be credited to his attendance. Every student shall have a minimum of 75% as an overall attendance.

#### 5. EXAMINATIONS

The end semester examinations shall normally be conducted after completing 90 working days for each semester. The maximum marks for each theory and practical course as follows,

##### a) Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) : 50 Marks

End Semester Exams (ESE) : 50 Marks

Total : 100 Marks

##### i) Distribution of Internal Marks

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 <sup>th</sup> working day)	15
2	Model ( All 5 Units) (On completion of 85 <sup>th</sup> working day)	15
3	Assignment	05
4	Attendance	05
5	Library Usage	05
6	Skill Enhancement *	05
Total		50





**Assignment Rubric****(Maximum -20 marks converted to 5 marks)**

<b>Criteria</b>	<b>4 marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 MArk</b>
Language	Excellent spelling and Grammar	Good spelling and Grammar	Reasonable spelling and Grammar	Bad spelling and Grammar
Style	Outstanding style beyond usual college level	Attains College level style	Approaches College level style	Elementary form with little or no variety in sentence structure
Referencing	Good use of wide range of reference sources	Moderate use of suitable reference materials	Shows signs of plagiarism & using sources without referencing	No reference material used
Development	Main points well developed with high quality and quantity support	Main points developed with quality and quantity supporting details	Main points are present with limited details and development	Main points lack detailed development
Critical thinking/Problem solving	Advanced attempt to interpret the process, content/ analyse and solve the problem	Proficient attempt to interpret the process, content/ analyse and solve the problem	Adequate attempt to interpret the process, content/ analyse and solve the problem	Limited attempt to interpret the process, content/ analyse and solve the problem



**Breakup for Attendance Marks:**

S.No	Attendance Range	Marks Awarded
1	95% and Above	5
2	90% - 94%	4
3	85% - 89%	3
4	80% - 84%	2
5	75% - 79%	1

**Note:**

Special Cases such as NCC, NSS, Sports, Advanced Learner Course, Summer Fellowship and Medical Conditions etc. the attendance exemption may be given by principal and Mark may be awarded.

**Break up for Library Marks:**

S.No	Attendance Range	Marks Awarded
1	10h and above	5
2	9h- less than 10h	4
3	8h - less than 9h	3
4	7h - less than 8h	2
5	6h - less than 7h	1

**Note:**

In exception, the utilization of e-resources of library will be considered.

**\*Components for "Skill Enhancement" may include the following:**

Class Participation, Case Studies Presentation/Term paper, Field Study, Field Survey, Group Discussion, Term Paper, Presentation of Papers in Conferences, Industry Visit, Book Review, Journal Review, e-content Creation, Model Preparation & Seminar.

**Components for Skill Enhancement**

Any one of the following should be selected by the course coordinator

S.No.	Skill Enhancement	Description
1	Class Participation	<ul style="list-style-type: none"> <li>Engagement in class</li> <li>Listening Skills</li> <li>Behaviour</li> </ul>
2	Case Study Presentation/ Term Paper	<ul style="list-style-type: none"> <li>Identification of the problem</li> <li>Case Analysis</li> <li>Effective Solution using creativity/imagination</li> </ul>





3	Field Study	<ul style="list-style-type: none"> <li>• Selection of Topic</li> <li>• Demonstration of Topic</li> <li>• Analysis &amp; Conclusion</li> </ul>
4	Field Survey	<ul style="list-style-type: none"> <li>• Chosen Problem</li> <li>• Design and quality of survey</li> <li>• Analysis of survey</li> </ul>
5	Group Discussion	<ul style="list-style-type: none"> <li>• Communication skills</li> <li>• Subject knowledge</li> <li>• Attitude and way of presentation</li> <li>• Confidence</li> <li>• Listening Skill</li> </ul>
6	Presentation of Papers in Conferences	<ul style="list-style-type: none"> <li>• Sponsored</li> <li>• International/National</li> <li>• Presentation</li> <li>• Report Submission</li> </ul>
7	Industry Visit	<ul style="list-style-type: none"> <li>• Chosen Domain</li> <li>• Quality of the work</li> <li>• Analysis of the Report</li> <li>• Presentation</li> </ul>
8	Book Review	<ul style="list-style-type: none"> <li>• Content</li> <li>• Interpretation and Inferences of the text</li> <li>• Supporting Details</li> <li>• Presentation</li> </ul>
9	Journal Review	<ul style="list-style-type: none"> <li>• Analytical Thinking</li> <li>• Interpretation and Inferences</li> <li>• Exploring the perception if chosen genre</li> <li>• Presentation</li> </ul>
10	e-content Creation	<ul style="list-style-type: none"> <li>• Logo/ Tagline</li> <li>• Purpose</li> <li>• Content (Writing, designing and posting in Social Media)</li> <li>• Presentation</li> </ul>
11	Model Preparation	<ul style="list-style-type: none"> <li>• Theme/ Topic</li> <li>• Depth of background Knowledge</li> <li>• Creativity</li> <li>• Presentation</li> </ul>
12	Seminar	<ul style="list-style-type: none"> <li>• Knowledge and Content</li> <li>• Organization</li> <li>• Understanding</li> <li>• Presentation</li> </ul>



## ii) Distribution of External Marks

Total : 50  
Written Exam : 50

## Marks Distribution for Practical course

Total : 100  
Internal : 50  
External : 50

## i) Distribution of Internals Marks

S. No.	Particulars	Distribution of Marks
1	Experiments/Exercises	15
2	Test 1	15
3	Test 2	15
4	Observation Notebook	05
Total		50

## ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Materials and methods/ Procedures/Aim	10
2	Experiment/ Performance/ Observations/ Algorithm	10
3	Results/ Calculations/ Spotters/ Output	10
4	Inference/Discussion/ Presentation	10
5	Record	6
6	Viva- voce	4
Total		50

## A) Mark Distribution for Project

Total : 200  
Internal : 100  
External : 100





## i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	40
2	Review II	40
3	Attendance	20
<b>Total</b>		<b>100</b>

## ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work & Presentation	80
2	Viva -voce	20
<b>Total</b>		<b>100</b>

Evaluation of Project Work shall be done jointly by Internal and External Examiners.

## 6 . Credit Transfer

a. Upon successful completion of 1 NPTEL Course (4 Credit Course) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3<sup>rd</sup> or 4<sup>th</sup> semester. The proposed NPTEL course should cover content/syllabus of exempted core paper in 3<sup>rd</sup> or 4<sup>th</sup> semester.

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	4
			Option - 2 Paper title	
			Option - 3 Paper title	

b. Upon successful completion of 2 NPTEL Courses (2 Credit each) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3<sup>rd</sup> or 4<sup>th</sup> semester. Out of 2 NPTEL proposed courses, at least 1 course should cover content/syllabus of exempted core paper in 3<sup>rd</sup> or 4<sup>th</sup> semester.



**Mandatory**

The exempted core paper in the 3<sup>rd</sup> or 4<sup>th</sup> semester should be submitted by the students for approval before the end of 2<sup>nd</sup> semester

Credit transfer will be decided by equivalence committee

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	
2			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	

**NPTEL Courses to be carried out during semester I - II.**

S. No.	Student Name	Class	Proposed NPTEL Course		Proposed Course for Exemption
			Course I	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Any one Core Paper in 3 <sup>rd</sup> or 4 <sup>th</sup> Semesters
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	

**Class Advisor**

**HoD**

**Dean**



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## 7. Internship/Industrial Training

Students must undertake industrial / institutional training for a minimum of 15 days and not exceeding 30 days during the II semester summer vacation. The students will submit the report for evaluation during III semester.

### Mark Distribution for industrial / institutional training

<b>Total</b>	<b>:</b>	<b>100</b>
<b>Internal</b>	<b>:</b>	<b>50</b>
<b>External</b>	<b>:</b>	<b>50</b>

#### i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	20
2	Review II	20
3	Attendance	10
<b>Total</b>		<b>50</b>

#### ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Internship /Industrial training Presentation	40
2	Viva -voce	10
<b>Total</b>		<b>50</b>

Evaluation of Internship /Industrial training Presentation shall be done jointly by Internal and External Examiners.

## 8. Extra Credits: 10

Earning extra credit is not essential for programme completion. Student is entitled to earn extra credit for achievement in Curricular/Co-Curricular/ Extracurricular activities carried out other than the regular class hours.



A student is permitted to earn a maximum of 10 extra Credits during the programme period.  
A maximum of 1 credit under each category is permissible.

Category	Credit
Self study Course	1
CA/ICSI/CMA (Foundations)	1
CA/ICSI/CMA (Inter)	1
Sports and Games	1
Publications / Conference Presentations (Oral/Poster)/ Awards	1
Innovation / Incubation / Patent / Sponsored Projects / Consultancy	1
Representation in State / National level celebrations	1
Awards/Recognitions/Fellowships	1
Advanced Learner Course (ALC)*	2

Credit shall be awarded for achievements of the student during the period of study only.

## GUIDELINES

### Self study Course

A pass in the self study courses offered by the department.

The candidate should register the self study course offered by the department only in the III semester.

### CA/ICSI/ CMA (Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

### CA/ICSI/ CMA (Inter)

Qualifying Inter in CA/ICSI/CMA / etc.

### Sports and Games

The Student can earn extra credit based on their Achievement in sports in University/ State / National/ International.





**Publications / Conference Presentations (Oral/Poster)**

Research Publications in Journals

Oral/Poster presentation in Conference

**Innovation / Incubation / Patent / Sponsored Projects / Consultancy**

Development of model/ Products /Prototype /Process/App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy

**Representation in State/ National level celebrations**

State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.

**Awards/Recognitions/Fellowships**

Regional/ State / National level awards/ Recognitions/Fellowships

**\*Advanced Learner Course (ALC):**

ALC is doing work of a higher standard than usual for students at that stage in their education.

Research work/internships carried out in Universities/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.



### QUESTION PAPER PATTERN

#### CIA Test I: [1½ Hours-2.5 Units] - 25 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5= 04 Marks	MCQ	25 Marks	Marks secured will be converted To 15 mark
Section - B	3 x 2 = 06 Marks	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		
Section - C	3 x 05 = 15 Marks	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		

#### CIA Test II/ Model [3 Hours-5 Units] - 50 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	10 x 1 = 10 Marks	MCQ	50 Marks	Marks secured will be converted To 15 mark
Section - B	5 x 6 = 30 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks		
Section - C	1 x 10 = 10 Marks	Compulsory Question		





**End Semester Examination [3 Hours-5 Units] - 50 Marks**

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	10 x 1 = 10 Marks	MCQ	50 Marks
Section - B	5 x 6 = 30 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	
Section - C	1 x 10 = 10 Marks	Compulsory Question	



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Course Code	Course Name	Category	L	T	P	Credit
225IB2A1CA	HUMAN RESOURCE MANAGEMENT	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The importance of human resource management.
- The role and functions of the various human resource activities in an organization.
- The necessity of retaining the Employees.

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Concept Human Resource Management in an organization.	K1
CO2	Interpret the Process of job analysis and recruitment.	K3
CO3	Break down the Concept of Placement & Employee Training.	K4
CO4	Discuss issues in training, appraising and compensating international employees.	K4
CO5	Examine the importance of Job Satisfaction and Stress Management.	K4

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	✓
CO2		✓			
CO3	✓	✓		✓	
CO4			✓		
CO5	✓	✓			✓

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





225IB2A1CA	HUMAN RESOURCE MANAGEMENT	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

#### **Unit I Introduction to Human Resource Management 12 h**

Introduction to human resource management - Characteristics - Scope of HRM - Objectives - Importance and functions of HRM - Qualities of human resource manager - Role of human resource manager - Human resource management strategy and analysis - e-HRM: Nature of e-HRM, e-learning, e-compensation -Recent techniques in HRM.

#### **Unit II Job analysis & Recruitment 12 h**

Job analysis- Objectives - Significance - Process - Techniques - Job description - Job specification - Role analysis. Job design - Concept - Approaches - Methods. Recruitment and Selection: Process- Sources of recruitment - Techniques- Testing and competency mapping.

#### **Unit III Placement & Employee Training 12 h**

Placement and induction-Concept of placement and induction - Objectives - Advantages- Steps to make induction effective. Employee training: Concept -Need -Importance- Types -Objective -Design - Methods -Evaluating training effectiveness.

#### **Unit IV Performance Appraisal & Job Evaluation 12 h**

Performance appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360-degree appraisal techniques- Performance Management. Job evaluation: Concept - Objectives - Process - Advantages - Limitations - Essentials - Methods- Establishing strategic pay plans - Pay for performance and financial incentives - Benefits and services.

#### **Unit V Job Satisfaction & Employee Relations 12 h**

Job satisfaction - Concept - Measurement - Determinants - Quality of work life - Concept -Measure -Dimension - Principles. Employee relations: Building positive employee relations - Safety, health and risk management-Management of stress -



Concept – Sources – Consequences – Coping with stress – Methods of stress management.

**Note:** Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)


1. Case study on Qualities of HR Manager
2. Case study on Job analysis
3. Case study on Training and development
4. Case study on Performance appraisal
5. Case study on Employee Equality

### Text Books

- 1 Gupta C.B, 2020, "Human Resource Management Text and Cases ", 15th Edition, Sultan Chand & Sons, New Delhi.
- 2 Subba Rao. P, 2018, "Human Resource Management ", 8th Edition, Himalaya Publishing House, New Delhi.

### References

- 1 Aswathappa K, 2017 , "Human Resource Management: Text and Cases", 8th Edition, Tata McGraw Hill Education, New York, United States.
- 2 Khanka S.S, 2013, "Human Resource Management Text and Cases", 5th Edition, S Chand Company Private Limited, New Delhi.
- 3 Prasad. L.M, 2010, "Human Resource Management ", 2020 Edition, Sultan Chand & Sons, New Delhi.
- 4 Garry Dessler & Varkey, 2009, "Human Resource Management ", 15th Edition, Pearson, New Delhi.

		
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Course Code	Course Name	Category	L	T	P	Credit
225CO2A1CA	MANAGERIAL ECONOMICS	CORE	5	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- realize the importance of a managerial economist.
- analyze demand, cost, decide production and determine price.
- assess the influence of macroeconomic factors in managerial decision making.

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	execute well the role of a managerial economist.	K3
CO2	identify the concept of demand and consider them in business decision making.	K2
CO3	relate cost, production and price.	K4
CO4	respond to dynamic macroeconomic factors in business	K3
CO5	analyze international trade considerations in business decisions.	K4

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2			✓		
CO3	✓	✓		✓	
CO4	✓	✓	✓	✓	✓
CO5	✓		✓		✓

<input checked="" type="checkbox"/>	Skill Development	<input type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



225CO2A1CA	MANAGERIAL ECONOMICS	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I**      Managerial Economics 9 h

Nature and Scope of Managerial Economics – Managerial Economics in Relation with other Disciplines – Goals of Corporate Enterprises – Social Responsibility – Decision Making in Business – Roles and Responsibilities of a Managerial Economist – Value of Enterprise.

#### **Unit II**      Demand Analysis and Forecasting 11 h

Demand Function – Demand Function for a Business Manager – Demand Distinctions – Law of Demand – Elasticity of Demand – Application of Price Elasticity of Demand – Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand – Demand Forecasting: General Considerations and Methods.

#### **Unit III**      Cost, production and Price Analysis 12 h

Cost Concepts – Cost-output Relation in Short-run and Long-run – Economies of Scale – Cost Control – Break-Even-Point (BEP) Analysis and its Application – Production Function and Managerial Use of Production Function – Pricing Policies – Pricing over Life Cycle of a Product – Export Pricing Strategy and Decisions.

#### **Unit IV**      Macro Economics for Management 14 h

Major Issues in Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) – Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate – Fiscal Policy and Monetary Policy.

#### **Unit V**      International Economics 14 h

International Trade: Features, Advantages and Disadvantages – International Trade Theories: Comparative Cost Theory, Opportunity Cost Theory and H.O. Theory – Gains from Trade – Terms of Trade – TRIPS, TRIMS and IPR.



**Note:** Case Studies related to the above topics to be discussed. Examined externally.  
(Section C: Compulsory question for case studies)


1. Case study on Goals of Corporate Enterprises.
2. Case study on Law of Demand.
3. Case study on Pricing.
4. Case study on Fiscal Policy.
5. Case study on Terms of Trade.

### Text Books

- 1 Sundharam K.P.L. & Sundharam E.L, 2020, "Business Economics", Sultan Chand and Sons.
- 2 Dr. Ahuja. H.L. 2014, "Business Economics", Eleventh Edition, S Chand and Company Pvt. Ltd., New Delhi.

### References

- 1 Maheswari, Maheswari and Sinha, 2015, "Business Economics", SPD Publishing House.
- 2 Dr. Sankaran. S, 2015, "Business Economics", Margham Publication.
- 3 Aryamala.T. 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd. Chennai.
- 4 Manab Adhikary 2010, "Business Economics", Second Edition, Excel Books, New Delhi.

		
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Course Code	Course Name	Category	L	T	P	Credit
225CM2A1CA	ADVANCED CORPORATE ACCOUNTING	CORE	5	1	-	5

#### PREAMBLE

This course has been designed for students to learn and understand

- The conceptual understanding of the principles involved in the maintenance of company accounts in accordance with the new provisions of company law.
- The practical knowledge for preparing banking and insurance company accounts
- The knowledge on accounting standards

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the procedure and standards of final accounts as per revised schedule VI to measure performance of business.	K1
CO2	Explain the corporate practice in merging of companies.	K2
CO3	Develop the skills in preparation of consolidated balance sheet of holding company.	K3
CO4	Assess the permissible formats and special items and adjustments pertaining to Banking companies and Insurance companies.	K4
CO5	Develop the skills in preparation of accounting standards (theoretical aspects).	K1

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		✓
CO2	✓	✓	✓		✓
CO3	✓		✓	✓	✓
CO4	✓	✓	✓		
CO5	✓		✓	✓	✓



<input checked="" type="checkbox"/>	Skill Development	<input type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





225CM2A1CA	ADVANCED CORPORATE ACCOUNTING	SEMESTER I
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Total Credits: 5

Total Instruction Hours: 72 h

### Syllabus

#### Unit I Company Final Accounts 14 h

Preparation of Company Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of Balance Sheet.

#### Unit II Amalgamation and Absorption 15 h

Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).

#### Unit III Holding Companies 15 h

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Minority Interest, Cost of Control, Goodwill or Capital Reserve, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Share and Treatment of Dividend. (Inter Company Holdings excluded)

#### Unit IV Banking and Insurance Companies 15 h

Accounts of Banking Companies – Preparation of Profit and Loss Account – Balance Sheet– Insurance Companies – Life Insurance, General Insurance, Fire & Marine Insurance–Life Assurance Fund–Revenue Account – Balance Sheet.

#### Unit V IFRS and Accounting Standards 13 h

Meaning -Structure - Features -Users -Advantages -Disadvantages -Process of setting IFRS-Practical challenges in implementation of IFRS and IND-AS (AS-2, AS-3, AS-12, AS-14, AS-16, AS-19, AS-20, AS-21 and AS-29) (Theory Only).

**Note:** Problem 80 % and theory 20%

Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)

1. Case Study on Dividend declaration and Bonus issues with Suitable Example
2. Case Study on Amalgamation, Absorption and reconstruction with Suitable Example






3. Case Study on Holding and subsidiary companies with Suitable Example
4. Case Study on banking sector modernization with Suitable Example
5. Case Study on Exemptions and Relaxations in AS to SMCs & other Companies

### Text Books

- 1 Reddy T.S., and Murthy, A. 2007. Corporate Accounting [Sixth Edition]. Margham Publications, Chennai.
- 2 Jain, S.P., and Narang, K.L. 2009. Advanced Accountancy - II: Corporate Accounting [Eighteenth Edition]. Kalyani Publishers, New Delhi.

### References

- 1 Joseph T. "Corporate Accounting", (Vol-1), The McGraw-Hill Publishing Company Limited, New Delhi.
- 2 Gupta, R.L., and Radhaswamy, M. 1999. Advanced Accountancy [Thirteenth Edition]. Sultan Chand Sons, New Delhi
- 3 Rajasekaran.V and Lalitha. R. 2011. Corporate Accounting [Revised Edition]. Pearsons Publications, New Delhi.
- 4 CA Kamal Garg, 2017, "Beginner's Guide to Ind-AS & IFRS", Bharat Law House Pvt. Ltd.

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Course Code	Course Name	Category	L	T	P	Credit
225CM2A1CB	PYTHON PROGRAMMING FOR BUSINESS	Core	5	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- To stimulate the knowledge of OOPs Concepts through python
- To develop the emerging applications of relevant field using Python
- Create advanced programming features in Python to solve industry standard problems.

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the principles of Python and acquire skills in programming in python	K2
CO2	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.	K3
CO3	Interpret Class, Inheritance, method overriding, data encapsulation	K3
CO4	Analyzing the usage of packages and Dictionaries	K4
CO5	Categorize and cleaning dataset and using the visualization techniques	K4

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓		✓	✓
CO3	✓	✓	✓	✓	✓
CO4		✓		✓	✓
CO5	✓	✓	✓		✓



<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





225CM2A1CB	PYTHON PROGRAMMING FOR BUSINESS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction to Python 12 h

Python Basic: Introduction - Python Overview - Getting Started with Python: Comments- Identifier-Keywods- Data Types- Operators- Statement and Expression- String - Control Structure.

#### Unit II Functions and Data types 12 h

Functions: Build in Function - User Defined Function - Parameters and Arguments - Function Calls - Return Statement - Anonymous Function - Writing Python Script - List - Tuples and Dictionary. Arrays in python: Array-Creating an Array-Types of Arrays.

#### Unit III OOPS Concepts 12 h

Features of Object-Oriented Programming System-Classes and Objects- Encapsulation- Abstraction- Inheritance- Polymorphism. Creating a Class-The Self Variable -Constructor. Files in Python: Files-Types of Files in Python Opening a File- Closing a File.

#### Unit IV Python Packages for Business Applications 14 h

Essential Python Libraries: NumPy - Pandas -Matplotlib - I python and Jupiter - SciPy -Scikit. Installation and Setup. I python Basics: Executing code from clipboard. Getting Started with Pandas: Series. Data Frames: Creating frames- operations on rows and columns - Group By: Aggregation - Transformation - Filtration- Merging and Joining -Manipulating Dates

#### Unit V Visualization 10 h

Introduction to Data Visualization-Key elements of Data Visualization-Variou Data Visualization Elements and Tools-Plotting and Visualization: matplotlib configuration. Plotting functions in Pandas: Line Plots - Bar Plots- Scatter Plots- Histogram Plot.





**Note:** Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)

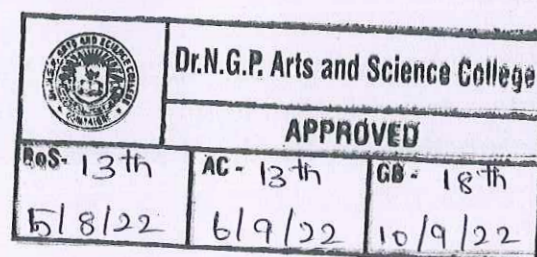
1. Case Study on Decision Making using python
2. Case Study on Arithmetic Calculator using Functions
3. Case Study on Banking application using Inheritance
4. Case Study solving real-world data science tasks with Python Using Pandas
5. Case Study on Cars dataset Visualize Using Matplotlib

### Text Books

- 1 E.Balagurusamy 2018. Problem Solving and Python Programming [First Edition] Tata Mc-Graw Hill Publication.
- 2 Wes McKinney 2018. Python For Data Analysis [First Edition] O'Reilly Publication

### References

- 1 Anurag Gupta, G.P Biswas 2020. Python Programming [First Edition]. Tata Mc-Graw Hill Publication.
- 2 Timothy A. Budd 2018. Exploring Python [Reprint]. Tata Mc Graw Hill Publication.
- 3 Kallur Rahman 2021. Python Data Visualization Essentials Guide [First Edition] BPB Publications, India.
- 4 R. Nageswara Rao.2017. Core Python Programming, 2017 Edition, Publication: dreamtech -press






225CM2A1CP	<b>CORE PRACTICAL I: COMPUTER APPLICATIONS (PYTHON PROGRAMMING)</b>	<b>SEMESTER I</b>
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**Total Credits:** 2

**Total Instructions Hours:** 48 h

S.No	Contents
1	Develop a Python Program to calculate Depreciation
2	Develop a Python Program to calculate the payroll of employees.
3	Python program to create Bank account class with deposit, withdraw function
4	Create a Class and calculate budget using Python
5	Build a Basic Python Cash Flow Model for a Loan Using Numpy
6	Create a Receipt Calculator using Python
7	Build a Python Program for String Operation
8	Calculate Economic Order Quantity using NumPy
	Create an Employee dataset using pandas and perform the operations
9	(i) Adding a new row to the data frame and append to the existing data frame
	(ii) Adding a new row at a specific location
	(iii) Deleting a row from the data frame
10	Create a Dataset using python visualize the dataset using Matplotlib
11	Import a CSV File into Python, use Pandas for perform Sorting, Slicing records, Filtering.
12	Import financial dataset ,use Line chat and scatter plot for Visualization

**Note:** Work out 10 programs out of 12 programs

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*M.Com. CA (Students admitted during the AY 2022-23)*



Course Code	Course Name	Category	L	T	P	Credit
225CM2A1DA	RURAL MARKETING	DSE	5		-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- About the concepts and procedures of rural marketing
- The marketing strategies of a business firm.
- Adopted by the government for agricultural marketing

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Infer the core concepts of rural marketing	K1
CO2	Explain the rural marketing research and consumer behavior	K2
CO3	Design to create an integrated rural marketing communication plan which includes promotional strategies and measures of effectiveness.	K3
CO4	The structure and working of the agriculture marketing	K5
CO5	Analyze the effectiveness channel for distributing a new and existing product to consumers	K3

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓	✓	✓		✓
CO3	✓		✓	✓	✓
CO4		✓	✓	✓	✓
CO5	✓		✓		✓



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M.Com. CA (Students admitted during the AY 2022-23)



<input checked="" type="checkbox"/>	Skill Development	<input type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



225CM2A1DA	RURAL MARKETING	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Introduction to Rural Marketing 12 h

Meaning- Definition-Nature and characteristics of rural market-scope-Significance of Rural Marketing -Importance-Factors contributing to Growth of rural markets-Components and classification of Rural Markets-Rural Market VS Urban Market-Challenges and Opportunities of rural marketing-Recent trends in Rural Marketing-E-rural marketing.

#### **Unit II** Rural Marketing Research and Consumer Behaviour 12 h

Meaning-Evolution-Rural market research and profile of rural consumer-classification of rural consumer based on economic status, rural consumer behavior-Rural marketing mix

#### **Unit III** Rural Market Segmentation and Strategies 12 h

Meaning-Definitions-Characteristics-Approaches-Variables and Benefits-tools-Strategies of rural marketing-meaning nature and scope-Product strategies, pricing strategies, distribution strategies, production strategies, methods of sale.

#### **Unit IV** Agricultural Marketing 12 h

Meaning-Definition-Nature-characteristics-Importance-Classifications-approaches Factors-marketing of agricultural products-Consumer durable goods market in rural areas -marketing structure-Role of government in agricultural marketing-measures adopted by the government for agricultural marketing

#### **Unit V** Distribution Strategies in Rural Market 12 h

Distributional Channel in Rural Market-Channels of distribution-Rural Retailing-Challenges in rural distribution-Distributional model for FMCG, Durable and Fake products - Emerging distributional models in Rural Market

The National Co-operative Development Corporation (NCDC), Food Corporation of India (FCI), Panchayat Mandi-State Agriculture Marketing Banks-Future of Rural marketing.





**Note:**Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)


1. Case Study on Rural Marketing System in India.
2. Case Study on Rural Marketing and Consumer Behaviour.
3. Case Study on Strategies of Rural Marketing.
4. Case Study on Functions of Agricultural Marketing.
5. Case Study on Distribution Strategies in Rural Marketing.

### Text Books

- 1 Balaram Dogra & Karminder Ghuman, RURAL MARKETING: CONCEPT & CASES, Tata McGraw-Hill Publishing Company, New Delhi, 2008
- 2 Rural Marketing, Pradeep Kashyap, 3rd Edition, Person Education, 2016.

### References

- 1 Badi, V. Ravindranath and Narayansa. V. Badi (2017). Rural Marketing, 3/e; New Delhi: Himalaya Publishing House.
- 2 Agricultural Marketing in INDIA S.S. CHHINA Kalyani Publishers New Delhi, 2014.
- 3 Krishnamacharyulu, C.S.G. and Lalitha Ramakrishnan (2012). Rural Marketing - Text and Cases, 2/e; New Delhi: Pearson Education.
- 4 A.K. Singh & S. Pandey, RURAL MARKETING: INDIAN PERSPECTIVE, New Age International Publishers, 2007.

		
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Course Code	Course Name	Category	L	T	P	Credit
225CM2A1DB	SOFTWARE DESIGN AND TESTING	DSE	5	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- The students know about software development process
- The knowledge of software requirement analysis
- The concept of software design and different types of Software testing techniques

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the software development life cycle process	K1
CO2	Describe the Software requirements and specifications	K2
CO3	Illustrate the Software Design using DFD	K3
CO4	Outline the Object Modeling using UML diagram	K4
CO5	Demonstrate about Software testing and documentation	K3

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓		✓	✓
CO3	✓	✓	✓	✓	✓
CO4		✓		✓	✓
CO5	✓	✓	✓		✓





<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



225CM2A1DB	SOFTWARE DESIGN AND TESTING	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Introduction 12 h

Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model

**Unit II** Requirement Analysis 12 h

Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification

**Unit III** Software Design 12 h

Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design

**Unit IV** Object Modeling 12 h

Object Modeling using UML – OO concepts – UML – Diagrams – Use case-Class-Interaction- Activity-State Chart -Postscript

**Unit V** Testing 12 h

Coding & Testing – coding – Review – Documentation – Testing: Black-box- White box- Integration- OO Testing- Smoke testing

**Note:** Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)

1. Case study on Comparative study of Software life cycle model.
2. Case study on Functional requirement for a Banking System.
3. Case study on Design DFD for a software application.
4. Case study on Determine the objects required to implement the system.
5. Case study on Prepare various test cases for a login page.






### Text Books

- 1 Rajib Mall, 2018 "Fundamentals of Software Engineering", PHI, 5th Edition.
- 2 Roger S. Pressman, 2010 "Software Engineering - A Practitioner's Approach", McGraw Hill, 7th Edition.

### References

- 1 Pankaj Jalote, 2011 "An Integrated Approach to Software Engineering", Narosa Publishing House, 3rd Edition.
- 2 David Budgen, 2015, "Software Design " Pearson India Education Services Pvt Ltd.
- 3 Srinivasan desikan and Gopalswamy Ramesh, 2019 "Software Testing Principles and practices", Pearson India Education Services Pvt Ltd.
- 4 K.K.Aggarwal and Yogesh Singh, 2014 "Software engineering" ,New Age International (p) Limited, Publishers, New Delhi.

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Course Code	Course Name	Category	L	T	P	Credit
225CM2A1DC	FINANCIAL SYSTEM AND FINANCIAL MARKETS	DSE	5		-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The Intricacies of Indian financial system for better financial decision making
- Functioning of various segments of the financial markets
- Various instruments traded in the financial markets

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the financial system in India	K1
CO2	Remember the various concepts and services in the finance markets	K1
CO3	Analyse the activities undertaken in stock exchange and SEBI guidelines.	K4
CO4	Interpret various innovative financial services and instruments.	K3
CO5	Identify the performance of mutual funds and venture capital.	K2

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	
CO4	✓	✓	✓		✓
CO5	✓	✓		✓	





<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





225CM2A1DC	FINANCIAL SYSTEM AND FINANCIAL MARKETS	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Financial System in India 12 h

Functions of Financial system- Financial concepts Financial assets- Financial intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development.

#### **Unit II** Money Market and Capital Market 12 h

Money Market: Definition - Money market Vs. Capital Market - Features, Types-Importance & Composition of Money market - Call money market - Discount market - Bill Market Scheme - Treasury bill market - money market instruments - commercial papers - Deficiencies of Indian money market. Capital Market: New Issue Market -Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market.

#### **Unit III** Secondary Market 12 h

Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration, Functions, Kinds of brokers- Methods of trading. BSE: Listing of Securities on the BSE-BOLT system- BSE and NSE - Online share trading - Indices- Trading & Settlement Cycle- OTCE- ISE - SEBI Regulations of secondary Market

#### **Unit IV** Merchant Banking and Depositories 12 h

Merchant banking in India: Merchant Banking Services - (SEBI) Rules and Regulations. Depository and Custodial Services - Functions of Depository- SEBI (Depositories and Participants) Regulations - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services.

#### **Unit V** Other Financial Markets 12 h

Mutual Funds: Classification of Mutual Funds -Advantages and Limitations of Mutual Funds - Guidelines for Mutual Funds - SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition - Venture capital Financing Vs. Conventional Financing - Characteristics of Venture capital - Stages of Venture Capital Financing.





**Credit Rating Services : Process of Credit Rating – Advantages & Limitations of Credit Rating – Credit Rating Agencies in India.**

**Note:** Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)

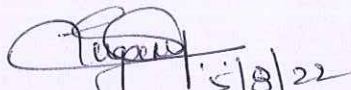
1. Case Study on Indian Financial System.
2. Case Study on Money Market and Capital Market Operations.
3. Case Study on Stock Exchange Functions.
4. Case Study on Indian Merchant Banking System.
5. Case Study on Operations of Mutual Funds.


**Text Books**

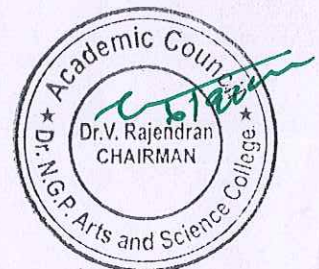
- 1 N.K Gupta, Monika Chopra (2021) Financial Market and Institutional and Services, 2/e Ane Books Pvt Ltd, New Delhi.
- 2 Richard A.Brealey, Stewart C.Myers and Mohanthy (2018), Principles of Corporate Finance, Tata McGraw Hill

**References**

- 1 Michael C. Ehrhardt and Eugene F.Brigham, (2022). Corporate Finance - A focused Approach, 6th Edition, Cengage Learning
- 2 Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, (2017). Financial Institutions and Markets, Kalyani Publishers – New Delhi.
- 3 Dr.S.Gurusamy , Financial Markets and Institutions, (2015) McGraw – Hill Education.
- 4 Krishnamurthy and Viswanathan, (2018). Advanced Corporate Finance, PHI Learning

  
**BoS Chairman/HoD**  
 Department of Commerce (CA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore – 641 048

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BoS- 13 <sup>th</sup>	AC - 13 <sup>th</sup>	GB - 18 <sup>th</sup>
5/8/22	6/9/22	10/9/22





Course Code	Course Name	Category	L	T	P	Credit
225CM2A2CA	ADVANCED FINANCIAL MANAGEMENT	Core	5	1	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The sources of finance and utilization of fund
- The various concepts and techniques for better financial decisions
- Capital structure and leverage theories in the business firm

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the sources and utilization of fund.	K2
CO2	Discuss cost of capital and techniques in capital budgeting	K3
CO3	Apply appropriate capital structure	K4
CO4	Analyze the methods of leverages	K4
CO5	Appraise Working Capital Management for expected returns.	K5

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓	✓	✓	✓	
CO3		✓	✓	✓	
CO4		✓	✓	✓	
CO5	✓	✓		✓	✓

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A2CA	ADVANCED FINANCIAL MANAGEMENT	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Financial management and sources of finance 12 h

Financial Management - Meaning, Nature, scope, objectives and functions - Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance. Corporate Strategy - Financial Policy - Decision making framework - Functions. (Theory Only)

Case Study on Relationship between Risk and Return

**Unit II** Cost of Capital and Capital Budgeting 16 h

[Cost of Capital - Meaning and importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of capital.

Capital budgeting - Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. (Theory and Problems).

Case Study on capital cost and selection of Project (Capital Budgeting)

**Unit III** Capital structure and Capitalization 14 h

Capital Structure -Theories- Traditional Approach, Net Income Approach, Net Operating Income Approach and MM Approach - Determinants of Capital Structure.

Capitalization - Over and Under Capitalization-Merits and Demerits. (Theory and Problems)

Case Study on theories of capital structure with Suitable Current scenario

**Unit IV** Leverage and Dividend 15 h

Leverage - Meaning - Types - Operating, Financial and Combined Leverages - EBIT and EPS analysis.

Dividend Theories: Walter's model - Gordon and MM's models - Dividend policy - Forms of Dividend - Determinants of a stable dividend policy. (Theory and Problem)

Case Study on Dividend declaration and Bonus issues.





**Unit V Working Capital Management**

15 h

Working Capital – Meaning – Importance – Types – Determinants of Working Capital – Sources of Working Capital – Estimation of Working Capital (Theory and Problem) Working capital funds: Accruals - trade credit - commercial banks advances - public deposits - inter corporate deposits - short term loans from financial institutions - right debentures for working capital - commercial papers and factoring. (Theory Only)

Case Study on Issue of working capital fund and management.

**Note:** Distribution of marks 60% Problem and 40% Theory.

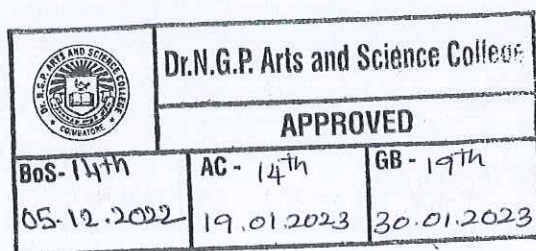
Case Study examined externally (Section C: Compulsory question)

**Text Books**

- 1 Shashi K. Gupta, R. K. Sharma, Neeti Gupta. Financial Management theory and practice (9th Revised Edition.) New Delhi: Kalyani Publishers.
- 2 Maheswari S.N (2019). Financial Management.( 15th Revised & Enlarged Edition) Sultan Chand & Sons, New Delhi.

**References**

- 1 Prasanna Chandra, (2017). Financial Management. (4th Edn.) New Delhi: Tata McGraw-Hill Publishers.
- 2 Murthy.,A (2010). Financial Management. (1st Edn.) Chennai: Margham Publications.
- 3 Pandey,I.M (2009). Financial Management. (10th Edn.) New Delhi: Vikas Publishing House Pvt.Ltd.
- 4 Rama Gopal,C (2008). Financial Management. (1st Edn.) New Delhi :New age of International (P) Ltd..



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M.Com. CA (Students admitted during the AY 2022-23)



Course Code	Course Name	Category	L	T	P	Credit
225CM2A2CB	APPLIED COST ACCOUNTING	Core	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The classification of cost components
- The concept and principles in a control of overheads
- The various methods of job, contract and process costing

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Classify the cost concepts for preparation of cost sheet and control the issue of materials	K2
CO2	Apply different methods of labour control and overhead costing	K3
CO3	Analyze the process costing, job costing and batch costing system	K4
CO4	Illustrate contemporary areas of operating cost and various techniques in contract costing	K4
CO5	Appraise the knowledge to analyze material variances	K5

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓		✓	✓
CO4		✓			✓
CO5	✓	✓	✓		✓

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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COIMBATORE | INDIA

M.Com. CA (Students admitted during the AY 2022-23)



225CM2A2CB	APPLIED COST ACCOUNTING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Elements of Cost and Material Control 10 h

Introduction of Cost Accounting: Meaning and Definitions – Difference between Financial and Cost Accounting – Installation of Costing System – Characteristics of Ideal Costing System – Methods of Costing – Elements of Costing – Cost Concept – Cost Classification – Cost Control- Preparation of Cost Sheet including Tender – Issue of materials - ABC- JIT (Problem and Theory).

Case Study on cost elements of any manufacturing organization

#### Unit II Labour Control and Overhead 12 h

Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes - Halsey, Rowan, and Taylor's Differential piece wage (Problem and Theory).

Overhead: Meaning and Classifications of Overheads – Steps in Overhead Accounting – Allocation and Apportionment - Absorption of Overhead Cost – Difference between Cost Allocation, Apportionment and Reapportionment – Computation of Machine Hour Rate (Problem and Theory).

Case Study on procedure adopted by the company for the distribution of overhead costs

#### Unit III Process, Job and Batch Costing 12 h

Process Costing: Process Accounts - Process Losses - Normal and Abnormal losses - Abnormal Gain – Treatment - Joint Products and By products - Methods of Apportioning Joint costs - Accounting for By products (Simple Problem and Theory).

Job Costing: Objectives – Procedure. Batch Costing - Nature and Use of Batch Costing - Determination of Economic Batch Quantity (Problem and Theory).

Case Study on adoption of process costing in industries which generate specific product types

#### Unit IV Operating and Contract Costing 13 h

Operating costing or service costing - Transport, Hotel and Hospital (Problem and Theory).





Contract Costing - Specific aspects of Contract Costing - Profit on Incomplete Contracts - Profit on Completed Contracts (Problem and Theory).

Case Study on operating costing adopted by the transport industry

**Unit V**      Standard Costing and Variance Analysis      13 h

Definition - Objectives - Advantages - Standard Cost and Estimated Cost - Installation of Standard Costing. Variance analysis: Analysis of Variance - Positive and Negative Variances - Analysis of Material Variances - Analysis of Labor Variances (Simple Numerical Problems on Material and Labor Variances).

Case Study on implementation of standard costing method and benefits to business model

**Note:** Distribution of marks 70% Problem and 30% Theory.


Case Study examined externally (Section C: Compulsory question)

### Text Books

- 1 T.S.Reddy & Y.Hari Prasad Reddy, 2020, Cost Accounting, Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L. 2014. Cost Accounting, Kalyani Publishers, New Delhi.

### References

- 1 Dr.Ramachandran & Dr.R.Srinivasan, 2022 Cost Accounting [Theory, Problems and Solutions] 7th Revised Edition, Sriram Publications
- 2 Pillai.R.S.N. and Bagavathi 2014. Cost Accounting. Sultan Chand and Company Ltd., New Delhi.
- 3 MaheshwariS.N. 2015, Cost Accounting, Sultan Chand and Company Ltd., New Delhi.
- 4 M.N.Arora & Priyanka Katyal 2019. Cost Accounting. Vikas Publishing House, New Delhi.

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BoS-14 <sup>th</sup>	AC-14 <sup>th</sup>	GB-19 <sup>th</sup>
05.12.2022	19.01.2023	30.01.2023



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COIMBATORE | INDIA

*M.Com. CA (Students admitted during the AY 2022-23)*

Course Code	Course Name	Category	L	T	P	Credit
225CM2A2CC	RELATIONAL DATABASE MANAGEMENT SYSTEM	Core	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The intermediate level and skills with designing more database information System
- The Architectural Design, Structural Embedded SQL
- The Hierarchical Approach and Network Concept

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Database Management System.	K2
CO2	Summarize Database Architecture and Approaches	K2
CO3	Apply prolonged skill on Relational Approaches	K3
CO4	Appraise the structure of DML and Normalization concept	K5
CO5	Evaluate the knowledge on Relational Approaches	K5

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓
CO3	✓			✓	✓
CO4	✓		✓	✓	
CO5	✓	✓	✓	✓	✓

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A2CC	RELATIONAL DATABASE MANAGEMENT SYSTEM	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Data base and E-R Models 10 h

Introduction – Database System Applications-Database Systems Vs File Systems- View of data-Data Models-Database Languages- Database users & administrators. E-R Models: Basic concepts- Constraints-Keys-E-R diagram. Case Study on Relationship between Relational data model and ER model with diagram

#### Unit II Database system Architecture & Data Structures 12 h

Database System Architecture – Basic Concepts: Data System, Operational Data, Architecture for a Database System, Distributed Databases. Data Structures and Corresponding Operators: Introduction, Relational Approach, Hierarchical Approach, Network Approach.

Case Study on Relational approach, hierarchical approach, network approach a with suitable diagram

#### Unit III Relational Approaches and Algebra 12 h

Relational Approach: Relational Data Structure: Relation, Domain, Attributes, Key. Relational Algebra: Introduction, Traditional Set Operation – Attribute – Attribute names for derived relations – Special Relational Operations. Case Study on Traditional set operation and special set operation

#### Unit IV DML and Normalisation 14 h

DML – adding a new Row/Record – Customized Prompts – Updating and Deleting an Existing Rows/Records – retrieving Data from Table – Arithmetic Operations – restricting Data with WHERE clause – Sorting. Normalization: Functional dependency, First, Second, Third normal forms, Boyce - Codd Normal Form, Fifth





Normal Form, Advantages of Normalization.

Case Study on normalization

**Unit V** Hierarchical and Network Approach 12 h

Hierarchical Approach: IMS data structure – Physical Database, Database Description– Hierarchical sequence – External level of IMS: Logical Databases, the program communication block. Network Approach: Architecture of DBTG System. DBTG Data Structure: Sample Schema, Difference between subschema and schema– DBTG Data Manipulation.

Case Study on DBTG


**Note:** Case Study examined externally (Section C: Compulsory question)

### Text Books

- 1 Dates, C.J. 2012. An Introduction to Database System [Eight Edition]. Naroso Publication House, New Delhi.
- 2 MParteeek Bhatia, Sanjv Datta, Ranitsingh. 2010. Simplified approach to oracle [Fourth Edition]. Kalyani Publishers, New Delhi

### References

- 1 Abraham Silberschatz. and Henry F. Korth. 2002. Database Systems concepts [Third Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi
- 2 Atul Kahate, 2009. Introduction to Database Management Systems [Third Edition]. Pearson Education Publication, Chennai. New Delhi
- 3 Bipin C. Desai. 1999. An Introduction to Database System [Third Edition]. Galgotia Publication, New Delhi.
- 4 Ramon A. Mataoledo. 2005. Fundamentals of Relational Database [Sixth Edition]. TMH, New Delhi.

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05.12.2022	19.01.2023	30.01.2023



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*M.Com. CA (Students admitted during the AY 2022-23)*



225CM2A2CP	RELATIONAL DATABASE MANAGEMENT SYSTEM	SEMESTER II
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Total Credits: 2

Total Instructions Hours: 48h

Ex.No.

## List of Exercises

Creation of table Software with the fields and insert the values:

Field name	Field type	Field size
Programmer name	Character	15
Title	Character	20
Language used	Character	15
Software cost	Number	10 with 2 decimal places
Development cost	Number	10
Software sold	Number	3

1

Queries:

1. Displaying the details of software developed by "PRAVEENA".
2. Displaying the details of the packages whose software cost exceeds "1500".
3. Displaying the details of the software that are developed in "Java".
4. Displaying the price of costliest software developed in "Python".
5. Displaying the details of the programmer whose language used is same as "Vikash".

Creation of table Company with the following fields and insert the values:

Field name	Field type	Field size
Company name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier name	Character	15
No of employees	Number	4
GP percent	Number	6 with 2 decimal places

2

Queries:

1. Displaying all the records of the company which are in the ascending order of GP percent
2. Displaying the name of the company whose supplier name is "Telco".



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M.Com. CA (Students admitted during the AY 2022-23)



3. Displaying the details of the company whose GP percent is greater than 20 and order by GP percent
4. Displaying the detail of the company having the employee ranging from 500 to 1000
5. Displaying the name of the company whose supplier is same as like Tata's.

Creation of table named Employee with the following fields and insert the values:

Field name	Field type	Field size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Joining	Date	-
Salary	Number	10 with 2 decimal places

Queries:

1. Displaying name of the employees whose salary is greater than "Rs.12,000".
2. Displaying the details of employees in ascending order according to Employee Code.
3. Displaying the total salary of the employees whose grade is "A".
4. Displaying the details of the employee earning the highest salary.
5. Displaying the names of the employees who earn more than "Rohit"

Creation of table named Student with the following fields and insert the values:

Field name	Field type	Field size
Student Name	Character	15
Gender	Character	6
Roll No.	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

1. Calculating percentage of the students.
2. Displaying the names of the students whose percentage is greater than 70





3. Displaying the details of the student who got the highest percentage.
4. Displaying the details of the students whose percentage is between 40 and 60.
5. Displaying the details of the students whose percentage is greater than the percentage of Roll No = 222CM005.

Creation of the table named PRODUCT with the following fields and insert the values:

5

Field name	Field type	Field size
Product no	Number	6
Product name	Character	15
Unit of measure	Character	15
Quantity	Number	6 with 2 decimal places
Rate	Number	4 with 2 decimal places
Total amount	Number	8 with 2 decimal places

Queries:

1. Updating the statements to calculate the total amount and selecting the record.
2. Selecting the records whose unit of measure is "Kg".
3. Selecting the records whose quantity is greater than 10 and less than or equal to 20.
4. Calculating the entire total amount by using sum operation.
5. Calculating the number of records whose unit price is greater than 50 with count operation.

Creation of table PAYROLL with the following fields and insert the values:

6

Field name	Field type	Field size
Employee no.	Number	8
Employee name	Character	8
Department	Character	10
Basic pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net pay	Number	8 with 2 decimal places





### Queries

1. Updating the records to calculate the net pay.
2. Arranging the records of employees in ascending order of their net pay.
3. Displaying the details of the employees whose department is "sales".
4. Selecting the details of employees whose HRA  $\geq 1000$  and DA  $\leq 900$ .
5. Selecting the records in descending order.

Preparation of Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

### Queries:

1. Inserting the records into the table publisher and book.
2. Designing the structure of the tables.
3. Displaying the details of the book with the title "RDBMS".
4. Displaying the details of the book with price  $> 500$ .
5. Displaying the details of the book with publisher name "Pearson".
6. Selecting the book code, book title, publisher city is "New Delhi".
7. Selecting the book code, book title and book price sort by book price.
8. Counting the number of books of publisher starts with "Sultan chand".
9. Search the name of the publisher starting with "P".

Create a table Deposit and loan with the following fields:

Table: Deposit

Acc no	Number	(3)
Account	varchar2	(6)
Branch Name	varchar2	(15)
Cust name	varchar2	(20)





Balance amt	varchar2	(10)
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Table: Loan

Loan no	Number	(5)
Branch name	Varchar2	(15)
Cust no	Varchar2	(30)
Loan amt	Number	(10)

Queries:

- Insert the records into the table.
- Display the records of Deposit and Loan.
- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- Find the average account balance at the Coimbatore branch.
- Update deposits to add interest at 5% to the balance.
- Arrange the records in descending order of the loan amount.
- Find the total amount of deposit in 'Erode' branch.

Create Employee and Department table with following fields

Table: Employee

Eno	number	(5)	Primary Key
Ename	Varchar2	(20)	Not null
Deptno	number	(2)	Not null
Designation	Char	(10)	Not null
Sal	number	(9,2)	Not null
Comm	number	(7,2)	null

9

Table: Department

Deptno	Varchar2	(15)	Primary key
Deptname	Varchar2	(15)	Not null

Queries:


- List the department number and the total salary payable in each department
- List the total salary, maximum and minimum salary and the average salary of employees designation wise



- c) Display the emp no, name whose shift is morning
  - d) List average salary for all departments employing more than five people
  - e) List jobs of all the employees where maximum salary is greater than or equal to 5000
  - f) Raise employee salary by 0.15 for the employees working as "programmers"
  - g) Delete the records where commission is "null"
  - h) List the average salary and number of employees working in the department,,20".
- 10 Generate a table for railway reservation with necessary fields. Insert the data values and use DCL and TCL commands like GRAND, REVOKE, COMMIT, ROLLBACK and SAVE POINT commands.
- 11 Construct a table for library management system with two table masters and transaction and create a report based on the date of return column.
- 12 Preparation of questionnaire for a research problem by using GoogleForms - use different scales to collect data for the research problem.

**Note:** Workout 10 programmes out of 12 programmes

Software / Applications: My SQL, Ms Access and Google Form

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05.12.2022	19.01.2023	30.01.2023





Course Code	Course Name	Category	L	T	P	Credit
225CR2A2EA	CORPORATE SOCIAL RESPONSIBILITY	EDC	5	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- Corporate social responsibility strategies in business
- The business social responsibility
- Impact of CSR related to social issues

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Apply the CSR strategies in Business	K3
CO2	Examine the regulatory framework on CSR policy in India	K3
CO3	Illustrate the CSR strategy	K4
CO4	Observe CSR Implementation in business environment	K4
CO5	Revise the CSR Reporting Trend	K5

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	
CO2	✓		✓		✓
CO3	✓	✓	✓		
CO4	✓		✓	✓	✓
CO5	✓			✓	

#### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CR2A2EA	CORPORATE SOCIAL RESPONSIBILITY	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Corporate Social Responsibility of Business 10 h

Meaning - Concept - Scope - Social Responsibility of Business towards different groups - Factors - Barriers - Triple Bottom Line Approach - Elements - Business Benefits - Role of social workers - Tools of CSR .

Case Study on Corporate Sustainability and Responsibility in Business

**Unit II** Corporate Social Responsibility and its Power 13 h

Corporate Social Responsibility in India: Challenges and Implementation of CSR in India - Major code of CSR initiative in India - Legal provisions and specifications on CSR (Under Section 135 and Schedule VII of the Companies Act 2013) - CSR Policies, Powers and Activities - (Companies Rules 2014) - Awards in India .

Case Study on Specifications on CSR

**Unit III** Designing a CSR policy 13 h

Designing a CSR policy - Factors - Managing CSR in an organization - Role of HR Professionals - Global Recognitions formulated by a Global compact - UNDP - Global Reporting Initiative.

Case Study on Strategic use of CSR Policy in India

**Unit IV** Implementing CSR 13 h

Implementing Corporate Social Responsibility: Driving forces - Marketplace, Workplace and Community - CSR in the ecological environment - Societal initiatives taken by Indian Companies.

Case Study on Implementation of CSR





**Unit V**      CSR Reporting Trend in Developing Countries      11 h

Timing and Mode of release of CSR reports – CSR policy of a multi-product -Multi-location Indian MNC's – Constitutions – Dimension – Benefits of CSR to the company.

Case Study on CSR policy of multi-product

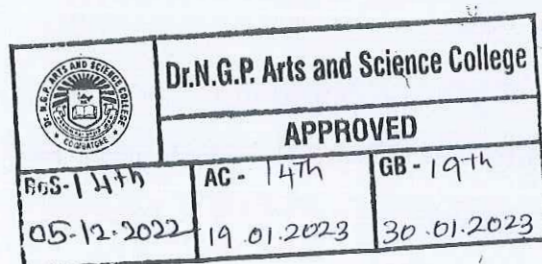
**Note:**Case Study examined externally (Section C: Compulsory question)

**Text Books**

- 1 Blowfield, Michal and Alan Murray, 2019, "Corporate Social Responsibility", 4th Edition, Oxford University Press, New Delhi.
- 2 ICSI study material , Latest Edition, "Ethics Governance and sustainability".

**References**

- 1 Christine Mallin, 2019, "Corporate Governance", 6th Edition, Oxford University Press, New Delhi
- 2 Sherlekar. S.A, 2009, "Ethics in Management", Himalaya Publishing House, New Delhi.
- 3 DavidCrowther&Guler Aras, 2008, "Corporate Social Responsibility", Latest Edition, Venus Publishing, United States.
- 4 William. B. Werther and David Chandler, 2011, "Strategic Corporate Social Responsibility", Latest Edition, Sage Publication, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CM2A2DA	CUSTOMER RELATIONSHIP MANAGEMENT	DSE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The skill based knowledge of Customer Relationship Management
- The need and importance of maintaining a good Customer Relationship
- The strategic customer acquisition and retention techniques in CRM

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarize the Customer information Database	K2
CO2	Use the appropriate CRM Structure for the firm	K3
CO3	Analyze the CRM Planning Process	K4
CO4	Evaluate the CRM Service Quality by understanding Customers	K5
CO5	Interpret the Data Mining for CRM and Technological Revolution	K2

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2		✓	✓	✓	
CO3	✓	✓		✓	✓
CO4		✓	✓		
CO5	✓	✓	✓	✓	✓

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A2DA	CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Customer Information Database 10 h

Customer Information Database - Customer Profile Analysis - Customer perception- Expectation and analysis - Customer Behavior in relationship perspectives, individual and group customers - Customer life time value - Selection of Profitable customer segments.

Case Study on Customer Behavior in relationship perspectives

#### Unit II CRM Structures 12 h

Elements of CRM - CRM Process - Strategies for Customer acquisition - Retention and Prevention of defection - Models of CRM - CRM road map for business applications.

Case Study on Customer Relationship Management Process

#### Unit III CRM Planning and Implementation 15 h

Strategic CRM planning process - Implementation issues - CRM Tools- Analytical CRM - Operational CRM - Call Centre management - Role of CRM Managers - CRM Implementation Road Map- Developing a Relationship Orientation - Customer-centric Marketing Processes - Customer retention plans.

Case Study on Role of CRM Managers

#### Unit IV Service Quality 10 h

Concept of Quality - Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions - Types of Service Quality - Service Quality Dimensions - Service Quality Gaps - Measuring Service Quality - Service Quality measurement Scales.

Case Study on Customer Relationship Management Service Quality

#### Unit V Trends in CRM 13 h

CRM Solutions - Data Warehousing - Data mining for CRM - CRM software packages - The Technological Revolution: Relationship Management - Changing



Corporate Cultures-ECRM -Advantages and Disadvantages-Policies for Returns of Customers.

Case Study on Recent Trends in Customer Relationship Management


**Note:** Case Study examined externally (Section C: Compulsory question)

### Text Books

- 1 Peeru Mohamed.H, (2022), Customer Relationship Management SIA Publisher and Distributor Pvt Ltd- New Delhi
- 2 Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing

### References

- 1 Trances Buttle, (2019), Customer Relationship Management ,2nd Edition,Published by Elsevier Ltd in India.
- 2 V.Kumar, Werner Reinartz, (2018), Customer Relationship Management Concept, Strategy and Tool. 3rd Edition, Springer Berlin Publishing.
- 3 Alok Kumar et al, (2016), Customer Relationship Management, Concepts and Applications, Biztantra.
- 4 Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan

		
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05.12.2022	19.01.2023	30.01.2023



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*M.Com. CA (Students admitted during the AY 2022-23)*



Course Code	Course Name	Category	L	T	P	Credit
225CM2A2DB	INFORMATION SYSTEM SECURITY	DSE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The concept of Information Security
- To know different Security Models
- The knowledge on Threats and Viruses

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the need of Information Security, policies, standards and security blue print of an organization	K2
CO2	Discover the behavior of different threats and attacks	K3
CO3	Interpret different security planning and risk management	K2
CO4	Analyze cryptography in real time applications	K4
CO5	Infer the need for Security Maintenance	K2

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2	✓	✓		✓	✓
CO3	✓		✓	✓	✓
CO4	✓	✓	✓		✓
CO5	✓		✓	✓	✓

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A2DB	INFORMATION SYSTEM SECURITY	SEMESTER II
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

#### **Unit I** Introduction to Information Security 10 h

History of Information security-Components of an Information System-Balancing Information Security and Access-Approaches of Information Security Implementation-Security in the System Development Life Cycle: The System Development Life Cycle-Traditional Development Methods-Software Design Principles.

Case Study on Securing the Enterprise

#### **Unit II** Need for Security 14 h

Threats and Attacks-Compromises to Intellectual Property: Software Privacy-Copyright Protection and User Registration-Power Irregularities-Espionage or Trespass-Hackers-Password Attacks-Forces of Nature-Human Error or Failure-Information Extortion-Sabotage or Vandalism-Software Attacks-Technical Hardware/Software Failures or Errors-Theft

Case Study on Malware

#### **Unit III** Planning and Risk Management 12 h

Information Security Planning and Governance-Information Security Policy, Standards and Practices- Security Blueprint- Design and Security Architecture: Spheres of Security-Levels of Controls-Defense in Depth-Security Training and Awareness. Overview of Risk Management-Risk Identification-Risk Assessment and Control.

Case Study on Security Policies

#### **Unit IV** Security Technology 10 h

Access Control: Access Control Mechanisms. Firewalls-Cryptography-Foundation of Cryptography-cipher Models-Physical Access Controls-Fire Security-Interpretation of Data-Securing Mobile and Portable Systems.

Case Study on Cryptography technology





**Unit V** Security and Personal Maintenance

14 h

Positioning and Staffing the Security Functions-Credentials for Information Security Professionals-Employment Policies and Practices. Information Security Maintenance: Security Management and Maintenance Models-Digital Forensic.

Case Study on Digital Defense and Transformation


**Note:** Case Study examined externally (Section C: Compulsory question)

**Text Books**

- 1 Michael E. Whitman, Herbert J. Mattort. 2018. Principles of Information Security [Sixth Edition]. Cengage Publication...
- 2 Mayank Bhushan, Rajkumar Singh Rathore, Aatif Jamshed. 2017. Fundamental of Cyber Security [First Edition]. BPB Publications.

**References**

- 1 Nilakshi Jain, Ramesh Menon. 2021. Cyber Security and Cyber Laws [First Edition]. Wiley India Pvt Ltd.
- 2 Nina Godbole. 2019. Information System security. [Second Edition]. Wiley India Pvt Ltd.
- 3 Anju Gautam. 2011. Cyber Security [First Edition]. Sonali Publications, New Delhi.
- 4 Nina Godbole, Sunit Belapure. 2011. Cyber Security [First Edition]. Wiley India Edition Publications.

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*M.Com. CA (Students admitted during the AY 2022-23)*

Course Code	Course Name	Category	L	T	P	Credit
225CM2A2DC	BANKING AND FINANCIAL SERVICES	DSE	5	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- The sources of revenue for banks and its regulatory frame work
- The purposes of mergers and acquisitions
- E-banking and the threats that go with it

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the regulatory framework in respect to banking regulation in capital market	K2
CO2	Analyse about sources and applications of funds in bank	K4
CO3	Evaluate the bank fund and risk management	K5
CO4	Relate various reasons for mergers and acquisitions	K3
CO5	Teach the E- banking services and RBI regulations in India	K3

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	
CO3	✓	✓		✓	✓
CO4	✓		✓		
CO5	✓	✓	✓		✓

#### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A2DC	BANKING AND FINANCIAL SERVICES	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Indian Banking System 10 h

Overview of Indian Banking system – Structure – Functions – Key Regulations in Indian Banking sector – RBI Act, 1934/ 2006 – Banking Regulation Act, 1949– Negotiable Instruments Act 1881/ 2002 – Rights and obligations of a banker, Overview of Financial statement of banks – Balance sheet and Income Statement.

Case Study on rights and obligations of a banker

#### Unit II Sources and Applications of Bank Funds 13 h

Capital adequacy, Deposits and non-deposit sources, Designing of deposit schemes and pricing of deposit services, application of bank funds – Investments and Lending functions, Types of lending – Different types of loans and their features. Provisions relating to CRR –CAMEL.

Case Study on designing of deposit schemes

#### Unit III Managing Bank Funds and Risk Management 13 h

Loan management – Investment Management – Asset and Liability Management – Financial Distress – Signal to borrowers – Risk Management – Interest rate – Forex – Credit market – operational and solvency risks – NPA's Provision – Current issues on NPA's.

Case Study on the analyses of financial distress of a borrower

#### Unit IV Mergers, Diversification and Performance Evaluation 14 h

Mergers and Diversification of banks into securities market, underwriting, Mutual funds and Insurance business, Risks associated therewith. Performance analysis of banks – background factors, ratio analysis and CAMELS.

Case Study on credit rating

#### Unit V High Tech E-banking services 10 h

Payment system in India – Paper based, e-payments – Electronic banking – Advantages – Plastic money and E-money – Forecasting of cash demand at ATMs – Digital currency: Characteristics- Types- Pros and Cons. The Information



Technology Act, 2000 in India – RBI's Financial Sector Technology vision document  
– Security threats in e-banking & RBI's Initiative.

Case Study on forecasting of cash demand at ATMs

**Note:** Case Study examined externally (Section C: Compulsory question)


### Text Books

- 1 Padmalatha & Justin Paul (2020), Management of Banking and Financial services- Pearson.
- 2 Mukund Sharm (2019), Banking and Financial Services- Himalaya publishing.

### References

- 1 Khan M Y (2015), Financial services, McGraw Hill.
- 2 Gordon & Natarajan (2018), Financial Markets and Services, Himalaya publishing.
- 3 Vij & Dhavan (2016), Merchant Banking & Financial Services, McGraw Hill.
- 4 Pratap G Subramanyam (2012), Investment Banking-, Tata McGraw Hill.

  
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Course Code	Course Name	Category	L	T	P	Credit
225CO2A3CB	BUSINESS RESEARCH METHODS	CORE	4	1	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the various types of research and the technique of defining a research problem.
- the scaling techniques in research.
- the art of interpretation and research report writing.

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the research methods and techniques.	K2
CO2	aware of Sampling techniques and Appropriate method for data collection.	K3
CO3	acquire the knowledge of statistical tools used for analyzing the data.	K4
CO4	obtain knowledge on Testing of Significance.	K4
CO5	interpret the data and summarize the report.	K4

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	✓
CO2		✓	✓	✓	
CO3	✓		✓	✓	
CO4	✓	✓	✓	✓	
CO5	✓	✓		✓	✓

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A3CB	BUSINESS RESEARCH METHODS	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction to Business Research 13 h

Business Research-Meaning-Scope and Significance - Utility of Business research- Qualities of good research- Types of research - Research process -Identification, Selection and formulation of research problems - Hypothesis -Research design - Case study relating to Research Design.

#### Unit II Data Collection and Processing of Data 12 h

Sampling - Methods and Techniques - Sample Size - Sampling Error - Fieldwork and Data Collection - Interview Schedule - Questionnaire - Observation - Pilot Study and final Collection of Data - Measurement and scaling techniques - Processing and Analysis of data - Transcription and Tabulation - Testing Goodness of Data - Case study relating to scaling techniques.

#### Unit III Statistical tools used in Research 12 h

Standard Deviation - Correlation - Simple, Partial and Multiple Correlations - Association of Attributes - Regression Models - Ordinary Least Square Methods - Multiple Regression - Variance - Co-variance - Co-efficient - Mode - Skewness - Kurtosis - Case study relating to association of attributes.

#### Unit IV Test of significance 13 h

Parametric Tests - Test of significance - 't' Test - large sample and 'f' Test, test of significance for attributes - Chi-square test - ANOVA - One way -Two way - Case study relating to testing of significance.

#### Unit V Interpretation and Report writing 10 h

Interpretation - Meaning, Need and Technique- Report writing - Types, contents and style of reports - Steps in drafting reports - Layout of the Research Report - Research Ethics and Prevention of Plagiarism - Case study relating to report writing.





**Note:** Distribution of Marks: 60% Theory, 40% Problem

Case Studies related to the above topics to be discussed. Examined externally.

(Section C: Compulsory question for case studies)

### Text Books

- 1 Kothari, C.R. & Gaurav Garg 2020. Research Methodology [Third Edition]. New Age International Pvt. Ltd., New Delhi.
- 2 Gupta, S.P. 2020. Statistical Methods [Forty First Edition] Sultan Chand & Sons, New Delhi.

### References

- 1 Dr. Priti R. Majhi. Dr. Prafull K. Khatua, 2021, Research Methodology, Himalaya Publishing House, Mumbai.
- 2 Uma Sankar and Roger Bougie, 2016, Research Methods for Business, (Sixth Edition, Wiley Publications.
- 3 Thanulingom.N.2015. Research Methodology. Himalaya Publishing House.
- 4 Paneer Selvam R, 2014.Research Methodology, PHI, Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CM2A3CA	MARKETING MANAGEMENT	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the basic concepts and techniques of marketing management
- the behavior of consumers and create awareness of marketing Product
- the marketing problems in the complex and fast changing business environment.

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the basic concepts and segmentation of Market	K2
CO2	infer the consumer behavior and their decision making process	K2
CO3	analyze and Make decisions on product mix and policy of price fixation	K4
CO4	demonstrate knowledge of channels of distribution and understand the uses of promotional methods	K2
CO5	evaluate the recent trend and growth of E-marketing and E-Commerce	K5

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		✓
CO2		✓		✓	
CO3	✓	✓		✓	
CO4	✓		✓	✓	
CO5		✓	✓		✓

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A3CA	MARKETING MANAGEMENT	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction of Marketing 12 h

Fundamentals of marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of Marketing - Marketing-mix and its environment variables - Marketing environment - Market segmentation and Targeting.

#### Unit II Consumer Behaviour 12 h

Concept- significance and factors influencing consumer behavior- Buying Motives - Buying habits - Buying process - Customer-relationship management- Marketing Research.

#### Unit III Product Management and Pricing Decisions 10 h

Concept of Product- Product-mix- Product-line and Product Life-cycle- Product positioning- New product development- Brand management- Packaging. Pricing- Price policy considerations- objectives and strategies of pricing.

#### Unit IV Distribution and Advertising Management 14 h

Management of Physical Distribution - Distribution channel intermediaries - channel management decisions - Organized retailing - Direct marketing - Internet marketing - Promotion: Methods of promotion- Advertising - concept and media - their relative merits and limitations - Personal selling- Concept- merits and demerits; Sales Promotion - concept and types

#### Unit V E- Marketing and E -Commerce 12 h

E-Marketing; Objectives - Concept and Nature- Importance and advantages of e-marketing - Reason for growth of e-marketing. E-Commerce marketing practices; types of E-Commerce -E-Commerce business Model- E-Commerce Marketing Strategic-, M-Commerce- Electronic payment system - Security issues in E-Commerce



**Note:**Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

1. Case Study on Marketing Mix and Marketing Environmental issues.
2. Case Study on Consumer behavior and buying habits.
3. Case Study on Product Mix and New product Development.
4. Case Study on Selection of Distribution Channel and Advertising Media.
5. Case Study on Growth and Issue of E-Marketing and E-Commerce

#### Text Books

- 1 Philip Kotler, 2015, "Marketing Management", Fifteenth edition, Prentice Hall of India / Pearson Education, New Delhi.
- Ramaswamy, V. S. & Namakumari S, 2018, "Marketing Management Indian Context with Global Perspective" 6th Edition, Sage Publications India Pvt Ltd., New Delhi.

#### References

- 1 Rajan Saxena, 2019, "Marketing Management", 6th edition, Tata McGraw Hill, New Delhi.
- 2 R.S.N. Pillai and Bagavathi, "Modern Marketing, Text and Cases", S Chand & Co Ltd., New Delhi.
- 3 Rajan Nair, 2019 "Marketing", Sultan Chand and Sons, New Delhi
- 4 Srinivasan R, 2010, "Case Studies in Marketing: The Indian Context", Prentice Hall, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
225CM2A3CB	DIRECT TAX	Core	5	1	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- the Concepts of Income Tax system in India.
- the various heads of income.
- powers of income tax authorities and filing of returns.

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	explain tax system in India, Residential status and scope of total income and exempted incomes.	K3
CO2	compute the Salary income and House property income of an Individual.	K3
CO3	discover the Income from Business or Profession and Capital Gains.	K4
CO4	estimate the Income from other Sources and Set Off and Carry Forward of Losses.	K5
CO5	assess the Total Income for Various Assessee and the powers of income tax authorities in filing of returns.	K5

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	
CO4	✓			✓	
CO5	✓	✓			✓

#### COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A3CB	DIRECT TAX	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

## Syllabus

**Unit I** Income Tax Act 1961 12 h

Definition – Basis of charge - Scope of total income - Residential status of Assessee(s) and the effect of taxation in respect of various residential status of assessee(s) - Incidence of taxation- Exempted Incomes.

**Unit II** Computation of Income from Salaries and House Property 18 h

Salaries – Allowances - Perquisites - Deductions Allowed from Salaries - Incomes Exempted from Tax and Not Includible in Salary. House Property – Annual Value – Deductions – Computation of House Property.

**Unit III** Computation of Income from Business or Profession and Capital Gains 15 h

Income from Business or Profession -Deductions allowed and disallowed. Capital Gains – Short term and Long term capital gains – Cost Inflation Index (CII) - Exemptions under capital gain.

**Unit IV** Income from other Sources and Set Off and Carry Forward 15 h

Income from other sources - Set Off and Carry Forward of losses - Mode of computation - Assessee(s) total income - Aggregation of Income- Gross Total Income – Deductions u/s 80.

**Unit V** Assessment of Total Income and Tax Authorities 12 h

Computation of Total Income and Assessment of Individuals - Firms – Companies - Tax Deduction at Source – Advance Payment of Tax – Refund of Tax - Income Tax Authorities – Jurisdiction Powers – Methods of Assessment – Filing of Returns - E- Filing.

**Note:** Distribution of Marks: 20% - Theory and 80% - Problems.

Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies.

1. Case Study on Residential status of Assessee.
2. Case Study on Incomes Exempted from Tax and Not Includible in Salary.
3. Case Study on Deductions allowed, disallowed under Business and Profession.
4. Case Study on Set Off and Carry Forward of losses.
5. Case Study on Filing of Returns.





**Text Books**

- 1 Guar V.P and Narang D.B, "Income Tax Law and Practice", Latest Edition, Kalyani Publishers, New Delhi.
- 2 Balachandran V and Thothadri, "Taxation Law and Practice", Latest Edition, Prentice Hall Publishers, New Delhi.

**References**

- 1 Singhania V.K, "Direct Taxes Law and Practice", Latest Edition, Taxman Publications, New Delhi.
- 2 Jain P.K, "Income Tax Law and Accounts", Latest Edition, SBPD Publications, Agra.
- 3 Bhattacharya S, "Indian Income Tax law and Practice", Latest Edition, Navabarath Publishers, Chennai.
- 4 Tamilselvi R and Ramila R, "Income Tax: Law and Practice", Latest Edition, Vijayanicole Prints P Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CM2A3CC	SOFTWARE PROJECT MANAGEMENT	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basics of Project planning and Evaluation.
- Project life cycle models and Risk Management
- the concept of Project Management and Control

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand Project Planning and Project portfolio Management	K2
CO2	interpret Software Process Models and Estimation Techniques	K2
CO3	identify the techniques of Activity Planning and Risk Management	K3
CO4	apply the Framework for Management and control	K3
CO5	analyze People in Software Environment	K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓	✓	
CO2	✓		✓		✓
CO3			✓	✓	✓
CO4		✓	✓		✓
CO5		✓	✓		✓

### COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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Dr. N. G. P. Arts and Science College  
Coimbatore – 641 048

M.Com (CA) (Students admitted during the AY 2022-23)



225CM2A3CC	SOFTWARE PROJECT MANAGEMENT	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

## Syllabus

**Unit I** Project Evaluation and Project Planning 15 h

Importance of Software Project Management - Activities - Methodologies - Categorization of Software Projects - Setting objectives - Management Principles - Management Control - Project portfolio Management - Cost - benefit evaluation technology - Risk evaluation - Strategic program Management - Stepwise Project Planning.

**Unit II** Project Life Cycle and Effort Estimation 15 h

Software process and Process Models: Waterfall Model - Spiral Model - Rapid Application Development - Dynamic System Development Method- Agile methods -Extreme Programming- Managing Interactive Processes - Basics of Software estimation - Effort and Cost estimation techniques - COSMIC Full function points - COCOMO II - a Parametric Productivity Model.

**Unit III** Activity Planning and Risk Management 15 h

Objectives of Activity planning - Project schedules - Activities - Sequencing and scheduling - Network Planning models - Formulating Network Model - Forward Pass & Backward Pass techniques - Identifying the Critical path. Risk Management: Risk - Categories of Risk - Framework for Dealing with Risk: Risk Identification - Assessment - Risk Planning -Risk Management.

**Unit IV** Project Management and Control 14 h

Framework for Management and control - Collection of data - Visualizing progress - Cost monitoring - Earned Value Analysis - Prioritizing Monitoring - Change Control - Software Configuration Management - Managing contracts: Contract Management.

**Unit V** Staffing in Software Projects 13 h


Managing people - Organizational behavior - Best methods of staff selection - Motivation - The Oldham - Hackman job characteristic model - Stress - Health and Safety - Ethical and Professional concerns - Working in teams - Decision making - Organizational structures - Dispersed and Virtual teams - Communications genres - Communication plans - Leadership .

N. R. Revathi  
(N. REVATHI)



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**Note:** Case Studies related to the above topics to be discussed. Examined externally  
(Section C: Compulsory question for case studies)

1. Case study on Project Planning
2. Case study on COCOMO Model
3. Case study on Risk Management
4. Case study on Contract Management
5. Case study on People Management

#### Text Books

- 1 Bob Hughes, Mike Cotterell and Rajib Mall, 2012, "Software Project Management", Fifth Edition, Tata McGraw Hill, New Delhi.
- 2 Robert K. Wysocki, 2011, "Effective Software Project Management", Wiley Publication.

#### References

- 1 Bob Hughes And Mike Cotterell, 2019, "Software Project Management", Second Edition, Tata Mc Graw Hill, New Delhi.
- 2 Pankaj Jalote, 2015, "Software Project Management" First Edition, Pearson Publication.
- 3 Walker Royce, 1998, "Software Project Management, Addison-Wesley.
- 4 Dr. Meenakshi A. Thalor , Ms. Veena Bhende , 2023, "Software Project Management", Third Edition, Nirali Prakashan.





225CO2A3CP	CORE PRACTICAL: STATISTICAL TOOLS FOR RESEARCH	SEMESTER III
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Total Credits: 2

Total Instructions Hours: 48 h

S.No	Contents
1	<ul style="list-style-type: none"> <li>• Data Set</li> <li>• Creating a new data set</li> <li>• Valid Variable Names</li> <li>• Variable View</li> <li>• Adding Value Label</li> <li>• Transfer data from excel</li> <li>• Mean, Median, Mode</li> <li>• Listing cases</li> <li>• Replacing Missing Values</li> </ul>
2	<ul style="list-style-type: none"> <li>• Computing new variables</li> <li>• Exploring data</li> <li>• Selecting cases and Sorting cases</li> </ul>
3	Create Descriptive analysis Sets and Interpret the Results.
4	Create frequencies and Bar and Histogram charts.
5	Prepare Cross tabulation by Chi -square.
6	Calculate Measures of Dispersion and interpret.
7	Enter data into SPSS and Perform Independent Sample T -Test Pair sample T -Test
8	Enter data into SPSS and Perform One-way ANOVA.
9	Calculate Bivariate Correlation.
10	Calculate Simple Regression.
11	Calculate Multiple Regression.
12	Non-parametric Test (Friedman Test, Kruskal Wallis Test, The Mann-Kendall Trend Test, Mann-Whitney Test).

**Note:** Out of 12 Programs, 12 Programs are Mandatory



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## References

- 1 Dr.Priti R.Majhi. Dr.K.Khatna, 2021,Research Methodology, Himalaya Publishing House, Mumbai.
- 2 Heuvinck 2020 Marketing Research With IBM® SPSS Statistics A Practical Guide[Second Edition] Taylor & Francis.
- 3 Kiran Pandya,Smruti Bulsari,Sanjay Sinha & DT Editorial Services 2018, SPSS in Simple Steps, Dream Teach Press, New Delhi.
- 4 Darren George and Paul Mallery, 2018. IBM Statistics 21 Step by Step: A Simple Guide and Reference, [Thirteen Edition] Pearson Edition.





Course Code	Course Name	Category	L	T	P	Credit
225CM2A3DA	DIGITAL MARKETING	DSE	4	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- the promotion of products or brands via one or more forms of electronic media
- the concept and application of online marketing, internet marketing or web marketing
- the recent technologies of marketing and advertising sector

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	recall key performance indicators tied to digital platform social media marketing programmers	K1
CO2	summarize information and promote the content marketing	K2
CO3	develop entrepreneurial, managerial and communication skills to manage the ethical issues in the field of social media marketing	K3
CO4	identify the value of integrated marketing campaigns across SEO, Paid Search, Social, Mobile, Email, Display Media etc.,	K3
CO5	examine the digital marketing budget and budget allocation	K4

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		✓
CO2		✓		✓	
CO3	✓	✓			✓
CO4	✓		✓		
CO5		✓		✓	

#### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A3DA	DIGITAL MARKETING	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Introduction to Digital Marketing 10 h

Introduction of the digital marketing-Digital vs. Real Marketing- Creating Initial Digital Marketing Plan- Principles of Digital Marketing; Digital Marketing Channels.

Case study on Digital Marketing Channels

#### **Unit II** Content Marketing 10 h

Content Marketing Concepts & Strategies; Planning, Creating, Distributing & Promoting Content; Optimize Website UX & Landing Pages; Measure Impact; Metrics & Performance-SWOT analysis.

Case study on Content Marketing

#### **Unit III** Social Media Marketing 10 h

Concepts -Major Social Media Platforms for Marketing-Developing Data-Driven Audience & Campaign Insights; Social Media for Business; Creation & Optimization of Social Media Campaigns.

Case study on Campaign Insights

#### **Unit IV** Search Engine Optimization 10 h

Search Engine Optimization Fundamentals- Essential tools -Strategies and Keywords-SEO Content Plan-SEO & Business Objectives; Writing SEO Content - On-site & off-site-, how to use SEO for different search engines.

Case study on SEO Content Plan through business objectives

#### **Unit V** Digital Marketing Budgeting 8 h

Digital Marketing Budget & Plan; Resource Planning; Cost Estimating; Cost Budgeting; Cost Control -Recapitulation.

Case study on Digital Marketing Cost Control Plans

**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

1. Case study on Digital Marketing Channels
2. Case study on Content Marketing
3. Case study on Campaign Insights
4. Case study on SEO Content Plan through business objectives
5. Case study on Digital Marketing Cost Control Plans





**Text Books**

- 1 Dave Chaffey, Fiona Ellis-Chadwick (2019), "Digital Marketing", Pearson Publishers.
- 2 Simon Kingsnorth (2019), "Digital Marketing Strategy-An Integrated Approach to Online Marketing", Kogan Page Publisher.

**References**

- 1 Chaffey, D. (2019), "Digital Marketing", Pearson UK.
- 2 Chaffey, D., & Smith, P. R. (2017), "Digital Marketing Excellence: Planning, Optimizing and Integrating Online Marketing", Taylor & Francis.
- 3 Dodson, I. (2016), "The Art of Digital Marketing: the definitive guide to creating strategic, targeted, and measurable online campaigns", John Wiley & Sons.
- 4 Royle J & Laing A, (2014), "The Digital Marketing Skills Gap: Developing a Digital Marketer Model for the communication industries", International Journal of Information Management, 34(2), 65-73



Course Code	Course Name	Category	L	T	P	Credit
225CM2A3DB	DATA MINING AND DATA INTERPRETATION	DSE	4		-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of data mining principles and methods.
- the methodologies used in data mining architecture
- data mining and visualization Techniques.

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	outline the concepts of data mining	K2
CO2	understand the data mining Functionalities and Architecture	K2
CO3	demonstrate the techniques of Data warehousing and Preprocessing	K3
CO4	apply various clustering methods for analysis.	K3
CO5	analyze the role of Data Interpretation and Visualization	K4

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2	✓		✓		✓
CO3	✓		✓		✓
CO4	✓	✓		✓	
CO5		✓		✓	

#### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





225CM2A3DB	DATA MINING AND DATA INTERPRETATION	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Data Mining 10 h

Data - Information - Knowledge - Definition of Data Mining - Uses of Data Mining - Applications of Data Mining - Data Mining Vs Database - Steps in Data Mining Process - Major Issue in Data Mining - Data Mining Metrics. Advanced Database: Types of Data - Relational Database - Transaction database - Object Oriented Database - Text and Multimedia Database.

#### Unit II Data Mining Functionalities and Architecture 09 h

Functionalities - Prediction - Clustering - Out layer Analysis - Evaluation and Deviation Analysis - Classification of Datamining Systems - Data Mining - Primitives - Architectures of Data mining Systems.

#### Unit III Data Warehousing and Preprocessing 10 h

Introduction to Data Warehousing: Need for Data Warehousing - Need for separate Warehouse - Difference between Operational Database and Data warehouse - Difference between OTLP and Data warehouse - Benefits of Data warehouse - Limitation - Applications. Data Preprocessing: Need for Preprocessing - Data processing Techniques - Major Task in Data Preprocessing - Data Cleaning - Methods of Handling Missing Data - Data Integration - Data Transformation.

#### Unit IV Classification and Prediction 10 h

Classification and Prediction: Introduction - Issues - Decision Tree Induction - Bayesian Classification - Classification of Back Propagation. Classification based on Concepts from Association Rule Mining - Other Methods. Prediction - Introduction - Classifier Accuracy.

#### Unit V Data Interpretation and Visualization techniques 09 h

Data Interpretation - Importance - Types: Qualitative and Quantitative - Collection Methods - Visualization Techniques: Box Plots - Histograms - Heat Maps - Charts - Tree Maps .



**Note:** Case Studies related to the above topics to be discussed. Examined externally  
(Section C: Compulsory question for case studies)

1. Case study on Concepts of Mining Data from Dataset
2. Case study on clustering a data
3. Case study on Data Preprocessing
4. Case study on Classification and Prediction
5. Case study on Data Visualization

### Text Books

- 1 P.Rizwan Ahmed, 2010, "Data Mining", Margham publications.
- 2 . J Han and M. Kamber, 2017, "Data Mining Concepts and Techniques",  
Harcourt India Pvt. Ltd - New Delhi.

### References

- 1 Jiawei Han, Jian Pei, Hanghang Tong, 2022 "Data Mining Concepts and Techniques" Elsevier Publication.
- 2 Pang-Ning Tan, Michel Steinbach, Vipin Kumar, 2020, "Introduction to Data Mining" Eighth Edition, Pearson Publication.
- 3 Arun K.Pujaru, "Data Mining Techniques", Fourth Edition, 2019, Universities Press(india) Pvt Ltd.,
- 4 [www.mygreatlearning.com/data-interpretation/](http://www.mygreatlearning.com/data-interpretation/)





Course Code	Course Name	Category	L	T	P	Credit
225CM2A3DC	FINANCIAL DERIVATIVES	DSE	4	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- the technical terminologies used in Derivatives trading
- the various derivative products
- about trading and clearance concept of derivatives product

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	explain the characteristics and participants in derivative market	K2
CO2	identify the forward and futures market trading mechanism	K2
CO3	assess the option trading strategies and pricing models	K3
CO4	examine the various types of Financial Swaps	K3
CO5	apply trading and clearance concept for margin settlement in derivatives	K4

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓	✓	✓	✓	✓
CO3			✓		✓
CO4	✓	✓		✓	
CO5	✓	✓	✓	✓	✓

#### COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CM2A3DC	FINANCIAL DERIVATIVES	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Introduction to Derivates 10 h

Derivatives: Introduction -Definition- Evolution of Derivatives in India-Structure of Derivatives markets-Need for Derivatives-Benefits of Derivatives-Types of Derivatives- Participants in Derivatives markets - Major Recommendations of Dr.L.C.Gupta Committee - Technical terminologies used in Derivatives trading-Derivatives Trading at NSE/BSE.

**Unit II** Forward and Futures Contracts 10 h

Forward-Definition-Features-Classification-Forward Trading Mechanism -Forward contract Vs Spot Contract-Futures Contract-Specifications - Margin Requirements-Types- Traders in Future Contract-Evolution of futures Market in India-Functions and Growth - Traders- Trading Mechanism - Hedging using Futures - Relationship between Future Prices, Forward Prices and Spot Prices.

**Unit III** Option Contracts 10 h

Options-Definition- Options Terminology- Types-Equity option Contracts in India-American and European Options - Option Trading Strategies-Option pay off-Intrinsic Value and Time value of options-Options Pricing models- Differences between Future and Option Contracts.

**Unit IV** SWAPS 10 h

Swaps - Meaning - Nature - Evolution - Features - Types of Financial Swaps-Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swap - Equity Index Swap- Valuation of Interest rate SWAPs and Currency SWAPs Bonds.

**Unit V** Trading and Clearance 08 h

Trading & Clearance: Trading system: Trader Workstation-Clearing entities - Open position calculation - Margin and settlement - Regulatory Framework - Risk Management - Accounting Issues.

**Note:**Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

1. Case Study on Derivatives Trading at NSE/BSE.
2. Case Study on Trading Mechanism.
3. Case Study on Options Pricing models
4. Case Study on Equity Index Swap
5. Case Study Risk Management





**Text Books**

- 1 Somanthan, 2017, "Derivatives", McGraw Hill Publishing Company Limited., Chennai.
- 2 Gupta S.L, 2021, "Financial Derivatives: Theory, Concepts and Problems", Hardcover.

**References**

- 1 N.R.Parasuraman, 2021 , "Derivatives and Risk Management", McGraw Hill Publishing Company Ltd.,
- 2 Khatri Dhanesh Kumar, 2016, "Derivatives and Risk Management", PHI Learning Pvt Ltd.,
- 3 Prafulla Kumar Swain, 2015, "Fundamentals of Financial Derivatives", Himalaya Publishing House.
- 4 Rajiv Srivastava, 2014, "Derivatives and Risk Management", Oxford University Press.



225CM2ASSA	RETAIL MARKETING	SEMESTER III
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Total Credits: 1

**Syllabus****Unit I Introduction to Retailing**

Introduction- Meaning of Retailing- Economic Significance of Retailing- Retailing Management Decision Process- Product Retailing vs. Service Retailing- Types of Retailers.

**Unit II Retail Marketing Environment**

Introduction- Understanding the Environment, Elements in a Retail Marketing Environment- Environmental Issues-Retailing Environment in India vs. Global Scenario.

**Unit III Retail Marketing Strategies**

Strategy at different levels of Business- Building a Sustainable Competitive Advantage- the Strategic Retail Planning Process- Retail Models- Retail "EST" model.

**Unit IV Retail Marketing Segmentation**

Introduction- Importance of Market- Segmentation in Retail- Targeted Marketing Efforts- Criteria for Effective Segmentation- Dimensions of Segmentation- Positioning Decisions- Limitations of Market Segmentation.

**Unit V Retail Store Location and Layout**

Introduction- Types of Retail Stores Location- Factors Affecting Retail Location Decisions- Country/Region Analysis- Trade Area Analysis- Site Evaluation- Site Selection- Location Based Retail Strategies.

**Text Books**

- 1 Fernie, "Principles of Retailing", Elsevier Publishing, 2010.
- 2 S.Praveenkumar, Dr.V. "Mahalakshmi, Retail Management" Rudhra Books, Chennai, 2008.

**References**

- 1 Giridhar Joshi, "Information Technology for Retail", Oxford University Press, New Delhi 2009.
- 2 Chetan Bajaj, Tuli & Srivastava, "Retail Management", Oxford University Press, New Delhi. 2010.
- 3 Ron Hasty and James Reardon, "Retail Management", McGraw- Hill Publication, International Edition.
- 4 Swapna Pradhan, "Retail Management and Cases", Tata McGraw-Hill Publishing Co, New Delhi, 2008.





225CM2ASSB	E -COMMERCE TECHNOLOGY	SEMESTER III
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Total Credits: 1

### Syllabus

#### Unit I Introduction to Electronic Commerce -Evolution and Models

Introduction- Evolution of Electronic Commerce - Roadmap of E-Commerce in India- Functions and Scope of E - Commerce - Benefits and Challenges of E-Commerce - Business Models of E-Commerce - Characteristics of Business to Business(B2B) - Business to Consumers (B2C), Business to Government (B2G) - Need and Importance - alternative models of B2B E-Commerce - E-Commerce Sales Product Life Cycle (ESLC) Model

#### Unit II World Wide Web and E-enterprise

World Wide Web-Reasons for building own website - Benefits of Website, Registering a Domain Name - Role of web site in B2C E-commerce - EDI and paperless trading; Pros & Cons of EDI - Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM - Functional Components of E-CRM Concept Description - E-enterprise- Introduction - Comparison between Conventional and E-organisation - Organisation of Business in an E-enterprise, Benefits and Limitations of E- enterprise

#### Unit III E-marketing and Electronic Payment System

E-Marketing- Scope and Techniques of E-Marketing - Traditional web promotion; Web counters - Web advertisements - Role of Social media - E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiatives - Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment - prepaid e-payment service - post-paid E-payment system - Types of payment systems - Operational, credit and legal risks of E-payment system - Risk management options for E-payment systems - Set standards principles for E-payment

#### Unit IV Security in E-commerce

Threats in Computer Systems: Virus - Cyber Crime Network Security: Encryption - Protecting Web server with a Firewall - Firewall and the Security Policy - Network Firewalls and Application Firewalls - Proxy Server.

#### Unit V Issues in E Commerce

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





**Text Books**


- 1 Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
- 2 RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.

**References**

- 1 Kenneth C. Laudon, "E-Commerce : Business, Technology, Society", 4th Edition, Pearson Publications.
- 2 Bharat Bhasker, 2008, "Electronic Commerce - Frame work technologies and Applications", 3rd Edition- Tata McGrawHill Publications.
- 3 KamleshK.Bajaj and Debjani Nag, 2008 "E-Commerce- the cutting edge of Business", Tata McGrawHill Publications.
- 4 Elias M Award, 2002, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI Publications.



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 <b>Dr.N.G.P Arts and Science College</b>		
<b>APPROVED</b>		
BoS- 15 <sup>th</sup>	AC - 15 <sup>th</sup>	GB - 20 <sup>th</sup>
12/06/2023	14/07/2023	05/08/2023



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Course Code	Course Name	Category	L	T	P	Credit
225CM2A4CA	ACCOUNTING FOR MANAGEMENT	CORE	5		-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the Management Accounting Techniques and its utilization
- the Conceptual framework of Management Accounting
- the Marginal cost and budgeting Techniques

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of Management accounting and classifying the financial accounting, management accounting and cost accounting.	K2
CO2	Extend knowledge in Comparative Statement and Classification of ratios	K2
CO3	Illustrate Fund Flow and Cash Flow Statement	K4
CO4	Apply Marginal costing, Break Even Analysis and Standard Costing in pricing	K3
CO5	Justify budgeting, budgetary control	K5

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			✓
CO2	✓		✓		
CO3			✓	✓	✓
CO4		✓		✓	
CO5					

### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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225CM2A4CA	ACCOUNTING FOR MANAGEMENT	SEMESTER IV
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

**Unit I** Introduction to Management Accounting 10 h

Management accounting - Meaning-Definition - Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between Management accounting and Cost accounting Tools and techniques of management accounting - Advantages and Limitations

**Unit II** Financial Statement Analysis 12 h

Financial statement analysis - Comparative -Common Size - Trend analysis: Ratio Analysis - Meaning-Advantages - Limitations-Classification of ratios-Analysis of Ratios. Liquidity Ratio- Turnover Ratio- Profitability Ratio -Analysis of Capital Structure

**Unit III** Working Capital and Cash Flow Analysis 14 h

Workingcapital-Meaning-Concepts-Classifications-Importance-Factors determining working capital requirements-Computation of working capital Requirements. Cash flow statement -Meaning -Importance -Difference between fund flow and cash flow analysis -Advantages -Limitations -Computations of cash from operations - Cash flow statement.)

**Unit IV** Marginal Costing and Standard Costing 12 h

Marginal costing and Break Even Analysis - Managerial applications of marginal costing - Significance and limitations of marginal costing. Key factors: Make or Buy- Pricing decision -Effect of changes in sales price. Standard Costing- Meaning-Features-Merits and Demerits- Steps - Analysis of Variances- Classifications of Variances

**Unit V** Budgeting and Budgetary control 12 h

Budgeting and Budgetary Control - Definition -Nature- Essentials -Merits-Demerits Classification of Budgets - Preparation of production budget- Material purchase and Sales budget - Flexible budget-Cash budget-Master budget-Zero base budget

**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

Distribution of Marks: 80% problems and 20% Theory



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1. Case Study on functions of management Accountant.
2. Case Study on Comparative and common size statement.
3. Case Study on Preparation of working capital and cash flow statement.
4. Case Study on Marginal costing and standard Costing.
5. Case Study on preparation of budgets and budgetary control.

### Text Books

- 1 Sharma R.K. and Shashi.K. Gupta, 2021 "Management Accounting", Kalyani Publishers, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2019. "Cost and Management Accounting", Kalyani Publishers, New Delhi

### References

- 1 Dr. S.N. Maheswari. 2014, "Management Accounting", Sultan Chand & Sons, New Delhi.
- 2 Reddy T.S and Reddy H.P, 2013, "Management Accounting", Margham Publications,
- 3 M Y Khan, P. K Jain, 2017, "Management Accounting" 7th Edition, Published: August 14, 2017
- 4 Ramachandran & Srinivasan. R. 2019. Management Accounting, Sri ram Publications, Trichy



Course Code	Course Name	Category	L	T	P	Credit
225CM2A4CB	JAVA PROGRAMMING	CORE	3	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- The knowledge on Java Programming Concepts
- The concept of Exception handling of various Applications
- The wide range of Applications and Web Pages

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the history and features of Java Language	K2
CO2	Demonstrate the Branching and Looping Statement	K4
CO3	Classifying the Array and Life Cycle of Thread	K3
CO4	Apply the exception handling in Programming	K4
CO5	Implementing the code in internet using Applet with AWT controls.	K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓		✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓		✓	
CO5	✓		✓		✓

### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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225CM2A4CB	JAVA PROGRAMMING	SEMESTER IV
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**Total Credits:** 2

**Total Instruction Hours:** 36 h

### Syllabus

**Unit I** Java Features and Structure 8 h

Introduction to Java - Features of Java - Java Environment - Lexical Issues or tokens- Data Types - Variables - Arrays - Operators - Conditional Statements-Iterative Statements-General Structure of a Java Program.

**Unit II** Operators and Control Statements 8 h

Operators and Control Statements: Operators, Arithmetic Operators, Increment and Decrement Operators, Comparison Operators, Logical Operators, Operator Precedence; Control Flow Statements, If-else Statement, Switch Statement, For Loop, While Loop, Do...While Loop, Break Statement Continue Statement.

**Unit III** Arrays and Multithreaded Programming 8 h

Arrays - creating an array- One dimensional array - Strings - Extending a class using Inheritance. Multithreaded Programming: Creating Threads-Extending thread classes-Stopping and blocking a thread-Life cycle of a thread.

**Unit IV** Input/Output Files 6 h

Files - Concept of Streams - Stream Classes - Input Stream Classes - Output Stream Classes - Character Stream Classes - Using Streams - Other Useful I/O Classes - Using the File Class.

**Unit V** Applets 6 h

Applets: Introduction - Local and Remote Applets - Building Applet Code - Applet Life Cycle - Creating an Executable Applet - Designing a Web page - Applet tag - Applet to HTML File - Running the Applet

**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

1. Case Study on conditional Statements
2. Case Study on control statements
3. Case Study on multithreaded Programming
4. Case Study on exception handling
5. Case Study on Applets



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**Text Books**

- 1 Balagurusamy E, 2022, "Programming with Java - A primer", Tata McGraw-Hill Publishing Company Ltd., New Delhi.
- 2 Jim Keogh, 2002, "J2EE: The Complete Reference", McGraw Hill Education

**References**

- 1 Herbert Schildt, 2019, "JAVA the Complete Reference", Tata McGraw-Hill Publishing Company Ltd., New Delhi]
- 2 Patrick Naughton and Herbert Schildt, 2000, "The Complete Reference Java2", Tata McGraw - Hill Publishing Company Ltd., New Delhi
- 3 Xavier, C, 2000, "Programming with Java2" SciTech Publications, Chennai
- 4 Herbert Schildt, 2014, "AVA A Beginners Guide", Tata McGraw Hill Publishing Company Ltd New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
225CM2A4CC	SETTING UP OF BUSINESS ENTITIES	CORE	4		-	3

#### PREAMBLE

This course has been designed for students to learn and understand

- About the procedures in startups and acquire finance
- The registration and licensing procedure
- The compliance of regulatory framework

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the startup landscape and its financing	K2
CO2	Analyze the formation and registration of Section 8 company	K4
CO3	Outline the concept of LLP and business collaboration	K2
CO4	Understand the procedure for obtaining registration and license	K2
CO5	Create awareness about the legal compliances governing business entities	K5

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓
CO3	✓			✓	✓
CO4	✓		✓	✓	
CO5	✓	✓	✓	✓	✓

#### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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225CM2A4CC	SETTING UP OF BUSINESS ENTITIES	SEMESTER IV
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**Total Credits:** 3

**Total Instruction Hours:** 48 h

### Syllabus

#### **Unit I** Startups in India 10 h

Types of business organizations – Factors governing selection of an organization – 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** Not-for-Profit Organizations 9 h

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** Limited Liability Partnership and Joint Venture 9 h

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** Registration and Licenses 10 h

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** Environmental Legislations in India 10 h

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 and The Air (Prevention and Control of Pollution)





Act, 1981: 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.

**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

1. Case Study on Successful Startups in India
2. Case Study on, Tax exemption to NGOs
3. Case Study on Successful joint ventures in India
4. Case Study on Trade mark, Patent and Design registration
5. Case Study on Prevention and Control of Air Pollution

#### Text Books

- 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

#### References

- 1 Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
- 2 Amit Vohra & Rachit Dhingra (2022) "Setting Up of Business Entities & Closure", 6th Edition, Bharath Law House, New Delhi
- 3 Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
- 4 Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3rd Edition, Nova Publishing, USA.



225CM2A4CP	JAVA PROGRAMMING	SEMESTER IV
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Total Credits: 2  
Total Instructions Hours: 48 h

S.No	Contents
1	Develop a program to check whether a given number is prime or not.
2	Develop a program to find and replace a word with a string.
3	Develop a program to prepare the mark list using Inheritance.
4	Design a Java Code to Implement Multi-Threading Concept.
5	Develop a Java program to get a number from the user and print whether it is positive or negative.
6	Manipulate File Operations in Java Using I/O Streams.
7	Program to open an existing file and append text to that file.
8	Write a Java program to convert a list of strings to uppercase or lowercase using streams.
9	Develop a simple calculator applet that implements the 4 basic mathematical Function.
10	Develop a JAVA applet to calculate the payroll of employees.
11	Develop a JAVA applet to create a simple spread sheet.
12	Write a Java program to display the first 10 natural numbers.





Course Code	Course Name	Category	L	T	P	Credit
225CO2A4DA	INTERNATIONAL MARKETING	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the concept of global marketing.
- about the international marketing policy.
- recent international promotion policy.

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the concept and growth of International Marketing.	K2
CO2	explain the pricing strategies for international marketing.	K2
CO3	classify various distribution channel.	K4
CO4	Interpret the international promotion policy.	K3
CO5	Construct the export documentation and procedures.	K3

**MAPPING WITH PROGRAMME OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2	✓		✓		✓
CO3		✓	✓		
CO4	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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225CO2A4DA	INTERNATIONAL MARKETING	SEMESTER IV
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**Total Credits:** 4

**Total Instruction Hours:** 48 h

### Syllabus

#### Unit I Introduction 8 h

Introduction The concept of global marketing –Meaning, objective - Importance, Growth and Benefits – Scope and Challenge of international marketing – The dynamic environment of international marketing, International segmentation, Targeting & Positioning.

Case study on international segmentation.

#### Unit II International Product & Pricing Policy 12 h

Global Product – Product standardization and Adoption – Global Brands, Trademarks, Packaging and Labeling – International marketing of services – Global pricing, Export pricing, Global Pricing strategies for international markets.

Case study on pricing strategies for international markets.

#### Unit III International Marketing Channel Policy 8 h

Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – Contemporary issues in International marketing – Future prospects in International marketing.

Case study on distribution channel policy.

#### Unit IV International Promotional Policy 8 h

International Promotion – Concept, Strategies: – International advertising, International Sales Promotion, Sales force and Their management – Other forms of promotion for global markets.

Case study on international sales promotion.

#### Unit V International Institutional Infrastructure & Documentation 12 h

Institutional infrastructure for export in India, Export Assistance, Introduction to Export documentation and procedures, framework, pre shipment & post shipment documents.

Case study on export documentation procedures.





**Note:** Case Studies related to the above Topics to be discussed Examined Externally.  
(Section C: Compulsory question for Case Studies)

### Text Books

- 1 P.K. Vasudeva, 2019, 'International Marketing' Excel books, New Delhi.
- 2 Varshney & Bhattacharya, 2017, International marketing management, 13th Edition, Sultan Chand & Sons, New Delhi.

### References

- 1 R. Srinivasan, 2018, 'International Marketing' Prentice Hall India.
- 2 Dana - Nicoleta, Laseu, 2017, 'International Marketing', Biztantra.
- 3 Philip R. Cateora, 2017, John Graham, 'International Marketing', Irvine - Sage Publications.
- 4 Michal R. Czinkota, Illkka A. Ronkainen, 2016, 'Best Practices in International Marketing', Harcourt college Publishers.



Course Code	Course Name	Category	L	T	P	Credit
225CM2A4DA	BIG DATA AND APPLICATIONS	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The characteristics of big data for industrial growth and development
- the Big data storage technologies
- the various aspects of data science and applying them in health care

### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the characteristics of Big Data	K2
CO2	Discover the behavior of different threats and attacks	K2
CO3	Classify the concepts of data processing	K3
CO4	Analyze the storage system for Big Data	K4
CO5	Summarize the applications of big data	K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		
CO2		✓	✓	✓	✓
CO3	✓		✓		
CO4		✓	✓	✓	✓
CO5	✓		✓		✓

### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





225CM2A4DA	BIG DATA AND APPLICATIONS	SEMESTER IV
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**Total Credits:** 4

**Total Instruction Hours:** 48 h

### Syllabus

**Unit I** Fundamentals of Big Data 8 h

Concepts and Terminology: Datasets - Data Analysis - Data Analytics - Business Intelligence - Key Performance Indicators - Big Data Characteristics - Different Types of Data.

**Unit II** Big Data Analytics Lifecycle 10 h

Business Case Evaluation - Data Identification - Data Acquisition and Filtering - Data Extraction - Data Validation and Cleansing - Data Aggregation - Data Analysis - Data Visualization - Utilization of Analysis Results.

**Unit III** Big Data Processing 10 h

Big Data processing concepts: Parallel Data Processing - Distributed Data Processing - Hadoop - Processing workloads - Processing in Batch Mode - Processing in Real-time mode.

**Unit IV** Data Storage Technologies 10 h

On-Disk Storage Devices: Distributed File Systems - RDBMS databases - NoSQL Databases - Big Data Analysis Techniques: Quantitative analysis - Qualitative Analysis - Data Mining - Machine Learning - Semantic Analysis

**Unit V** Big Data Applications 10 h

Online Transaction processing - Online Analytical Processing - Visual Analysis: Heat Maps - Time Series Plots - Network Graphs - Spatial Data Mapping - Correlation - Regression - Time Series - Plot - Clustering - Classification.

**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

1. Case Study on types of data
2. Case Study on Business Case Evaluation
3. Case Study on Distributed Data Processing
4. Case Study on Big Data Qualitative Analysis
5. Case Study on Big Data Applications



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### Text Books

- 1 Thomas Erl, Wajid Khattak and Paul Buhler ,2016," Big Data Fundamentals Concepts, Drivers and Techniques", Pearson Pvt Ltd.
- 2 Peter Guerra and Kirk Borne, 2016, "Ten Signs of Data Science Maturity", O'Reily Media Pvt Ltd, USA

### References

- 1 Sourabh Mukherjee, Amit Kumar Das. Sayan Goswami, 2019, "Big Data Simplified", Pearson Education Publication, New Delhi
- 2 Judith Hurwitz, Aln Nugent and Dr.Fern Halper, Marcia Kaufman, 2019, "Big Data for Dummies",Wiley India Pvt. Ltd
- 3 Seema Acharya, Subhashini Chellappan, 2021, "Big Data and Analytics", Wiley India Pvt. Ltd.
- 4 Raj Kamal, Preeti Saxena, 2019, "Big Data Analytics Introduction to Hadoop, Spark, and Machine-Learning", McGraw Hill Education (India) Pvt.Ltd





Course Code	Course Name	Category	L	T	P	Credit
225CM2A4DB	FINTECH SERVICES	DSE	4	-	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- The concept of fintech models and classifications
- The available Fintech Products and Innovations
- The concept Data Analytics in Finance and Machine Learning

#### COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept and introduction of Financial Technologies	K2
CO2	Explain the different fintech products and services	K2
CO3	Apply the Financial Innovations and New Models	K3
CO4	Simplify the Data Analytics in Finance	K4
CO5	Justify the Machine Learning	K5

#### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2	✓	✓			
CO3	✓			✓	✓
CO4		✓	✓	✓	
CO5	✓		✓	✓	✓

#### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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225CM2A4DB	FINTECH SERVICES	SEMESTER IV
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**Total Credits:** 4

**Total Instruction Hours:** 48 h

### Syllabus

#### Unit I Fintech Introduction 10 h

Transformation - FinTech Evolution: Infrastructure, Banks Startups and Emerging Markets - Collaboration between Financial Institutions and Startups - FinTech vs BFSI- Emerging Economics: Opportunities and Challenges-Variou financial Models and Classifications..

#### Unit II Crypto currencies and Block chain 10 h

Crypto Currency: Evolution of Crypto currencies-A brief on ICO's-Block chain Frameworks Block chain Implementation: Block chain as a Financial System-Block chain for Provenance Tracking-Block chain for Inter organizational Record / Asset-keeping.

#### Unit III Financial Innovations 10 h

Digital Finance and Alternative Finance - Introduction - Brief History of Financial Innovation - Digitization of Financial Services - FinTech & Funds- Crowd funding- Regards, Charity and Equity - P2P and Marketplace Lending - New Models and New Products - ICO.

#### Unit IV Data Analytics in Finance 8 h

An Introduction to Data Analytics- Role of Analytics in the Modern World-Types of Analytics: Descriptive, Diagnostic, Predictive, Prescriptive-Data Analytics and Ethical Issues, -Application of Data Analytics in Finance - Methods of Data Protection.

#### Unit V Machine Learning 10 h

Machine Learning-Evolution of ML- Trends in ML- Best Practices of Machine Learning-Machine Learning in future-Machine Learning Algorithms: Classification-Regression-Forecasting-Clustering, Neural Networks: Perception Learning-Back propagation Learning-Object Recognition, Deep Learning..

**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

1. Case Study on Collaboration of Financial Institutions and Startups
2. Case Study on Crypto currencies and Block chain Financial Products
3. Case Study on Financial Innovations





4. Case Study on Data Analytics in Finance
5. Case Study on Machine Learning

### Text Books


- 1 Sanjay Phadke , 2020, "Fintech Future : The Digital DNA of Finance", SAGE Publications..
- 2 Parag Y Arjunwadkar , 2018, FinTech: The Technology Driving Disruption in the Financial Services Industry", Auerbach Publications.

### References

- 1 Susanne Chishti and Janos Barberis, 2016, " The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries".
- 2 Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, 2018, "Disrupting Finance: FinTech and Strategy in the 21st Century", Palgrave
- 3 Abdul Rafay, 2019, "FinTech as a Disruptive Technology for Financial Institutions".
- 4 Roy S. Freedman, 2006, "Introduction to Financial Technology",.



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